



2026 Budget Work Papers



Waste Collection Budget

Account_Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Waste Collection						
Revenue						
1-3-6700-0040	WC - PT Waste Collection Fees	(854,023.00)	(893,640.00)	(885,000.00)	(893,000.00)	
1-3-6700-0041	WC - AR Waste Collection Fees	(2,404.00)	(2,200.00)	(4,000.00)	(4,000.00)	
1-3-6700-0042	WC - Other Fees	-	-	-	-	
1-3-5250-0905	Transfer from Landfill	-	-	-	-	
	Total Waste Collection Revenue	(856,427.00)	(895,840.00)	(889,000.00)	(897,000.00)	
Expenses						
1-4-6700-3600	WC - Tipping Fees	287,054.33	231,307.35	310,000.00	310,000.00	
1-4-6700-4000	WC - Collection Contract	524,991.00	412,241.51	562,000.00	570,000.00	
1-4-6700-4060	WC - Consultants	-	-	12,500.00	12,500.00	
1-4-6700-4536	WC - Collection Req for Proposal	-	-	-	-	
1-4-6700-5110	WC - Advertising	2,812.33	3,168.28	4,500.00	4,500.00	
1-4-6700-7730	WC - Transfer to Landfill Reserve	32,847.67	-	-	-	
	Total Waste Collection	847,705.33	646,717.14	889,000.00	897,000.00	
	Surplus/Deficit	(8,721.67)	(249,122.86)	-	-	



Water Budget

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
2025 actual at Nov 7 2025						
Water Revenue						
1-3-6600-0080	WATER - Special Frontage Charges	-	-	-	-	
1-3-6600-0081	WATER - Commercial Meter Charges	(98,541.33)	(101,815.78)	(158,200.00)	(158,500.00)	7.2% rate increase from CoP, no increase LV rate
1-3-6600-0082	WATER - Flat Rate Fees	(573,286.67)	(740,189.14)	(729,500.00)	(739,200.00)	7.2% rate increase from CoP, no increase LV rate
1-3-6600-0350	WATER - Provincial Grant	(124,166.67)	-	-	-	
1-3-6600-0422	WATER - Fees	(109,214.00)	(19,384.54)	(18,500.00)	(20,000.00)	Lifecycle Costs
1-3-6600-0432	WATER - Transfer from General	(5,782.00)	-	-	-	
1-3-6600-0750	WATER - Penalty & Interest	(5,100.67)	(7,368.83)	(8,000.00)	(8,000.00)	
1-3-6600-0830	WATER - Loan/Debenture Funds	(2,627.33)	-	-	-	
1-3-6600-0901	WATER - Transfer from General	(5,788.33)	-	-	-	
1-3-6600-0902	WATER - Loan from Sewer	-	-	-	-	
1-3-6600-0908	WATER - Transfer from Reserves	(10,471.67)	-	-	(20,000.00)	
1-3-6600-0990	WATER - Previous Year Surplus	-	-	-	-	
Total Water Revenue		(934,978.67)	(868,758.29)	(914,200.00)	(945,700.00)	
Water Expenses						
1-4-6600-1110	WATER - Salaries	24,388.00	24,731.88	40,100.00	42,000.00	
1-4-6600-1116	WATER - Administration Transfer	5,345.33	-	-	-	factored in salary above
1-4-6600-1120	WATER - Benefits	498.67	-	14,200.00	14,200.00	
1-4-6600-2000	WATER - Debt Charges - Principal	32,977.67	11,134.80	51,300.00	46,398.00	11,698 payment 9 of 10
1-4-6600-2100	WATER - Debt Charges - Interest	11,651.33	4,792.40	29,500.00	19,800.00	
1-4-6600-3000	WATER - Office Supplies	-	-	-	-	
1-4-6600-3010	WATER - Materials & Operating Supplies	790.00	968.13	1,000.00	1,000.00	
1-4-6600-3090	WATER - Postage and Courier	400.00	-	-	-	
1-4-6600-3130	WATER - Telephone	142.00	206.14	200.00	200.00	
1-4-6600-3140	WATER - Operator Licences	396.67	140.00	600.00	300.00	
1-4-6600-4000	WATER - Contracted Services	14,933.67	2,417.85	5,000.00	5,000.00	
1-4-6600-4030	WATER - City of Pembroke	440,240.33	418,456.63	610,150.00	612,852.00	Based on usage and rate from agreement
1-4-6600-4360	WATER - Other Services	15.67	-	-	-	
1-4-6600-5100	WATER - Legal Fees	2,617.33	-	-	-	
1-4-6600-5102	WATER - Audit Fees	4,599.00	(1,729.92)	3,500.00	6,000.00	
1-4-6600-5240	WATER - Training Registration	3,302.33	4,485.67	4,000.00	5,000.00	
1-4-6600-5241	WATER - Training Expenses	2,492.67	3,689.69	3,500.00	4,000.00	
1-4-6600-5245	WATER - Conference Registration	233.33	350.00	600.00	400.00	
1-4-6600-5246	WATER - Conference Expenses	709.67	963.40	2,000.00	1,500.00	
1-4-6600-5800	WATER - Memberships	296.67	670.62	800.00	800.00	
1-4-6600-5920	WATER - Insurance	22,387.00	26,300.16	26,000.00	27,000.00	
1-4-6600-7200	WATER - Capital Projects	255,257.00	1,944.63	85,000.00	120,000.00	Chamber Upgrades
1-4-6600-7250	WATER - Unfinanced Capital Projects	-	-	-	-	
1-4-6600-7730	WATER - Transfer to Reserves	30,166.67	-	-	-	
1-4-6600-8100	WATER - Previous Year Deficit	-	-	-	-	
Total Water		853,841.00	499,522.08	877,450.00	906,450.00	
1-4-6610-1110	WNS - Labour	2,942.00	-	-	-	
1-4-6610-3010	WNS - Materials & Operating Supplies	1,397.00	-	250.00	250.00	
1-4-6610-4000	WNS - Contracted Services	-	-	-	-	
Total Water New Service Connections		4,339.00	-	250.00	250.00	
1-4-6620-1110	WH - Labour	7,556.33	7,775.95	-	-	
1-4-6620-3010	WH - Materials & Operating Supplies	5,571.00	4,753.05	7,500.00	7,500.00	
1-4-6620-4000	WH - Contracted Services	3,765.67	9,987.83	4,000.00	5,000.00	
1-4-6620-4360	WH - Other Services	-	-	-	-	
Total Water Hydrants		16,893.00	22,516.83	11,500.00	12,500.00	
1-4-6630-1110	WMV - Labour	9,644.00	8,667.85	-	-	
1-4-6630-3010	WMV - Materials & Operating Supplies	3,818.33	6,802.85	4,500.00	4,500.00	
1-4-6630-4000	WMV - Contracted Services	14,830.67	28,364.51	-	10,000.00	
1-4-6630-4360	WMV - Other Services	-	-	10,000.00	-	
Total Water Mains & Valves		28,293.00	43,835.21	14,500.00	14,500.00	
1-4-6640-1110	WMET - Labour	3,106.33	3,789.25	-	-	
1-4-6640-3010	WMET - Materials & Operating Supplies	66.00	7,329.37	500.00	500.00	
1-4-6640-4000	WMET - Contracted Services	-	-	-	-	
Total Water Meters		3,172.33	11,118.62	500.00	500.00	
1-4-6650-1110	WTEST - Labour	15,019.33	10,722.51	-	-	
1-4-6650-3010	WTEST - Materials & Operating Supplies	613.00	100.95	750.00	2,000.00	New chlorometer needed as it was close to failing calibration
1-4-6650-3090	WTEST - Postage & Courier	3,116.33	2,640.98	3,500.00	3,500.00	
1-4-6650-3210	WTEST - Mileage	437.67	-	-	-	
1-4-6650-4000	WTEST - Contracted Services	5,510.00	4,319.09	5,250.00	5,500.00	
Total Water Testing		24,696.33	17,783.53	9,500.00	11,000.00	
1-4-6670-1110	WLOC - Labour	3,582.67	1,564.85	-	-	
1-4-6670-3010	WLOC - Materials & Operating Supplies	161.33	522.46	500.00	500.00	
1-4-6670-4000	WLOC - Contracted Services	-	-	-	-	
Total Water Locates		3,744.00	2,087.31	500.00	500.00	
Total Water Expenses		934,978.67	596,863.58	914,200.00	945,700.00	
(Surplus)/Deficit		-	(271,894.71)	-	-	



