

December 30, 2025

Mayor Bazinet and Members of Council

RE: Draft 2026 Budget

Enclosed, please find the 2026 Draft Budget for the Town of Goderich.

GENERAL

The following report provides highlights of the draft budget and includes comments on the various departments to provide general information to Council.

The Ontario government has continued to postpone the 2020 Assessment update and 2026 property values will continue to be based on the current legislated valuation date of January 1, 2016.

As of this date, 2026 County tax rates have not been confirmed by the County of Huron. The Provincial Education Tax Rate has been confirmed reflecting no increase.

The Assessment Roll for the 2026 taxation year has been received. There has been a significant increase to the Town's overall assessment total.

Weighted Assessment	2025	2026
Res/Farm	\$ 782,585,600	\$ 795,114,200
Mult-Res	32,325,810	32,241,110
Commercial	142,268,720	171,433,460
Industrial	19,703,090	19,703,090
Pipeline	1,843,100	1,847,300
Farmland Class	311,775	311,775
Commercial excess/vacant unit	894,630	894,630
Commercial vacant land	4,782,580	4,170,980
Industrial excess/vacant unit	526,240	526,240
Industrial vacant land	806,300	573,100
Industrial farmland class I	46,000	46,000
Total Assessment	\$ 986,093,845	\$ 1,026,861,885

This increased assessment will result in \$432,139 in additional taxation revenue calculated using the 2025 municipal tax rate.

Tax revenue is currently reflected in the draft budget at **\$11,211,165** reflecting the increased assessment and a tax rate increase (municipal portion only) of 3%. The tax rate increase generates and additional \$326,640 in taxation revenue.

The budget is balanced as presented.

For estimating purposes, every 1% tax rate change has the effect of approximately \$ 108,000 of increased revenue.

The draft budget document is presented to Council with all items that have been submitted by Department Managers, Committees and Boards and items that have been referred to budget by Council during the year.

- a) The 2025 accumulated year end surplus has been estimated at \$212,760.
- b) The 2025 “actual to date” data on department budget sheets reflects transactions recorded to the end of November and as such are not final 2025 figures.
- c) Reserve and Reserve Fund Balances

Starting balances for the reserve and reserve funds are projected for the year commencing January 1, 2026. Final balances will be confirmed as year-end entries are processed.

- d) Budgets of the B.I.A. and Farmer’s Market have been approved by the BIA and are included in the draft budget package.

Overall Summary Section

Summaries have been provided to give a sense of the overall magnitude of the draft budget and relative proportions that functions represent. The section includes the following:

- A high-level summary of budget pressure and positive items impacting the draft budget
- 2026 Property Tax Assessment and Graph by Class
- Comparison of net department budget to 2025 budget
- Schedules summarizing the budgeted operating expenditure and revenue by function
- Graphs

DEPARTMENTAL HIGHLIGHTS

➤ **Department: General Revenues: page 1**

The Town's allocation for the Ontario Municipal Partnership Fund (OMPF) for 2026 is **\$2,072,300** – an increase of \$222,000. This is unconditional funding and is the main transfer payment from the Province to municipalities. Historically, the level of the OMPF grant to the Town has been as follows:

2025	\$1,850,300
2024	\$1,683,400
2023	\$1,661,400
2022	\$1,550,700
2021	\$1,593,800
2020	\$1,570,000
2019	\$1,552,000
2018	\$1,473,700
2017	\$1,348,100

The 2026 draft budget includes an allocation of \$100,000 (2025 - \$100,000) of the OMPF funding to the Public Works Equipment Reserve Fund (2025 – Public Works Reserve Fund) to continue to utilize a portion of this funding for planned asset management. This transfer is reflected in the Public Works department.

General Government:

Council, General Administration, Health & Safety and Election departments.
--

➤ **Department: General Administration: pages 3 - 6**

- This department reflects rental revenues earned via the rental of the Hydro Operations Centre and other small rentals. It also receives administrative revenue for services provided to the Mid-Huron Landfill Site Board and Mid-Huron Recycle Centre Board, as well as the Town Water and Sanitary Sewer departments. Beginning in 2021, there is an additional annual allocation from the Waterfront Reserve Fund of \$50,000 (2025 \$50,000) to reflect additional services performed related to waterfront paid parking.
- An additional interfunctional charge of \$20,000 has been added in 2026 to the Childcare department to reflect the administrative services such as payroll and expense processing performed by the Treasury Department.

- Expenditures include administrative staff costs, tax write-offs, audit and software costs along with other general administrative expenses not specific to other departments.
- Website transition costs of \$27,280 have been carried over from 2025 as the final elements of this project will be completed in 2026.
- A transfer of \$18,350 (2025 - \$18,350) has been budgeted to the Facilities Reserve Fund. This amount represents the amount of lease revenue earned from leasing a portion of the Town owned property at 240 Huckins St to Veolia.
- The 2026 budget reflects a transfer of \$93,690 (2025 - \$91,760) to the Facilities Reserve Fund. This amount represents the expected lease revenue to be received from the rental of space at the Huckins St. Operations Centre to the hydro utility net of expected building maintenance costs. These allocations are intended to provide funds for future capital needs.
- The grants to groups allocation that funds the Town's Community grant program has been reduced to \$38,000 reflecting the impact of support previously approved for the Menesetung Bridge project. A transfer of \$20,000 to the Community Economic Development Reserve has been budgeted to repay the additional support provided to the Bridge project as directed by Council.
- Capital projects for this department include replacement of a HVAC unit (\$40,000) and the upgrade to the Building Automation System (\$25,000). Both projects are funded by the Facilities Reserve Fund.

➤ **Department: Health and Safety/ Accessibility: page 7**

A 70% share of the salary/benefit costs of the Emergency Co-ordinator, Accessibility and Health and Safety Manager is included in this department. The remaining salary expenses for the subject employee are found in Dept. 1950 Emergency Preparedness.

Costs for the Community Health and Well Being plan are also budgeted in this department \$6,000.

The Dunk Excellence Program that provides tools and assistance in Occupational Health & Safety is budgeted at a cost of \$10,000 cost but is expected to result in WSIB rebates that will essentially offset the cost in the current year as we complete elements of the program.

➤ **Department: Elections: page 8**

Estimated costs to conduct the 2026 election are budgeted totaling \$30,501. These costs are substantially funded by the Election Reserve via a transfer of \$30,000. As Council is aware, annual allocations are made to this reserve in the years between elections to assist in spreading the cost over the election period.

Protection Services:

Fire, Policing, Conservation, By-Law Enforcement, Building Inspection and Emergency Preparedness departments.

➤ **Department: Fire: pages 9-11**

The Goderich Fire department provides fire services to the Town of Goderich as well as a portion of the Municipality of Central Huron and the Township of Ashfield-Colborne-Wawanosh (ACW). It is also a member of Mutual Aid that provides support to other fire departments in the County as needed.

Revenue in this department consists of contributions from ACW and Central Huron and inspection fees earned. Revenue that may be earned through the new cost recovery contract with Fire Marque has not been budgeted due to difficulties in estimating potential revenue. Any cost recovery revenue earned will be considered by the Committee as to its appropriate allocation – to fund operations or to transfer to the Fire Reserve Fund. Committee recommendation will subsequently come to Council for approval.

The operating expenses are shared on a percentage basis (based on assessment) with ACW and Central Huron. The Town of Goderich's share is approximately 50%. Large capital expenditures require the approval of all three municipalities. An annual contribution to the Fire Reserve Fund is made to provide funds for capital needs.

