

**Town of Goderich
2026 Budget**

DRAFT

Reserve	2026 Estimated Opening	Transfer From Revenue	Transfer From Capital	Transfer To Capital	Transfer To Revenue	Ending
Reserve - Capital						
Landfill/Environmental	647,929.53					647,929.53
Squash Facility	-					-
Childcare	-					-
Arena	-					-
Playground equipment	-					-
Cemetery water tank	-					-
Recreation	-					-
	\$ 647,929.53	\$ -	\$ -	\$ -	\$ -	\$ 647,929.53
Reserve - Other						
Contingency	1,124,666.03				\$	1,124,666.03
Working Capital	550,000.00					550,000.00
Electricity Distribution	2,107,343.81					2,107,343.81
Maitland Recreation Centre	386,898.52			175,000.00		211,898.52
Modernization	44,529.64				44,529.64	-
Mackay Centre	30,260.45				15,000.00	15,260.45
Policing	377,356.36	20,000.00				397,356.36
Community Improvement Plan	54,874.08					54,874.08
Affordable Housing CIP	50,000.00					50,000.00
Cultural Activities	37,751.89	25,000.00			15,000.00	47,751.89
Energy Efficiency Management	63,231.96					63,231.96
Future Special Events	114,894.89	10,000.00				124,894.89
Elections	30,000.00				30,000.00	-
Tree Replacement	1,050.00					1,050.00
OCLIF	15,311.25					15,311.25
Community Econ. Dev	23,593.74	20,000.00				43,593.74
Environmental Projects	24,500.00					24,500.00
Housing initiatives	446,114.04					446,114.04
Victoria & Columbus Park Minor Capital	6,901.87					6,901.87
Medical Professional Recruitment	-	40,000.00			12,000.00	28,000.00
	\$ 5,489,278.53	\$ 115,000.00	\$ -	\$ 175,000.00	\$ 116,529.64	\$ 5,312,748.89
TOTAL	\$ 6,137,208.06	\$ 115,000.00	\$ -	\$ 175,000.00	\$ 116,529.64	\$ 5,960,678.42

Summary of Reserve Capital Transfers

Capital Transfer from Reserve to Capital Fund - Decrease in Reserve				
6002	Ice Resurfacers	\$ 175,000.00	Maitland Recreation Reserve	
		<u>\$ 175,000.00</u>		
Capital transfers to Reserve		None		
		\$ -		

Summary of Reserve - Operating Transfers

Operating Transfer to Reserve - Increase to Reserve			
1020	Repay contribution to Menesetung Bridge project	\$ 20,000.00	Community Ec Dev
1500	To offset future policing costs	\$ 20,000.00	Policing
8050	Future needs	\$ 25,000.00	Cultural Reserve
8720	200Yr Anniversary	\$ 10,000.00	Future Special Events
8490	To fund Physician recruitment costs	\$ 40,000.00	Medical Professional Recruitment Reserve
		<u>\$ 115,000.00</u>	
Operating transfer from Reserve - Decrease in Reserve			
1020	Additional contract staff - Clerk's Dept	\$ 44,623.64	
1050	Election costs	\$ 30,000.00	Election Reserve
5000	To fund annual request	\$ 15,000.00	MackKay Centre Reserve
8050	Annual support of Livery per MOU	\$ 15,000.00	Cultural Reserve
8490	Physician recruitment incentives	\$ 12,000.00	Medical Professional Recruitment Reserve
		<u>\$ 116,623.64</u>	

