THE CORPORATION OF THE MUNICIPALITY OF SOUTH DUNDAS

BY-LAW NO. 2026-04

Being a By-Law to set the 2026 general operating and capital budgets for Municipal purposes only.

WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;

AND WHEREAS *the Municipal Act, 2001,* as amended, provides for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS it is deemed expedient to adopt the budget outlining the Corporation's yearly estimates in accordance with relevant legislation;

NOW THEREFORE the Council of the Corporation of the Municipality of South Dundas enacts as follows:

1. That the 2026 estimates of revenue and expenditures for municipal purposes only, and that Schedule "A" attached hereto and forming part of this By-law are hereby adopted.

2. If a surplus exists as of December 31st, 2026, all funds shall be transferred to reserves for working capital, water, wastewater, and fire or as Council otherwise directs.

3. This By-law shall come into force and effect on the date of passing.

READ and passed in open Council, signed and sealed this 21nd day of January, 2026.

MAYOR

CLERK

Schedule "A" to By-law No. 2026-04
Municipality of South Dundas - Municipal Budget
For period ending December 31, 2026

	OPERATING		
	Revenue	**Expenditures**	**Reserves**
Corporate Provincial Funding	$ 1,644,100		
PIL & Supplementary Taxes	205,400		
Tax Interest Collected	187,000		
Government Grants & Assistance	115,850		
General Government	857,276	$ 2,659,252	$ 20,400
Building/By-law/Animal Control	141,050	517,091	5,000
Environmental Services	144,070	1,424,874	400,000
Fire & Emergency Services	26,000	974,442	97,000
Planning & Development	64,868	192,235	10,000
Transportation Services	351,450	3,376,628	1,014,582
Recreation & Facilities	2,028,446	3,132,200	599,584
Water & Wastewater	3,946,050	2,916,231	1,029,819
Total Operating:	**$ 9,711,560**	**$ 15,192,953**	**$ 3,176,385**

	CAPITAL	
	Revenue	**Expenditures**
General Government	$ 10,278	$ 10,278
Building/By-law/Animal Control	-	-
Environmental Services	-	-
Fire & Emergency Services	87,845	87,845
Planning & Development	25,000	50,000
Transportation Services	1,472,382	1,490,698
Recreation & Facilities	3,565,430	4,828,530
Water & Wastewater	1,267,500	1,267,500
Total Capital:	**$ 6,428,435**	**$ 7,734,851**

2026 Net Tax Levy:	**$ 9,964,194**

For Period Ending 31-Dec-2026

	BUDGET ...2026.....
GENERAL FUND	
Revenue	
Administration Revenue	
Wedding Ceremonies	(10,000)
Misc. Revenue	(13,000)
Transfer from Reserves/ Reserve Funds	(20,278)
Total Revenue	(43,278)
Expense	
Administration Expenses	
Computer & Licenses	77,000
Legal Fees	50,000
Wages & Benefits	843,895
Meetings & Conferences	21,500
Memberships	10,000
Mileage	500
Office Expenses	82,500
Telephone & Internet	36,700
Communications	9,000
Consulting Fees	29,777
Insurance	91,329
Special Events	8,000
Funeral Assistance Costs	10,000
Capital Expenditures	10,278
Transfer to Reserve/ Reserve Funds	20,400
Total Expense	1,300,879
Total GENERAL FUND	1,257,601

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
BUILDING REVENUE	
Building Permits & Fees	(136,050)
Total Revenue	(136,050)
Expense	
BUILDING EXPENSES	
Wages & Benefits	289,727
Seminars & Workshops	9,000
Advertising	300
Materials & Supplies	5,050
Software & Licenses	23,129
Legal Fees	5,000
Sub-Contracts & Consulting	13,440
Truck Charges	4,000
Transfer to Reserve	5,000
Total Expense	354,646
Total GENERAL FUND	218,596