Wastewater Budget

Account_Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Wastewater Revenue						
1-3-6500-0090	WW - Special Charges	(542,892.00)	(747,800.72)	(747,800.00)	(845,800.00)	
1-3-6500-0091	WW - City of Pembroke	(27,406.67)	(12,645.46)	(13,400.00)	(13,400.00)	
1-3-6500-0092	WW - Frontage Charges	-	-	-	-	
1-3-6500-0093	WW - Connection Fees	-	-	-	-	
1-3-6500-0902	WW - Transfer from Reserves	(69,528.67)	-	(150,000.00)	(150,000.00)	
1-3-6500-0908	WW - Transfer from Water	(11,698.00)	-	(11,698.00)	(11,698.00)	
1-3-6500-0990	WW - Previous Year Surplus	-	-	-	-	
	Total Wastewater Revenue	(651,525.33)	(760,446.18)	(922,898.00)	(1,020,898.00)	
Wastewater Expenses						
1-4-6500-1110	WW - Salaries	6,221.67	0.00	17,300.00	17,800.00	
1-4-6500-1116	WW - Administration Transfer	2,274.67	0.00	-	-	Calculated in salary above
1-4-6500-1120	WW - Benefits	498.67	0.00	6,200.00	6,200.00	
1-4-6500-2000	WW - Debt Charges - Principal	72,072.00	36,035.73	59,200.00	59,200.00	
1-4-6500-2100	WW - Debt Charges - Interest	5,844.00	127.94	33,200.00	50,200.00	
1-4-6500-3010	WW - Material & Operating Supplies	513.67	238.85	750.00	750.00	
1-4-6500-3100	WW - Hydro	21,690.67	15,795.17	22,000.00	22,000.00	
1-4-6500-3130	WW - Telephone	1,756.33	1,626.93	1,900.00	-	Change in Alarm Monitoring
1-4-6500-3140	WW - Operator Licences	369.00	140.00	400.00	300.00	
1-4-6500-3160	WW - Property Taxes	2,589.00	2,761.16	2,700.00	3,000.00	
1-4-6500-4000	WW - Contracted Services	13,191.00	670.88	7,500.00	-	
1-4-6500-4030	WW - City of Pembroke	397,013.67	396,038.88	602,000.00	618,000.00	rate from agr plus 1% as discussed with CoP
1-4-6500-4200	WW - Alarm Monitoring	-	0.00	250.00	500.00	
1-4-6500-5000	WW - Rentals	-	0.00	-	-	
1-4-6500-5100	WW - Legal Fees	3,926.00	0.00	2,000.00	2,000.00	
1-4-6500-5240	WW - Training Registration	1,630.67	776.03	4,000.00	4,000.00	
1-4-6500-5241	WW - Training Expenses	1,546.67	1,990.35	3,000.00	3,000.00	
1-4-6500-5800	WW - Memberships	-	0.00	-	-	
1-4-6500-5920	WW - Insurance	15,386.00	18,162.36	18,000.00	19,000.00	
1-4-6500-5930	WW - Insurance Claims Deductables	-	0.00	-	-	
1-4-6500-6330	WW - Write Offs	35.67	0.00	-	-	
1-4-6500-6600	WW - Transfer to Water	-	0.00	-	-	
1-4-6500-7200	WW - Capital	21,088.00	43,998.53	85,000.00	150,000.00	Force Main Camera Inspection
1-4-6500-7250	WW - Unfinanced Capital Projects	-	-	-	-	
1-4-6500-7730	WW - Transfer to Reserves	37,807.00	-	11,698.00	11,698.00	
1-4-6500-8100	WW - Previous Year Deficit	-	-	-	-	
	Total Wastewater	605,454.33	518,362.81	877,098.00	967,648.00	
1-4-6510-1110	WWNS - Labour	661.33	-	-	-	
1-4-6510-3010	WWNS - Materials & Operating Supplies	-	-	250.00	250.00	
1-4-6510-4000	WWNS - Contracted Services	-	-	1,000.00	1,000.00	
	Total Wastewater New Service Connections	661.33	-	1,250.00	1,250.00	
1-4-6520-1110	WWMV - Salaries	901.33	1,393.90	-	-	
1-4-6520-3010	WWMV - Materials & Operating Supplies	541.67	-	1,000.00	1,000.00	
1-4-6520-4000	WWMV - Contracted Services	10,750.00	-	10,000.00	15,000.00	
	Total Wastewater Mains & Valves	12,193.00	1,393.90	11,000.00	16,000.00	
1-4-6530-1110	WWCB - Salaries	1,055.00	709.50	-	-	
1-4-6530-3010	WWCB - Materials & Operating Supplies	-	-	1,000.00	1,000.00	
1-4-6530-4000	WWCB - Contracted Services	464.67	-	5,000.00	10,000.00	
	Total Wastewater Catch Basins & Manholes	1,519.67	709.50	6,000.00	11,000.00	
1-4-6540-1110	WWLS - Salaries	4,341.00	3,515.19	-	-	
1-4-6540-3010	WWLS - Materials & Operating Supplies	12.00	1,694.86	250.00	1,000.00	
1-4-6540-4000	WWLS - Contracted Services	6,190.00	5,740.99	10,000.00	10,000.00	
	Total Wastewater Lift Station	10,543.00	10,951.04	10,250.00	11,000.00	
1-4-6550-1110	WWPS - Salaries	5,142.00	4,208.95	-	-	
1-4-6550-3010	WWPS - Materials & Operating Supplies	2,135.33	725.14	500.00	1,500.00	
1-4-6550-4000	WWPS - Contracted Services	11,856.00	10,109.40	16,000.00	12,000.00	
	Total Wastewater Pump Station	19,133.33	15,043.49	16,500.00	13,500.00	
1-4-6560-1110	WWLOC - Salaries	3,177.67	1,365.32	-	-	
1-4-6560-3010	WWLOC - Materials & Operating Supplies	151.67	405.24	800.00	500.00	
	Total Wastewater Locates	3,329.33	1,770.56	800.00	500.00	
	Total Wastewater Expenses	652,834.00	548,231.30	922,898.00	1,020,898.00	
	(Surplus)/Deficit	1,308.67	(212,214.88)	-	-	



Waste Management Budget

Account_Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Waste Management						
Waste Management Revenue						
1-3-6750-0840	WM - Per Capita Royalty Fees	(180,312.33)	(140,497.35)	(190,000.00)	(190,000.00)	
1-3-6750-0850	WM - Per Tonne Royalty Fees	(153,514.33)	(30,235.44)	(160,000.00)	(160,000.00)	
1-3-6750-0860	WM - Recycling Inventory	(3,804.00)	(3,464.00)	(4,000.00)	(4,000.00)	
1-3-6750-0990	WM - Previous Year Surplus	-	-	-	-	
	Total Waste Management Revenue	(337,630.67)	(174,196.79)	(354,000.00)	(354,000.00)	
Waste Management Expenses						
1-4-6750-1110	WM - Salaries	-	-	-	-	
1-4-6750-1120	WM - Benefits	-	-	-	-	
1-4-6750-2000	WM - Debt Charges - Principal	37,266.67	-	-	-	
1-4-6750-2100	WM - Debt Charges - Interest	1,347.33	-	-	-	
1-4-6750-3400	WM - OVWMB Hazardous Waste	-	-	-	-	
1-4-6750-3500	WM - Recycling Containers	10,859.33	13,949.68	5,000.00	4,000.00	
1-4-6750-4070	WM - Studies	-	-	-	-	
1-4-6750-4300	WM - OVWMB Contribution	-	-	-	-	
	Total Waste Management Expenses	49,473.33	13,949.68	5,000.00	4,000.00	
	Waste Management Effect on Levy	(387,104.00)	(188,146.47)	(349,000.00)	(350,000.00)	



