Schedule "B"
By-law 2025-013
Town of Tecumseh
2025 Budget Summary

General Reserves	Est. Balance at Dec. 31/24	Transfer (To) From Other Reserve	Consolidation of Reserves per Resolutions	From Current Operations	From Capital Operations	From Developers	Interest Earned	2025 Revenues	To Current	To Capital Projects	2025 Expenditures	Balance at Dec. 31/25
Sick Pay	615,756	-	615,756	-	-	-	-	-	-	-	-	615,756
Working Fund	216,300	-	216,300	-	-	-	-	-	-	-	-	216,300
Tax Rate Stabilization	3,469,633	-	3,469,633	1,720,000	-	-	-	1,720,000	488,000	-	488,000	4,701,633
Health ASO	271,820	-	271,820	-	-	-	-	-	-	-	-	271,820
Meeting Investigator	34,587	-	34,587	-	-	-	-	-	-	-	-	34,587
Fire Education and Awareness	7,500	-	7,500	-	-	-	-	-	-	-	-	7,500
Insurance	191,000	-	191,000	-	-	-	-	-	-	-	-	191,000
Infrastructure (NIL)	15,542,816	-	15,542,816	203,125	2,350,000	-	-	2,553,125	434,759	9,571,600	10,006,359	8,089,582
Community Improvement Plan	421,784	-	421,784	-	-	-	-	-	-	-	-	421,784
Cada Complex Art Work	17,435	-	17,435	-	-	-	-	-	-	-	-	17,435
West St. Louis Pump	284,345	-	284,345	-	-	-	-	-	-	-	-	284,345
ERCA Land Stewardship	62,576	-	62,576	-	-	-	-	-	-	-	-	62,576
Total General Reserves	**21,135,552**	**-**	**21,135,552**	**1,923,125**	**2,350,000**	**-**	**-**	**4,273,125**	**922,759**	**9,571,600**	**10,494,359**	**14,914,318**
Lifecycle Reserves												
Arenas	(1,219,529)	-	(1,219,529)	59,000	220,000	-	-	279,000	-	510,000	510,000	(1,450,529)
Bridges and culverts	1,860,044	-	1,860,044	-	440,000	-	-	440,000	-	400,000	400,000	1,900,044
Buildings	(336,884)	-	(336,884)	-	230,000	-	-	230,000	-	965,000	965,000	(1,071,884)
Community trails	494,824	-	494,824	-	100,000	-	-	100,000	-	-	-	594,824
Drains	345,023	-	345,023	-	100,000	-	-	100,000	-	100,000	100,000	345,023
Election	20,711	-	20,711	-	18,000	-	-	18,000	3,500	-	3,500	35,211
Fire Apparatus	2,294,638	-	2,294,638	-	307,000	-	-	307,000	-	2,800,000	2,800,000	(198,362)
Fire Equipment	(105,273)	-	(105,273)	-	105,000	-	-	105,000	-	638,100	638,100	(638,373)
Fleet	1,971,432	-	1,971,432	-	660,000	-	-	660,000	-	805,667	805,667	1,825,765
Information Technology	413,617	-	413,617	-	180,000	-	-	180,000	30,512	234,300	264,812	328,805
New lifecycle issues	1,275,589	-	1,275,589	-	100,000	-	-	100,000	-	-	-	1,375,589
Outdoor Pool	88,632	-	88,632	-	80,000	-	-	80,000	-	95,000	95,000	73,632
Park development	2,832,893	79,900	2,912,793	-	425,000	-	-	425,000	-	1,039,000	1,039,000	2,298,793
Reforestation	123,054	-	123,054	-	30,000	-	-	30,000	-	30,000	30,000	123,054
Roads	8,085,160	-	8,085,160	10,000	4,254,025	-	-	4,264,025	111,205	6,860,886	6,972,091	5,377,094
Sidewalks	228,915	-	228,915	-	74,000	-	-	74,000	-	571,800	571,800	(268,885)
Storm sewers	(613,281)	-	(613,281)	-	1,535,000	-	-	1,535,000	111,205	3,497,719	3,608,924	(2,687,205)
One Time Strategic Issues	240,463	-	240,463	-	50,000	-	-	50,000	94,727	-	94,727	195,736
Transit	673,596	-	673,596	-	100,000	-	-	100,000	93,000	-	93,000	680,596
Total Lifecycle Reserves	**18,673,624**	**79,900**	**18,753,524**	**69,000**	**9,008,025**	**-**	**-**	**9,077,025**	**444,149**	**18,547,472**	**18,991,621**	**8,838,928**
Grand Total Reserves	**39,809,176**	**79,900**	**39,889,076**	**1,992,125**	**11,358,025**	**-**	**-**	**13,350,150**	**1,366,908**	**28,119,072**	**29,485,980**	**23,753,246**

