

Subject: 2025 Year-End Financial Results

Staff Report No. FI-007-26

**Department/
Commission:** Finance Services Commission

Date: April 15, 2026

Recommendation:

1) That Council receive Report No. FI-007-26 for information.

Report Highlights

- Operating Results: Surplus in the tax-supported budget of \$3.4 million.
- Capital Program: \$17.4 million was spent on total capital program of \$54.2 million (not including Front-ended projects), of which \$23.5 million are multi-year projects.
- Development Charge Activity: below forecasted levels reflecting current market conditions.
- Strategic Plan: key activities are trending on schedule.

1. Purpose:

The purpose of this report is to provide Council with an update of the key operating results and the financial status of the approved capital projects as of December 31, 2025, including a snapshot of the status update for the 2022-2026 Stouffville Strategic Plan.

2. Background:

This report is prepared in accordance with established financial management, best practices and budgetary control. Finance staff are committed to providing quarterly reporting on the financial results of the Town to provide increased transparency and to promote trust in the financial processes of the Town. In line with this commitment, this report encompasses a comprehensive review of 2025 results, including both operational activities and capital project expenditures.

Where significant variances or events that impact 2025 operating revenues and expenditures are known, these have been identified.

The capital project financial status update provides a comprehensive overview of the Town’s capital budget that includes analysis derived from submissions made by departments managing their respective capital programs. This report keeps Council informed on the use of financial resources and supports senior management by providing information to assist with project oversight and delivery.

The Strategic Plan focuses on key priorities derived through recommendations from master plans and studies, operating and capital planning processes, and consultation with internal and external stakeholders. Consisting of seven (7) strategic pillars, the Town’s Strategic Plan allows alignment with the Town’s service-based budget approach. Following Council endorsement in June 2023, staff have committed to reporting on the success and completion of these key activities to ensure transparency, accountability and progress.

3. Analysis:

3.1 2025 Operating Results

The financial information provided in this report is derived from the financial accounting records as of December 31, 2025. The report reflects the preliminary, unaudited 2025 operating revenue and expenditures information compared with the 2025 approved operating budget.

Table 1 highlights the breakdown between budget to actuals for the 2025 fiscal year by Commission/Department. The table also provides a breakdown between the tax-supported budget and the rates-based budget, including the Library and Latcham Art Centre. Further discussion on the key variances is provided in Section 3.1.1.

Table 1: Q4 Actual to Budget Variance by Commission/Department

	December 31, 2025				Result*
	Year-To-Date		Q4 Budget vs Actual		
	12 Month Budget	12 Month Actuals (Unaudited)	Fav / (Unfav) \$	%	
TAX SUPPORTED					
Taxation Revenue	(48,401,300)	(48,520,100)	118,800	0.2	✓
Council	781,100	772,600	8,500	1.1	✓
Office of the CAO	4,208,400	3,722,200	486,200	11.6	✓
Corporate Services	4,605,500	2,397,500	2,208,000	47.9	✓

Finance Services	2,740,900	2,313,400	427,500	15.6	✓
Fire & Emergency Services	9,687,300	9,548,900	138,400	1.4	✓
Development Services	349,700	1,011,300	(661,600)	(189.2)	×
Engineering and Public Works	7,706,600	9,088,900	(1,382,300)	(17.9)	×
Community Services	10,965,800	11,546,400	(580,600)	(5.3)	×
Corporate Non-Departmental	3,956,900	1,343,400	2,613,500	66.0	✓
Grant Transfers to Library and LAC	3,399,100	3,399,100	-	-	✓
NET SURPLUS - TAX SUPPORTED	-	3,376,400	3,376,400	-	✓
RATE SUPPORTED AND LIBRARY					
Building Services	-	1,064,400	(1,064,400)	-	×
Wastewater	-	(1,595,800)	1,595,800	-	✓
Water	-	(1,198,100)	1,198,100	-	✓
Cemetery	-	21,600	(21,600)	-	×
Library & Latcham Art Centre	-	(420,600)	420,600	-	✓
NET DEFICIT - OTHER FUNDS	-	2,128,500	2,128,500	-	✓

* LEGEND

✓	Favourable Variance (Surplus)
×	Unfavourable Variance (Deficit)

The final financial results will be reported in June 2026, following the completion of the annual audit and preparation of the financial statements.