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
BY-LAW & ANIMAL CONTROL REVENUE	
BY-LAW-FINES & CHARGES	(4,000)
PROVINCIAL LIVESTOCK ANIMAL LOSS PROGR	(1,000)
Total Revenue	(5,000)
Expense	
BY-LAW EXPENSES	
Wages & Benefits	133,115
Seminars & Workshops	4,000
Materials & Supplies	8,930
Vehicle	2,000
ANIMAL CONTROL EXPENSES	
Kennel	18,000
Livestock Claims	1,400
Total Expense	167,445
Total GENERAL FUND	162,445

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
CAMPSITE REVENUE	
Rental Revenue	(138,000)
Total Revenue	(138,000)
Expense	
CAMPSITE EXPENSES	
Wages & Benefits	37,015
Bank Charges	3,300
Utilities	20,200
Repairs & Maintenance	13,900
Transfer to Reserves	63,585
Total Expense	138,000
Total GENERAL FUND	0

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Expense	
CONSERVATION AUTHORITY	
South Nation Conservation	102,214
Total Expense	102,214
Total GENERAL FUND	102,214

For Period Ending 31-Dec-2026

	BUDGET
	.....2026.....
GENERAL FUND	
Revenue	
MUNICIPAL DRAINS REVENUE	
Provincial Admin. Grant	(16,000)
Tile Drain- Farm Payments	(18,070)
Total Revenue	(34,070)
Expense	
MUNICIPAL DRAINS EXPENSES	
Memberships & Conferences	3,800
Advertising & Supplies	1,600
Consulting & Subcontract	14,000
Beaver Control	10,000
Truck & Equipment Charges	1,500
Tile Drainage- Long Term Debt Exp	18,070
Total Expense	48,970
Total GENERAL FUND	14,900

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
EDO REVENUE	
EDO- Grants	(25,000)
EDO- Sponsors & Other Revenue	(7,500)
EDO- Trf from Reserve/ Reserve Funds	(25,918)
Total Revenue	(58,418)
Expense	
EDO EXPENSES	
Memberships & Conferences	6,500
Mileage	500
Materials & Supplies	4,250
Special Projects & Marketing	62,000
Capital Expenditures	50,000
Transfer to Reserve/ Reserve Funds	10,000
Total Expense	133,250
Total GENERAL FUND	74,832

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
ENVIRONMENTAL SERVICES REVENUE	
Garbage Bags	(12,000)
Landfill Tipping Fees	(81,000)
Waste Diversion Ontario Grant	(2,000)
Recycling Revenue	(15,000)
Total Revenue	(110,000)
Expense	
ENVIRONMENTAL SERVICES EXPENSES	
Contracts	747,624
Consulting Fees	150,000
Wages & Benefits	154,400
Materials & Supplies	6,000
Utilities	33,800
Repairs & Maintenance	35,000
Hazardous Waste Site Costs	1,628
Memberships	1,200
Advertising	1,500
Property Taxes	8,169
Debt Charges	138,484
Transfer to Reserve/ Reserve Funds	400,000
Total Expense	1,677,805
Total GENERAL FUND	1,567,805

FIRE EMERGENCY SERVICES BUDGET

BUDGET

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
FIRE EMERGENCY SERVICES REVENUE	
Fire Department Revenue	(13,000)
Open Air Burn Permits	(13,000)
Transfer from Reserve/ Reserve Funds	(87,845)
Total Revenue	(113,845)
Expense	
FIRE EMERGENCY SERVICES EXPENSES	
Wages & Benefits	591,427
Conferences & Training	31,500
Memberships	3,500
Materials & Supplies	48,500
Telecommunications	98,220
Advertising	2,500
Uniforms & Clothing	10,000
Contract Services	22,000
Insurance	51,795
Vehicle Repair & Maintenance	70,000
Stand By Costs	14,000
Fire Prevention	7,000
Emergency Management	5,000
Awards Dinner	4,000
Health & Safety	15,000
Transfer to Reserve/Reserve Funds	97,000
Capital Expenditures	87,845
Total Expense	1,159,287
Total GENERAL FUND	1,045,442

