**THE CORPORATION OF THE MUNICIPALITY OF MARKSTAY-WARREN**

**BY-LAW 2026-41**

**BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR ALL PROPERTY CLASSES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2026**

**WHEREAS** Section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that a local municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

**AND WHEREAS** the Council of The Corporation of the Municipality of Markstay-Warren has considered the estimates of the municipality and boards thereof, and has determined the necessary sums to be raised by means of taxation for the year 2026;

**AND WHEREAS** all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, C.A.31, as amended, subject to appeals;

**AND WHEREAS** the property assessment has been determined on the basis of the aforementioned property assessment roll;

**AND WHEREAS** Section 312 (2) of the *Municipal Act*, S.O. 2001, as amended, provides that the Council of a local municipality shall, each year, pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** Sections 307 and 308 of said Act requires tax rates to be established in the same proportion to tax ratios;

**AND WHEREAS** Council has established tax ratios by By-Law 2026-42;

**AND WHEREAS** Council hereby approves the final 2026 Operating & Capital Budget and adopts the overall municipal purposes tax levy of $4,896,753;

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or sub-classes of property;

**AND WHEREAS** Section 345 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that the Council of a local municipality, in accordance with this section, may pass By-Laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF MARKSTAY-WARREN HEREBY ENACTS AS FOLLOWS:**

1. **Adoption of 2026 Estimates**

1.1 The Council of the Corporation of the Municipality of Markstay-Warren hereby adopts the estimates of all sums required during the year 2026 for the purposes of

the municipality in the gross amount of $11,836,803.

1.2 The 2026 Budget outlining the required estimates is attached hereto as **Schedule "A"** and forms part of the by-law.

## 2. Due Dates

2.1 Every owner shall be taxed according to the tax rates outlined in Section 3 of this by-law and such tax shall become due and payable in 2 installments as follows:

| | |
|---|---|
| July 31, 2026 | 50% of the final levy |
| September 1, 2026 | balance of the final levy |

2.2 Non payment of the amount on the dates stated in accordance with this section shall constitute a default.

## 3. Tax Rates

3.1 THAT the tax rates as set out in the table below, are hereby adopted to be applied against the whole of the assessment for real property classes according to the last revised assessment roll:

| Property Class | Municipal Tax Rate | Education Tax Rate | Total Tax |
|---|---|---|---|
| Residential | 0.01604607 | 0.00153000 | 0.01757607 |
| Multi-Residential | 0.03176557 | 0.00153000 | 0.03329557 |
| Commercial Occupied | 0.03088480 | 0.00880000 | 0.03968480 |
| Commercial Excess Land | 0.03088480 | 0.00880000 | 0.03968480 |
| Commercial Vacant Land | 0.03088480 | 0.00880000 | 0.03968480 |
| Industrial Occupied | 0.02708078 | 0.00772281 | 0.03480359 |
| Industrial Excess Land | 0.02708078 | 0.00772281 | 0.03480359 |
| Industrial Vacant Land | 0.02708078 | 0.00772281 | 0.03480359 |
| Aggregate Extraction | 0.02203580 | 0.00772281 | 0.02975861 |
| Landfills | 0.04307577 | 0.00511000 | 0.04818577 |
| Pipelines | 0.10646304 | 0.00880000 | 0.11526304 |
| Farm | 0.00401152 | 0.00880000 | 0.01281152 |
| Managed Forest | 0.00401152 | 0.00038250 | 0.00439402 |

## 4 Notices of Taxes

4.1 The Treasurer shall, no later than twenty-one (21) days prior to the due date of the first installment, mail or cause to be mailed to the address of residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

## 5 Payment and Collection

5.1 After the due date stated in section 2.1 of the By-law, the Treasurer shall immediately collect at once, by distress or otherwise under the provisions of the statutes, all such installments or parts thereof that have not been paid on or before the respective dates provided, together with the said percentage charges as they are incurred.

5.2 The Treasurer is hereby authorized to accept part payment from time to time on account of any tax rates due, and to give a receipt for such part payment provided that the acceptance of any such part payment shall not affect the collection of any percentage penalty charge imposed and collectable under this By-law with respect to non-payment of taxes or any installment thereof.

## 6 Method of Payment

6.1 Taxes shall be payable to the Corporation of the Municipality of Markstay-Warren and are payable:

- 6.1.1 at the municipal office located at 21 Main Street South, Markstay by cash, cheque or interact debit (no credit cards);
- 6.1.2 by first class mail to Box 79, Markstay, Ontario, P0M 2G0;
- 6.1.3 Depositing post-dated cheques only in drop box located at the municipal office at 21 Main Street South, Markstay.
- 6.1.4 Internet Banking (Varies on Banking Institution)
- 6.1.5 Pre-Authorized Payments.

6.2 All payments to be made in Canadian Funds only.

## 7 Default of Payment

7.1 Non-payment of any part of this installment, due by the dates stated in Section 2.1 shall constitute a default.

7.2 In default of payment of any part of the installments shall forthwith become due and payable.

## 8 Penalty and Interest Charges

8.1 On all taxes of the final levy, which are due and payable on July 31st, 2026 a penalty of 1.25% shall be added on August 4th, 2026, and on the first of every month thereafter that the taxes remain in default until December 31st, 2026.

8.2 On all taxes of the final levy, which are due and payable on September 1st, 2026 a penalty of 1.25% shall be added on September 2nd, 2026, and on the first of every month thereafter that the taxes remain in default until December 31st, 2026.