Significant investment in vehicles for the department has been made in the last 5 years. This investment has exceeded the Fire Reserve Fund and has resulted in borrowing from the Town's Reserve Funds. A summary of this investment is as follows:

2020 Ladder Truck	\$1,198,224
2023 Tanker Truck	\$ 414,666
2024 Fire Chief vehicle	\$ 86,668
2025 Pumper Truck	\$ 976,050

Debt repayment of \$150,000 (2025 - \$110,000) is budgeted reflecting an increase in the level of repayment due to the significant borrowing balance. Borrowings at the end of 2025 is estimated at \$1,378,712.

Budgeted capital expenditures for 2026 consist of:

- | | |
|---|----------|
| • Exit warning beacon at the Fire Hall | \$12,000 |
| • Retrofit of Pumper #14 (deferred from 2025) | \$30,000 |

A transfer of \$20,000 (2025 \$50,000) to the Fire Reserve Fund is also budgeted to provide funds for minor capital purchases. The balance of this Reserve Fund at the end of 2026 is expected to be \$ 23,633.

The Department has successfully applied for grant funding for a bunker gear dryer under a Fire Protection Grant. It has also received grant approval under the Mental Health Support for Public Safety Personnel program for \$22,500 to provide valuable training to the firefighters.

The 2026 Draft Fire Department Budget has been approved by the Fire Committee.

➤ **Department: Police Services: page 12**

Policing Services for the Town are provided by the Ontario Provincial Police (OPP).

- The current draft budget for 2026 includes the estimated OPP contract price of \$2,573,721 (2025-\$2,318,668). The Solicitor General announced an 11% cap on the year over year cost increase for OPP services. This cap results in a **\$785,695** reduction in OPP costs as compared to the actual estimated costs.
- A transfer of \$20,000 (\$130,000) to the Policing Reserve is proposed to provide funds for future cost increases.
- Court security costs included in the OPP contract services amount have increased significantly over the last few years.
- The Province began providing a grant to municipalities toward the cost of providing court security services at Provincial courts in 2012. The Town's court security grant for 2026 has not been confirmed. An estimate of \$393,193 has been included in the 2026 draft budget. The Town received a court security grant of \$354,228 in 2025.

Town of Goderich OPP Court Security Comparison									
	2026	2025	2024	2023	2022	2021	2020	2019	2018
Court Security and Prisoner Transport Grant	\$ 393,193 not confirmed	\$ 354,228	\$ 342,271	\$ 358,879	\$ 234,424	\$ 223,065	\$ 170,428	\$ 202,410	\$ 168,424
Expense - OPP billing	2026 Estimate	2025 Estimate	2024 Estimate	2023 Reconciled	2022 Reconciled	2021 Reconciled	2020 Reconciled	2019 Reconciled	2018 Reconciled
Court Security	\$ 863,348	\$ 598,922	\$ 479,902	\$ 503,193	\$ 465,349	\$ 486,581	\$ 368,778	\$ 310,066	\$ 212,062
Prisoner Transport	8,578	6,829	4,551	5,783	4,284	4,673	4,977	7,974	7,291
10 % Discount - from Province		\$ (60,575)							
11% Cap	\$ (266,781)								
	<u>\$ 605,145</u>	<u>\$ 545,176</u>	<u>\$ 484,453</u>	<u>\$ 508,976</u>	<u>\$ 469,633</u>	<u>\$ 491,254</u>	<u>\$ 373,755</u>	<u>\$ 318,040</u>	<u>\$ 219,353</u>
Net expenditure	\$ 211,952	\$ 190,948	\$ 142,182	\$ 150,097	\$ 235,209	\$ 268,189	\$ 203,327	\$ 115,630	\$ 50,929
Reconciliation lags by 2 years ie. 2021 is reconciled in the 2023 billing									

In 2025, the County of Huron approved a contribution to the Town’s Court Security costs equal to the difference between the estimated costs and the grant received annually recognizing that court security benefits the County as a whole. A request has been made to the County for continued support in 2026. Support of \$211,952 has been budgeted as County support for 2026 but has not yet been confirmed.

Although the Solicitor General has mandated a cap on the annual cost increase for 2026, the future is not clear regarding the unpaid 2024 reconciliation amount that has been deferred due to the method used to calculate the cap. The 2024 reconciliation adjustment is \$485,163.

➤ **Department: Police Services Board: page 13**

Goderich is now part of the Huron OPP Detachment Board and contributes based on the Board’s annual budget.

➤ **Department: Conservation Authority: page 14**

The Town is one of eleven members of the Maitland Valley Conservation Authority. Its area of jurisdiction covers the watershed, or drainage area, of the Maitland, Nine Mile and Eighteen Mile Rivers, along with smaller watersheds on the Lake Huron shoreline.

- Maitland Valley Conservation Authority draft levy has been estimated at \$245,000. The impact and timing of the proposed consolidation of Conservation Authorities is currently unknown. The estimated levy is funded by the Water Capital Reserve Fund as in prior years.
- An estimated allocation of \$ 5,000 (2025 - \$5,000) has been included for Lake Huron Centre for Coastal Conservation. This is to be supported by a community grant application pending approval by Council.
- Special project costs of \$17,500 have been budgeted as an estimate of the 2026 contribution to the Southern Lake Huron Littoral Cell Adaptation Action Plan project that spans 2024-2027.

➤ **Department: Building: pages 15-16**

- This department receives revenues from building permits, zoning certificates and sign application fees. Its operation is intended to be self-supporting. Staffing includes a full-time Chief Building Official plus a part-time Building Inspector that focuses on plumbing plus a shared administrative support position. An additional part-time (1 day/week) building inspector was implemented in 2025 by entering into a shared services agreement with Central Huron.
- Based on a review of the department's workload, an additional full-time building inspector is proposed for 2026. Once hired, this position will eliminate the need for the shared service arrangement as well as the part-time plumbing inspector position. The position will provide dedicated support to the department
- This department utilizes 1 electric vehicle to provide its inspection services.
- In 2019, Council approved the creation of a Building Rate Stabilization Reserve Fund due to significant building permit revenue earned in the year. The intention of this reserve fund is to provide support in years with lower permit revenue. Prior to 2019, support from taxation had been budgeted ranging from \$30,000 to \$80,000. The 2026 budget reflects no support through taxation for this department and utilizes \$46,425 (2025 \$99,640) from this Reserve Fund. The estimated balance of the Building Rate Stabilization Reserve Fund at the end of 2026 is estimated to be \$588,951.

➤ **Department: Protective Inspection and Control: pages 17-18**

- Department revenues consist of dog tag fees, parking tickets and Provincial Court fines.
- The 2026 budget reflects a full-time By-law Manager and one full-time By-law officer. In the summer, the department grows to include four parking attendants for the enforcement of waterfront parking. In addition, there has been a \$20,000 added allocation for contract by-law enforcement support.
- This department utilizes three electric vehicles to enforce the Town's various by-laws.
- An allocation of \$93,602 (2025 \$93,602) has been included in this department from the Waterfront Reserve Fund to fund additional enforcement cost regarding waterfront parking. Support from the Waterfront Reserve Fund for the training and equipment cost for these staff in the amount of \$1,000 has also been budgeted.

➤ **Department: Emergency Preparedness: page 19**

- This department shares the salary cost with the Health and Safety Department and represents 30% of a full-time position. Expenditures also include an annual \$10,000 retainer for an alternate emergency location.
- Staff have submitted an application to the Province's Community Emergency Preparedness grant for 2 solar portable digital message boards on trailers, drones and notification system - \$50,000. The Town has not yet received notification regarding the success of its application.
- The purchase of 25 cots and blankets for \$3,500 is budgeted to procure a base level of supplies if an Evacuation Centre was needed in response to an emergency.