General Government Budget

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
General Government						
Council						
1-4-5000-1110	COUNCIL - Salaries	183,223.33	127,870.00	192,000.00	196,400.00	2.4% COLA
1-4-5000-1120	COUNCIL - Benefits	11,618.67	9,405.00	13,700.00	13,970.00	
1-4-5000-3200	COUNCIL - Other Expenses	14,380.33	5,411.00	3,700.00	3,700.00	
1-4-5000-3240	COUNCIL - Education Fees	8,146.67	4,343.00	37,000.00	37,850.00	
1-4-5000-4248	COUNCIL - Roma Expenses	734.33	4,512.00	-	-	
Total Council Expenses		218,103.33	151,541.00	246,400.00	251,920.00	
Council Effect on Levy		218,103.33	151,541.00	246,400.00	251,920.00	
Corporate Management						
1-4-5100-2000	CM - Debt Charges - Principal	37,985.00	18,992.00	38,000.00	38,000.00	
1-4-5100-2100	CM - Debt Charges - Interest	4,513.00	746.00	2,300.00	950.00	
1-4-5100-4254	CM - Tax Sale Costs	8,465.67	537.00	5,000.00	5,000.00	
1-4-5100-4269	CM - Penny Rounding	(0.33)	-	-	-	
1-4-5100-6115	CM - Bank Interest & Service Charges	2,781.00	3,894.00	2,000.00	3,500.00	
1-4-5100-6330	CM - Tax and A/R Write Off	29,971.33	-	-	-	
1-4-5100-6340	CM - Vacancy Rebate	-	-	-	-	
1-4-5100-6500	CM - Capping Program	-	-	-	-	
1-4-5100-8100	CM - Previous Year Deficit	-	-	-	-	
Total Corporate Management Expenses		83,715.67	24,169.00	47,300.00	47,450.00	
Corporate Management Effect on Levy		83,715.67	24,169.00	47,300.00	47,450.00	
Administration Expenses						
1-4-5200-1110	ADMIN - Salaries	567,782.00	409,832.00	614,500.00	630,000.00	2.4% COLA
1-4-5200-1120	ADMIN - Benefits	184,229.67	140,837.00	204,500.00	197,000.00	
1-4-5200-1190	ADMIN - Banked Time	102.67	-	-	-	
1-4-5200-3000	ADMIN - Office Supplies	7,557.67	3,846.00	5,000.00	5,000.00	
1-4-5200-3010	ADMIN - Materials & Operating Supplies	11,165.67	7,820.00	10,000.00	10,000.00	
1-4-5200-3090	ADMIN - Postage, Freight & Express	17,721.33	13,095.00	16,000.00	16,500.00	
1-4-5200-3100	ADMIN - Hydro	6,698.67	4,988.00	7,000.00	7,000.00	
1-4-5200-3101	ADMIN - Heat	7,640.33	4,434.00	5,500.00	7,500.00	
1-4-5200-3130	ADMIN - Telephone	15,858.00	6,126.00	10,000.00	11,000.00	
1-4-5200-3210	ADMIN - Mileage	948.00	202.00	500.00	700.00	
1-4-5200-3230	ADMIN - Elections	18,251.00	1,946.00	2,000.00	50,000.00	
1-4-5200-4000	ADMIN - Contracted Services	21,116.33	12,854.00	17,000.00	14,000.00	
1-4-5200-4060	ADMIN - Consultants	896.00	-	-	-	
1-4-5200-4070	ADMIN - Studies	28,353.33	45.00	20,000.00	50,000.00	
1-4-5200-4075	ADMIN - Health & Safety	339.33	-	20,000.00	10,000.00	
1-4-5200-4080	ADMIN - Records Management	-	15,264.01	16,000.00	16,000.00	
1-4-5200-4100	ADMIN - Janitor Fees	14,948.67	12,217.00	18,000.00	18,000.00	
1-4-5200-4200	ADMIN - Alarm Monitoring	39.00	-	-	-	
1-4-5200-4262	ADMIN - Strategic Plan	2,408.67	-	-	-	
1-4-5200-5102	ADMIN - Legal & Audit	53,270.67	12,837.00	32,000.00	35,000.00	
1-4-5200-5110	ADMIN - Advertising	7,276.00	2,972.00	6,000.00	6,000.00	
1-4-5200-5240	ADMIN - Training Registration	8,007.67	1,230.00	10,000.00	8,000.00	
1-4-5200-5241	ADMIN - Training Expenses	(312.67)	785.00	-	6,000.00	
1-4-5200-5245	ADMIN - Convention Registration	4,431.67	5,694.00	7,000.00	6,000.00	
1-4-5200-5246	ADMIN - Convention Expenses	6,614.67	5,905.00	7,000.00	7,000.00	
1-4-5200-5400	ADMIN - Building Repair & Maintenance	8,049.33	6,865.00	5,000.00	7,500.00	
1-4-5200-5800	ADMIN - Membership	8,488.33	9,559.00	9,000.00	8,000.00	
1-4-5200-5920	ADMIN - Insurance	145,236.67	162,997.00	165,000.00	180,000.00	
1-4-5200-5930	ADMIN - Insurance Claims Deductable	882.00	-	-	5,000.00	
1-4-5200-5990	ADMIN - Contingency	19,801.33	16,272.00	15,000.00	15,000.00	
Total Administration Expenses		1,167,802.00	858,622.01	1,222,000.00	1,326,200.00	
Administration Effect on Levy		1,167,802.00	858,622.01	1,222,000.00	1,326,200.00	
Information Technology						
1-4-5300-4000	IT - Contracted Services	85,817.33	96,537.00	100,000.00	115,000.00	Annual increase in licenses & support
Total Information Technology Expenses		85,817.33	96,537.00	100,000.00	115,000.00	
Information Technology Effect on Levy		85,817.33	96,537.00	100,000.00	115,000.00	
Total General Government Effect on Levy		1,555,438.33	1,130,869.01	1,615,700.00	1,740,570.00	



**Protection to Persons &
Property Budget**

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Protection to Persons & Property						
Fire Revenue						
1-3-5400-0530	FIRE - Fees	(86,650.67)	(66,430.00)	(75,000.00)	(75,000.00)	
1-3-5400-0640	FIRE - Vehicle/Equipment Sales	(2,312.67)	-	-	-	
	Total Fire Revenue	(88,963.33)	(66,430.00)	(75,000.00)	(75,000.00)	
Fire Expenses						
1-4-5400-1110	FIRE - Salaries	238,797.67	202,947.00	250,000.00	254,500.00	2.4% Cola & 3,600 hours
1-4-5400-1120	FIRE - Benefits	22,869.67	38,003.00	16,000.00	42,300.00	
1-4-5400-1150	FIRE - Uniforms	539.00	-	1,500.00	1,000.00	
1-4-5400-1160	FIRE - Life Insurance	(1,238.67)	(804.00)	-	-	
1-4-5400-3000	FIRE - Office Supplies	664.33	284.00	1,200.00	1,000.00	
1-4-5400-3010	FIRE - Materials & Operating Supplies	5,722.67	46,754.00	6,000.00	10,000.00	
1-4-5400-3025	FIRE - Prevention Expenses	2,148.00	1,269.00	2,500.00	2,200.00	
1-4-5400-3050	FIRE - Tools & Equipment	8,426.33	1,422.00	12,000.00	10,000.00	
1-4-5400-3100	FIRE - Hydro	3,168.67	2,240.00	5,000.00	4,000.00	
1-4-5400-3101	FIRE - Heat	5,565.00	3,023.00	5,500.00	5,600.00	
1-4-5400-3110	FIRE - Gas, Oil & Lubricants	9,438.67	5,101.00	8,000.00	8,500.00	
1-4-5400-3130	FIRE - Telephone	5,370.00	3,901.00	6,000.00	6,000.00	
1-4-5400-3140	FIRE - Licences	415.33	111.00	675.00	675.00	
1-4-5400-3210	FIRE - Mileage	112.00	266.00	500.00	400.00	
1-4-5400-3250	FIRE - Donations & Parade	2,367.00	-	2,800.00	2,800.00	
1-4-5400-4000	FIRE - Contracted Services	13,990.67	8,715.00	12,000.00	11,000.00	
1-4-5400-4050	FIRE - Communications	22,947.00	1,332.00	13,000.00	14,000.00	
1-4-5400-4067	FIRE - Equipment Testing	3,429.33	-	3,000.00	3,500.00	
1-4-5400-5100	FIRE - Audit & Legal	-	2,487.00	-	-	
1-4-5400-5110	FIRE - Advertising	115.00	76.00	-	100.00	
1-4-5400-5240	FIRE - Training Registration	5,650.33	6,171.00	5,000.00	7,000.00	
1-4-5400-5241	FIRE - Training Expenses	3,419.00	-	2,000.00	3,000.00	
1-4-5400-5245	FIRE - Convention Registration	318.33	2,034.00	1,200.00	2,200.00	
1-4-5400-5246	FIRE - Convention Expenses	1,886.33	5,075.00	5,000.00	6,000.00	
1-4-5400-5380	FIRE - Equipment Repair & Maintenance	3,738.33	9,555.00	7,000.00	12,000.00	
1-4-5400-5400	FIRE - Building Repair & Maintenance	2,145.67	61.00	3,000.00	5,000.00	
1-4-5400-5520	FIRE - Vehicle Repair & Maintenance	15,380.33	9,070.00	12,000.00	14,000.00	
1-4-5400-5800	FIRE - Membership	632.67	405.00	800.00	1,600.00	
1-4-5400-5920	FIRE - Insurance	37,567.67	35,470.00	42,000.00	38,000.00	
	Total Fire Expenses	415,586.33	384,968.00	423,675.00	466,375.00	
	Fire Effect on Levy	326,623.00	318,538.00	348,675.00	391,375.00	
Building Revenue						
1-3-5510-0429	BUILDING - Septic Permits	(21,638.33)	(8,264.00)	(23,000.00)	(23,595.00)	
1-3-5510-0430	BUILDING - Building/Demo Permits	(66,829.33)	(33,699.00)	(65,000.00)	(66,405.00)	
1-3-5510-0431	BUILDING - Other Permits	-	-	-	-	
	Total Building Revenue	(88,467.67)	(41,963.00)	(88,000.00)	(90,000.00)	
Building Expenses						
1-4-5510-1110	BUILDING - Salaries	93,682.67	55,214.00	87,500.00	92,100.00	2.4% COLA
1-4-5510-1120	BUILDING - Benefits	38,835.33	22,120.00	30,500.00	30,700.00	
1-4-5510-1190	BUILDING - Banked Time	44.00	-	-	-	
1-4-5510-3000	BUILDING - Office Supplies	235.00	-	-	-	
1-4-5510-3010	BUILDING - Materials & Operating Supply	1,500.67	217.00	1,200.00	1,500.00	
1-4-5510-3130	BUILDING - Telephone	181.67	-	750.00	750.00	
1-4-5510-3210	BUILDING - Mileage	5,043.33	2,554.00	6,000.00	6,500.00	
1-4-5510-5240	BUILDING - Training Registration	1,770.00	726.00	2,000.00	1,800.00	
1-4-5510-5241	BUILDING - Training Expenses	332.33	-	750.00	750.00	
1-4-5510-5245	BUILDING - Convention Registration	183.00	1,067.00	1,000.00	2,400.00	
1-4-5510-5246	BUILDING - Convention Expense	1,686.67	482.00	3,000.00	5,500.00	
1-4-5510-5800	BUILDING - Memberships	898.33	691.00	900.00	950.00	
	Total Building Expenses	144,393.00	83,071.00	133,600.00	142,950.00	
	Building Effect on Levy	55,925.33	41,108.00	45,600.00	52,950.00	
Policing						
1-4-5520-3015	POLICE - Community Policing	-	-	-	-	
1-4-5520-4010	POLICE - OPP Costs	1,348,709.67	456,535.00	1,408,500.00	1,399,400.00	1,390,700 (contract) + 8.7K for PSB
	Total Police Expenses	1,348,709.67	456,535.00	1,408,500.00	1,399,400.00	
	Police Effect on Levy	1,348,709.67	456,535.00	1,408,500.00	1,399,400.00	
Lottery Revenue						
1-3-5530-0543	LOTTERY - Licenses	(143,520.33)	(45,428.00)	(180,000.00)	(185,000.00)	
	Total Lottery Revenue	(143,520.33)	(45,428.00)	(180,000.00)	(185,000.00)	
Lottery Expenses						
1-4-5530-1110	LOTTERY - Salaries	5,516.00	-	4,800.00	5,000.00	
1-4-5530-1120	LOTTERY - Benefits	-	-	2,300.00	2,270.00	
1-4-5530-3010	LOTTERY - Materials & Operating Supplies	-	-	-	-	
	Total Lottery	5,516.00	-	7,100.00	7,270.00	
	Lottery Effect on Levy	(138,004.33)	(45,428.00)	(172,900.00)	(177,730.00)	
By-law Revenue						
1-3-5550-0542	BY-LAW - Hawkers & Pedlars Licences	(396.00)	(20.00)	(800.00)	(200.00)	
1-3-5550-0544	BY-LAW - Fines	(939.67)	(400.00)	(1,000.00)	(1,000.00)	
	Total By-law Revenue	(1,335.67)	(420.00)	(1,800.00)	(1,200.00)	
By-law Expenses						
1-4-5550-1110	BY-LAW - Salaries	4,849.33	2,397.00	4,600.00	4,850.00	
1-4-5550-1120	BY-LAW - Benefits	-	-	1,700.00	1,600.00	
1-4-5550-4015	BY-LAW - Investigation Costs	609.00	-	750.00	750.00	
1-4-5550-5241	BY-LAW - Training Expenses	1,042.33	2,503.00	3,000.00	-	