For Period Ending 31-Dec-2026

	BUDGET
	.....2026.....
GENERAL FUND	
Revenue	
FLEET REVENUE	
EQUIPMENT RENTAL CREDIT	(317,450)
TRANSFER FROM RESERVES	(651,929)
Total Revenue	(969,379)
Expense	
FLEET EXPENSES	
MAINTENANCE & LICENSES	349,200
FUEL	175,000
FLEET REPLACEMENT	666,033
TRANSFER TO FLEET RESERVE	824,728
Total Expense	2,014,961
Total GENERAL FUND	1,045,582

COUNCIL BUDGET

For Period Ending 31-Dec-2026

	BUDGET .....2026....
GENERAL FUND	
Revenue	
DEBT CHARGES REVENUE	
OILC- Transfer from Reserve	(441,828)
Total Revenue	(441,828)
Expense	
DEBT CHARGES EXPENSE	
OIPC Loan Repayments- Iroquois Medical	51,683
OIPC Loan Repayments- SDMC	200,000
OIPC Loan Repayments- Industrial Park	109,058
OIPC Loan Interest	81,087
Total Expense	441,828
Total GENERAL FUND	0

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026....
GENERAL FUND	
Revenue	
MARINA REVENUE	
Miscellaneous	(600)
Fuel Sales	(29,000)
Docking Fees	(62,687)
Total Revenue	(92,287)
Expense	
MARINA EXPENSES	
Wages & Benefits	37,015
Training	500
Bank Charges	3,200
Advertising & Supplies	1,200
Gasoline & Diesel	24,000
Utilities	6,500
Repairs & Maintenance	16,250
Insurance	3,622
Total Expense	92,287
Total GENERAL FUND	0

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
PIL, INTEREST, GRANT/SUBSIDIES REVENUE	
Supplementary/ Omitted Taxes	(80,000)
Right of Ways	(15,400)
Payment in Lieu- Not Shared	(110,000)
Tax Interest Collectible	(187,000)
Ontario Power Generation Dam Propertie	(110,407)
Ontario Municipal Partnership Fund	(1,644,100)
St. Lawrence Parks Commission Acreage	(5,444)
Total Revenue	(2,152,351)
Total GENERAL FUND	(2,152,351)

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
PLANNING REVENUE	
Planning Fees	(25,000)
Compliance Letters	(3,200)
Minor Variance Fees	(3,250)
Total Revenue	(31,450)
Expense	
PLANNING EXPENSES	
Memberships & Conferences	4,675
Advertising & Supplies	2,300
Consulting & Subcontract	57,120
Total Expense	64,095
Total GENERAL FUND	32,645

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
PARKS/RECREATION REVENUE	
Grants	(690,676)
Revenue & Donations	(258,931)
Transfer from Reserves	(749,324)
ARENA REVENUE	
Arena Revenue	(199,000)
Total Revenue	(1,897,931)
Expense	
PARKS/RECREATION EXPENSES	
Wages & Benefits	406,527
Materials & Supplies	25,000
Telephone	3,500
Training	7,000
Truck Charges	9,000
Capital	1,704,100
ARENA EXPENSES	
Wages & Benefits	264,960
Repairs & Maintenance	60,000
Utilities	93,775
Insurance	40,425
AMPHITHEATRE	
Utilities	700
IROQUOIS TENNIS & LAWN BOWLING	
Repairs & Maintenance	5,000
Insurance	2,980
OUTDOOR RINKS	
Repairs & Maintenance	5,000
DOG PARK	
Repairs & Maintenance	5,650
MORRISBURG WATERFRONT COMMITTEE	
Capital	20,000
IROQUOIS WATERFRONT COMMITTEE	
Capital	20,000
PARKS	
Repairs & Maintenance	153,500
Utilities	23,610
Cemeteries Maintenance	8,000
IROQUOIS GOLF CLUB	
Insurance	5,130
DOLLAR FOR DOLLAR	
DOLLAR FOR DOLLAR	25,000
Total Expense	2,888,857
Total GENERAL FUND	990,926