Transportation Services:

Road Construction, Public Works, Traffic – Crossing Guards, Roads and Sewer Maintenance, Sidewalk and Winter Maintenance, Streetlights, Asset Management, Marina, Waterfront and Airport departments
--

➤ **Connecting Link: page 20**

- Audible pedestrian signals at the Suncoast and Highway 21 intersection have been budgeted at an estimated cost of \$25,000. Partial funding is budgeted to come from the Connecting Link Reserve Fund. This allocation results in fully utilizing this reserve fund leaving a nil balance at the end of 2026.

➤ **Department: Road Construction: pages 21-22**

The Town of Goderich has 73km of roadways to maintain. Road construction project priorities are selected based on asset management information using age and condition-based data.

The project priorities for 20265 are as follows:

- Downtown Square project Year 2 of construction
- Oxford Street.
- Crack sealing to extend the lifespan of various roadways
- Topcoat on Suncoast – west of Hwy 21 (2025 road construction)
- Storm sewer at the Waste Water Plant

Rebuilding Downtown Infrastructure Project (Year 2)

Cost

Downtown Square – roads portion	\$2,421,420
---------------------------------	-------------

Funding

OCIF grant	\$808,986
CCBF grant	\$400,000
Growing Canada’s Community Canopies grant	\$425,070
Borrowing from Reserve Funds	\$637,364
Taxation	\$150,000

Storm sewer – Waste Water Treatment Plant

Cost

\$650,000

Funding

OCIF	\$400,000
Road Reconstruction Reserve Fund	\$250,000

Other Road Construction

Cost

Oxford Street – roads portion	\$ 505,563
Topcoat – Suncoast	\$ 79,552
Crack sealing	\$ 25,000

Funding

CCBF grant- Oxford	\$455,563
Taxation – Oxford	\$ 50,000
Road Reconstruction Reserve Fund – Suncoast Topcoat	\$ 59,552
Taxation – Suncoast Topcoat	\$ 20,000
Taxation - crack sealing	\$ 25,000

The department also reflects debt repayment related to borrowings for the Downtown Square Project. (Interest \$22,149 and principle \$297,851)

A construction liaison for the Rebuilding Downtown Infrastructure Project is continued for the second year. Budgeted cost is \$38,250 (2025 \$38,250).

A traffic study of all eight traffic-controlled intersections is budgeted at a cost of \$45,000 as proposed at the October 20, 2025 Council meeting.

Permanent signage related to the Downtown Square funded by a grant costing \$51,200 is carried over from 2025.

The Canada Community Building Fund (CCBF) grant funding allocation (previously Federal Gas Tax) for 2026 is \$258,104 (2025 - \$258,104). This funding is recorded in the Roads department and then transferred to the CCBF Reserve Fund pending approval of an eligible project.

Canada Community Building Fund grant funding guidelines require that it is used to offset the costs incurred toward decreasing the infrastructure deficit. The funding agreement expects the municipality to maintain a base level of municipal tax dollars to be raised and invested in qualifying municipal infrastructure. In general terms, the level required to be maintained cannot be reduced below the amount of municipal tax dollars that were being spent at the time the Canada Community Building Fund funding agreement was entered into. Water and sewer fees are acknowledged to be municipal tax dollars.

Ontario Community Infrastructure Fund 2026 allocation is \$1,533,501 (2025 – 1,394,092). It can be used for capital expenditures on core infrastructure projects (such as roads, bridges, water and wastewater, including sanitary and stormwater facilities) that are part of an asset management plan are eligible, including:

- capital construction of new core infrastructure to be owned by the Municipality that addresses an existing health or safety issue; and
- capital maintenance for the renewal, rehabilitation and replacement of core infrastructure owned by the Municipality.

➤ **Department: Public Works: pages 24-29**

- Public Works staff provide many municipal services including road patrols and maintenance, sanitary sewer repair, leaf collection, street sweeping, sidewalk maintenance and winter maintenance. Delivery of these services requires a significant investment in machinery, equipment and vehicles as well as ongoing operational costs for salaries and benefits, fuel and materials.
- A Public Works Equipment Reserve Fund has been established to provide funds for ongoing needs. A \$100,000 allocation to the Reserve Fund is made annually supported by the Town's OMPF funding. A further \$150,000 is allocated to this reserve fund supported by taxation for future equipment/machinery purchases each year.
- In 2026 an additional \$30,000 has is proposed to be allocated to the Public Works Reserve Fund to start to provide funds for the purchase of a future additional snowplow to help address added snow removal as the Town continues to grow.
- The draft budget includes the purchase of the following machinery and vehicles to support operations:
 - Sweeper Truck \$650,000
 - Trackless Sidewalk Plow \$230,000
 - Pick up Truck \$ 50,000

Further investment in road maintenance is continued in 2026 with a budget of \$125,000 to fund the use of the Town's hot box and additional larger road patching in identified priority areas. Stormwater management, and sidewalk maintenance departments are consistent with prior year reflecting inflationary increases. A slight increase to winter maintenance is proposed to partially reflect the increased level of snow experienced in the last two years.

➤ **Department: Water: pages 31-32**

The Town's water network consists of a network of water mains, a booster station and a water treatment plant. There are 70km of watermains in the Town.

Operation and maintenance of our water system is performed under contract by Operations Management International Canada Inc. (Jacobs). This contract was initiated in November of 2025 and represents a change in Operating Authority.

The Water Department reflects the water fee revenue collected by the Town as well as operating and capital costs.

Water rates will increase starting with January's consumption by 1.2% as approved in the Water Financial Plan and reflected in the updated Fee By-law.

A fee of \$4 per month was added to water rates specifically to fund the future replacement of the Town's water tower beginning in 2018. The amount collected is budgeted to be transferred to the Water Tower Reserve Fund annually to save for future repair and replacement of the Water Tower (\$180,000)

An allocation of \$56,000 has been included in the operating budget to complete an assessment of the Town's trunk watermains.

▪ **Water Capital Investment**

Roadwork - Watermains

Rebuilding Downtown Infrastructure Project	\$1,254,768
Oxford Street	\$ 695,114

Top coating paving – Suncoast	\$ 238,655
-------------------------------	------------

Total Gross Expenditure	\$ 2,188,537
--------------------------------	---------------------

These costs are funded by the Water Capital Reserve Fund.

Water Treatment Plant

Master Control Centre rebuild/replace and HVAC system replacement and filter upgrades	\$5,024,800
---	--------------------

This project has been carried over from 2025 and has increased in cost based on RFP results. Funding is substantially provided by the Housing Enabling Water System Fund Grant (HEWSF) \$3,218,844 with the remaining costs funded from the Water Capital Reserve Fund.

Equipment

An allocation of \$500,000 has been included in the draft budget for equipment replacement. An itemized plan will be provided to support this expenditure once available from the new Operating Authority.

➤ **Department: Asset Management: page 33**

This department provides for the Asset Management and Environmental Coordinator position and is funded 1/3 each from the Water Capital Reserve Fund and Sanitary Sewer Reserve Fund due to services provided related to the water, sanitary sewer systems.

Staff continue to work toward refining our Asset Management Plan in addition to meeting the next set of provincial requirements. An allocation of \$40,000 is included in the draft budget to obtain further condition assessments of the sanitary sewer network. This information is necessary to move the Town's Asset Management Plan from age-based assessment to condition rated assessments. These sewer scoping costs are funded from the Sanitary Sewer Reserve Fund.

Phase 2 of the Building Condition Assessment project is budgeted at a cost of 60,000.

Continued investment to reduce the Town's infrastructure gap is budgeted as follows:

- An additional transfer to the Road Reconstruction Reserve Fund \$100,000 for future asset management. This amount approximates a 1% tax rate increase.
- The investment approved in the 2025 budget has been maintained totaling \$267,512 with transfers to the Road Reconstruction Reserve Fund and the Facilities Reserve Fund.

