

City of Ottawa
Transfers and Reserves
In Thousands (\$000)

	2025 Actuals				2025 Surplus/ (Deficit)	Prior Year (Commitments)/ Transfers	2026 Uncommitted Opening Balance	2026 Forecast		
	Opening Cash Balance	Contributions	Transfers (to) from Operating/ Capital	Closing Cash Balance				Contributions	Transfers (to) from Operating/ Capital/ Other	Projected Closing Balance
Discretionary Reserves										
Operating										
Tax Stabilization Reserve	138,818	14,401	(7,653)	145,566	(53,316)	0	92,250	11,766	(26,064)	77,952
Transit Operating Reserve	5,565	2,211	0	7,776	(7,000)	0	776	2,806	0	3,582
Employee Benefit Reserve	94,619	72,592	(54,786)	112,425	0	0	112,425	52,926	(52,622)	112,729
Landfill Closure Reserve	8,019	490	0	8,508	0	0	8,508	360	0	8,868
Total Operating Reserves	247,020	89,694	(62,439)	274,275	(60,316)	0	213,958	67,857	(78,686)	203,130
Capital										
City Wide Capital Reserve	60,444	216,324	(207,481)	69,288	850	(766)	69,372	227,711	(241,256)	55,828
Transit Capital Reserve	9,787	51,381	(51,969)	9,199	0	0	9,199	78,920	(72,196)	15,923
Fleet Reserve	1,452	29,580	(29,596)	1,436	0	0	1,436	29,845	(30,892)	389
Housing Reserve	(14,405)	25,718	(18,619)	(7,306)	0	0	(7,306)	27,925	(23,250)	(2,631)
Police Capital Reserve	4,833	12,128	4,482	21,443	0	0	21,443	9,621	(16,832)	14,231
Police Fleet Reserve	477	5,468	(5,101)	843	0	0	843	5,631	(6,164)	310
CIL - Parkland City wide	39,162	6,834	(2,210)	43,786	0	(24,492)	19,294	2,000	(11,461)	9,833
CIL - Parkland by Ward	70,102	9,749	(4,853)	74,997	0	(29,358)	45,639	3,200	(15,465)	33,374
Parks Rec Facilities Reserve	3,188	564	0	3,752	0	0	3,752	300	(1,000)	3,052
Ottawa Public Health	1,032	389	0	1,421	0	0	1,421	26	(275)	1,172
Total Capital Supported	176,071	358,134	(315,347)	218,859	850	(54,616)	165,092	385,178	(418,791)	131,479
Combined Operating/Capital										
Water Reserve	102,808	83,834	(108,335)	78,307	11,843	0	90,150	84,204	(65,083)	109,270
Wastewater Reserve	11,864	66,361	(65,284)	12,940	9,346	0	22,286	70,972	(54,087)	39,171
Stormwater Reserve	13,906	67,459	(66,516)	14,848	954	(1,800)	14,002	76,061	(82,765)	7,298
Solid Waste Reserve	(22,776)	7,805	(16,622)	(31,592)	14,364	0	(17,228)	0	(11,802)	(29,030)
Parking	21,352	2,635	(1,890)	22,097	0	(5,000)	17,097	1,748	(8,206)	10,639
Ottawa Public Library Reserve	9,400	2,053	(4,659)	6,794	2,006	0	8,801	0	(2,945)	5,856
Road Safety Reserve Fund	(15,312)	11,511	(21,261)	(25,062)	0	0	(25,062)	22,324	(18,445)	(21,183)
Total Combined Operating/Capital	121,242	241,658	(284,567)	78,333	38,513	(6,800)	110,045	255,308	(243,332)	122,021
Discretionary Reserves Totals	544,333	689,486	(662,353)	571,466	(20,954)	(61,416)	489,096	708,344	(740,809)	456,630

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Restricted Reserves										
Provincial Gas Tax/Federal Transit Related										
Provincial Gas Tax	75	33,105	(33,055)	125	0	(50)	75	33,062	(31,769)	1,368
Canada Community-Building Fund	182,962	69,442	(149,031)	103,373	0	(56,506)	46,867	66,643	(61,039)	52,472
Canada Public Transit Fund- Baseline	0	0	0	0	0	0	0	18,023	(18,023)	0
Total Provincial Gas Tax/Federal Transit Related	183,037	102,547	(182,086)	103,498	0	(56,556)	46,942	117,728	(110,831)	53,839
Building Code										
Building Code Cap	595	10	(289)	316	0	(274)	42	0	0	42
Building Code Stabilization	13,992	6,896	0	20,887	0	0	20,887	0	0	20,887
Building Code Insurance Fund	6,348	0	307	6,655	0	0	6,655	0	0	6,655
Total Building Code Reserves	20,934	6,906	18	27,858	0	(274)	27,584	0	0	27,584
Restricted Reserves Total	203,971	109,453	(182,068)	131,356	0	(56,830)	74,526	117,728	(110,831)	81,423
Grand Total	748,304	798,939	(844,421)	702,822	(20,954)	(118,246)	563,622	826,072	(851,640)	538,054