**TOWN OF GODERICH
RESERVES**

Reserve	Reserve Balance	Page #
Working Capital	\$ (550,000.00)	R 1
Contingency	\$ (1,124,666.03)	R 2
RBC - Blue Note	\$ -	R 3
Energy Efficiency Management	\$ (63,231.96)	R 4
Cemetery Water Tank	\$ -	R 5
Playground Equipment	\$ -	R 6
Landfill	\$ (647,929.53)	R 7
Future Special Events	\$ (124,894.89)	R 8
Communities In Bloom	\$ -	R 9
Election	\$ -	R 10
Cultural Activities	\$ (47,751.89)	R 11
Court Security	\$ -	R 12
Squash	\$ -	R 13
Hydro Investment	\$ (2,107,343.81)	R 14
Arena	\$ -	R 15
MacKay Centre for Seniors	\$ (15,260.45)	R 16
Community Improvement	\$ (54,874.08)	R 17
Maitland Recreation Centre	\$ (211,898.52)	R 18
Policing Reserve	\$ (397,356.36)	R 19
Tree Replacement	\$ (1,050.00)	R 20
Child Care Centre	\$ -	R 21
Modernization	\$ -	R 22
Recreation	\$ -	R 23
Community Economic Development	\$ (43,593.74)	R 24
OCLIF	\$ (15,311.25)	R 25
Medical Professional Recruitment	\$ (28,000.00)	R 26
Environmental Projects	\$ (24,500.00)	R 27
Housing Initiatives	\$ (446,114.04)	R 28
Affordable Housing	\$ (50,000.00)	R 29
Victoria and Columbus Park	\$ (6,901.87)	R 30
	<u>\$ (5,960,678.42)</u>	

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34105	Transfer from Revenue				
01	9300	34106	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34107	Transfer to Revenue				
01	9300	34108	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ -	\$ -
			Surplus Start of Year	\$ (550,000.00)	\$ (550,000.00)	\$ (550,000.00)	\$ (550,000.00)
			Surplus End of Year	\$ (550,000.00)	\$ (550,000.00)	\$ (550,000.00)	\$ (550,000.00)

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34405	Transfer from Revenue				
01	9300	34406	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34407	Transfer to Revenue		\$ 913.22	\$ 913.22	
01	9300	34408	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ 913.22	\$ 913.22	\$ -
			Total Net Dept. Expenditures	\$ -	\$ 913.22	\$ 913.22	\$ -
			Surplus Start of Year	\$ (913.22)	\$ (913.22)	\$ (913.22)	\$ -
			Surplus End of Year	\$ (913.22)	\$ -	\$ -	\$ -

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34465	Transfer from Revenue				
01	9300	34466	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34467	Transfer to Revenue			\$ 92,702.04	
01	9300	34468	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ 92,702.04	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ 92,702.04	\$ -
			Surplus Start of Year	\$ (92,702.04)	\$ (92,702.04)	\$ (92,702.04)	\$ -
			Surplus End of Year	\$ (92,702.04)	\$ (92,702.04)	\$ -	\$ -
This Reserve was reallocated to the Cemetery Reserve Fund as part of the implementation of the Town's Reserve and Reserve Fund Policy							

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34475	Transfer from Revenue				
01	9300	34476	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34477	Transfer to Revenue			\$ 59,000.00	
01	9300	34478	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ 59,000.00	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ 59,000.00	\$ -
			Surplus Start of Year	\$ (59,000.00)	\$ (59,000.00)	\$ (59,000.00)	\$ -
			Surplus End of Year	\$ (59,000.00)	\$ (59,000.00)	\$ -	\$ -
This Reserve was reallocated to the Parks Reserve Fund as part of the implementation of the Town's							
Reserve and Reserve Fund Policy							

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34605	Transfer from Revenue	\$ (20,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
01	9300	34606	Transfer from Capital				
			TOTAL REVENUES	\$ (20,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
			EXPENDITURES				
01	9300	34607	Transfer to Revenue				
01	9300	34608	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept.Expenditures	\$ (20,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
			Surplus Start of Year	\$ (84,894.89)	\$ (104,894.89)	\$ (104,894.89)	\$ (114,894.89)
			Surplus End of Year	\$ (104,894.89)	\$ (114,894.89)	\$ (114,894.89)	\$ (124,894.89)
01	9300	34605	Transfer from Dept 8720	\$ (10,000.00)	200 year anniversary celebration		

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34705	Transfer from Revenue				
01	9300	34706	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34707	Transfer to Revenue		\$ 2,063.55	\$ 2,063.55	
01	9300	34708	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ 2,063.55	\$ 2,063.55	\$ -
			Total Net Dept. Expenditures	\$ -	\$ 2,063.55	\$ 2,063.55	\$ -
			Surplus Start of Year	\$ (2,063.55)	\$ (2,063.55)	\$ (2,063.55)	\$ -
			Surplus End of Year	\$ (2,063.55)	\$ -	\$ -	\$ -