8.3 On all taxes of the final levy in default after December 31st, 2026 interest shall be added at the rate of 1.25% on the first of every month thereafter of default.

8.4 Penalties and interest on all taxes of the interim levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.

8.5 At the discretion of the Treasurer, taxpayers choosing to make significant monthly instalments through payment method 6.1.5 Pre-Authorized Payments, can have all interest and penalties waived from date of enrolment in plan.

9 **Force and Effect**

9.1 **THAT** this by-law shall come into force and take effect immediately upon the final passing thereof.

9.2 **THAT** all other By-Laws inconsistent with this By-Law are hereby repealed.

**READ A FIRST, SECOND AND THIRD**

**TIME AND FINALLY PASSED THIS**

**01st DAY OF JUNE 2026**

MAYOR

CLERK

# Schedule A

## 2026 Budget General Government

| Account Name | 2026 Proposed |
|---|---|
| Tax Levies | -$4,896,753 |
| Retained Education Levy | -$5,200 |
| Election Reserve Withdrawal | -$15,000 |
| FEDNOR Grant – 2026 Strategic Plan | -$50,000 |
| **Total Revenue** | **-$4,966,953** |

| Account Name | 2026 Proposed |
|---|---|
| Council-Meeting Expenses | $500 |
| Council-Supplies | $500 |
| Council-Insurance | $14,408 |
| Council-Small Tools/Equip Purchase | $1,200 |
| Council-Software Escribe | $20,000 |
| Council-Donations & Bursaries | $500 |
| Council-Legal Fees | $60,000 |
| Council-Memberships | $1,000 |
| Council-Special Event Expenses | $1,000 |
| Mayor-Salaries and Wages | $12,829 |
| Mayor-Payroll Expenses | $1,443 |
| Mayor-Mileage | $200 |
| Mayor-Conferences/Conventions | $2,500 |
| Deputy Mayor - Salaries and Wages | $10,004 |
| Deputy Mayor - Payroll Expenses | $1,080 |
| Deputy Mayor - Mileage | $200 |
| Deputy Mayor - Conferences/Conventions | $2,500 |
| Councillor 1 - Salaries and Wages | $8,877 |
| Councillor 1 - Payroll Expenses | $935 |
| Councillor 1 - Mileage | $200 |
| Councillor 1 - Conferences/Conventions | $2,500 |
| Councillor 2 - Salaries and Wages | $8,877 |
| Councillor 2 -Payroll Expenses | $935 |
| Councillor 2 -Mileage | $200 |
| Councillor 2 -Conferences/Conventions | $2,500 |
| Councillor 3 - Salaries and Wages | $8,877 |
| Councillor 3 -Payroll Expenses | $935 |
| Councillor 3 -Mileage | $200 |
| Asset Management Reserve Contribution (2%) | $97,935 |
| 2026 Strategic Plan - Grant FEDNOR | $62,500 |
| Elections- Expense/Supplies | $15,000 |

| | |
|---|---|
| **Total Expenditures** | **$340,336** |

## 2026 Budget Corporate Management

| Account Name | 2026 Proposed |
|---|---|
| Administration-Licence Fees | -$6,500 |
| Administration-Certificates | -$200 |
| Administration-Fees for Services | -$300 |
| Administration-Misc User Fees | -$500 |
| Treasury-Certificates | -$6,000 |
| Grants - SALC | -$50,000 |
| SALC Other Revenue | -$11,000 |
| Summer Student Grant | -$2,464 |
| Modernization Reserve | -$37,112 |
| Treasury-Ont. Grants - CRF/OMP | -$1,169,100 |
| Treasury-Other Revenue | -$500 |
| Treasury-Penalties and Interest | -$115,000 |
| Treasury-Interest Earned | -$7,500 |
| **Total Revenue** | **-$1,406,176** |

| Account Name | 2026 Proposed |
|---|---|
| Administration-Salaries and Wages | $438,571 |
| Administration-Payroll Expenses | $144,941 |
| Summer Student | $5,125 |
| Summer Student Expense | $778 |
| Admin-Meal Expense | $1,000 |
| Admin-Mileage | $2,000 |
| Admin-Ed./Training Seminar | $5,000 |
| Admin-Conferences/Conventions | $5,000 |
| Admin-Cell Phone | $300 |
| Admin-Internet Services | $700 |
| Admin-Supplies | $10,000 |
| Admin-Comp Software | $62,112 |
| Admin-Maintenance | $10,000 |
| IT and Cyber Security | $21,600 |
| Admin-Insurance | $22,511 |
| Admin-Equip | $2,500 |
| Admin-Prof Fees | $50,000 |
| Seniors living facility expense (see grant income) | $50,000 |
| Accounting Fee | $80,000 |
| Admin-Memberships | $3,400 |
| Admin-Postage and Courier | $1,000 |

| | |
|---|---|
| Treasury-Taxation Adjustments | $2,500 |
| Treasury-Bank Service Charges | $2,500 |
| Treasury-Rents and Lease Expense | $7,000 |
| Treasury-MPAC | $46,000 |
| Treasury-Other Expenses | $1,000 |
| Markstay Mun Building-Hydro | $3,000 |
| Markstay Mun Building-Heat | $2,000 |
| Markstay Mun Building-Water | $2,200 |
| Markstay Mun Building-Telephone | $1,500 |
| Markstay Mun Building - Internet Services | $1,200 |
| Markstay Mun Building-Maintenance | $200 |
| Markstay Mun Building-Cleaning Contract | $7,632 |
| Markstay Mun Building Security | $420 |
| Pest Control - Markstay Municipal Building | $600 |
| **Total Expenditures** | **$994,290** |