3.1.1 Tax-supported operating budget

The Town ended 2025 with a preliminary operating surplus of \$3,376,400. Table 2 highlights the year end budget versus actual variances by budget category with the key variances noted in the table discussed in more detail below.

The following summarizes the key variances in the tax-supported budget:

Table 2: Operating Variance by Category

Category	December 31, 2025			Result*
	Budget	Actual	Fav / (Unfav) \$	
Expenditures				
Personnel - Full Time	35,131,400	34,092,500	1,038,900	✓
Personnel-Part Time	4,641,600	4,822,900	(181,300)	✗
Utilities & Telecommunications	3,127,200	3,173,600	(46,400)	✗
Licence & Fees	1,667,700	1,499,100	168,600	✓
Insurance	1,067,700	933,500	134,200	✓
Professional & Contracted Services	8,486,300	8,455,100	(31,200)	✗
Materials & Supplies	3,117,400	2,616,300	501,100	✓
Vehicle Operations	1,174,900	1,035,600	139,300	✓
Property Maintenance	3,260,900	3,313,300	(52,400)	✗
Grants & Transfers	3,455,200	3,436,200	19,000	✓
Interest & Bank Charges	246,700	330,800	(84,100)	✗
Write Offs	240,000	271,100	(31,100)	✗
Debt Financing	956,300	937,500	18,800	✓
Debt Principle	1,737,900	1,738,000	100	✓
Transfer to Reserves	16,411,000	15,185,800	1,225,200	✓
Total Expenditures	84,722,200	81,841,300	2,880,900	✓
Revenues				
Property Taxes	50,877,700	52,038,100	1,160,400	✓
User Fees	10,071,100	9,358,000	(713,100)	✗
Rental Income	2,259,900	2,496,300	236,400	✓
Investment income	3,366,000	4,888,600	1,522,600	✓
Fines	4,795,400	6,193,200	1,397,800	✓
Grants & Donations	3,538,900	964,100	(2,574,800)	✗
Deferred Revenue	1,784,000	1,785,100	1,100	✓
Sale of Property	500,000	-	(500,000)	✗
Transfer from Reserves	2,318,000	3,687,900	1,369,900	✓
Recoveries-Internal & External Revenue	5,211,200	3,806,400	(1,404,800)	✗
Total Revenues	84,722,200	85,217,700	495,500	✓
Town Net Surplus – Tax supported	-	(3,376,400)	3,376,400	✓

* LEGEND

✓	Favourable Variance (Surplus)
✗	Unfavourable Variance (Deficit)

The following summarizes the key variances in the tax-supported budget:

Favourable Variances

- Investment income - 2025 has been another strong year for portfolio performance, with favourable market conditions enabling the Town to both realize and reinvest gains. The variance includes a significant one-time gain. Overall, investment income exceeded budget by approximately \$1.5 million, driven by higher-than-anticipated interest rates and a strong returns environment.
- Fines revenue - Revenues are trending above budget, primarily due to higher-than-expected Automated Speed Enforcement (ASE) revenues. The surplus from this program will be allocated to reserves to fund road safety initiatives. It should be noted that this is only one-time revenue as the program was discontinued in November 2025.
- Tax penalties and interest - Revenue from penalties and interest on overdue tax accounts has exceeded projections.
- Recreation rental revenue - Arenas and parks rental revenues are above budget, driven by improved scheduling efficiencies and an increase in third-party events.
- Aquatics and fitness - Revenues have exceeded expectations due to expanded programming, increased enrollment, and higher membership sales.
- Full time salaries - Savings have been realized due to staff gapping and delayed start dates for the new approved positions that were originally budgeted for a full year.
- Significant savings have been realized in the following operating expenditures:
 - a) Materials and supplies - Primarily due to unspent budget for the discontinued speed camera program, as well as savings in computer hardware and blue/green bin programs
 - b) IT licences and software - Costs are below budget due to timing and procurement efficiencies.
 - c) Vehicle Operations - Savings realized from the regular fleet replacement, resulting in reduced maintenance costs, along with temporarily lower fuel prices in 2025.
 - d) Insurance - Favourable variance due to lower than estimated premiums at renewal, and fewer claims than anticipated.