2026 DRAFT BUDGET

ELECTION RESERVE

R10

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34805	Transfer from Revenue	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	
01	9300	34806	Transfer from Capital				
			TOTAL REVENUES	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ -
			EXPENDITURES				
01	9300	34807	Transfer to Revenue				\$ 30,000.00
01	9300	34808	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 30,000.00
			Total Net Dept. Expenditures	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ 30,000.00
			Surplus Start of Year	\$ (10,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (30,000.00)
			Surplus End of Year	\$ (20,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ -
			NOTES:				
01	9300	34807	Transfer from dept 1050	\$ 10,000.00	to fund election costs		

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34845	Transfer from Revenue				\$ (25,000.00)
01	9300	34846	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ (25,000.00)
			EXPENDITURES				
01	9300	34847	Transfer to Revenue	\$ 15,000.00	\$ 30,000.00	\$ 45,000.00	\$ 15,000.00
01	9300	34848	Transfer to Capital				
			TOTAL EXPENDITURES	\$ 15,000.00	\$ 30,000.00	\$ 45,000.00	\$ 15,000.00
			Total Net Dept.Expenditures	\$ 15,000.00	\$ 30,000.00	\$ 45,000.00	\$ (10,000.00)
			Surplus Start of Year	\$ (97,751.89)	\$ (82,751.89)	\$ (82,751.89)	\$ (37,751.89)
			Surplus End of Year	\$ (82,751.89)	\$ (52,751.89)	\$ (37,751.89)	\$ (47,751.89)
			NOTES:				
01	9300	34845	From dept 8050	\$ (25,000.0)	To replenish Cultural Reserve		
01	9300	34847	To dept 8050	\$ 15,000.00	Annual support as per by-law 101 of 2025		

				2024 Actual	2025 Budget	2025 Actual	2026 Budget	
			REVENUES					
01	9300	34905	Transfer from Revenue					
01	9300	34906	Transfer from Capital					
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	
			EXPENDITURES					
01	9300	34907	Transfer to Revenue			\$ 114,723.00		
01	9300	34908	Transfer to Capital					
			TOTAL EXPENDITURES	\$ -	\$ -	\$ 114,723.00	\$ -	
			Total Net Dept. Expenditures	\$ -	\$ -	\$ 114,723.00	\$ -	
			Surplus Start of Year	\$ (114,723.00)	\$ (114,723.00)	\$ (114,723.00)	\$ -	
			Surplus End of Year	\$ (114,723.00)	\$ (114,723.00)	\$ -	\$ -	
			Reserve combined with Policing Reserve - approved October 6					

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34915	Transfer from Revenue				
01	9300	34916	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34917	Transfer to Revenue			\$ 37,740.09	
01	9300	34918	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ 37,740.09	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ 37,740.09	\$ -
			Surplus Start of Year	\$ (37,740.09)	\$ (37,740.09)	\$ (37,740.09)	\$ -
			Surplus End of Year	\$ (37,740.09)	\$ (37,740.09)	\$ -	\$ -
The balance of the Squash Reserve was transferred to the Recreation Reserve Fund - approved December 8/25							

			2024 Actual	2025 Budget	2025 Actual	2026 Budget
		REVENUES				
9300	34815	Transfer from Revenue	\$ (650,167.00)		\$ (2,107,343.81)	
9300	34816	Transfer from Capital				
		TOTAL REVENUES	\$ (650,167.00)	\$ -	\$ (2,107,343.81)	\$ -
		EXPENDITURES				
9300	34817	Transfer to Revenue	\$ 162,000.00			
9300	34818	Transfer to Capital				
		TOTAL EXPENDITURES	\$ 162,000.00	\$ -	\$ -	\$ -
		Total Net Dept.Expenditures	\$ (488,167.00)	\$ -	\$ (2,107,343.81)	\$ -
		Surplus Start of Year	\$ (9,472,970.08)	\$ -	\$ -	\$ (2,107,343.81)
		Change in Presentation	\$ 9,961,137.08			
		Surplus End of Year	\$ -	\$ -	\$ (2,107,343.81)	\$ (2,107,343.81)
		NOTE				
		There was a change in presentation of the Hydro Investment Reserve in 2024. It is now presented as a separate equity balance rather than a Reserve \$9,961,137.08				
		The Electricity Reserve Fund balance was transferred to the Hydro Investment Reserve as approved October 6/2025 as part of the implementation of the Town's Reserve and Reserve Fund Policy				