➤ **Department: Airport: pages 35-36**

A Strategic Plan was developed in 2021 to assist in directing the operations and investment in this substantial asset. An Airport Task Force was struck to further support this department.

The Town upgraded its fuel tank system in 2018 to become a cardlock system.

Several projects were approved and completed during 2021 and 2022 to improve the site including terminal improvements and taxiway B reconstruction. In 2023, a condition assessment was performed on the runways.

Window replacement in the Terminal Building was completed in 2024.

The fuel point of sale system was contracted to be replaced in 2025 to improve the Town's administrative access and reporting. A new mower was also purchased.

The 2026 draft budget maintains the level of operation at the site but no further capital investment is proposed.

The Airport Reserve Fund is budgeted to have a balance of approximately \$958,817 at the end of 2026.

➤ **Department: Marina: page 37**

Revenues at the marina are earned through parking fees. A flat fee of \$2,000 plus a portion of parking revenue is payable annually to the organization that provides services at the boat launch under agreement.

An investment in a wooden kayak launch pad as well as replacement of cement pads in the boat launch area is proposed for 2026. These items are supported by taxation.

➤ **Department: Waterfront: pages 38-39**

The Waterfront is a significant asset to the Town. This department receives lease revenue from the Town's waterfront properties, the GPMC operation fee and waterfront parking revenue. Lease revenue and wharfage from Dock 8 also form part of the revenue stream for this department. Expenditures include those to operate the waterfront parking system, professional fees, property taxes and any capital project expenditures.

- Annual allocations to the Waterfront Reserve Fund are budgeted as follows:
 - Operation fee received from GPMC approximating \$ 317,432.
 - Annual Lease Payment CPR Station of \$19,510
 - Net department surplus of \$465,810

- The lease revenue from Dock 8 (\$180,550) (By-law 72 of 2021 – 2839034 Ontario Inc. - Tomlinson) is transferred to:
 - Road Reconstruction Reserve Fund \$150,000
 - Port Expansion Reserve Fund \$ 30,550

- A transfer equal to the Dock 8 wharfage revenue earned is also transferred to the Port Expansion Reserve Fund – estimated at \$20,000.

- Implementation of Waterfront paid parking began in 2021. The department reflects estimated waterfront parking fee revenue of \$330,000 (2025 \$315,000) reflecting an approved rate increase for summer 2026. Waterfront parking is in effect from May 15 to October 15 from 9 am to 5 pm.

- The Waterfront Reserve Fund will make the following transfers to support efforts and expenditures in other departments incurred in the delivery of the waterfront paid parking project:

Transfers

- To Administration – dept 1020 - \$50,000 to offset processing work (2025 \$50,000)
- To Protective Inspection – dept 1900 - \$93,602 to offset enforcement costs

- **Capital:**

Significant investment in the waterfront has occurred in the last few years with the Shoreline Protection and Boardwalk projects being completed in 2021 and 2022. Bridge replacement at the south end of Cove Road and the replacement of the Wheelhouse roof in 2023.

The 2026 draft budget reflects the full replacement of the stairs on North Harbour Road for an estimated cost of \$700,000. This project is dependent on receiving grant approval from the Housing Infrastructure and Communities Canada program for \$350,000 with matching funding from the Waterfront Reserve Fund.

The Town's Infrastructure Reserve Fund was used to fund a portion of the Boardwalk project allowing the Town to complete the project end to end. This reserve fund contributed \$872,940 in funding. The Infrastructure Reserve Fund also provided \$623,695 in funding for shoreline protection.

The plan to repay this funding over a 5 to 10 year period is continued in 2026 such that the Infrastructure Reserve Fund (now split between the Parks and Facilities Reserve Fund) will be replenished and have funds available for other asset replacement needs. A transfer of \$200,000 from the Waterfront Reserve Fund to the Infrastructure Reserve Fund has been budgeted for 2026 to continue this

repayment. The amount of repayment can be adjusted if Waterfront projects become a priority and require the bulk of the Waterfront Reserve Fund monies.

Environmental Services:

Sanitary Sewers, Water, Garbage, Recycling and Pollution Control Plant
Departments

➤ **Department: Garbage Collection: page 40**

- The Town transitioned to wheelie bin collection for waste in September 2024. The Town added organics collection service at the same time as the wheelie bin change. The Town is the first of our local municipalities to provide this service to its taxpayers.
- The annual fee for garbage and organics collection is \$171 (2025 \$165) per bin pair (waste + organics). This revenue is not expected to fully recover the cost of the service. A deficit of \$50,161 (2025 \$44,182) is supported by taxation representing approximately 8% (2025 - 7.6%) of the overall service cost. This level of tax support is similar to prior years when utilizing garbage stickers as the source of revenue.
- Continued municipal support of the post closure costs at the Mid-Huron Landfill Site is budgeted at the Town's participation rate of 33% for a cost of \$16,650.

➤ **Department: Recycling: page 41**

- The transition to producer responsibility continues during 2026. Further information is needed to determine how to proceed regarding industrial, commercial and institutional users which now follow a separate stream for collection. Bluewater Recycling has committed to continue to service this group of users at the same fee as 2025 until more clarity around this type of recycling is obtained.
- The Town's yard waste disposal offered at the Public Works site is budgeted for 2026 at a cost of \$65,000.

➤ **Department: Pollution Control Plant (Waste Water Plant): page 42**

The Town of Goderich has 59 km of sanitary sewer network that it operates and maintains. Over the past few years, condition assessments have been performed on the sanitary sewer network with the final portion being assessed in 2026. This data assists in the prioritization of capital projects.

This department reflects the sanitary sewer user fees collected. These rates will increase starting with January's consumption by 8.5% as approved in the Waste Water Financial Plan and reflected in the updated Fee By-law.

Operation and maintenance of the Town's wastewater system is performed under contract by Operations Management International Canada Inc. (Jacobs).

- The estimated surplus of user fees above operating cost of the plant is \$1,376,986 (2025 \$1,310,670).
- An allocation of \$500,000 for replacement of machinery and equipment has been included in the budget. An itemized list will be provided by the new Operating Authority to support spending. The costs are funded by the Sanitary Sewer Reserve Fund.
- A portion of the Outfall project (\$280,000) has been carried over with completion to occur in 2026. The costs are funded by the Sanitary Sewer Reserve Fund.
- The Sanitary Sewer Reserve Fund receives annual contributions from the net surplus of sewer fee revenue over the year's operating costs for the Pollution Control Plant. The Reserve fund transfers funding to the Sanitary Sewer department to fund the operating cost of the sanitary sewer network. The remainder is maintained in the reserve fund to support future capital needs.

➤ **Department: Sanitary Sewer : page 30**

The Sanitary Sewer department reflects a net budgeted operating expense of \$116,189 (2024 - \$114,211). This net expenditure is funded by the Sanitary Sewer Reserve Fund.

Sanitary sewer capital work proposed includes sanitary sewer work as part of the Road Construction projects as follows:

Downtown Square	\$ 969,733
Oxford Street	\$ 838,473
Total	\$1,808,206

This capital work is funded by the Sanitary Sewer Reserve Fund.