## 2026 Budget Local Boards

| Account Name | 2026 Proposed |
|---|---|
| Policing General-Contrib. to Other Org | $455,030 |
| Sudbury East OPP Detachment Board | $8,000 |
| Social Serv-DSSAB-Contrib. to Other Org | $83,640 |
| Social Housing-Contrib. to Other Org | $157,572 |
| Ambulance Ser-Contrib. to Other Org | $451,500 |
| Planning & Zoning-Contrib. to Other Org | $35,000 |
| Public Health Gen-Contrib. to Other Org | $178,126 |
| **Total Expenditures** | **$1,368,868** |

## 2026 Budget Fire Department

| Account Name | 2026 Proposed |
|---|---|
| Fire Dept General-Permit Fees | -$6,000 |
| Fire Dept General-Fees for Service | -$50,000 |
| Fire Dept - POA Revenue | -$600 |
| Fire Dept - Payroll Deduction for Clothing, Uniforms | -$2,000 |
| Fire Dept General-Other Revenue | -$3,000 |
| Fire Prevention - Other Municipalities | -$2,500 |
| Training Centre Income | -$34,000 |
| Grant for Washer and Related Expenses | -$50,935 |
| Firemark Revenue | -$5,000 |
| **Total Revenue** | **-$154,035** |

| Account Name | 2026 Proposed |
|---|---|
| Fire Dept General-Salaries | $233,353 |
| Fire Dept General-Payroll Expenses | $37,013 |
| Fire Dept Gen-Ed./Trng Seminar | $7,000 |
| Fire Dept Gen-Meeting Expenses | $150 |
| Fire Department General-Officer Meetings | $1,800 |
| Fire Department General-Meal Expense | $300 |
| Fire Dept General-Volunteer Appreciation | $1,800 |
| Fire Dept Gen-Uniforms and Mun Clothing | $4,000 |
| Fire Dept General-Medical Certificate | $1,000 |
| Fire Dept Gen-Cell Phone | $1,300 |
| Fire Dept Gen-Internet Service | $100 |
| Fire Dept Gen-Supplies | $500 |
| Fire Dep Gen-Comp Software & Sup | $7,800 |
| Fire Dept Gen-Maintenance | $15,000 |
| Fire Department General-In House Repairs | $800 |
| Fire Dept Gen-Insurance | $12,948 |
| Fire Dept Gen-Comm System Mtce | $10,000 |
| Fire Dept Gen-Equip | $7,500 |
| Fire Department General-Protective Equipment | $10,000 |
| Fire Dept General-Licences | $2,100 |
| Fire Dept Gen-Pro. Fee | $8,000 |
| Fire Department General-Memberships | $950 |
| Fire Dept Gen-Postage and Courier | $60 |
| Fire Dept Gen-Communication Services | $18,000 |
| Fire Dept Gen-Other Expenses | $500 |
| Fire Protection Grant | $50,935 |
| Awrey Station-Hydro | $1,600 |
| Awrey Station-Heat | $3,800 |
| Awrey Station-Telephone | $250 |
| Awrey Station-Int Services | $200 |
| Awrey Station-Supplies | $150 |
| Awrey Station-Maintenance | $2,000 |
| Awrey Station-Insurance | $1,683 |
| Awrey Station-Equipment | $2,000 |
| Pest Control - Awrey Station | $500 |
| Small Equipment Fuel Awrey | $150 |
| Awrey Station-Rents and Lease Expense | $999 |
| Markstay Station-Hydro | $1,800 |
| Markstay Station-Heat | $500 |
| Markstay Station-Water | $7,300 |
| Markstay Station-Telephone | $300 |
| Internet Services | $240 |
| Markstay Station-Supplies | $200 |
| Markstay Station-Maintenance | $1,500 |

| | |
|---|---|
| Markstay Station-Cleaning Contractor-Trainings | $3,816 |
| Markstay Station-Insurance | $5,779 |
| Markstay Station-Equipment Rental | $400 |
| Markstay Station-Equipment | $3,000 |
| Small Equipment Fuel Markstay | $200 |
| Pest Control - Markstay Station | $594 |
| Warren Station-Hydro | $1,200 |
| Warren Station-Heat | $4,000 |
| Warren Station-Water | $6,031 |
| Warren Station-Telephone | $290 |
| Warren Station-Internet Services | $210 |
| Warren Station-Supplies | $200 |
| Warren Station-Maintenance | $2,500 |
| Warren Station-Insurance | $3,119 |
| Warren Station-Equipment Rental | $750 |
| Warren Station-Equipment | $2,000 |
| Warren Station-Small Tools/Equip Purchase | $250 |
| Pest Control - Warren Station | $550 |
| Fire Fighting-Meal Expense | $500 |
| Fire Fighting-Edu/Training Seminar | $4,000 |
| Fire Fighting-Protective Clothing | $17,500 |
| Fire Fighting-Supplies | $850 |
| Fire Fighting-Maintenance | $5,500 |
| Fire Fighting-Small Tools/Equip Mtce | $200 |
| Fire Fighting-Equipment | $7,500 |
| Fire Fighting-Small Tools/Equip Purchase | $1,000 |
| Fire Fighting-Health and Safety Expense | $1,000 |
| Fire Fighting-Automatic Aid/Fire Protection Agreement | $1,500 |
| Firefighter Training-Edu/Training Seminars | $3,450 |
| Firefighter Training-Associations/Memberships | $1,000 |
| Firefighter Training-Supplies | $500 |
| Firefighter Training-Maintenance | $610 |
| Fire Prevention-Supplies | $1,500 |
| Forest Fires-Licenses and Fees | $850 |
| Forest Fires-Supplies | $60 |
| Forest Fires-Maintenance | $600 |
| Forest Fires-Equipment | $4,500 |
| Forest Fires-Small Tools/Equip Purchase | $1,000 |
| Forest Fires-Contractor Fees | $15,186 |
| FD 1511 - 09 Freightliner Pump-Maintenance | $3,800 |
| FD 1511 - 09 Freightliner Pump-Insurance | $2,348 |
| FD 1511 - 09 Freightliner Pump-Fuel | $200 |
| FD 1511 - 09 Freightliner Pumper - Clear Fuel | $2,000 |
| FD 1511 - 09 Freightliner Pu-Interest on LTD | $286 |
| FD 1511 - 09 Freightliner-Debt Prin Repay | $11,070 |