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34615	Transfer from Revenue		\$ -		\$ -
01	9300	34616	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34617	Transfer to Revenue			\$ 100,000.00	
01	9300	34618	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ 100,000.00	\$ -
			Total Net Dept.Expenditures	\$ -	\$ -	\$ 100,000.00	\$ -
			Surplus Start of Year	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ -
			Surplus End of Year	\$ (100,000.00)	\$ (100,000.00)	\$ -	\$ -
The Arena Reserve Balance was transferred to the Recreation Reserve Fund as part of the implementation of the Town's Reserve and Reserve Fund Policy							

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34835	Transfer from Revenue				
01	9300	34836	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34837	Transfer to Revenue	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
01	9300	34838	Transfer to Capital				
			TOTAL EXPENDITURES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
			Total Net Dept. Expenditures	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
			Surplus Start of Year	\$ (60,260.45)	\$ (45,260.45)	\$ (45,260.45)	\$ (30,260.45)
			Surplus End of Year	\$ (45,260.45)	\$ (30,260.45)	\$ (30,260.45)	\$ (15,260.45)
2014 and previous: OMPF							
2015: MacKay Centre for Seniors							
01	9300	34837	Dept 5000	\$ 15,000.00	annual request from MacKay Centre Board		
Estate donation: for the benefit and use of the MacKay Centre for Seniors							

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34855	Transfer from Revenue	\$ (10,000.00)			
01	9300	34856	Transfer from Capital				
			TOTAL REVENUES	\$ (10,000.00)	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34857	Transfer to Revenue		\$ -		\$ -
01	9300	34858	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept.Expenditures	\$ (10,000.00)	\$ -	\$ -	\$ -
			Surplus Start of Year	\$ (44,874.08)	\$ (54,874.08)	\$ (54,874.08)	\$ (54,874.08)
			Surplus End of Year	\$ (54,874.08)	\$ (54,874.08)	\$ (54,874.08)	\$ (54,874.08)

2026 DRAFT BUDGET MAITLAND RECREATION CENTRE RESERVE

R18

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34865	Transfer from Revenue	\$ (8,511.87)			
01	9300	34866	Transfer from Capital				
			TOTAL REVENUES	\$ (8,511.87)	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34867	Transfer to Revenue				
01	9300	34868	Transfer to Capital		\$ 125,000.00		\$ 175,000.00
			TOTAL EXPENDITURES	\$ -	\$ 125,000.00	\$ -	\$ 175,000.00
			Total Net Dept.Expenditures	\$ (8,511.87)	\$ 125,000.00	\$ -	\$ 175,000.00
			Surplus Start of Year	\$ (378,386.65)	\$ (386,898.52)	\$ (386,898.52)	\$ (386,898.52)
			Surplus End of Year	\$ (386,898.52)	\$ (261,898.52)	\$ (386,898.52)	\$ (211,898.52)
01	9300	34868	Transfer to Capital	\$ 175,000.00	Ice Resurfacer		
			Estate donation for the benefit and use of the MRC				

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34885	Transfer from Revenue	\$ (75,000.00)	\$ (130,000.00)	\$ (244,723.00)	\$ (20,000.00)
01	9300	34866	Transfer from Capital				
			TOTAL REVENUES	\$ (75,000.00)	\$ (130,000.00)	\$ (244,723.00)	\$ (20,000.00)
			EXPENDITURES				
01	9300	34887	Transfer to Revenue				
01	9300	34888	Transfer to Capital	\$ 42,366.64	\$ -	\$ -	
			TOTAL EXPENDITURES	\$ 42,366.64	\$ -	\$ -	\$ -
			Total Net Dept. Expenditures	\$ (32,633.36)	\$ (130,000.00)	\$ (244,723.00)	\$ (20,000.00)
			Surplus Start of Year	\$ (100,000.00)	\$ (132,633.36)	\$ (132,633.36)	\$ (377,356.36)
			Surplus End of Year	\$ (132,633.36)	\$ (262,633.36)	\$ (377,356.36)	\$ (397,356.36)
The Town's Court Security Reserve balance of \$114,723 was transferred to this reserve as part of the implementation of the Town's Reserve and Reserve Fund Policy							