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
1-4-5550-5241	BY-LAW - Contracted Services	-	-	-	5,000.00	by-law reviews and writing
	Total By-law Expenses	6,500.67	4,900.00	10,050.00	12,200.00	
	By-law Effect on Levy	5,165.00	4,480.00	8,250.00	11,000.00	
Emergency Management Revenue						
1-3-5560-0630	EMERGENCY MGMT - Other Revenue	-	(500.00)	-	(50,000.00)	application for a maximum under CEPG (prov grant)
	Total Emergency Management	-	(500.00)	-	(50,000.00)	expense in capital
Emergency Management Expenses						
1-4-5560-1110	EM - Salaries	439.00	832.00	6,400.00	6,500.00	
1-4-5560-1111	EM - Emergency Overtime	-	-	-	-	
1-4-5560-1120	EM - Benefits	-	-	1,900.00	1,800.00	
1-4-5560-3010	EM - Materials & Operating Supplies	798.33	619.00	1,000.00	1,000.00	
1-4-5560-4000	EM - Contracted Services	-	-	-	-	
1-4-5560-5000	EM - Rentals	-	-	-	-	
1-4-5560-5240	EM - Training Registration	336.00	-	1,000.00	1,500.00	
1-4-5560-5241	EM - Training Expenses	353.33	-	1,000.00	1,000.00	
1-4-5560-5250	EM - Emergency Response	4,654.33	1,371.00	5,000.00	5,000.00	
	Total Emergency Management	6,581.00	2,822.00	16,300.00	16,800.00	
	Emergency Management Effect on Levy	6,581.00	2,322.00	16,300.00	(33,200.00)	
Animal Control Revenue						
1-3-5570-0353	ANIMAL - Prov Grant - Livestock Valuer	(133.33)	-	(300.00)	(200.00)	
1-3-5570-0354	ANIMAL - Prov Grant - Livestock/Poultry	(2,989.67)	-	-	-	
1-3-5570-0540	ANIMAL - Pet Licenses	(10,787.33)	(9,205.00)	(10,000.00)	(10,000.00)	
1-3-5570-0541	ANIMAL - Pound Fees	-	-	-	-	
	Total Animal Control	(13,910.33)	(9,205.00)	(10,300.00)	(10,200.00)	
Animal Control Expenses						
1-4-5570-1110	ANIMAL - Salaries	268.33	154.00	-	-	
1-4-5570-1120	ANIMAL - Benefits	-	-	-	-	
1-4-5570-3010	ANIMAL - Materials & Operating Supplies	2,839.33	1,245.00	1,500.00	1,800.00	
1-4-5570-4000	ANIMAL - Contracted Services	35,104.33	13,045.00	30,000.00	30,000.00	
1-4-5570-5110	ANIMAL - Advertising	-	-	-	-	
1-4-5570-5500	ANIMAL - Stock & Poultry Claims	3,007.33	3,815.00	-	-	
	Total Animal Control	41,219.33	18,259.00	31,500.00	31,800.00	
	Animal Control Effect on Levy	27,309.00	9,054.00	21,200.00	21,600.00	
Total Protection to Persons & Property Effect on Levy						
		1,632,308.67	786,609.00	1,675,625.00	1,665,395.00	