Health Services:

Cemetery and Maitland Valley Medical Centre departments.
--

➤ **Department: Cemetery: pages 43-44**

- This department receives revenue from the sale of interment rights, grave and cremation opening fees. A portion of these fees is required to be contributed to a trust that protects the principle contributions but allows any interest earned to be used to maintain the cemetery. There is also a house on the premises that the Town collects rent from its tenants.
- The department expenses primarily include staff salaries and benefits that assist with lot purchases and burials as well as cemetery maintenance costs. Grounds maintenance was outsourced commencing in 2015. This arrangement continues to produce satisfactory results. The estimated cost of these services is \$71,000.
- A request to replace a backhoe that has reached the end of its life has been included in the budget. The cost is \$65,000 and is currently funded by Cemetery Reserve Fund.

➤ **Department: Clinic Capital: pages 65**

- Renovations to the Maitland Valley Medical Clinic are budgeted at an estimated cost of \$400,000 as approved September 8, 2025. Project funding is set to be provided by the Maitland Valley Medical Clinic Reserve Fund.

➤ **Department: Maitland Valley Medical Centre: pages 66-67**

- The MVMC opened in 2005 and continues to be an important retention and recruitment tool for the community.
- The operating budget for 2026 reflects the Medical Centre continuing to generate sufficient funds to allow contribution to a capital reserve fund. Operating and capital expenditures are fully funded via tenant's rent and use of this reserve fund.
- An amount of \$ 11,500 is budgeted as a contribution to IT maintenance costs.
- An allocation for maintenance in physician offices of \$5,000 is budgeted as well as \$7,500 for common area item replacement. A continued refresh of interior

painting is budgeted at a cost of \$5,000. A LED light conversion will also take place at the Medical Centre – cost \$20,000 – carried over from 2025.

- Projected operating surplus in the amount of \$16,477 (2024 - \$17,868) is budgeted to be transferred into the MVMC Capital Reserve Fund.
- The estimated balance of the MVMC Reserve Fund at the end of 2026 is \$951.869.

Social and Family Services:

Mackay Centre, Childcare and Early Years departments.

➤ **Department: MacKay Centre: page 45**

- Rental revenue is budgeted at \$4,740 for the year.
- This department reflects the caretaking and maintenance costs of the facility where the MacKay Centre for Seniors is operates.
- The budget reflects an annual allocation of \$15,000 paid to the MacKay Centre for Seniors and funded from the MacKay Centre Reserve. The initial source of these funds came from a generous bequest. The balance of this reserve is estimated to be \$15,260.

➤ **Department: Childcare: pages 46-48**

- The Childcare Centre is licensed for 104 children and provides services to infants, toddlers and pre-school children. The Town provides childcare under a service agreement with the County of Huron.
- Childcare has been set as a national priority by the Government of Canada. The Canada-Wide Early Learning and Child Care (CWELCC) program was developed to support this priority. The Town's childcare centre is part of this CWELCC program. The funding framework under this program has undergone significant changes which has had a positive impact on the total funding support provided.
- The CWELCC program requires the reduction of childcare parent fees based on a set schedule. The current fee for childcare services is set at \$22 per day.

The previous funding model consisted of a general operating grant plus a monthly allocation intended to fund the gap between the parent fee and the fee that would

be charged in the absence of this program. The model now provides a global allocation based on a predetermined formula and benchmarks that consider the number of licensed childcare spaces and the level of staffing required. This global allocation is much higher than the previous allocation pre CWELCC. Under this model it is important to ensure that the department fully reflects the cost of offering this service as CWELCC funding is subject to clawback.

- An administrative charge of \$20,000 has been added to this department to reflect the cost of payroll and expense payment services provided by the Treasury department.
- A transfer of \$15,000 to the Town’s Facility Reserve Fund has been budgeted to provide for future capital needs at the Childcare Centre
- The EarlyON program will continue to be delivered utilizing funding from the County of \$162,932 (2025 \$141,680) to fully fund the program. This is a free drop-in program for families and children from birth to 6 years old.

Recreation and Cultural Services:

Parks, Recreation, Memorial Arena, Winterfest, Library, Cultural
Activities and Heritage departments.

➤ **Department: Parks: pages 49-51**

This department cuts grass, maintains flower beds and performs numerous other tasks that support the Towns parks and events.

- Transfers from Waterfront Reserve Fund are budgeted to offset the following costs as in previous years:

Beach cleaning	\$ 20,000
General maintenance of the beach	\$ 70,000
Waterfront landscaping	\$ 10,000

Additional beach screening at the Main beach is budgeted at a cost of \$130,000 – a carryover from 2025.

- Capital

1 new pickup - regular replacement	\$ 55,000
1 new mower - regular replacement	\$ 25,000
1 new autonomous mower (to be used at Bannister Park)	\$ 50,000

These capital purchases are funded by the new Parks Reserve Fund.

The Beach Hut at the waterfront requires a new roof – cost \$50,000. The work is proposed to be funded by the Waterfront Reserve Fund.

➤ **Department: Recreation: pages 52-53**

Facility operations fully transitioned to the Town in 2024. The YMCA continues to collect and manage YMCA membership revenues and manages the gymnasium, Wellness area and Aquatics programming. Facility rental revenues and all building maintenance are now reflected in the Town’s budget.

This change has had a direct impact on the YMCA operating support. The YMCA contract was renegotiated in 2024 with a decrease to the association fee to reflect the change in overall responsibilities.

	2024 Budget	2025 Budget	2026 Draft
Operating Support - YMCA	\$200,561	(\$43,849) recovery	\$7,100
Minor Capital	\$35,500	\$0	\$0
Association Fee	\$80,000	\$80,000	\$80,000

An increase in field maintenance is proposed by adding clover weed treatments (\$9,000) to the current grounds maintenance budget.

Fascade brick repair is budgeted at a cost of \$75,000 which reflects a reduction in the scope of work initially proposed in 2025 due to results of further investigation work and a change in project repair work needed.

- .Annual Allocation to Recreation Reserve for future capital \$250,000 is continued
 - Bannister Park debt repayment – approximately 5 years remaining

Allocation - funded from taxation	\$100,000
Allocation - funded from Gas Tax	<u>\$100,000</u>
Total allocation	\$200,000

- A reduction in grass cutting by the Town staff at Bannister Park by the Parks staff is reflected due to the purchase of autonomous mower- Staff cost \$26,307 (2025 - \$69,411). This reallocation provides more time for Parks staff to spend on the maintenance of the Town's other public outdoor spaces.

Capital

Significant investment in capital is proposed for 2026 for Recreation Services.

The following items are budgeted:

○ Ice Resurfacer	\$150,000
○ Field Grooming Equipment	\$ 20,000
○ Hack Squat Machine	\$ 7,800
○ Flag poles at Bannister Park	\$10,000
○ Grading and resurface of the Bannister Park parking lot	\$650,000
Total	\$837,800

Funding for the Ice Resurfacer is proposed to come from the Maitland Recreation Reserve, The Recreation Reserve Fund will fund the rest of the proposed spending.

➤ **Department: Memorial Community Centre: page 54**

- A budgeted cost of \$60,000 to support the operations of the Goderich Memorial Community Committee has been added
- A maximum allocation of \$140,000 has been reflected to fund "Open Ready" costs as per the MOU with the above noted non-profit organization.
- A budget of \$148,000 has been included for the "like for like" replacement of the current HVAC units and some specified water repairs.

➤ **Department: Library: page 56**

The Town continues to receive a \$15,000 contribution from the County for the library. The final phase of window replacements is budgeted at a cost of \$45,000. The next phase of carpet replacement is also budgeted at a cost of \$10,000. Both of these projects are proposed to funded by the Facilities Reserve Fund.

➤ **Department: Cultural Activities: page 57**

A transfer of \$15,000 from the Cultural Reserve is budgeted to fund the \$15,000 contribution to the Goderich Little Theatre as per By-law 101 of 2025.

- A \$25,000 allocation to the Cultural Reserve is proposed to start rebuilding this reserve.