| | |
|---|---|
| FD 1513 - 96 Int Tanker-Maintenance | $2,000 |
| FD 1513 - 96 Int Tanker-Insurance | $1,932 |
| FD 1513 - 96 Int Tanker-Fuel | $150 |
| FD 1513 - 96 Int Tanker - Clear Fuel | $600 |
| FD 1515 - 2020 Ford F350 Pick-up-Maintenance | $1,000 |
| FD 1515 - 2020 Ford F350 Pick-up-Insurance | $1,578 |
| FD 1515 - 2020 Ford F350 Pick-up-Fuel | $1,000 |
| FD 1515 - 2020 Ford F350 Forestry Pickup | $0.00 |
| FD 1531 - 13 Freight Pump -Maintenance | $8,000 |
| FD 1531 -13 Freight Pump-Insurance | $2,348 |
| FD 1531 -13 Freight Pump-Fuel | $200 |
| FD 1531 -13 Freight Pump-Clear Diesel | $2,000 |
| FD 1535 - 18 Dodge-Supplies | $250 |
| FD 1535 - 18 Dodge-Maintenance | $2,500 |
| FD 1535 - 18 Dodge - Insurance | $1,578 |
| FD 1535 - 18 Dodge - Fuel | $1,000 |
| FD 1535 - 18 Dodge - Interest | $1,298 |
| FD 1535 - 18 Dodge Debt Principle | $15,449 |
| FD 1536 - 23 Dodge Ram -Maintenance | $1,000 |
| FD 1536 - 23 Dodge Ram -Insurance | $1,398 |
| FD 1536 - 23 Dodge Ram-Fuel | $1,000 |
| FD 1536 - 23 Dodge Ram-Clear Diesel | $0.00 |
| FD 1533 - 2000 Kenworth Tanker-Maintenance | $2,500 |
| FD 1533 - 2000 Kenworth Tanker-Insurance | $1,711 |
| FD 1533 - 2000 Kenworth Tanker-Fuel | $125 |
| FD 1533 - 2000 Kenworth Tanker - Due to Treasury Reserve | $15,582 |
| FD 1545 - 07 Dodge Ram Pick-up-Maintenance | $5,000 |
| FD 1545 - 07 Dodge Ram Pick-up-Insurance | $1,636 |
| FD 1545 - 07 Dodge Ram Pick-up-Fuel | $1,000 |
| FD 1541 - 2024 Freightliner Pumper - Maintenance | $2,000 |
| FD 1541 - 2024 Freightliner Pumper - Insurance | $2,348 |
| FD 1541 - 2024 Freightliner Pumper - Fuel | $1,000 |
| FD 1541 - 2024 Freightliner Pumper - Principle | $39,480 |
| FD 1541 - 2024 Freightliner Pumper - LTD Interest | $13,113 |
| Training Centre Training Expenses | $100 |
| Training Centre Associations/Memberships | $500 |
| Training Centre Equipment Rental | $500 |
| Training Centre Equipment | $1,500 |
| Training Centre Supplies | $500 |
| Training Centre small engine fuel | $150 |
| Training Centre Meals | $500 |
| Training Centre Maintenance | $500 |
| Training Centre Hydro | $300 |
| **Total Expenditures** | **$717,806** |

## 2026 Budget Emergency Management

| Account Name | 2026 Proposed |
|---|---|
| Emerg Prep-Meeting Expenses | $200.00 |
| Emerg Prep-Supplies | $1,000.00 |
| Emerg Prep-Maintenance | $1,000.00 |
| Emerg Prep-Fuel for Generator | $100.00 |
| Emerg. Mgt. Program-Salaries | $5,000.00 |
| Emerg. Mgt. Program-Payroll Expenses | $1,005.00 |
| Emerg. Mgt. Program-Edu/Training Seminar | $1,700.00 |
| Emerg. Mgt. Program-Materials | $500.00 |
| **Total Expenditures** | **$10,505.00** |

## 2026 Budget Building and By-Law

| Account Name | 2026 Proposed |
|---|---|
| Building Control-Permit Fees | -$81,367.00 |
| Building Control-Other Revenue | -$3,000.00 |
| AMPS By-Law Fines | -$4,500.00 |
| Policing General-POA Revenue | -$1,000.00 |
| Dog Tags | -$2,500.00 |
| **Total Revenue** | **-$92,367.00** |

| Account Name | 2026 Proposed |
|---|---|
| SEBBS Expenses | $151,658.93 |
| **Total Expenditures** | **$151,658.93** |