Unfavourable Variances

- Development related revenues – Development-driven user fees continue below budget, with a shortfall of approximately \$2.3 million in the Development Engineering and Development Planning divisions. Ongoing market conditions, reduced application volumes, and legislative changes continue to constrain

development activity. Budget adjustments will be required to better align future projections with realistic expectations.

- Winter maintenance (sidewalks) - Costs exceeded budget due to a higher number of winter events in 2025. A winter maintenance reserve has been established to help mitigate future volatility.
- Facility maintenance - Costs are over budget due to unplanned repairs, partially offset by savings from the grass contract renewal.
- Part time salaries - Expenditures are above budget due to the additional staffing needs for expanded summer camp programming, increased support for special events, and additional operational needs in parks and transportation divisions. These pressures have been addressed in the 2026 budget, with reduced variance anticipated going forward.

3.1.2 Rate-supported budgets

Rate-supported budgets are developed to achieve full cost recovery, with expenditures funded through user fees. Annual surpluses are transferred to reserves, while any deficits are funded from designated rate-supported stabilization reserves.

- Building Services - Building activity is cyclical and directly impacts revenue generation. In 2025, Building Services reported a deficit of \$1,064,400, consistent with ongoing low development activity and broader market conditions. This deficit will be funded from the Bill 124 Reserve, with no impact to the tax levy.
- Water and Wastewater Operations – At the end of 2025, Water and Wastewater Operations reported a combined surplus of \$2,793,900. This favourable variance is primarily attributed to regional volume adjustments related to a watermain break that started in February 2024, as well as higher water loss projections. Additional positive variance resulted from increased consumption, driven in part by a warmer, drier summer and higher than expected usage from larger-metered customers.
- Cemetery - Cemetery operations are reporting a deficit of \$21,600, primarily due to lower than anticipated sales of plots.
- Library and Latcham Art Centre - The Library and Latcham Art Centre reported a combined surplus of \$420,600. The library surplus of \$401,700 is mainly due to savings from staff vacancies. The Latcham Art Centre surplus of 18,900 is due to the successful program revenue and donations.

3.2 2025 Capital Program

3.2.1 Capital Program Delivery

The Town’s 2025 capital program, as amended, is \$78.9 million, including projects budgeted at \$29.0 million approved in the 2025 budget, \$25.2 million carried forward from 2024 and prior years and \$24.7 million front-ended projects.

The total capital spending in 2025 is approximately \$17.7 million.

A snapshot of the total 2025 capital project spending and remaining capital budget as of December 31, 2025, is shown in Table 3.

Table 3: 2025 Capital Program

	Count	2025 Budget	2025 Spending	Remaining Budget
Carry forward from prior years	88	25,184,254	10,716,326	14,467,928
2025 Approved – Budget	106	28,454,900	6,521,017	21,933,883
2025 Approved - Post Budget	4	584,000	133,796	450,204
Sub-total	198	54,223,154	17,371,139	36,852,015
Front-Ended *	20	24,729,697	353,497	24,376,200
Total Capital Program	218	78,952,851	17,724,636	61,228,215

*\$10,331,000 approved in 2025, \$14,398,697 carried forward from prior years

3.2.2 Project Status Overview

Project status helps to assess the ability to deliver or the execution capacity on the capital program. Project status can range from:

- Completed in the year – project to be closed
- Carried forward – moving through natural lifecycle
- Cancelled – project not advancing
- Re-budgeted – project deferred for future budget approval

Chart 1 provides a breakdown of 2025 total spending for current year projects vs projects carried forward from prior years. The higher level of spending on carry forward projects demonstrates continuous progress on previously approved capital initiatives. Front-ended projects are developer dependent.