**Planning & Development
Budget**

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Planning & Development						
Planning Revenue						
1-3-5800-0340	PLAN - Federal Grant	-	-	-	-	
1-3-5800-0350	PLAN - Provincial Grant	-	-	-	-	
1-3-5800-0422	PLAN - Fees	(15,765.67)	(14,959.00)	(16,500.00)	(18,000.00)	
Total Planning Revenue		(15,765.67)	(14,959.00)	(16,500.00)	(18,000.00)	
Planning Expenses						
1-4-5800-1110	PLAN - Salaries	187,951.00	128,249.00	192,000.00	198,000.00	2.4% COLA increase
1-4-5800-1120	PLAN - Benefits	55,025.67	40,576.00	61,800.00	61,400.00	
1-4-5800-1190	PLAN - Banked Time	-	-	-	-	
1-4-5800-3000	PLAN - Office Supplies	864.00	663.00	1,000.00	1,000.00	
1-4-5800-3010	PLAN - Materials & Operating Supplies	61.67	-	500.00	500.00	
1-4-5800-3130	PLAN - Telephone	733.00	605.00	800.00	800.00	
1-4-5800-3210	PLAN - Mileage	525.33	-	500.00	500.00	
1-4-5800-4070	PLAN - Studies	105.67	-	-	-	
1-4-5800-4807	PLAN - Agriculture & Reforestration	-	-	-	-	
1-4-5800-4808	PLAN - 9-1-1 Civic Addressing	573.67	371.00	500.00	500.00	
1-4-5800-4817	PLAN - Zoning & Offical Plan Expenses	511.67	-	20,000.00	20,000.00	
1-4-5800-4824	PLAN - Planning Other	26.67	-	-	-	
1-4-5800-5100	PLAN - Legal Fees	1,969.00	-	2,500.00	2,000.00	
1-4-5800-5110	PLAN - Advertising	815.67	-	1,000.00	2,000.00	
1-4-5800-5240	PLAN - Training Registration	393.00	-	1,000.00	1,000.00	
1-4-5800-5241	PLAN - Training Expenses	873.00	-	1,500.00	1,500.00	
1-4-5800-5245	PLAN - Convention Registration	1,486.33	1,445.00	3,000.00	3,000.00	
1-4-5800-5246	PLAN - Convention Expenses	1,828.67	1,474.00	4,500.00	4,500.00	
1-4-5800-5800	PLAN - Membership	1,119.00	-	1,800.00	2,000.00	
1-4-5800-6000	PLAN - CIP Grant	10,707.00	875.00	25,000.00	25,000.00	Covered from reserves
Total Planning Expenses		265,570.00	174,258.00	317,400.00	323,700.00	
Planning Effect on Levy		249,804.33	159,299.00	300,900.00	305,700.00	
Development Charges Revenue						
1-3-5900-0423	DC - Residential Development Charges	(65,694.00)	(15,502.00)	-	-	
1-3-5900-0424	DC - Commercial Development Charges	(8,583.00)	(4,823.00)	-	-	
1-3-5900-0428	DC - Lot Levies Hazley Bay	-	-	-	-	
Total Development Charges Revenue		(74,277.00)	(20,325.00)	-	-	
Development Charges Expenses						
1-4-5900-4850	DC - Economic Development	-	-	-	-	
1-4-5900-4852	DC - Rural Connections Broadband	-	-	-	-	
1-4-5900-4900	DC - Development Charges	-	17,006.00	30,000.00	-	Covered from reserves
Total Development Charges Expenses		-	17,006.00	30,000.00	-	
DC Effect on Levy		(74,277.00)	(3,319.00)	30,000.00	-	
Municipal Drains Revenue						
1-3-6800-0350	MD - Provincial Grant	(1,588.67)	(1,602.00)	(1,000.00)	(1,600.00)	
1-3-6800-0425	MD - Charges	(22,651.67)	-	-	-	
1-3-6800-0426	MD - Tile Drain Charges	-	-	-	-	
Total Municipal Drains Revenue		(24,240.33)	(1,602.00)	(1,000.00)	(1,600.00)	
Municipal Drains Expenses						
1-4-6800-1110	MD - Salaries	2,391.67	1,464.00	-	-	
1-4-6800-1120	MD - Benefits	-	-	-	-	
1-4-6800-2000	MD - Tile Drain Debentures	-	-	-	-	
1-4-6800-3010	MD - Materials & Operating Supplies	27,119.67	5,126.00	500.00	500.00	
1-4-6800-3210	MD - Mileage	223.33	137.00	500.00	500.00	
1-4-6800-4400	MD - Contracted Services	14,499.33	43,489.00	10,000.00	15,000.00	TWP share of unrecoverable expenses
1-4-6800-5245	MD - Convention Registration	1,473.00	1,964.00	1,000.00	-	
Total Municipal Drains Expenses		45,707.00	52,180.00	12,000.00	16,000.00	
Municipal Drains Effect on Levy		21,466.67	50,578.00	11,000.00	14,400.00	
Total Planning & Development Effect on Levy		196,994.00	206,558.00	341,900.00	320,100.00	



Recreation & Culture Budget

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Recreation & Culture						
Library & Culture Revenue						
1-3-7100-0352	LIBRARY - Provincial Grant	(14,568.00)	-	(14,568.00)	(14,568.00)	Grant
	Total Library & Culture Revenue	(14,568.00)	-	(14,568.00)	(14,568.00)	
Library Expenses						
1-4-7100-6120	LC - Provincial Library Grant	14,568.00	-	14,568.00	14,568.00	Payment of Grant to Pembroke Public Library
1-4-7100-6130	LC - Pembroke Public Library Agreement	142,736.67	121,481.00	155,000.00	161,975.00	Pembroke Public Library Contract
1-4-7100-6140	LC - Other Cultural Expenses	2,300.00	-	-	-	
1-4-7100-6150	LC - Festival Hall Agreement	11,359.33	12,666.00	12,500.00	12,750.00	
	Total Library & Culture Expenses	170,964.00	134,147.00	182,068.00	189,293.00	
	Library & Culture Effect on Levy	156,396.00	134,147.00	167,500.00	174,725.00	
Recreation Revenue						
1-3-7000-0350	REC - Provincial Grant	(33,333.33)	(12,500.00)	-	(55,000.00)	
1-3-7000-0433	REC - Sponsorships	(1,083.33)	(500.00)	-	-	
1-3-7000-0610	REC - Skating Trail Donations	(6,686.33)	-	-	-	
1-3-7000-0630	REC - Other Revenue	-	-	-	-	
	Total Recreation Revenue	(41,103.00)	(13,000.00)	-	(55,000.00)	
Recreation Expenses						
1-4-7000-1110	REC - Salaries	42,708.33	62,787.00	94,000.00	96,000.00	
1-4-7000-1120	REC - Benefits	8,740.00	14,601.00	28,500.00	28,400.00	
1-4-7000-3000	REC - Office Supplies	1,842.33	141.00	500.00	500.00	
1-4-7000-3010	REC - Materials & Operating Supplies	2,282.00	680.00	5,500.00	2,500.00	
						(Ice Fishing Derby 2000, Junior Gardeners 2500, Spooky Movie 3000, Xmas Float 1500, Water & Dirt \$2000, New event \$2000)
1-4-7000-3150	REC - Events	7,491.00	5,392.00	13,500.00	13,000.00	
1-4-7000-3210	REC - Mileage	983.67	570.00	1,500.00	1,500.00	
1-4-7000-3700	REC - Volunteer Service Awards	4,082.33	-	10,500.00	10,500.00	Includes Volunteer Appreciation Party, Gift & Awards (Alice in Winterland \$1500, Fall Flavours \$1500, Halloween at the Trail \$1500, Stafford Party in the Park \$1500, Canada Day at Pleasant View \$1,500)
1-4-7000-5135	REC - Sponsorships	3,711.67	-	-	7,500.00	
1-4-7000-5240	REC - Training Registration	-	-	1,000.00	1,000.00	
1-4-7000-5245	REC - Convention Registration	29.00	-	1,000.00	1,000.00	
1-4-7000-5246	REC - Convention Expenses	-	-	1,000.00	1,000.00	
1-4-7000-5247	REC - SALC	-	-	-	55,000.00	
1-4-7000-5400	REC - Maintenance	352.67	-	-	-	
1-4-7000-5800	REC - Memberships	-	-	500.00	-	
1-4-7000-6100	REC - Joint Recreation Agreement	379,619.00	66,364.00	493,500.00	546,000.00	479K + 66,364 pool
1-4-7000-6110	REC - Active Transportation Plan	16,357.67	-	-	-	
	Total Recreation Expenses	468,199.67	150,535.00	651,000.00	763,900.00	
	Recreation Effect on Levy	427,096.67	137,535.00	651,000.00	708,900.00	
Park Expenses						
1-4-7010-1110	FL - Salaries	-	-	-	-	
1-4-7010-1120	FL - Benefits	-	-	-	-	
1-4-7010-5360	FL - Maintenance	-	-	1,000.00	1,500.00	(Playground Surface upgrade from Sand to EWF area 490 sq m.)
1-4-7010-5400	FL - Maintenance	-	-	-	-	
1-4-7010-5920	FL - Insurance	-	-	-	-	
	Total Forest Lea Park	-	-	1,000.00	1,500.00	
1-4-7020-1110	SN - Salaries	-	-	-	-	
1-4-7020-1120	SN - Benefits	-	-	-	-	
1-4-7020-4130	SN - Well Water Testing	93.67	80.00	150.00	150.00	
1-4-7020-4131	SN - Well Water Transportation Costs	-	-	-	-	
						Community gardens, poison ivy, redo community garden walk ways, new park rules signs
1-4-7020-5400	SN - Maintenance	2,189.33	-	6,000.00	5,000.00	
1-4-7020-5920	SN - Insurance	15,914.00	19,220.00	18,000.00	20,000.00	
	Total Shady Nook Park	18,197.00	19,300.00	24,150.00	25,150.00	
1-4-7030-1110	SP - Salaries	-	-	-	-	
1-4-7030-1120	SP - Benefits	-	-	-	-	
1-4-7030-4252	SP - Water	9,547.33	-	12,000.00	12,000.00	
						Opening, closing, servicing splash pad, new park rules signs
1-4-7030-5400	SP - Maintenance	6,059.33	1,956.00	5,000.00	4,000.00	
1-4-7030-5920	SP - Insurance	3,223.00	3,924.00	3,400.00	4,000.00	
	Total Stafford Park	18,829.67	5,880.00	20,400.00	20,000.00	
1-4-7040-1110	AF - Salaries	-	-	-	-	
1-4-7040-1120	AF - Benefits	-	-	-	-	
1-4-7040-4330	AF - Well Water Testing	93.67	80.00	150.00	150.00	
						Remove play structure, remove underlay where community gardens were for horseshoe pits, fix path way community gardens, open close community gardens, new park rules signs
1-4-7040-5400	AF - Maintenance	2,456.00	338.00	8,000.00	8,000.00	
1-4-7040-5920	AF - Insurance	16,907.00	20,577.00	19,500.00	21,000.00	
	Total Alice & Fraser Park	19,456.67	20,995.00	27,650.00	29,150.00	
1-4-7041-3100	LVTI - Hydro	-	-	-	-	
1-4-7041-3101	LVT - Heat	-	-	-	-	
1-4-7045-4252	LVT - Water	578.67	186.00	1,000.00	1,000.00	new trail rules sign
1-4-7041-5400	LVT - Maintenance	-	-	-	-	
1-4-7041-5920	LVT - Insurance	206.00	-	-	-	
	Total LV 4 Seasons Trail	784.67	186.00	1,000.00	1,000.00	
1-4-7045-1110	LV SKATING TRAIL - Salaries	-	-	-	-	
1-4-7045-3010	LV SKATING TRAIL - Materials and Op Supp	358.00	-	-	-	
1-4-7045-3100	LV SKATING TRAIL - Hydro	-	-	-	-	
1-4-7045-4252	LV SKATING TRAIL - Water	983.33	-	1,000.00	-	
1-4-7045-5400	LV SKATING TRAIL - Maintenance	10.67	-	-	-	
	Total LV Skating Trail	1,352.00	-	1,000.00	-	
1-4-7050-1120	PV - Salaries	190.67	511.00	-	-	
1-4-7050-1120	PV - Benefits	-	-	-	-	
1-4-7050-5400	PV - Maintenance	651.33	-	500.00	2,500.00	Fix tennis court post & new park rules signs
1-4-7050-5920	PV - Insurance	-	-	-	-	
	Total Pleasant View Park	842.00	511.00	500.00	2,500.00	