## 2026 Budget Cemetery

| Summary | 2026 Proposed |
|---|---|
| War Pub Cemetery-Plot Fees | -$2,800 |
| War Pub Cemetery-Ash Burial Fees | -$3,000 |
| St. Thomas Cem - Plot Fees | -$200 |
| St. Thomas Cem - War-Ash Burial Fees | -$1,000 |
| St. Mark Cem-Mark-Plot Fees | -$4,000 |
| St. Mark Cem-Mark-Ash Burial Fees | -$2,300 |
| Protestant Cem-War-Plot Fees | -$1,000 |
| Protestant Cem-War-Ash Burial Fees | -$250 |
| Pinehill Cem-Mark-Plot Fees | -$1,300 |
| Pinehill Cem-Mark-Ash Burial Fees | -$700 |
| **Total Revenue** | **-$16,550** |

| Account Name | 2026 Proposed |
|---|---|
| BAO License | $780 |
| War Public Cemetery-Salaries | $3,276 |
| War Public Cemetery-Maintenance | $500 |
| St. Thomas Cem-War-Salaries | $5,162 |
| St. Thomas Cemetery-War-Supplies | $500 |
| St. Mark Cem-Mark-Salaries | $8,259 |
| St. Mark Cem-Mark-Materials | $500 |
| Protestant Cem-Warren-Salaries | $1,918 |
| Protestant Cemetery-War-Maintenance | $500 |
| Pinehill Cem-Mark-Salaries | $6,547 |
| Pinehill Cem-Markstay-Supplies | $500 |
| Royal Cem-Hagar-Salaries | $750 |
| **Total Expenditures** | **$28,412** |

## 2026 Budget Landfill

| Account Name | 2026 Proposed |
|---|---|
| War Landfill Site-Fees for Services | -$15,000.00 |
| War Landfill Site-Other Revenue | -$400.00 |
| Hagar Landfill Site-Rental Income | -$7,520.00 |
| Waste Management-Fees for Services | -$7,000.00 |
| **Total Revenue** | **-$29,920.00** |

| Account Name | 2026 Proposed |
|---|---|
| Garbage Collection-Contractor Fees | $190,000 |
| Municipal PW Employee | $24,212 |
| Municipal PW Payroll Expense | $10,077 |
| Security Monitoring | $244 |
| War Landfill Site-Salaries | $14,758 |
| War Landfill Site-Payroll Expenses | $1,615 |
| War Landfill - Supplies | $500 |
| War Landfill Site-Property Taxes | $2,156 |
| War Landfill Site-Maintenance | $3,500 |
| War Landfill Site-Insurance | $1,808 |
| War Landfill Site-Solid Waste Liability | $35,000 |
| War Landfill Site-Pest Control | $600 |
| War Landfill Site-Professional Fees | $25,000 |
| Hagar Landfill Site-Property Taxes | $653 |
| Hagar Landfill Site-Insurance | $904 |
| Hagar Landfill Site-Professional Fees | $5,000 |
| **Total Expenditures** | **$316,028** |

## 2026 Budget Library

| Summary | 2026 Proposed |
|---|---|
| Library-Canada Grants | -$250 |
| Library-Ontario Grants | -$20,580 |
| Library - Donation | -$13,000 |
| Library-Other Revenue | -$1,000 |
| Library - Fundraising | -$1,000 |
| **Total Revenue** | **-$35,830** |

| Summary | 2026 Proposed |
|---|---|
| Library-Salaries and Wages | $137,932 |
| Library-Vacation/Bonus Pay | $6,646 |
| Library-Statutory Holiday Pay | $6,262 |
| Library-Payroll Expenses | $20,103 |
| Library-Mileage | $200 |
| Library-Education/Training Seminars | $500 |
| Library-Telephone | $340 |
| Library-Internet Services | $9,600 |
| Library-Supplies | $5,000 |
| Library-Computer Software & Support | $2,800 |
| Library-Insurance | $2,500 |
| Library-Equipment | $4,500 |
| Library-Books | $6,400 |
| Library-Videos | $500 |
| Library-Magazine Subscriptions | $200 |
| Library-Advertising | $800 |
| Library-Memberships | $500 |
| Library-Postage and Courier | $20 |
| Library-Other Expenses | $700 |
| Library-Utilities-Markstay | $3,800 |
| **Total Expenditures** | **$209,303** |

## 2026 Budget Parks and Recreation

| Account Name | 2026 Proposed |
|---|---|
| Arena/Hall War-Ice Rentals | -$60,000 |
| Arena/Hall War-Hall Rentals | -$9,500 |
| Arena/Hall War-Shinny | -$500 |
| Arena/Hall War-Family Passes | -$600 |
| Arena/Hall War-Skate Sharpening | -$1,000 |

| | |
|---|---|
| Arena/Hall War-Canteen Rental | -$600 |
| Arena/Hall War-Other Revenue | -$6,000 |
| Arena Advertising | -$2,500 |
| ODR Rental | -$60 |
| Ballfields-Ballfield Rentals | -$250 |
| Summer Student Grant | -$4,928 |
| **Total Revenue** | **-$85,938** |