Chart 1: Total 2025 Spending by Budget Year

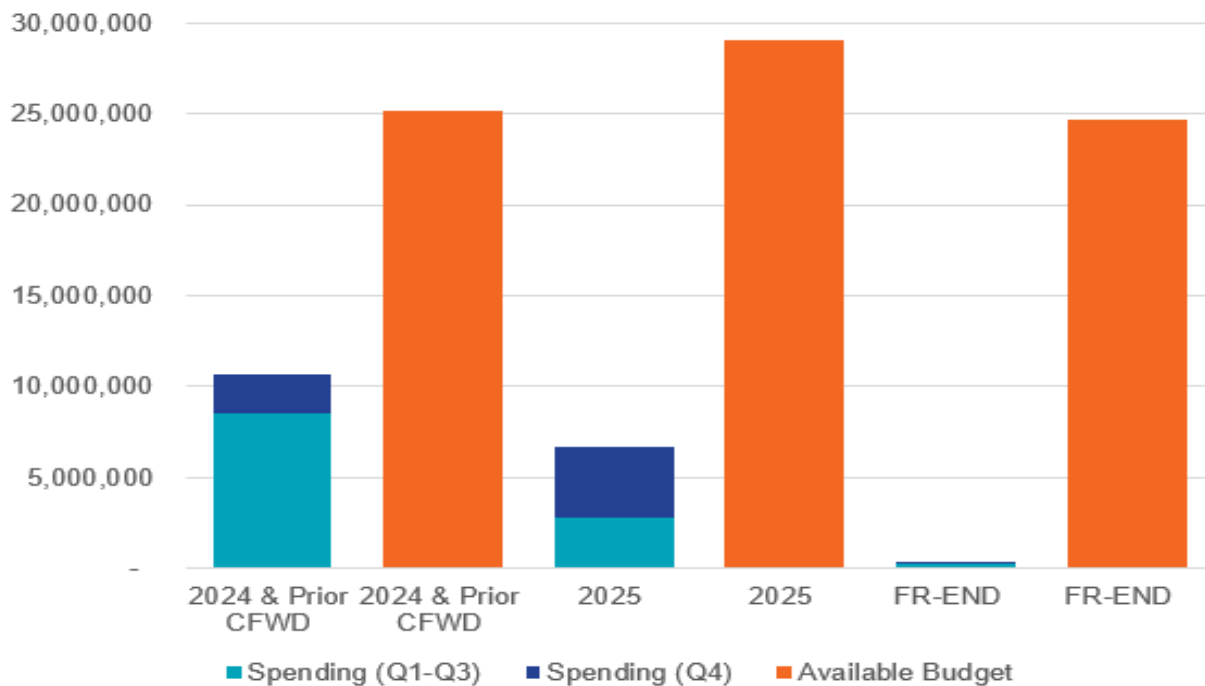


Table 4 shows progression based on number of completed projects.

Table 4: Percentage completed based on Number of Projects

	Total	Completed & Cancelled #	Completed & Cancelled %
Carry forward from prior years	88	49	55.7%
2025 Approved - Budget/Post-Budget	110	63	57.3%
Total	198	112	56.5%

Project completion rates are consistent across both carried-forward and current-year projects, indicating stable delivery performance despite a heavier focus on advancing previously approved capital.

3.2.3 Carry forward Projects

According to AP No 89 – Operating and Capital Budget Policy, projects can be carried forward if the following criteria is met:

- The project is in progress at year end or
- The project is committed through an approved contract award or outstanding approved purchase order.

Table 5 summarizes the results by project status by commission/department. A complete list of closed and carried forward projects can be found in Attachment 1 and 2 respectively.

It is important to note that many of the projects are multi-year and are advancing through expected lifecycle of plan, design, build, close. Since the full approved budget is recorded in the year of project initiation, a portion remains unspent in the current reporting period as expenditures are incurred over the project’s multi-year lifecycle. Of the total \$23.5 million approved, \$14.0 million remains unspent. Significant multi-year projects carried forward to 2026 include:

- Station 5-2 Ballantrae Reconstruction: \$9.2
- Winona Dr. Reconstruction: \$2.2 million
- Leisure Centre Pool Expansion – design: \$1.0 million
- Main St Reconstruction – design phase: \$0.7 million