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
1-4-7060-4118	GM - Grass Cutting	-	-	-	-	
1-4-7060-5400	GM - Maintenance	-	-	-	1,500.00	New park sign same as others
Total George Matheson Park		-	-	-	1,500.00	
Total Parks Expenses		59,462.00	46,872.00	75,700.00	80,800.00	
Total Parks Effect on Levy		59,462.00	46,872.00	75,700.00	80,800.00	
Grants to Recreation Association Expenses						
1-4-7200-6205	REC - Micksburg Athletic Assoc	5,633.33	5,500.00	5,700.00	-	Included in grants to others (Extra \$1000 to help cover lawn care increases soccer field)
1-4-7250-6010	Forest Lea Park - Grant	5,000.00	5,000.00	5,000.00	6,000.00	
1-4-7250-6020	Shady Nook - Grant	34,000.00	34,000.00	34,000.00	34,000.00	
1-4-7250-6030	Stafford Park - Grant	14,000.00	14,000.00	14,000.00	14,000.00	
1-4-7250-6040	Alice & Fraser - Grant	34,000.00	34,000.00	34,000.00	40,000.00	(Extra \$6000 to assist in the purchase of bleachers and new water fountain)
1-4-7250-6045	LV Four Seasons Trail Grant	11,333.33	14,000.00	14,000.00	14,000.00	
1-4-7250-6050	Pleasant View Park - Grant	4,333.33	5,000.00	5,000.00	5,000.00	
1-4-7250-6055	Fit & Feisty - Grant	11,506.67	-	5,000.00	-	(No longer needed since SALC funding)
Total LV Grants to Recreation Associations		119,806.67	111,500.00	116,700.00	113,000.00	
Grants to Recreation Associations Effect on Levy		119,806.67	111,500.00	116,700.00	113,000.00	
Community Development Revenue						
1-3-5950-0340	CD - Federal Grant	-	-	-	-	
1-3-5950-0350	CD - Provincial Grant	(540.33)	-	-	-	
1-3-5950-0433	CD - Sponsorships	-	-	-	-	
1-3-5950-0630	CD - Other Revenue	(170.00)	-	-	-	
Total Community Development Revenue		(10,769.00)	-	-	-	
Community Development Expenses						
1-4-5950-1110	CD - Salaries	67,006.33	47,127.00	71,000.00	74,500.00	2.4% COLA increase
1-4-5950-1120	CD - Benefits	22,419.33	15,970.00	27,200.00	27,100.00	
1-4-5950-3150	CD - Events	5,529.67	17,564.00	27,000.00	17,000.00	
	CD - Economic Development				5,000.00	
	CD - Tourism and Tradeshows				5,000.00	
1-4-5950-3210	CD - Mileage	691.67	1,408.00	1,000.00	3,000.00	
1-4-5950-3700	CD - Volunteer Appreciation	1,377.33	-	-	-	
1-4-5950-4070	CD - Studies	-	-	-	-	
1-4-5950-5110	CD - Advertising	16,829.67	8,138.00	20,000.00	17,000.00	
1-4-5950-5120	CD - LV Print Materials	2,402.00	3,168.00	3,000.00	6,000.00	
1-4-5950-5130	CD - Promotions	9,859.00	4,820.00	10,000.00	16,000.00	
1-4-5950-5135	CD - LV Sponsorships	2,209.00	11,750.00	17,000.00	15,000.00	
1-4-5950-5240	CD - Training Registration	58.67	-	1,100.00	2,500.00	
1-4-5950-5241	CD - Training Expenses	52.00	-	100.00	500.00	
1-4-5950-5245	CD - Convention Registration	1,571.33	1,023.00	3,500.00	4,000.00	
1-4-5950-5246	CD - Convention Expenses	869.67	1,281.00	3,700.00	4,000.00	
1-4-5950-5380	CD - Municipal Website Update	8,385.00	9,869.00	10,000.00	11,200.00	
1-4-5950-5800	CD - Memberships	-	1,523.00	2,000.00	2,200.00	
1-4-5950-5810	CD - Subscriptions	114.67	-	1,000.00	1,200.00	
	CD - Trail	-	-	10,000.00	10,000.00	County of Renfrew Agreement
1-4-5950-6000	CD - Sponsorship Grants	-	-	-	-	
Total Community Development Expenses		139,375.33	123,641.00	207,600.00	221,200.00	
Community Development Effect on Levy		128,606.33	123,641.00	207,600.00	221,200.00	
LV Grant to Others Expenses						
1-4-7200-6200	LVG - General Grants to Others	13,066.67	33,000.00	33,000.00	15,000.00	
1-4-7200-6210	LVG - Champlain Trail Museum	-	-	-	-	
1-4-7200-6215	LVG - Pembroke Handi-Bus	14,166.67	17,500.00	17,500.00	17,500.00	
1-4-7200-6220	LVG - North Renfrew Ag. Society	-	-	-	-	
1-4-7200-6225	LVG - Renfrew Plowman's Association	(50.00)	-	150.00	150.00	
1-4-7200-6226	LVG - Pembroke Ski and Snowboard Club	-	-	-	-	
1-4-7200-6230	LVG - St. John's Ambulance	750.00	-	1,125.00	1,125.00	
1-4-7200-6235	LVG - Salvation Army	-	-	-	-	
1-4-7200-6240	LVG - Cobden Agricultural Society	-	-	-	-	
1-4-7200-6245	LVG - Renfrew County Science Fair	200.00	-	200.00	200.00	
1-4-7200-6250	LVG - Crossroads Community Club	-	-	-	-	
1-4-7200-6255	LVG - Community Living UOV	-	-	-	-	
1-4-7200-6256	LVG - Student Bursary	750.00	900.00	1,200.00	1,200.00	
1-4-7200-6260	LVG - Renfrew County Senior Games	200.00	-	300.00	300.00	
Total LV Grants to Others Expenses		29,083.33	51,400.00	53,475.00	35,475.00	
LV Grant to Others Effect on Levy		29,083.33	51,400.00	53,475.00	35,475.00	
Total Recreation & Culture Effect on Levy		920,451.00	605,095.00	1,271,975.00	1,334,100.00	