| **Account Name** | **2026 Proposed** |
|---|---|
| Recreation Gen-Salaries | $162,919 |
| Recreation Gen-Payroll Expenses | $41,134 |
| Recreation Gen-Meal Expense | $500 |
| Recreation Gen-Education/Training Sem | $2,950 |
| Recreation General-Clothing Allowance | $2,100 |
| Recreation General-Supplies | $2,000 |
| Recreation General-Maintenance | $300 |
| Recreation General-Small Tools/Equip Maint. | $600 |
| Recreation General-Insurance | $3,258 |
| Recreation General-Other Expenses | $600 |
| Recreation General-Fuel | $275 |
| Summer Student | $10,250 |
| Summer Student Payroll Expenses | $878 |
| Arena/Hall War-Hydro | $50,000 |
| Arena/Hall War-Heat | $14,600 |
| Arena/Hall War-Water | $38,321 |
| Arena/Hall War-Telephone | $350 |
| Arena/Hall War-Internet Services | $750 |
| Arena/Hall War-Security and Monitoring | $500 |
| Arena/Hall War-Supplies | $5,000 |
| Arena/Hall War-Maintenance | $25,000 |
| Arena/Hall War-Insurance | $27,015 |
| Arena/Hall War-Equipment | $3,000 |
| Arena/Hall War-Small Tools/Equip Purc | $1,000 |
| Arena/Hall War-Licenses and Fees | $2,300 |
| Arena/Hall War-Ice Supplies/Maint. | $2,000 |
| Arena/Hall War-Contractor Fees | $800 |
| Arena/Hall War-Pest Control | $1,300 |
| Ballfields-Hydro | $1,000 |
| Ballfields-Maintenance | $600 |
| Playgrounds-Materials | $5,000 |
| Playgrounds-Hydro | $500 |
| Playground - Insurance | $3,315 |
| War Monuments-Materials | $1,000 |
| War Monuments-Water | $1,047 |

| | |
|---|---|
| Outdoor Rink - Hydro | $100 |
| Outdoor Rink Mark-Maintenance | $1,000 |
| Outdoor Rink Markstay - Insurance | $9,819 |
| Zamboni-Maintenance | $7,000 |
| Zamboni-Fuel | $1,200 |
| Kubota Tractor-Maintenance | $1,000 |
| 07 Husquavarna Mower-Maintenance | $300 |
| R-2019 GMC Pick Up – Maint. | $2,500 |
| R-2019 GMC Pick Up - Insurance | $1,396 |
| 2019 GMC Pick-Up - Licence | $300 |
| 2019 GMC Pick-Up - Fuel | $2,600 |
| Recreation Mowers - Maintenance | $500 |
| Recreation - Mower Fuel | $1,000 |
| Parks & Recreation - Trailer - Maintenance | $300 |
| Parks & Recreation - Trailer - Insurance | $212 |
| **Total Expenditures** | **$441,388** |

## 2026 Budget Public Works

| Account Name | 2026 Proposed |
|---|---|
| Roads General-Misc User Fees | -$5,000 |
| PW - Other Revenue | -$25,000 |
| Roads General-Royalties | -$10,000 |
| Helipads-Ontario Grants | -$10,000 |
| Drain Superintendant-Ontario Grants | -$10,000 |
| Surplus Equipment Sale | -$10,000 |
| Pothole Prevention Grant | -$38,000 |
| **Total Revenue** | **-$108,000** |

| Account Name | 2026 Proposed |
|---|---|
| Roads Gen-Salaries | $630,151 |
| Roads Gen-Payroll Expenses | $226,141 |
| Roads Gen-Meal Expense | $500 |
| Roads Gen-Mileage | $1,000 |
| Roads Gen-Edu/Training Seminar | $15,000 |
| Roads Gen-Conferences/Conventions | $2,150 |
| Roads Gen-Clothing Allowance | $5,700 |
| Roads Gen-Meeting Expenses | $100 |
| Roads - Medical Certificate | $350 |
| Roads Gen-Cell Phone | $700 |
| Roads Gen-Internet Services | $2,000 |

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|---|---|
| Roads Gen-Comp Soft & Support | $15,000 |
| Roads Gen - Woodland Road Contract | $7,500 |
| Roads Gen-Insurance | $22,513 |
| Roads Gen- Equipment Rental | $5,000 |
| Roads Gen-Professional Fees | $5,000 |
| Roads Gen-Licences | $2,730 |
| Roads Gen-Memberships | $2,200 |
| Roads Gen-Other Expenses | $500 |
| Roads Bridges-Materials | $5,000 |
| Roads Bridges-Professional Fees | $26,000 |
| Roads Bridges-Debt Principal Repayments | $28,188 |
| Roads Bridges-Interest on Long-Term Debt | $11,500 |
| Roads Brushing-Contractor Fees | $16,000 |
| Roads Hard Top-Materials | $8,000 |
| Roads Dust Cont-Materials | $130,000 |
| Roads Safety Devices-Materials | $15,700 |
| Roads Safety Devices-Licences | $2,200 |
| Roads Safety Devices-Contractor Fees | $3,000 |
| Roads Hydrants - Contractor | $20,000 |
| Roads Hydrants - Materials | $1,000 |
| Streetlighting-Hydro | $15,000 |
| Streetlighting-Contractor Fees | $10,000 |
| Streetlight Materials | $15,000 |
| W/C Sanding-Materials | $130,000 |
| W/C Culvert Thawing-Propane | $1,000 |
| War Garage-Hydro | $3,000 |
| War Garage-Heat | $7,500 |
| War Garage-Water | $1,500 |
| War Garage-Telephone | $500 |
| War Garage - Internet | $560 |
| War Garage-Supplies | $5,500 |
| War Garage-Maintenance | $3,000 |
| War Garage-Insurance | $9,005 |
| War Garage-Small Tools/Equip Purchase | $8,000 |
| War Garage-Lubricants | $3,000 |
| Pest Control - Warren Garage | $600 |
| Mark Garage-Hydro | $2,220 |
| Mark Garage-Heat | $5,500 |
| Mark Garage-Water | $1,500 |
| Mark Garage-Telephone | $700 |
| Mark Garage - Internet | $450 |
| Mark Garage-Supplies | $5,500 |
| Mark Garage-Maintenance | $3,000 |