▪

Planning and Development:

Planning, Heritage, Committee of Adjustment, Corporate and Community Economic Development, Tourist Administration, Tourist Centre, Canada Day Celebration, Festival of Lights, Winterfest, Children's Festival, Salt Festival and Special Events Departments

➤ **Department: Heritage: page 58**

The Heritage department budget has remained essentially the same as prior year. A \$5,000 allocation to the Heritage Reserve Fund has been added to replenish this Reserve Fund.

The estimated Heritage Enhancement Reserve Fund balance at the end of 2026 is \$64,836. Within this balance, there is a \$15,000 allocation for the Heritage Tax Refund Program which has been fully subscribed and will be paid out over the next several years.

➤ **Department: Planning: page 59**

Budgeted planning application revenues have been maintained at the same level as 2025. Most of the engineering and legal costs incurred while working through the planning process is recoverable from the developer.

➤ **Department: Committee of Adjustment: page 60**

The Town has experienced an increase in the number of consents over the last couple of years such that this department's revenue is budgeted to essentially fully cover expenses.

➤ **Department: Corporate Economic Development: pages 61-62**

This department reflects both the ongoing impacts of past economic development projects as well as current corporate economic development initiatives. Significant expenditures in this department include:

- Principal and interest repayments:

South St. land - final repayment	\$ 8,060
MVMC Expansion	\$ 73,115
Central Huron property	\$ 100,000

- Medical professional recruitment costs and physician incentive payments are budgeted \$20,000
- A Background Study to support Development Charges - the Town's current by-law is set to expire in 2026 \$20,000
- Boundary adjustment
 - Payment to Central Huron \$283,250
 - Water capital contribution \$35,000 – to Water Exp RF

This has increased significantly due to increased assessment in the relevant area.

➤ **Department: Community Economic Development: pages 63-64**

This department's budget is consistent with the prior year.

Projects include:

- Salt tourism initiatives \$10,000
- Public Art/wayfinding initiatives \$20,000
- Digital initiatives \$10,000
- Content – bloggers, creative writing and photography \$15,000.

➤ **Department Tourist Administration and the Tourist Centre: pages 68-70**

The Tourist Administration department budget has remained consistent with 2025 showing continued investment in advertising, content development and publications promoting Goderich as a destination.

The Tourist Centre assists numerous tourists throughout the year and also sells Goderich branded merchandise. The budget for this department is consistent with prior years.

➤ **Department: Winterfest: page 55**

The net support by taxation has remains consistent with 2025.

➤ **Department: Canada Day and the Festival of Lights: page 71-72**

The budgets for these two events have increased reflecting inflationary cost increases. The total support by taxation for these two events total \$132,660 (2025 \$126,112).

➤ **Department: Salt Festival: page 74-75**

- The Goderich Salt and Harvest Festival continues to enjoy successful partnerships and sponsor support. These partnerships not only create a more robust festival but also allow all of the involved organizations to share resources, volunteers and marketing.
- Allocation of salaries and benefits has been added in the 2026 budget to reflect the significant time and effort invested in this event. This results in the department reflecting \$25,924.

➤ **Department: Special Events: page 76**

- A contribution of \$10,000 (2025 \$10,000) to the Special Events Reserve to provide funding for the Town's 200th celebration has been budgeted. The balance in the reserve after this transfer will be \$124,895.

➤ **Department: BIA and Farmer's Market : page 77-79**

- The BIA budget reflects the same taxation revenue as 2025.
- A grant of \$25,000 for a digital sign is also budgeted but grant approval has not yet been received. The digital sign project will not proceed if the grant application is not successful.
- In addition, transfers from the BIA Reserve Fund are budgeted as follows:

▪ To support operations	\$50,000
▪ To partially fund a digital sign	\$25,000
▪ For additional beautification projects	\$12,800
▪ For additional advertising	\$15,554
▪ For additional rent costs	\$ 5,530
 Total	 \$108,884
- The Farmer's Market is budgeted to operate at a surplus of \$10,792 which will be transferred to the BIA Reserve Fu

Other Budget Highlights

➤ Debt repayment

- Debt repayment for the following projects is included in the 2026 draft budget:

South Street land (fully repaid in 2026)
Maitland Valley Medical Centre Expansion
Bannister Park
Fire vehicle purchases
Central Huron Property purchased in 2022
Downtown Square Revitalization

- Current borrowings are done via the Town's reserve funds. Interest on the borrowings is at Prime less 1.9% or Prime less 2%, and is determined by the reserve fund from which funds are borrowed. Prime rate is currently 4.45%.
- Additional borrowings for the Rebuilding Downtown Infrastructure Project is budgeted at \$637,364.
- Total borrowings at the end of 2026 is estimated at \$5,664,746. With repayment during the year of:

▪ Principal	\$738,204
▪ Interest	\$112,971
Total	\$851,175

Other Considerations:

a) Grants to Groups – Applications

The budgeted allocation for community grants is \$38,000 plus the \$75,000 annual commitment to the Alexandra Marine and General Hospital (year 8 of a 10 year commitment)

b) Salaries and Benefits:

A schedule has been included in the budget information regarding salaries and benefits. This schedule provides an overall summary of salaries and benefits costs included in the draft budget as well as proposed changes to the level of staff.

There are two staff additions proposed.

- Additional Building Inspector \$105,269
- 6 month contract position in Clerk's Dept \$44,530

The Building inspector cost will be funded by the department fees and Building Rate Stabilization Reserve Fund. The contract position in the Clerk's department is proposed to be funded by the Modernization Reserve.

In general, a 2.95% inflationary increase has been included for the non-union staff.

Changes to the draft budget will be made as Council directs in line with the new Strong Mayor's budget process.

If there are any questions regarding the draft budget, please contact me.

All of which is respectfully submitted,

Yours truly,



Deanna Hastie, CPA CA
Director of Corporate Services/Treasurer

c.c. CAO Janice Hallahan
Senior Leadership Team

High Level Budget Pressures Summary

Wages and benefits	\$492,520
OPP	\$ 86,084
1% Asset Management Transfer added	\$100,000
Rebuilding Downtown Infrastructure Debt repayment	\$128,668
Increase in Boundary Adjustment payment	\$108,250
Increase in YMCA operating support	\$ 50,949
Decrease in surplus carry forward	\$ 40,687
Creation of Medical Professional Recruitment Reserve	\$ 40,000
Additional transfer new snow plow	\$ 30,000
Traffic study	\$ 45,000
Capital projects supported by taxation	\$ 21,576
Cultural Activities transfer to reserve	\$ 25,000
Increased tax support for added road maintenance	\$ 25,000
Added Contract support for By-law	\$ 20,000
Decrease in building rental revenue at Airport	\$ 19,000
Total Pressures	\$1,232,734
Positive Offsets	
Increase in OMPF Funding	\$222,000
Tax revenue from growth at 2025 tax rate	\$432,139
Proposed 3% tax rate increase	\$326,540
Memorial Arena Operating cost decrease	\$ 45,800
Childcare increased funding	\$ 24,534
Increased parking ticket revenue	\$ 16,000
Total Offsets	\$1,067,013
Net other impacts	\$165,721