Transportation Budget

Account_Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Transportation						
Public Works Revenue						
1-3-6000-0350	PW - Provincial Grant	-	-	-	-	
1-3-6000-0422	PW - Training Fees	-	-	-	-	
1-3-6000-0427	PW - 9-1-1 Sign Revenues	(665.00)	(465.00)	(800.00)	(800.00)	
1-3-6000-0545	PW - Aggregate Resources	(53,004.00)	(152.00)	(50,000.00)	(45,000.00)	
1-3-6000-0570	PW - Rentals	(87,225.00)	(69,999.00)	(50,000.00)	(89,000.00)	
1-3-6000-0575	PW - Entrance Installation	(5,471.67)	-	(8,000.00)	(8,000.00)	
1-3-6000-0640	PW - Vehicle/Equipment Sales	(6,962.33)	-	(2,000.00)	(2,000.00)	
	Total Public Works Revenue	(153,328.00)	(70,616.00)	(110,800.00)	(144,800.00)	
1-4-6000-1110	PW - Salaries	354,257.67	227,934.00	718,000.00	739,000.00	2.4% COLA
1-4-6000-1120	PW - Benefits	244,754.67	172,146.00	248,500.00	249,000.00	
1-4-6000-1190	PW - Banked Time	3,100.67	2,489.00	-	-	
1-4-6000-2000	PW - Debt Charges - Principal	275,843.67	107,506.00	360,200.00	498,000.00	
1-4-6000-2100	PW - Debt Charges - Interest	141,674.67	47,287.00	165,200.00	238,500.00	
1-4-6000-3000	PW - Office Supplies	2,946.00	381.00	1,000.00	1,000.00	
1-4-6000-3010	PW - Materials & Operating Supplies	10,924.00	7,572.00	10,000.00	12,000.00	
1-4-6000-3040	PW - Parts	201.33	-	500.00	500.00	
1-4-6000-3050	PW - Tools & Equipment	11,059.67	2,278.00	8,000.00	10,000.00	
1-4-6000-3100	PW - Hydro	11,810.00	10,359.00	11,000.00	13,000.00	
1-4-6000-3101	PW - Heat	36,339.00	26,787.00	30,000.00	30,000.00	
1-4-6000-3130	PW - Telephone	2,622.67	1,632.00	2,500.00	2,500.00	
1-4-6000-4000	PW - Contracted Services	22,324.33	2,229.00	12,000.00	10,000.00	
1-4-6000-4050	PW - Communications	21,766.67	13,456.00	20,000.00	20,000.00	
1-4-6000-4070	PW - Studies	17,451.00	-	-	-	
1-4-6000-5241	PW - Training Expenses	15,196.67	(1,077.00)	15,000.00	15,000.00	
1-4-6000-5245	PW - Conference Registration	3,814.33	1,933.00	5,000.00	7,500.00	
1-4-6000-5380	PW - Equipment Maintenance	-	-	-	-	
1-4-6000-5400	PW - Building Repairs & Maintenance	22,039.40	23,145.00	40,000.00	30,000.00	
1-4-6000-5405	PW - Utility Damages	-	-	-	3,500.00	
1-4-6000-5800	PW - Memberships	2,304.67	2,715.43	3,500.00	3,000.00	
	Total Public Works Expenses	1,200,431.06	648,772.43	1,650,400.00	1,882,500.00	
	Public Works Effect on Levy	1,047,103.06	578,156.43	1,539,600.00	1,737,700.00	
Operating Areas						
1-4-6110-1110	ASPHALT - Salaries	51,236.00	47,186.00	-	-	
1-4-6110-3010	ASPHALT - Materials & Operating Supplies	29,685.33	19,307.00	35,000.00	35,000.00	
1-4-6110-4000	ASPHALT - Contracted Services	97,342.67	52,923.00	90,000.00	100,000.00	Stafford Third Line, Robinson Lane, B Line Road, Beckett View Drive, Forest Park Road; includes line painting 40k and crack sealing 30k
	Total Asphalt Expenses	178,264.00	119,416.00	125,000.00	135,000.00	
1-4-6120-1110	SWEEPING - Salaries	3,065.33	760.00	-	-	
1-4-6120-3010	SWEEPING - Materials & Operating Supplies	1,344.00	-	1,000.00	1,000.00	
1-4-6120-4000	SWEEPING - Contracted Services	11,119.00	12,913.00	15,000.00	15,000.00	
	Total Sweeping Expenses	15,528.33	13,673.00	16,000.00	16,000.00	
1-4-6140-1110	SHOULDER - Salaries	5,392.00	5,926.00	-	-	
1-4-6140-3010	SHOULDERS - Materials & Operating Supp.	3,131.33	3,840.00	3,000.00	5,000.00	
1-4-6140-4000	SHOULDERS - Contracted Services	35,006.33	1,350.00	40,000.00	40,000.00	
	Total Shoulder Maintenance Expenses	43,529.67	11,116.00	43,000.00	45,000.00	
1-4-6150-1110	GRAVEL - Salaries	26,309.33	15,863.00	-	-	
1-4-6150-3010	GRAVEL - Materials & Operating Supplies	2,709.33	-	3,500.00	3,500.00	
1-4-6150-4000	GRAVEL - Contracted Services	213,334.00	201,145.00	300,000.00	300,000.00	Granular Resurfacing - Brazeau Rd, Code Rd, Derions Rd, Loback Rd, Zanders Rd; 10.3km
	Total Gravel Expenses	242,352.67	217,008.00	303,500.00	303,500.00	
1-4-6160-1110	CURB & GUTTER - Salaries	1,209.00	55.00	-	-	
1-4-6160-3010	CURB & GUTTER - Materials & OP Supp.	-	-	20,000.00	-	
1-4-6160-4000	CURB & GUTTER - Contracted Services	-	-	-	-	
	Total Curb & Gutter Expenses	1,209.00	55.00	20,000.00	-	
1-4-6170-1110	URBAN STORM - Salaries	7,826.67	2,311.00	-	-	
1-4-6170-3010	URBAN STORM - Materials & Operating Supp	2,640.33	-	5,000.00	5,000.00	
1-4-6170-4000	URBAN STORM - Contracted Services	51,504.67	2,160.00	75,000.00	75,000.00	
	Total Urban Storm Expenses	61,971.67	4,471.00	80,000.00	80,000.00	
1-4-6180-1110	RURAL STORM - Salaries	25,689.67	6,908.00	-	-	
1-4-6180-3010	RURAL STORM - Materials & Op. Supplies	42,067.67	1,423.00	45,000.00	45,000.00	
1-4-6180-4000	RURAL STORM - Contracted Services	58,535.33	32,341.00	75,000.00	75,000.00	
	Total Rural Storm Expenses	126,292.67	40,672.00	120,000.00	120,000.00	
1-4-6210-1110	SIGNAGE - Salaries	11,933.00	6,196.00	-	-	
1-4-6210-3010	SIGNAGE - Materials & Operating Supplies	2,600.00	336.00	5,000.00	5,000.00	
1-4-6210-4000	SIGNAGE - Contracted Services	7,510.33	2,157.00	10,000.00	10,000.00	
	Total Signage Expenses	22,043.33	8,689.00	15,000.00	15,000.00	
1-4-6220-1110	M&W SPRAY - Salaries	17,677.33	19,750.00	-	-	
1-4-6220-3010	M&W SPRAY - Materials & OP Supplies	1,588.67	934.00	2,000.00	3,000.00	
1-4-6220-4000	M&W SPRAY - Contracted Services	21,749.67	28,798.00	55,000.00	55,000.00	Tractor Rental and Spraying
	Total Mow & Weed Spray Expenses	41,015.67	49,482.00	57,000.00	58,000.00	
1-4-6230-1110	TREE TRP - Salaries	17,100.00	11,841.00	-	-	
1-4-6230-3010	TREE TRP - Materials & Operating Supply	775.33	45.00	2,000.00	500.00	
1-4-6230-4000	TREE TRP - Contracted Services	6,412.33	5,490.00	10,000.00	12,000.00	
	Total Tree Trim, Removal & Planting Expenses	24,287.67	17,376.00	12,000.00	12,500.00	
1-4-6240-1110	DEBRIS - Salaries	15,423.33	8,847.00	-	-	
1-4-6240-3010	DEBRIS - Materials & Operating Supplies	-	-	-	-	
1-4-6240-4000	DEBRIS - Contracted Services	1,634.00	979.00	2,000.00	1,800.00	
	Total Debris Pick Up Expenses	17,057.33	9,826.00	2,000.00	1,800.00	
1-4-6250-3100	INTERSECTION LIGHTS - Hydro	-	-	-	-	