Table 5: 2025 Capital Program by Status and Commission/Department

Commission /Dept	Completed & Closed*		Carry Forward to 2026		Carry Forward to 2026 – Not Started		Cancelled & Re-budgeted*		Total 2025 Capital Program	
	#	Remaining Budget (\$)	#	Remaining Budget (\$)	#	Remaining Budget (\$)	#	Remaining Budget (\$)	#	Remaining Budget (\$)
Office of the CAO	1	13,336	1	100,000	-	-	-	-	2	113,336
Corporate Services	10	74,339	8	490,482	-	-	5	512,252	23	1,077,072
Finance Services	2	46,642	-	-	-	-	-	-	2	46,642
Fire Services	11	17,860	1	862,903	-	-	1	250,000	13	1,130,763
Development Services	5	88,756	12	946,053	1	150,000	7	908,696	25	2,093,506
Eng & Public Works	21	2,860,171	32	9,943,667	3	1,072,000	11	3,030,988	67	16,906,826
Community Services	40	913,965	13	12,050,969	1	2,246,000	1	46,656	55	15,257,590
Library & Latham	5	43,721	3	114,560	1	50,000	2	18,000	11	226,821
Front-Ended	2	232,388	18	24,143,812	-	-	-	-	20	24,376,200
Total	97	4,291,178	88	48,652,445	6	3,518,000	27	4,766,592	218	61,228,215

*funds have been returned to the original funding source

Front-ended projects are identified to align infrastructure delivery and development timelines. Developers are entitled to receive reimbursement contingent on DCs collected, subject to terms of Subdivision Agreements. Although \$24.7 million in front-ended infrastructure projects have been approved, repayment is based on DC collections. As a result, these projects are excluded from status reporting and overall delivery of the capital program.

3.2.4 Overbudget Variances

Budget overruns may arise from factors such as market costs escalation, unforeseen site conditions, changes in scope or procurement results.

Table 6 summarizes budget overruns. Miscellaneous overruns have been approved by the Treasurer as outlined in the Operating and Capital Budget Policy. The remaining variances were funded from external sources and did not impact the planned funding sources.

Table 6 – Budget Overruns

	Approved Budget	Total Spending	Variance (\$)	Explanation
Miscellaneous overruns under \$5,000	1,231,200	1,245,568	14,368	Within policy
Backhoe, Replace (22-187)	175,000	229,774	54,774	Trade-in
Baker Hill North Park (Tovtel / Stouff Con 8 Neighbourhood Park)	1,683,615	1,710,636	27,021	Donation
Facility Sustainability Upgrades	50,000	75,809	25,809	EV ChargeON Grant
Total Capital Program	3,139,815	3,261,787	121,972	