2026 Draft Budget Summary - Operating and Capital Net Department Comparison

	Net Department 2023 Budget	Net Department 2024 Budget	Net Department 2025 Budget	Net Department 2026 Draft Budget
General Government				
1010 Council	145,286.00	181,363.00	225,665.00	239,510.00
1020 General Admin.	1,631,190.00	1,715,312.00	1,876,902.00	1,979,633.00
1040 Health and Safety	92,084.00	106,860.00	114,956.00	109,889.00
1050 Elections	10,000.00	11,850.00	11,890.00	501.00
	1,878,560.00	2,015,385.00	2,229,413.00	2,329,533.00
Protection Services				
1400 Fire	407,471.00	444,589.00	554,237.00	543,392.00
1500 Policing	2,141,764.00	2,020,377.00	1,895,642.00	1,981,726.00
1550 Police Services Board	7,412.00	6,753.00	4,933.00	6,900.00
1700 Conservation	-	-	-	-
1750 Building	16,516.00	-	-	-
1900 Protective Serv/By-Law	132,634.00	175,601.00	196,860.00	216,860.00
1950 Emergency Prepared	50,460.00	53,002.00	61,820.00	98,828.00
	2,756,257.00	2,700,322.00	2,713,492.00	2,847,706.00
Transportation Services				
2100 Connecting Link	-	-	-	14,466.00
2500 Road Construction	188,929.00	209,465.00	387,522.00	528,250.00
2600 Traffic - Crossing Guards	73,785.00	80,908.00	85,307.00	91,352.00
3000 Public Works	1,201,932.00	1,281,336.00	1,341,765.00	1,421,972.00
3100 Road Maintenance	570,800.00	584,624.00	665,115.00	738,641.00
3110 Sidewalk Maintenance	32,636.00	42,968.00	55,011.00	56,909.00
3120 Stormwater management	27,100.00	10,000.00	10,000.00	10,000.00
3150 Winter Maintenance	195,698.00	209,146.00	223,156.00	238,373.00
3300 Environment/Asset Mgt	140,000.00	40,237.00	381,556.00	480,422.00
3500 Street Lighting	195,000.00	195,000.00	205,000.00	205,000.00
3600 Airport	146,775.00	114,673.00	87,781.00	105,133.00
3700 Marina	13,200.00	10,060.00	2,100.00	21,200.00
3800 Waterfront	-	-	-	-
	2,785,855.00	2,778,417.00	3,444,313.00	3,911,718.00
Environmental Services				
3200 San.Sewer Maintenance	-	-	-	-
3250 Water	-	-	-	-
4200 Garbage	72,150.00	56,161.00	60,832.00	66,811.00
4250 Recycling	332,164.00	159,505.00	87,420.00	88,650.00
4400 PCP	-	-	-	-
	404,314.00	215,666.00	148,252.00	155,461.00
Health Services				
4700 Cemetery	60,509.00	69,843.00	214,829.00	95,194.00
8502 MVMC -Medical Centre	-	-	-	-
	60,509.00	69,843.00	214,829.00	95,194.00
Social and Family Services				
5000 MacKay Centre	70,226.00	81,036.00	101,585.00	100,163.00
5400 Childcare	427,050.00	370,927.00	150,232.22	132,293.00
5403 Early years	-	-	-	-
	497,276.00	451,963.00	251,817.22	232,456.00
Recreation and Cultural Services				
5700 Parks	977,769.00	1,075,209.00	1,159,514.00	1,286,027.00
6002 Recreation	1,497,062.00	2,081,600.00	1,855,741.00	1,951,692.00
6003 Memorial Arena	-	146,276.00	120,600.00	74,200.00
7150 Winterfest	10,600.00	10,600.00	11,100.00	12,100.00
8000 Library	100,430.00	107,508.00	105,503.00	113,232.00
8050 Cultural Activities	-	-	-	25,000.00
8150 Heritage	13,599.00	10,548.00	10,935.00	16,886.00
	2,599,460.00	3,431,741.00	3,263,393.00	3,479,137.00

2026 Draft Budget Summary - Operating and Capital Net Department Comparison

	Net Department 2023 Budget	Net Department 2024 Budget	Net Department 2025 Budget	Net Department 2026 Draft Budget
Planning and Development				
8400 Planning	47,447.00	50,296.00	51,859.00	42,602.00
8450 Committee of Adjustment	1,634.00	2,014.00	1,000.00	893.00
8490 Corporate Economic Development	201,739.00	315,271.00	202,343.00	332,704.00
8500 Community Economic Development	131,877.00	127,851.00	124,922.00	123,881.00
8600 Tourist Administration	221,838.00	222,215.00	224,990.78	210,039.00
8650 Tourist Centre	93,704.00	105,931.00	140,004.00	138,187.00
8670 Canada Day Celebrations	27,764.00	27,849.00	35,148.00	36,165.00
8700 Festival of Lights	65,773.00	74,170.00	90,964.00	96,495.00
8710 Children's Festival	10,451.00	10,268.00	10,050.00	12,950.00
8715 Saltfest		14,000.00	19,020.00	25,924.00
8720 Special Events-various	13,250.00	20,000.00	10,000.00	10,000.00
8800 BIA		-		
8830 Farmers Market		-		
	815,477.00	969,865.00	872,260.78	1,029,840.00
Net requirement	11,797,708.00	12,633,202.00	13,137,770.00	14,081,045.00
General Revenues				
1005 Taxation levy	9,398,010.00	10,104,571.00	10,452,486.00	11,211,165.00
1005 Payments in lieu of taxation	58,314.00	58,314.00	58,389.00	61,672.00
1005 OMPF grant	1,661,400.00	1,683,400.00	1,850,300.00	2,072,300.00
1005 Supplemental taxes	110,000.00	110,000.00	100,000.00	100,000.00
1005 Interest	192,648.00	318,648.00	423,148.00	423,148.00
Surplus carry forward from prior year	377,336.00	358,269.00	253,447.00	212,760.00
	11,797,708.00	12,633,202.00	13,137,770.00	14,081,045.00
Unfinanced Expenditure	-	-	-	-

Town of Goderich
2026 DRAFT Operating Budget

OPERATING EXPENDITURES				FUNDING				
Operating expense	Transfers to Reserve/RF	Total Operating Expenses	Net Requirement	Grants	User fees, fines, penalties, donations	Transfer from Reserve/ Reserve fund	Total	
General government								
1010 Council		239,510	239,510				239,510	
1020 General Admin.	132,040	2,408,958	1,979,633	50,000	239,635	271,730	2,540,998	
1040 Health and Safety		119,889	109,889		10,000		119,889	
1050 Elections		30,501	501			30,000	30,501	
	132,040	2,798,858	2,329,533	50,000	249,635	301,730	2,930,898	
Protection services								
1400 Fire	20,000	1,088,189	543,392	556,697	8,100		1,108,189	
1500 Policing	20,000	2,574,871	1,981,726	605,145	8,000		2,594,871	
1550 Police Services Board		6,900	6,900				6,900	
1700 Conservation		267,500	-			267,500	267,500	
1750 Building		413,425	-		367,000	46,425	413,425	
1900 Protective Serv/By-Law		397,712	216,860		83,750	97,102	397,712	
1950 Emergency Prepared		110,828	60,828	50,000			110,828	
	40,000	4,859,425	2,809,706	1,211,842	466,850	411,027	4,899,425	
Transportation services								
2100 Connecting Link		-	-				-	
2500 Road Construction		403,250	283,250			120,000	403,250	
2600 Traffic - Crossing Guards		92,352	91,352				91,352	
3000 Public Works	100,000	1,156,972	1,241,972		15,000		1,256,972	
3100 Road Maintenance		742,841	738,641		4,200		742,841	
3110 Sidewalk Maintenance		56,909	56,909				56,909	
3120 Stormwater Maintenance		10,000	10,000				10,000	
3150 Winter Maintenance		238,373	238,373				238,373	
3300 Environment/Asset Mgt	367,512	236,728	480,422			123,818	604,240	
3500 Street Lighting		205,000	205,000				205,000	
3600 Airport		310,063	105,133		204,930		310,063	
3700 Marina	3,500	38,900	8,400		34,000		42,400	
3800 Waterfront	1,203,302	253,200	-		1,206,502	250,000	1,456,502	
	1,674,314	3,744,588	3,459,452	-	1,464,632	493,818	5,417,902	
Environmental Services								
3200 San.Sewer Maintenance	-	116,189	-			116,189	116,189	
3250 Water	1,817,304	1,479,601	66,811		3,296,905		3,296,905	
4200 Garbage		632,992	88,650		566,181		632,992	
4250 Recycling		88,650	88,650				88,650	
4400 PCP	1,376,986	1,149,264	-		2,526,250		2,526,250	
	3,194,290	3,466,696	155,461	-	6,389,336	116,189	6,660,986	