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
FACILITIES REVENUE	
Facilities - Transfers from Reserves	(657,584)
Facilities - Revenue	(2,457,346)
Williamsburg Library- Rent Revenue	(8,941)
Plaza - Revenue	(3,600)
Justice Building- OPP/Court Revenue	(108,596)
SDMC- Rent Revenue	(50,440)
SDMC Library- Rent Revenue	(21,120)
Iroquois Civic Building- Rent Revenue	(1,600)
Iroquois Civic Building- Library Rent	(11,852)
SLMC- Debt Repayment 20 Years	(19,680)
Dundas Registry Office- Rent Revenue	(30,406)
Matilda Hall Rental	(15,600)
Carman House Museum- Apartment Rent	(7,024)
Total Revenue	(3,393,789)
Expense	
FACILITIES EXPENSES	
Wages & Benefits	536,839
Materials & Supplies	56,000
Training	4,500
Telephone	2,800
Insurance	53,292
Truck Charges	12,500
Capital	3,114,930
Transfer to Reserve/ Reserve Funds	706,944
DUNBAR	
Repairs & Maintenance	2,500
Utilities	3,600
RIVERSIDE HEIGHTS	
Repairs & Maintenance	3,500
Utilities	4,700
WILLIAMSBURG REC	
Utilities	3,600
Repairs & Maintenance	3,000
ARCHIVES	
Materials & Supplies	2,100
Repairs & Maintenance	8,800
Utilities	14,600
BRINSTON	
Repairs & Maintenance	4,000
Utilities	5,500
JUSTICE BUILDING	
Repairs & Maintenance	22,100
Utilities	17,800
SOUTH DUNDAS MUNICIPAL CENTRE	
Elevator Maintenance Contract	7,000
Repairs & Maintenance	30,400
Utilities	32,800
FIRE HALLS	
Repairs & Maintenance	22,000
Utilities	28,000
IROQUOIS CIVIC BUILDING	
Repairs & Maintenance	20,300
Utilities	18,800

	BUDGET .....2026.....
GENERAL FUND	
PLAZA MAINTENANCE	
Wages & Benefits	68,022
Repairs & Maintenance	77,000
Utilities	4,476
Property Taxes	47,931
Debt Charges	47,425
PW GARAGES	
Repairs & Maintenance	26,800
Utilities	32,237
IROQUOIS BEACH HOUSE	
Utilities	1,700
Repairs & Maintenance	2,500
OUTDOOR RINKS	
Repairs & Maintenance	1,500
Utilities	4,200
DUNDAS REGISTRY OFFICE	
Repairs & Maintenance	9,200
Utilties	6,200
MORRISBURG BEACH HOUSE	
Utilities	2,100
Repairs & Maintenance	2,500
MORRISBURG WATERFRONT WASHROOMS	
Utilities	2,500
Repairs & Maintenance	2,500
SPLASH PAD WASHROOMS	
Utilities	900
Repairs & Maintenance	2,500
MATILDA HALL	
Repairs & Maintenance	12,000
Utilities	18,900
CARMAN HOUSE MUSEUM	
Wages & Benefits	6,587
Repairs & Maintenance	5,100
Utilities	7,750
Insurance	2,182
Total Expense	5,137,615
Total GENERAL FUND	1,743,826

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
REC PROGRAM REVENUES	
Rec Program-Grants & Funding Revenue	(1,200)
Rec Program-Program Registration Reven	(95,000)
Rec Program- Trf Reserve/ Reserve Fund	(14,500)
Total Revenue	(110,700)
Expense	
RECREATION PROGRAMMING EXPENSES	
Wages & Benefits	185,026
Professional Development	3,500
Mileage	500
Community Programs	6,000
Materials & Supplies	12,000
Telephone & Software	8,030
Advertising	4,000
Contracts & Consulting	70,000
Capital	14,500
Total Expense	303,556
Total GENERAL FUND	192,856