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
1-4-6250-4000	INTERSECTION LIGHTS - Contracted Service	-	-	-	-	
1-4-6250-5380	INTERSECTION LIGHTS - Repairs & Main	-	-	-	-	
1-4-6250-7200	INTERSECTION LIGHTS - Capital	-	-	-	-	
	Total Intersection Lights Expenses	-	-	-	-	
1-4-6320-1110	SNOWPLOW - Salaries	65,276.33	69,964.00	-	-	
1-4-6320-3010	SNOWPLOW - Materials & OP Supplies	24,838.00	23,294.00	25,000.00	30,000.00	
1-4-6320-4000	SNOWPLOW - Contracted Services	64,417.00	27,763.00	80,000.00	65,000.00	Parking Lot Plowing
	Total Snowplow Expenses	154,531.33	121,021.00	105,000.00	95,000.00	
1-4-6330-1110	SAND & SALT - Salaries	27,417.67	22,137.00	-	-	
1-4-6330-3010	SAND & SALT - Materials & OP Supplies	301,519.67	194,004.00	290,000.00	290,000.00	
1-4-6330-4000	SAND & SALT - Contracted Services	23,443.12	16,040.00	25,000.00	28,000.00	
	Total Sand & Salt Expenses	352,380.45	232,181.00	315,000.00	318,000.00	
1-4-6340-1110	CULVERT THAWING - Salaries	2,778.33	2,805.00	-	-	
1-4-6340-3010	CULVERT THAWING - Materials & OP Supply	460.00	51.00	500.00	500.00	
1-4-6340-4000	CULVERT THAW - Contracted Services	-	-	-	1,000.00	
	Total Culvert Thawing Expenses	3,238.33	2,856.00	500.00	1,500.00	
1-4-6350-1110	VEHICLES & EQUIP - Salaries	27,528.33	18,760.00	-	-	
1-4-6350-3010	VEHICLES & EQUIP - Mat. & OP Supplies	1,154.00	567.00	1,000.00	1,000.00	
1-4-6350-3040	VEHICLE & EQUIP - Parts	11,390.67	8,727.00	12,000.00	12,000.00	
1-4-6350-3050	VEHICLES & EQUIP - Tools & Equipment	-	-	-	-	
1-4-6350-3110	VEHICLES & EQUIP - Gas, Oil & Lube	137,512.67	88,753.00	135,000.00	125,000.00	
1-4-6350-4000	VEHICLES & EQUIP - Contracted Services	144,184.00	80,227.00	132,000.00	130,000.00	
1-4-6350-4422	VEHICLES & EQUIP - Licences	17,797.13	-	20,000.00	20,000.00	
1-4-6350-5920	VEHICLES & EQUIP - Insurance	44,550.67	-	60,000.00	53,000.00	
	Total Vehicles & Equipment Expenses	384,117.46	197,034.00	360,000.00	341,000.00	
1-4-6360-3010	Other Expenses	-	-	-	-	
1-4-6360-6000	Annual Grant Airport	19,420.00	21,152.00	20,500.00	21,500.00	
	Total Airport Expenses	19,420.00	21,152.00	20,500.00	21,500.00	
1-4-6400-3100	SL - Hydro	18,471.33	11,386.00	18,000.00	18,000.00	
1-4-6400-3200	SL - Admin Charge	-	-	-	-	
1-4-6400-4000	SL - Contracted Services	3,549.00	2,935.00	3,000.00	5,000.00	
1-4-6400-7200	SL - Capital	-	-	-	-	
1-4-6400-7730	SL - Transfer to Reserves	-	-	-	-	
1-4-6400-7740	SL - Transfer to General	-	-	-	-	
1-4-6400-8100	SL - Previous Year Deficit	-	-	-	-	
	Total Street Lighting Expenses	22,020.33	14,321.00	21,000.00	23,000.00	
	Total Operating Area Expenses	1,709,259.91	1,080,349.00	1,615,500.00	1,586,800.00	
	Total Operating Area Effect on Levy	1,709,259.91	1,080,349.00	1,615,500.00	1,586,800.00	
	Total Public Works Effect on Levy	2,756,362.98	1,658,505.43	3,155,100.00	3,324,500.00	



**Corporate Management
Budget**

Account Code	Description	3 Year Average	2025 Actual Value	2025 Budget Value	2026 Budget Value	Notes
Administration/Corporate Management						
1-3-5200-0340	ADMIN - FEDERAL GRANT	(73,404.67)	-	(23,000.00)	(8,000.00)	Student Grant
1-3-5200-0341	ADMIN - Federal Grant - Gas Tax	(99,236.67)	-	-	-	
1-3-5200-0350	ADMIN - Provincial Grant	(13,523.67)	(10,005.00)	(3,800.00)	(5,000.00)	Student Grant
1-3-5200-0351	ADMIN - OMPF	(641,300.00)	(512,925.00)	(683,900.00)	(739,200.00)	Increase of \$55,300
1-3-5200-0355	ADMIN - OCIF	(118,342.33)	-	-	-	
1-3-5200-0356	ADMIN - OCLIF	-	-	-	-	
1-3-5200-0450	ADMIN - AP - Discounts	-	-	-	-	
1-3-5200-0460	ADMIN - Sales - Other	(1,262.67)	(293.00)	(1,000.00)	(1,000.00)	
1-3-5200-0510	ADMIN - Tax Certificates	(12,856.67)	(10,620.00)	(14,000.00)	(15,000.00)	
1-3-5200-0520	ADMIN - Election Deposits	-	-	-	-	
1-3-5200-0600	ADMIN - Tax Sale Revenue	(8,003.00)	(8,719.00)	(5,000.00)	(5,000.00)	
1-3-5200-0610	ADMIN - Donations	26.67	-	-	-	
1-3-5200-0620	ADMIN - Refund of Partners Share OVWMB	-	-	-	-	
1-3-5200-0630	ADMIN - Other Revenue	(449,208.00)	(552,351.28)	(525,000.00)	(555,000.00)	Based off of City of Pembroke Rates
1-3-5200-0700	ADMIN - Penalties & Interest - Taxes	(141,339.67)	(113,252.00)	(140,000.00)	(150,000.00)	
1-3-5200-0760	ADMIN - Penalty & Interest - Other	(2,665.33)	(71.00)	(2,000.00)	(2,000.00)	
1-3-5200-0800	ADMIN - Investment Income - Federal Gas	(4,414.00)	-	-	-	
1-3-5200-0810	ADMIN - Investment Income - General	(186,658.67)	(63,609.00)	(160,000.00)	(150,000.00)	
1-3-5200-0815	ADMIN - Investment Income - Funded OCIF	(3,004.00)	-	-	-	
1-3-5200-0820	ADMIN - Investment Income - Dev Charges	(464.00)	-	-	-	
1-3-5200-0830	ADMIN - Loan/Debenture Funds	-	-	(506,250.00)	(390,000.00)	
1-3-5200-0990	ADMIN - Surplus Previous Year - General	-	-	-	-	
Total Admin/Corporate Management Revenue		(1,755,656.67)	(1,271,845.28)	(2,063,950.00)	(2,020,200.00)	
Admin/Corporate Management Effect on Levy		(1,755,656.67)	(1,271,845.28)	(2,063,950.00)	(2,020,200.00)	



Proposed Capital Budget

2026 Proposed Capital

Department	Project	Cost
Admin	Flag poles	16,000.00
Admin	Annual Computer Replacement	12,000.00
Fire	Air Bags for extrication	6,000.00
Fire	Bunker Gear (3 Sets)	10,800.00
Fire	Rescue Truck	250,000.00
Emergency Management	Ottawa River level monitor	50,000.00
Public Works	Culvert Replacements	120,000.00
Public Works	1 ton truck with dump body	120,000.00
Public Works	Wood Chipper	25,000.00
Public Works	Tandom Plw Truck	390,000.00
Public Works	Easement clearing	50,000.00
Public Works	Detailed design for water projects	
Admin	Infrastructure needs study (with CoP)	50,000.00
Public Works	Stafford Third Line	416,250.00
Public Works	B Line Road	325,000.00
Public Works	Richardson Crescent	112,500.00
Public Works	Marion St	18,000.00
Public Works	Forest Lea Road	324,000.00
Public Works	Lubitz Road	96,000.00
Public Works	Rahns Road	255,000.00
Public Works	Lark Street	47,250.00
Public Works	Fairview Avenue South	56,250.00
Recreation (FL)	Playground surface and parking lot upgrade	20,000.00
Recreation (SN)	Furnace replacement	10,000.00
Recreation (SN)	Parking lot drainage	10,000.00
Recreation (LV4S)	Ductwork and central air unit	18,000.00
		<u>2,808,050.00</u>



Alternative Options

Alternative Taxation Options

	Total % Increate	Additional to Reserves	Net Effect on Reserves	Per Median Home	Estimated Ending Capital Reserve Balance
Option 1	5.99	(106,128.90)	(504,696.00)	\$ 78.06	257,871.10
Option 2	6.99	(27,514.90)	(431,461.00)	\$ 91.09	336,485.10
Current Levy Increase	7.34	-	(405,513.00)	\$ 95.70	364,000.00
Option 3	7.99	51,099.10	(354,413.90)	\$ 104.12	415,099.10
Option 4	8.99	129,713.10	(275,799.90)	\$ 117.15	493,713.10
Option 5	9.99	208,327.10	(197,185.90)	\$ 130.18	572,327.10
Option 6	10.99	286,941.10	(118,571.90)	\$ 143.21	650,941.10
Option 7	11.99	365,555.10	(39,957.90)	\$ 156.24	729,555.10
Option 8	12.99	444,169.10	38,656.10	\$ 169.27	808,169.10