**Town of Goderich
2026 DRAFT Operating Budget**

OPERATING EXPENDITURES			
Health Services			
4700 Cemetery	225,294	5,000	230,294
8502 MVMC -Medical Centre	362,078	16,477	378,555
	587,372	21,477	608,849
Social and Family Services			
5000 MacKay Centre	119,903		119,903
5400 Childcare	2,486,943	15,000	2,501,943
5403 Early years	162,932		162,932
	2,769,778	15,000	2,784,778
Recreation and cultural services			
5700 Parks	1,448,557		1,448,557
6002 Recreation	2,174,134	250,000	2,424,134
6003 Memorial Arena	74,200		74,200
7150 Winterfest	12,100		12,100
8000 Library	183,232		183,232
8050 Cultural Activities	15,000	25,000	40,000
8150 Heritage	13,346	5,000	18,346
	3,920,569	280,000	4,200,569
Planning and development			
8400 Planning	68,602		68,602
8450 Committee of Adjustment	12,893		12,893
8490 Corporate Ec Development	576,160	40,000	616,160
8500 Community Economic Development	123,881		123,881
8600 Tourist Administration	210,039		210,039
8650 Tourist Centre	148,187		148,187
8670 Canada Day Celebrations	41,165		41,165
8700 Festival of Lights	96,495		96,495
8710 Children's Festival	17,950		17,950
8715 Salt Festival	179,924		179,924
8720 Special Events-various		10,000	10,000
8800 BIA			-
8830 Farmers Market			-
	1,475,296	50,000	1,525,296
	23,622,582	5,407,121	29,029,703

FUNDING				
	95,194		135,100	230,294
			378,555	378,555
	95,194	-	513,655	608,849
	100,163		4,740	119,903
	132,293	1,949,650	420,000	2,501,943
		162,932		162,932
	232,456	2,112,582	424,740	2,784,778
	1,206,027		12,530	1,448,557
	1,941,692		307,442	2,424,134
	74,200			74,200
	12,100			12,100
	113,232		15,000	183,232
	25,000			25,000
	16,886		1,460	18,346
	3,389,137	-	334,972	4,200,569
	42,602		26,000	68,602
	893		12,000	12,893
	332,704		251,456	616,160
	123,881		32,000	123,881
	210,039			210,039
	138,187		10,000	148,187
	36,165		5,000	41,165
	96,495			96,495
	12,950		5,000	17,950
	25,924		154,000	179,924
	10,000			10,000
				-
				-
	1,029,840	-	463,456	1,525,296
	13,500,779	3,374,424	10,307,276	29,028,703

Capital projects supported by taxation
Capital Transfer to Reserve Funds

320,266
260,000
14,081,045

Reserve	116,530
Reserve Fund	1,729,694
	1,846,224

General Revenues

Taxation
BIA Levy
OMPF grant
Interest
Supplemental taxes
Supplemental taxes - BIA
Payment in Lieu
Carryover of 2024 surplus

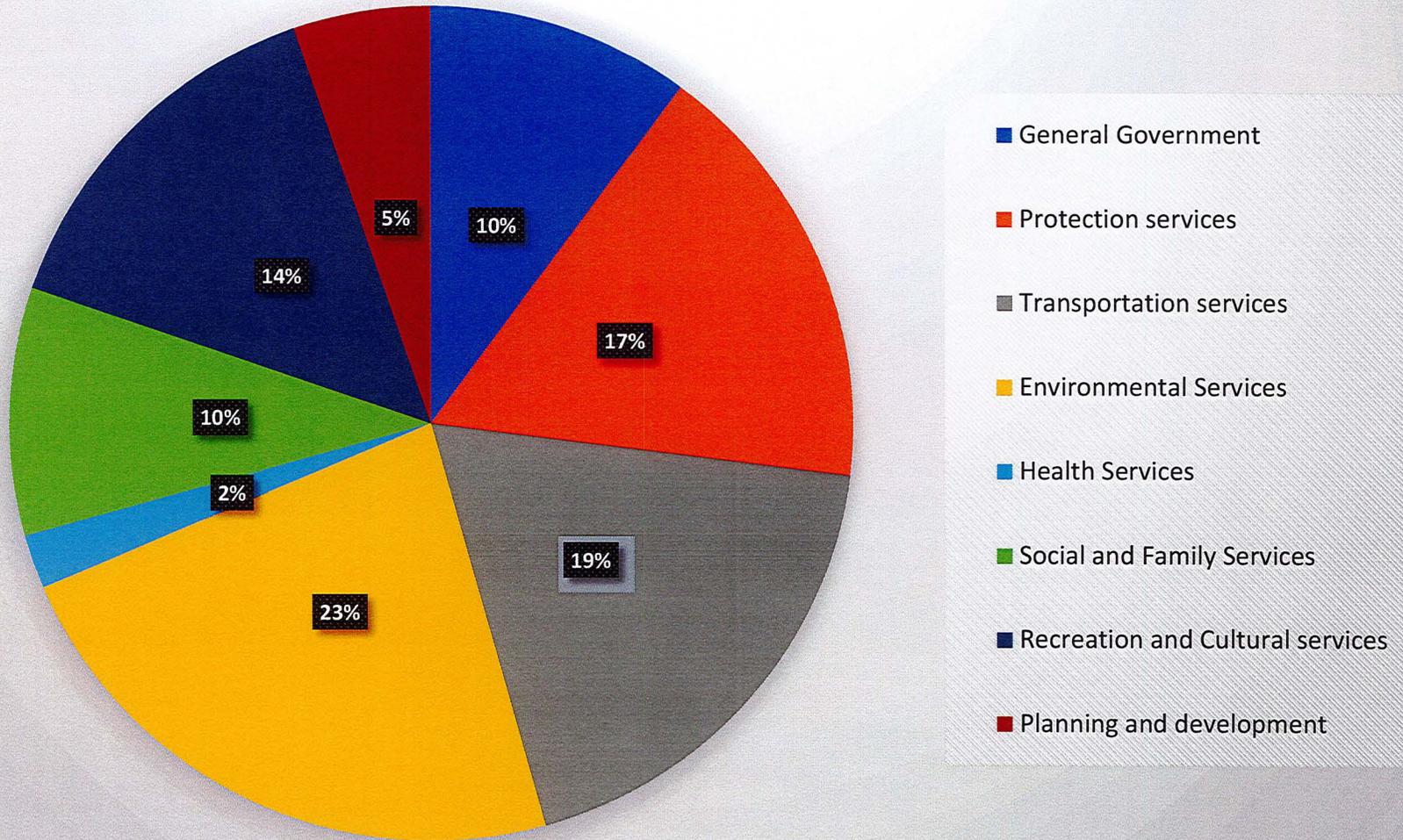
11,211,165
2,072,300
423,148
100,000
61,672
212,760
14,081,045

Reserve	115,000
Reserve Fund	5,292,121
	5,407,121

Unfinanced

-

Draft 2026 Budget - Operating Expenses



General Revenue Support of Operating Expenses