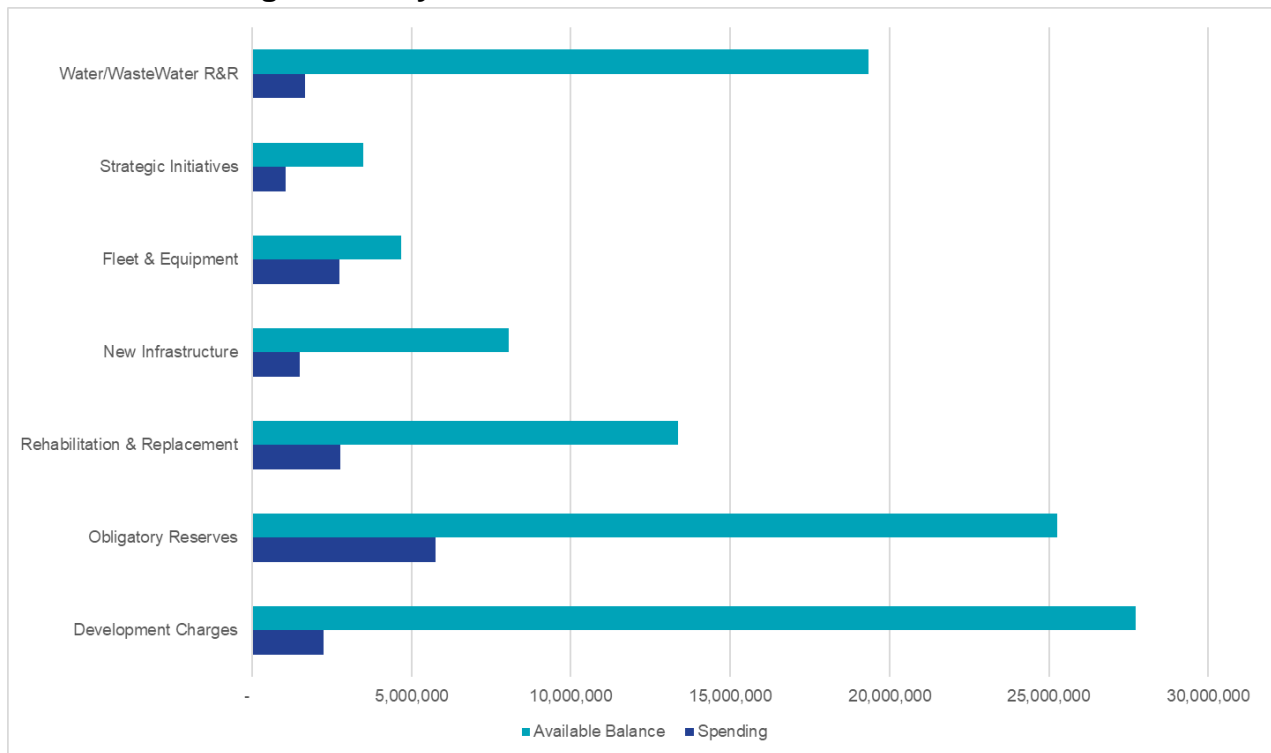
3.2.5 Funding Summary

Capital project funding sources are identified during the budget process, guided by financial planning and asset management principles to ensure both immediate and long-term sustainability of funding for Town assets. This process involves evaluating infrastructure needs, reserve balances, future expenditures, and external funding, to support ongoing funding requirements and reduce financial risk.

Responsibility for selecting funding sources and maintaining sustainable capital financing lies with the Treasurer, who oversees reserves, evaluates external funding, and ensures compliance with fiscal policies.

The following chart highlights the relationship between capital expenditures and available reserve balances. It demonstrates how the Town is utilizing its reserves and reserve funds to support the capital program, while providing insight into the sustainability of current funding levels.

Chart 2 – Funding Summary



3.2.6 Reserve Impact

Capital project variances and status affect both draws and contributions to reserves. Impact to reserves can be summarized as:

- Completed and underbudget or cancelled result in surplus funding returned to reserves,
- Completed and overbudget projects create additional funding pressures,
- Carry forward/re-budgeted projects defer funding to future years

Table 7 – Reserve Impact

Reserve	Savings	Cancelled
Development Charges	718,145	1,376,780
Obligatory Reserves	1,461,416	461,011
Rehabilitation & Replacement	799,265	118,000
New Infrastructure	767,458	167,220
Fleet & Equipment	(24,755)	30,000
Strategic Initiatives	127,016	242,685
Water/Wastewater R&R	442,633	0
	4,291,178	2,395,696

Overall, the capital program remains manageable in the near term. Pressures are continuously monitored and recommendations made to maintain reserve levels and support a fully funded asset lifecycle in the longer term.

3.3 Development Charges

Development activity provides a primary source of funding for the Town’s capital projects. As of December 31, 2025, a total of \$2.624 million in development charges have been collected. These collections were driven by 271,059 square feet of non-residential space, predominantly from a new long-term care facility earlier in 2025, as well as 15 residential units. The total for residential units is projected to remain below forecast by year-end due to economic cycles affecting developments.

Table 6: 2025 Development Charge Activity

	Development Forecast in DC Background Study (Units)	2025 YTD Actual (Units)	2025 Development Forecast (\$ millions)	YTD Actuals (\$ millions)
Residential	578 units	15 units	17.609	0.369
Non-Residential	241,243 sq. ft.	271,059 sq. ft.	2.038	2.255
Total			19.647	2.624

* Reported in single residential unit equivalents

3.4 Economic Indicators

The Non-residential Building Construction Price index (NRBCPI) produced by Statistics Canada is the benchmark the Town uses to track the inflationary impacts on the capital program, while the Consumer Price Index (CPI) is a good proxy for the inflationary pressures on most of the Town’s operating costs.

Table 7: Fourth Quarter (Q4) Inflation

	Q4 2024	Q3 2025	Q4 2025	Q4/24 to Q4/25 Change	Q3/25 to Q4/25 Change
CPI	162.3	165.0	166.1	2.34%	0.67%
NRBCPI	105.8	109.1	109.6	3.59%	0.46%

CPI: Consumer Price Index, Statistics Canada.

[Table 18-10-0006-01 Consumer Price Index, seasonally adjusted](#)

NRBCPI: Non-Residential Building Construction Price Index - Statistics Canada.