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|---|---|
| Mark Garage-Insurance | $3,578 |
| Mark Garage-Small Tools/Equip Purcha | $11,000 |
| Mark Garage-Lubricants | $3,000 |
| Pest Control - Markstay Garage | $600 |
| Mark Salt Shed-Maintenance | $700 |
| Mark Salt Shed-Insurance | $2,625 |
| War Gravel Pit-Materials | $500 |
| War Gravel Pit-Licences | $400 |
| McDonald Gravel Pit-Materials | $300 |
| McDonald Gravel Pit-Licences | $500 |
| Leveille Gravel Pit-Licences | $2,500 |
| Leveille Gravel Pit-Maintenance | $300 |
| PW 385 - 23 Grader Markstay-Maintenance | $18,100 |
| PW 385 - 23 Grader Markstay-Coloured Diesel | $18,200 |
| PW 385 - 23 Grader Markstay- Insurance | $3,602 |
| PW 385 - 23 Grader Markstay- Loan Interest | $12,518 |
| PW 385 - 2023 Markstay Grader Principal Repayment | $40,443 |
| PW-M 08 Case Loader 550-Mtce | $10,000 |
| PW-M 08 Case Loader 551-Insurance | $949 |
| PW-M 08 Case Loader-Col Diesel | $3,000 |
| PW-Steamer Markstay-Maintenance | $500 |
| PW-Steamer Markstay-Propane | $600 |
| PW-Steamer Markstay-Insurance | $255 |
| PW 338-15 Western Tandem-Maintenance | $25,000 |
| PW 338-15 Western Tandem-Insurance | $1,585 |
| PW 338-15 Western Tandem-Licences | $3,500 |
| PW 338-15 Western Tandem-Clear Diesel | $9,000 |
| PW 338-15 Western Tandem - Interest on LTD | $264 |
| PW 338-15 Western-Dept Principal Repayment | $24,976 |
| PW 340 - 15 Chev Pick-up Markstay-Maintenance | $10,000 |
| PW 340 - 15 Chev Pick-up Markstay-Insurance | $1,448 |
| PW 340 - 15 Chev Pick-up Markstay-Licences | $350 |
| PW 340 - 15 Chev Markstay Fuel | $6,032 |
| PW 343 -17 Western Star Tandem-Maintenance | $25,000 |
| PW 343-17 Western Star Tandem Warren-Insurance | $1,585 |
| PW 343-17 Western Star Tandem Warren-Licences | $3,800 |
| PW 343-17 Western Star Tandem-Clear Diesel | $12,000 |
| PW 343-17 Western Star Tandem - Int on LTD | $2,200 |
| PW 343-17 Western Star Tand-Debt Repayment | $27,962 |
| PW 390 - 23 Grader Warren-Maintenance | $18,100 |
| PW 390 - 23 Grader Warren - Insurance | $3,602 |
| PW 390 - 23 Grader War-Coloured Diesel | $20,800 |
| PW 390 - 23 Grader War-Interest | $12,518 |

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|---|---|
| PW 390 - 2023 Warren Grader Principal Repayment | $40,443 |
| PW-89 JD Loader Warren 544E-Insurance | $126 |
| PW-M 415 JD Loader 544G Rental | $45,000 |
| PW-M 415 JD Loader 544G Principal Repayment | $12,500 |
| PW-M 415 JD Loader 544G Interest | $3,091 |
| PW-M 415 JD Loader 544G Maintenance | $4,000 |
| PW-M 415 JD Loader 544G Insurance | $1,000 |
| PW-M 415 JD Loader 544G Coloured Diesel | $6,000 |
| PW-Steamer War-Maintenance | $500 |
| PW-Steamer War-Propane | $200 |
| PW-Steamer War-Insurance | $236 |
| PW-Roads Sdwk Plw/Snd Kubota-Maint. | $3,500 |
| PW-R Sdwlk Plw/Sdr Kub-Coloured Diesel | $520 |
| PW-18 GMC Sierra Pick-up War-Maintenance | $5,000 |
| PW-18 GMC Sierra Pick-up War-Insurance | $1,448 |
| PW-18 GMC Sierra Pick-up War-Licences | $318 |
| PW - 18 GMC Sierra Pick Up Warren - Fuel | $6,240 |
| PW-Tandem Trailer-Maintenance | $2,000 |
| PW-Tandem Trailer-Insurance | $222 |
| PW - Culver Trailer - Insurance | $212 |
| PW-Excavator-Maintenance | $20,000 |
| PW-Excavator-Insurance | $960 |
| PW-Excavator-Coloured Diesel Purchase | $10,000 |
| PW 365 - 2018 John Deer Loader Insurance | $958 |
| PW 365 - 2018 John Deer Loader Colored Diesel | $5,720 |
| PW 365 - 2018 John Deer Loader Interest | $4,820 |
| PW 365 - 2018 John Deer Loader Repayment | $11,434 |
| PW 365 - 2018 John Deer Loader Maintenance | $8,000 |
| PW 366 - 2020 Freightliner Insurance | $1,584 |
| PW 366 - 2020 Freightliner Interest | $11,993 |
| PW 366 - 2020 Freightliner Repayment | $11,966 |
| PW 366 - 2020 Freightliner Licenses | $2,000 |
| PW 366 - 2020 Freightliner Clear Diesel | $13,520 |
| PW 366 - 2020 Freightliner Maintenance | $15,000 |
| PW 370 - 22 Dodge Longhorn Maintenance | $5,000 |
| PW 370 - 22 Dodge Longhorn Insurance | $1,718 |
| PW 370 - 22 Dodge Longhorn Fuel | $5,512 |
| PW 375 - 23 Freightliner Maintenance | $6,000 |
| PW 375 - 23 Freightliner Insurance | $1,585 |
| PW 375 - 23 Freightliner License | $1,800 |
| PW 375 - 23 Freightliner Clear Diesel | $15,600 |
| PW 375 - 23 Freightliner Interest | $18,289 |
| PW 375 - 23 Freightliner Principal Repayment | $17,381 |