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
ROAD DEPARTMENT REVENUE	
Aggregate Royalties	(25,000)
Entrance Permits	(3,000)
Reserve/Reserve Fund Transfer	(806,349)
Road Revenue	(6,000)
Total Revenue	(840,349)
Expense	
ROAD REPAIR & MAINTENANCE	
Bridges & Culverts	68,244
Brush & Tree Trimming	114,789
Catch Basins & Storm Sewers	46,224
Ditching	33,577
Dust Layering & Control	40,744
Grading & Scarifying	45,974
Gravel Resurfacing	8,120
Hardtop Patching	154,380
Mowing & Weeding	94,195
Safety Devices	26,450
Shouldering	11,328
Sidewalks	32,630
Sweeping & Litter Pick Up	96,595
Winter Maintenance	923,785
ROAD OVERHEAD & ADMINISTRATION	
Airport Maintenance	6,194
Insurance	79,633
O/H Truck Charges	63,000
Payroll, Holidays, & Vacation	694,975
Phone, Advertising & Other Costs	68,300
Street Light Energy & Maintenance	175,000
Training, Meeting & Conferences	13,000
Transfer to Reserves	269,874
ROAD CAPITAL PROJECTS	
Roads Overhead Projects	824,665
Total Expense	3,891,676
Total GENERAL FUND	3,051,327

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET
	.....2026.....
GENERAL FUND	
Revenue	
TREASURY REVENUE	
Tax Certificates & Admin Fees	(95,949)
Misc. Revenue	(500)
Interest Income	(230,000)
Transfer from Reserve	(5,000)
Total Revenue	(331,449)
Expense	
TREASURY EXPENSES	
Wages & Benefits	611,244
Memberships & Training	9,500
Bank Charges	8,000
Accounting & Audit Fees	45,000
Interest on Water Plant Growth Loan	10,739
Tax Write-Offs & Billing Costs	35,000
Software Licenses	12,000
Municipally Owned Property Taxes	1,107
Total Expense	732,590
Total GENERAL FUND	401,141

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
SOUTH DUNDAS WATER	
IRO/MORR Water- Billing Revenue	(1,747,442)
S.D. Water Plant- 1.03 Cent Recovery	(348,379)
Water Connection Charges	(4,000)
IRO/MORR Water- Growth Comp Levy	(159,900)
IRO/MORR Water-Interest	(10,000)
IRO/MORR Water- Meter & Asset Sales	(8,000)
IRO/MORR WTP- Transfer from Reserves	(578,025)
Total Revenue	(2,855,746)
Expense	
SOUTH DUNDAS WATER	
Wages & Benefits	550,617
Utilities	157,000
Communications & Computer Services	27,000
Sampling	14,000
Repairs & Maintenance	184,700
Memberships & Professional Development	7,100
Health & Safety	10,300
Water Meters	20,000
Municipal Taxes	34,739
Insurance	51,583
Audit	14,000
Admin O.H.	29,474
Loan Repayments	496,986
RSL Meter Reading	108,302
Advertising	1,000
Contracts & Services	1,000
Hydrants	10,000
Truck Charges	28,500
Minor Capital	54,500
Capital	523,525
Transfer to Reserve/ Reserve Funds	531,420
Total Expense	2,855,746
Total GENERAL FUND	0

Municipality of South Dundas

COUNCIL BUDGET

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
IROQUOIS WASTEWATER	
Iroquois Sewer - Billing Revenue	(578,998)
Iroquois Sewer - Connection Fees	(86,100)
Iroquois Sewer - Transfer from Reserve	(142,000)
Total Revenue	(807,098)
Expense	
IROQUOIS WASTEWATER	
Wages & Benefits	112,689
Professional Development	2,000
Utilities	142,000
Communications	11,000
Sampling	13,000
Repairs & Maintenance	133,100
Contracts & Services	43,787
Insurance	17,094
Municipal Taxes	39,775
Minor Capital	26,000
Capital	116,000
Transfer to Reserve Funds	150,653
Total Expense	807,098
Total GENERAL FUND	0