[Table 18-10-0289-01 Building construction price indexes, by type of building and division](#)

Inflation is an important benchmark, indicating the trend and expected pressures on the Town’s operating and capital budgets. While the Town’s own mix of expenses are different from the “typical basket of goods” referenced by Statistics Canada’s CPI indicator, the trend is similar.

Similarly, the NRBCPI trend indicates the level of inflationary pressure on the Town’s capital program. When inflation rates outpace increases in the Town’s annual capital contribution rates and the Town’s investment returns, the Town faces erosion in the purchasing power of our capital dollars. This means additional efficiencies are required to achieve the aim of the long-range Capital Plan.

3.5 Taxes Receivable as of December 31, 2025

Tables below outline the number of tax accounts with outstanding balances and the total taxes receivable as of December 31, 2025.

Table 8: Outstanding Taxes Receivables – Prior Years

	September 30, 2025		December 31, 2025		Collected	
Year	# of Accounts	Taxes Receivable (\$)	# of Accounts	Taxes Receivable (\$)	# of Accounts Collected	Taxes Receivable Collected (\$)
2024	1,014	5,533,524	798	4,466,888	216	1,066,636
2023	437	2,587,994	359	2,088,891	78	499,103
2022 and prior **	623	4,472,498	451	3,428,525	12	1,043,973
Eligible for Tax Sale *			810	5,517,415		
Less: Payment Arrangements			45	612,150		
Collection in Progress			765	4,905,265		
Total Outstanding Taxes Collected						2,609,712

* The Eligible for Tax Sale only includes the taxes receivable amount from 2023 and prior. The 2024 and 2025 amounts owing for these accounts is reflected in the 2024 and 2025 taxes receivable information.

Table 9: Outstanding Taxes Receivables – Current Year Only

	Current Year		December 31, 2025		Collected	
Year	# of Accounts	Total Billing (\$)	# of Accounts	Taxes Receivable (\$)	# of Accounts Collected	Taxes Receivable Collected (\$)
Current Year **	19,184	138,633,363	4,407	9,774,933	14,777	128,858,430

**Current year represents 2025 levies billed along with tax appeal write-offs, supplementary tax levies and additional fees added to the roll.

3.6 Procurement Update – Q4 Contract Awards

Procurement Services awarded 34 contracts for \$19,514,568 in Q4-2025. Detailed award information is outlined in Attachment 3.

3.7 2022-2026 Stouffville Strategic Plan Quarterly Snapshot (as of Q4 2025)

As outlined in Attachment 4, the Strategic Plan Quarterly Snapshot shows percentage of completion for each key activity. Each strategic pillar is broken down into 3 levels: (1) Goal, (2) Objective and (3) Key Activity. Under each goal there are 3-5 objectives, and each objective contains 3-5 key activities. Staff regularly complete status updates for the key activities and the completion of such filters up to provide the sum of the overall completion for the objectives. The sum of progress and completion of each objective populates the overall status of the main goal for each strategic pillar.

Accompanying percentage of completion, the snapshot provides a colour code to indicate status of the goals, objectives, and key activities at a glance. The period of reporting covers from Q3 2025. Most of the key activities are trending on track, with few reporting schedule delays. Some key activities are identified as not started, due to the project timelines and start date noted for the project.

Some highlights to note are key activities that have been completed and/or have made significant progress nearing completion, which includes but are not limited to:

- Continue to build on and promote tourism resources that will bring residents and visitors to Stouffville's urban and rural communities
- Continue to foster relationships with Stouffville businesses and enable new business opportunities
- Explore opportunities to expand/maximize and further develop partnerships with groups, such as the Chamber of Commerce.

There are a few Key Activities trending behind schedule but have not been identified as a significant delay concern. Conversely, there are also several Key Activities that are ahead of schedule.

4. Financial Implications:

The 2025 operating surplus is proposed to be allocated to various Town reserves in accordance with Reserve and Reserve Fund Policy and the long-term fiscal sustainability objectives. A portion of the surplus is attributable to net revenues from the Automated Speed Enforcement (ASE) program and, as such, is directed toward initiatives aligned with the program's intent.