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	34895	Transfer from Revenue				
01	9300	34896	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	34897	Transfer to Revenue				
01	9300	34898	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ -	\$ -
			Surplus Start of Year	\$ (1,050.00)	\$ (1,050.00)	\$ (1,050.00)	\$ (1,050.00)
			Surplus End of Year	\$ (1,050.00)	\$ (1,050.00)	\$ (1,050.00)	\$ (1,050.00)

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	35205	Transfer from Revenue	\$ (525,000.00)	\$ (250,000.00)		
01	9300	35206	Transfer from Capital				
			TOTAL REVENUES	\$ (525,000.00)	\$ (250,000.00)	\$ -	\$ -
			EXPENDITURES				
01	9300	35207	Transfer to Revenue	\$ 53,907.64	\$ 35,000.00		
01	9300	35208	Transfer to Capital	\$ 847,356.18	\$ 465,000.00		
			TOTAL EXPENDITURES	\$ 901,263.82	\$ 500,000.00	\$ -	\$ -
			Total Net Dept. Expenditures	\$ 376,263.82	\$ 250,000.00	\$ -	\$ -
			Surplus Start of Year	\$ (1,609,055.33)	\$ (1,232,791.51)	\$ (1,232,791.51)	
			Surplus End of Year	\$ (1,232,791.51)	\$ (982,791.51)	\$ (1,232,791.51)	\$ -
			Funds moved to a Recreation Reserve Fund				

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	35525	Transfer from Revenue		\$ (10,000.00)	\$ (10,000.00)	\$ (20,000.00)
01	9300	35526	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ (20,000.00)
			EXPENDITURES				
01	9300	35527	Transfer to Revenue	\$ 50,000.00		\$ 45,000.00	
01	9300	35528	Transfer to Capital				
			TOTAL EXPENDITURES	\$ 50,000.00	\$ -	\$ 45,000.00	\$ -
			Total Net Dept. Expenditures	\$ 50,000.00	\$ (10,000.00)	\$ 35,000.00	\$ (20,000.00)
			Surplus Start of Year	\$ (108,593.74)	\$ (58,593.74)	\$ (58,593.74)	\$ (23,593.74)
			Surplus End of Year	\$ (58,593.74)	\$ (68,593.74)	\$ (23,593.74)	\$ (43,593.74)
01	9300	35527					
01	9300	35525	From dept 1020	\$ (20,000.00)	Partial repayment of contribution to Menesetung Bridge project in 2024 -\$50,000		

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	35605	Transfer from Revenue				\$ (40,000.00)
01	9300	35606	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ (40,000.00)
			EXPENDITURES				
01	9300	35607	Transfer to Revenue				\$ 12,000.00
01	9300	65608	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 12,000.00
			Total Net Dept.Expenditures	\$ -	\$ -	\$ -	\$ (28,000.00)
			Surplus Start of Year	\$ -	\$ -	\$ -	\$ -
			Surplus End of Year	\$ -	\$ -	\$ -	\$ (28,000.00)
01	9300	35605	Transfer from Dept 8490	\$ (40,000.00)	Future recruitment needs and incentives		
01	9300	35607	Physician payment	\$ 10,000.00	As per contract		
			Physician incentive	\$ 2,000.00			
				\$ 12,000.00			

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	35905	Transfer from Revenue				
01	9300	35906	Transfer from Capital				
			TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	35907	Transfer to Revenue				
01	9300	35908	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept. Expenditures	\$ -	\$ -	\$ -	\$ -
			Surplus Start of Year	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
			Surplus End of Year	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)

				2024 Actual	2025 Budget	2025 Actual	2026 Budget
			REVENUES				
01	9300	36205	Transfer from Revenue	\$ (3,707.14)			
01	9300	36206	Transfer from Capital				
			TOTAL REVENUES	\$ (3,707.14)	\$ -	\$ -	\$ -
			EXPENDITURES				
01	9300	36207	Transfer to Revenue				
01	9300	36208	Transfer to Capital				
			TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			Total Net Dept. Expenditures	\$ (3,707.14)	\$ -	\$ -	\$ -
			Surplus Start of Year	\$ (3,194.73)	\$ (6,901.87)	\$ (6,901.87)	\$ (6,901.87)
			Surplus End of Year	\$ (6,901.87)	\$ (6,901.87)	\$ (6,901.87)	\$ (6,901.87)