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|---|---|
| Drain Superintendent-Professional Fees | $20,000 |
| Beaver Trapper | $20,000 |
| Helipads-Insurance | $2,899 |
| Helipads-Materials | $2,000 |
| Culverts and Bridge Replacement: Debenture - Principal Repayment | $13,445 |
| Culverts and Bridge Replacement: Debenture - Interest Repayment | $19,463 |
| **Total Expenditures** | **$2,187,952** |

## 2026 Budget Rentals

| Summary | 2026 Proposed |
|---|---|
| Golden Age Warren-Rental Income | -$8,500 |
| 40 Rutland (Basement)-Rental Income | -$1,200 |
| 8 Church Street-Rental-Income | -$750 |
| 8 Church Street-Utilities-Income | -$4,193 |
| Markstay Municipal Building-Rental Income | -$5,356 |
| 38 Rutland-Rental Income | -$5,000 |
| Multi-Use Facility-Rental Income | -$98,334 |
| **Total Revenue** | **-$123,334** |

| Summary | 2026 Proposed |
|---|---|
| Golden Age Club-War-Hydro | $1,000 |
| Golden Age Club-War-Heat | $2,500 |
| Golden Age Club-War-Water | $3,117 |
| Golden Age Club-War-Maintenance | $4,000 |
| Golden Age Club-War-Insurance | $7,204 |
| Pest Control - Golden Age Club - Warren | $550 |
| 40 Rutland Ave Basement-Heat | $1,700 |
| 40 Rutland Ave Basement-Water | $3,117 |
| 40 Rutland Ave Basement-Maintenance | $4,000 |
| 40 Rutland Ave Basement-Insurance | $7,204 |
| 8 Church Street-Maintenance | $7,500 |
| 8 Church Street-Insurance | $5,133 |
| Pest Control - 8 Church Street-Markstay | $550 |
| 38 Rutland Ave - Hydro | $5,000 |
| 38 Rutland Ave - Heat | $3,000 |
| 38 Rutland Ave - Water and Sewer | $9,351 |
| 38 Rutland Ave-Maintenance | $3,000 |
| 38 Rutland Ave -Insurance | $3,233 |
| 38 Rutland Ave - Property Taxes | $3,740 |
| Pest Control - 38 Rutland | $550 |

| | |
|---|---|
| Multi-Use Facility-Hydro | $30,000 |
| Multi-Use Facility-Heat | $8,000 |
| Multi-Use Facility-Water | $6,234 |
| Multi-Use Facility-Supplies | $5,000 |
| Multi-Use Facility-Maintenance | $30,000 |
| Multi-Use Facility-Insurance | $9,905 |
| Multi-Use Facility-Cleaning Contract | $21,188 |
| Multi-Use Facility-Interest on LTD | $13,848 |
| Multi-Use Facility-Debt Prin Repay | $54,554 |
| **Total Expenditures** | **$254,177** |

## 2026 Budget Capital

| Account Name | 2026 Proposed |
|---|---|
| OCIF - Dupuis Rd Culvert | -$125,000 |
| Debenture - Dupuis Rd Culvert | -$275,000 |
| Debenture - North Rd Culvert | -$97,625 |
| CCFB - 2026 Allocation | -$177,375 |
| CCFB - Reserve | -$25,000 |
| Modernization Reserves-Digital Communications System Upgrade | -$70,000 |
| CCFB - Reserve - Gravel Resurfacing | -$60,000 |
| CCFB - Reserve - Culvert Replacement Black Fox Rd 4ft, Dupuis Rd. 3ft | -$50,000 |
| NORDS - Leeftink Bridge | -$98,653 |
| Debenture - Leeftink Bridge | -$1,401,347 |
| CCFB Reserve - Sutcliffe Bridge | -$10,000 |
| Markstay Water Tower - Withdrawal from Reserve | -$250,000 |
| Markstay Water Tower - Water Stream Grant funding | -$750,000 |
| Warren Water Reserve | -$100,000 |
| Sports Grant - Arena Roof Repair | -$500,000 |
| Debenture - Arena Roof Repair | -$500,000 |
| Sports Grant - Arena Heaters | -$8,500 |
| CCFB - Reserve - Arena Heaters | -$8,500 |
| Debenture 2025 John Deere Loader | -$250,000 |
| Modernization Reserve - Accounting Software Implementation | -$40,000 |
| Fire Department Reserve - 4Gas Monitor | -$13,000 |
| AC St-Thomas - Donation Received for Library | -$8,500 |
| **Total Revenue** | **-$4,818,500** |