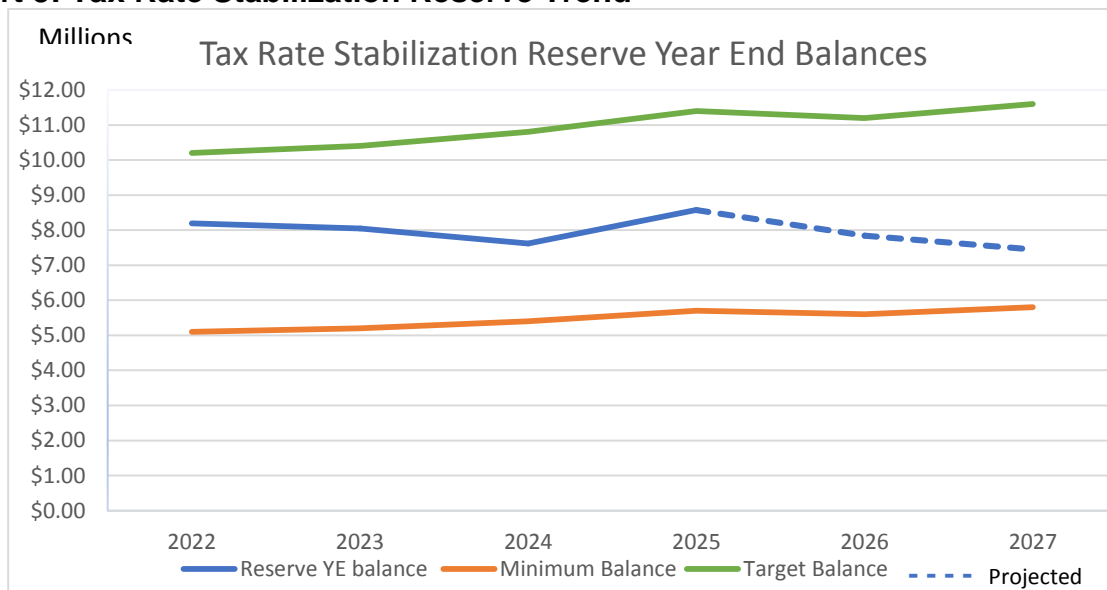
The ASE related surplus will be allocated to reserves supporting road safety initiatives and winter maintenance, ensuring that these funds are reinvested in programs that enhance public safety and service levels.

The remaining operating surplus is proposed to be allocated to the New Infrastructure Capital Reserve and the Tax Rate Stabilization Reserve. This approach supports ongoing infrastructure funding requirements while also strengthening the Town’s capacity to manage financial pressures and mitigate tax impacts in future years.

It should be noted that these allocations are preliminary and will be finalized and approved as part of the audited financial statements reporting process.

Following the 2025 surplus allocation to the Tax Rate Stabilization Reserve, the reserve balance as of December 31, 2025, is projected to be \$8.6 million. While this remains above the minimum requirement of \$5.7 million, it is below the targeted balance, highlighting the need for continued monitoring and strategic replenishment to ensure long-term fiscal stability. The trend of the reserve balances is presented in Chart 3.

Chart 3: Tax Rate Stabilization Reserve Trend



5. Broader Intergovernmental Impacts and/or Considerations:

There are no broader intergovernmental impacts and/or considerations arising from this report.

6. Communication:

There are no communication implications resulting from this report.

7. Alignment with Strategic Plan:

- 1. Good Governance

Provide Good Governance

- 2. Organizational Effectiveness
To Elevate our Organizational Effectiveness

8. Attachments:

Attachment No. 1 – Capital Projects Closed in 2025
 Attachment No. 2 – Active Capital Projects Carried Forward to 2026
 Attachment No. 3 – Q4 2025 Contract Awards
 Attachment No. 4 – Strategic Plan Quarterly Snapshot – Q4 2025

9. Related Reports:

None.

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For further information on this report, please contact the Department Head: Jeremy Harness, Commissioner of Finance/Treasurer at 905-640-1900 or 1-855-642-8697 ext. 2243 or via email at jeremy.harness@townofws.ca

Review Confirmation:

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Communications	<input type="checkbox"/>	No	<input type="checkbox"/>	Yes	
Clerks	<input type="checkbox"/>	No	<input type="checkbox"/>	Yes	