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
MORRISBURG WASTEWATER	
Morrisburg Sewer - Billing Revenue	(804,380)
Morrisburg Sewer - Connection Fees	(83,250)
Morrisburg Sewer - Transfer From Reser	(559,830)
Total Revenue	(1,447,460)
Expense	
MORRISBURG WASTEWATER	
Wages & Benefits	109,910
Utilities	101,000
Communications	11,000
Sampling	14,000
Repairs & Maintenance	130,900
Professional Fees	3,000
Contracts & Services	79,906
Insurance	21,864
Municipal Taxes	70,036
Debt Charges	71,885
Minor Capital	58,500
Capital	483,975
Transfer to Reserve Funds	291,484
Total Expense	1,447,460
Total GENERAL FUND	0

SOUTH DUNDAS

For Period Ending 31-Dec-2026

	BUDGET .....2026.....
GENERAL FUND	
Revenue	
WILLIAMSBURG WASTEWATER	
Williamsburg Sewer - S.A.R. Tax Levy	(98,246)
Williamsburg Sewer - Transfer from Res	(5,000)
Total Revenue	(103,246)
Expense	
WILLIAMSBURG WASTEWATER	
Wages & Benefits	9,711
Professional Development	1,000
Utilities	3,800
Communications	4,300
Sampling	3,500
Repairs & Maintenance	14,300
Contracts & Services	1,000
Insurance	4,373
Capital	5,000
Transfer to Reserve Funds	56,262
Total Expense	103,246
Total GENERAL FUND	0

The Municipality of SOUTH DUNDAS

2026 CAPITAL BUDGET - FINAL

	Project/Purchase
Administration -	
Administration Sub-total:	-
Economic Development & Tourism -	
Ec Dev Sub-total:	-
Facilities	
HVAC Replacements - Various	48,000
Civic Center Watchtower Removal & Archives Chimney Removals	95,000
Morrisburg Plaza Rehabilitation	2,600,430
Carry Over - TBD - Shops Ventiliation	55,000
Matilda Hall Roof	285,000
Facilities Sub-total:	3,083,430
Fire	
Bunker Suits (9)	33,441
Convert to Digital Communication (2025)	47,404
FES Sub-total:	80,845
Fleet	
#78 John Deere Backhoe	201,573
#79 Single Axle (new chassis; refurbish attachments)	274,055
#95 1 Ton (chassis only)	85,000
Trailer & Zero Turn Mower	38,000
Kubota Tractor Snowblower/Sweeper/Rototiller	20,000
Convert to Digital Communication (2025)	47,405
Fleet Sub-total:	666,033
Recreation	
Morrisburg Arena Project	1,000,000
Morrisburg Cenotaph Project	240,000
Waterfront Parking Upgrades	225,000
Swing Set Replacement - Bridlewood	25,000
Carry Over - Haldane Park Upgrades + Additional Budget	105,000
Iroquois Launch Ramp	80,000
Recreation Sub-total:	1,675,000
Public Works	
Sidewalk Renewal - Iroquois	234,048
Streelights (6) - Elma	18,317
Carman Road - Guiderail	18,317
Irish Headline Road - Net (Split w/ ND)	158,804
Winchester Springs Road - Net (Split w/ ND)	110,832
Hanesville Road	75,503
High Street (South of First St)	20,005
High Street (North of First St)	32,171
St. James Lane	19,599
Sheldrick Street	21,723
Crysler Street	27,934
Loyalist Street	22,846
Carraway Crescent	44,357
Ravenhurst Drive	20,211
PW Sub-Total:	824,665
Capital Total:	$ 6,329,973