Schedule "B"
By-law 2025-013
Town of Tecumseh
2025 Budget Summary

Discretionary Reserve Funds	Est. Balance at Dec. 31/24	Transfer (To) From Other Reserve	Consolidation of Reserves per Resolutions	From Current Operations	From Capital Operations	From Developers	Interest Earned	2025 Revenue	To Current	To Capital Projects	2025 Expenditure	Balance at Dec. 31/25
Water	2,233,198	55,800	2,288,998	-	2,081,159	-	78,200	2,159,359	139,537	5,848,871	5,988,408	(1,540,051)
Water - Facilities	8,453,599	-	8,453,599	-	85,000	-	295,900	380,900	-	-	-	8,834,499
Water rate stabilization	1,505,034	-	1,505,034	-	30,000	-	52,700	82,700	-	-	-	1,587,734
Sanitary Sewer	2,498,376	148,600	2,646,976	-	1,489,797	-	87,400	1,577,197	141,717	5,263,314	5,405,031	(1,180,858)
Sanitary Sewer - Facilities	3,662,471	-	3,662,471	-	450,000	-	128,200	578,200	-	330,500	330,500	3,910,171
Sanitary Sewer - Rate stabilization	515,690	-	515,690	-	25,000	-	18,000	43,000	-	-	-	558,690
Post retirement benefits	2,374,698	-	2,374,698	-	-	-	83,100	83,100	-	-	-	2,457,798
Total Discretionary Reserve Funds	**21,243,065**	**204,400**	**21,447,465**	**-**	**4,160,956**	**-**	**743,500**	**4,904,456**	**281,254**	**11,442,685**	**11,723,939**	**14,627,982**
Obligatory Reserve Funds												
DC Studies	-	-	-	-	-	50,100	-	50,100	-	-	-	50,100
DC Fire	210,322	-	210,322	-	-	11,100	7,400	18,500	-	-	-	228,822
DC Police	130,682	-	130,682	-	-	5,400	4,600	10,000	-	-	-	140,682
DC Roads	1,052,239	-	1,052,239	-	-	217,000	36,800	253,800	-	-	-	1,306,039
DC Wastewater	-	(148,600)	(148,600)	-	-	148,600	-	148,600	-	-	-	-
DC Water	-	(55,800)	(55,800)	-	-	55,800	-	55,800	-	-	-	-
DC Library	133,504	-	133,504	-	-	2,800	4,700	7,500	-	-	-	141,004
DC Indoor Recreation	-	(79,900)	(79,900)	-	-	79,900	-	79,900	-	-	-	-
Sub-total DC Reserve Funds	**1,526,747**	**(284,300)**	**1,242,447**	**-**	**-**	**570,700**	**53,500**	**624,200**	**-**	**-**	**-**	**1,866,647**
Gas Tax	7,978,505	-	7,978,505	-	-	-	279,200	279,200	-	-	-	8,257,705
Parkland	915,716	-	915,716	-	-	8,000	32,100	40,100	-	-	-	955,816
Building Code	(279,459)	-	(279,459)	31,396	-	-	(9,800)	21,596	-	-	-	(257,863)
Storm Sewer - (OCIF)	4,579,633	-	4,579,633	-	-	-	160,300	160,300	-	1,610,000	1,610,000	3,129,933
Total Obligatory Reserve Funds	**14,721,141**	**(284,300)**	**14,436,841**	**31,396**	**-**	**578,700**	**515,300**	**1,125,396**	**-**	**1,610,000**	**1,610,000**	**13,952,237**
Grand Total Reserve Funds	**35,964,207**	**(79,900)**	**35,884,307**	**31,396**	**4,160,956**	**578,700**	**1,258,800**	**6,029,852**	**281,254**	**13,052,685**	**13,333,939**	**28,580,220**
Grand Total Reserve & Reserve Funds	**75,773,383**	**-**	**75,773,383**	**2,023,521**	**15,518,981**	**578,700**	**1,258,800**	**19,380,002**	**1,648,162**	**41,171,757**	**42,819,919**	**52,333,466**