



Town of Gander

2025 Budget

**From Stability to Opportunity:
Meeting Gander's Changing Needs**





Budget Speech 2025

**Presented by Councillor Wilson Hoffe, Chair of Corporate Services
December 9, 2025**

Mr. Mayor, fellow Councillors, distinguished guests, and members of our community:

As Chair of the Corporate Services Committee, it is my privilege to present the Town of Gander's 2025 budget, the final budget of this Council. Preparing a balanced budget is a complex task, especially at a time when expenses are rising, and community needs are evolving. At the same time, opportunities are increasing, and growth is unlocking new potential. Our approach focused on strategic planning, engaging the community, and making investments that reflect our shared priorities

I would like to extend my sincere appreciation to everyone who contributed their insights and feedback including residents, community groups, businesses, Mayor and Councillors, and our dedicated staff.

In developing this budget, we thoroughly reviewed our anticipated expenses and financial obligations for the coming year. We placed particular emphasis on public consultations, gathering meaningful input that guided our choices.



Throughout this process, we recognized that while core municipal services remain essential, there is a growing need to invest in social and community development. Our residents have spoken clearly about the importance of improving recreational services, addressing health, and housing opportunities, and ensuring community support programs are available.

As we navigate inflationary pressures and rising costs for essential goods and services, this budget demonstrates our fiscal responsibility and commitment to addressing the evolving needs of our community while seizing emerging opportunities.

In accordance with the Municipalities Act, 1999, we are required to present a balanced budget, and we have done so through strategic measures that position us for continued growth and resilience.

This past year has been a pivotal one for the Town of Gander, marked by proactive measures to address growing needs and improve community wellness.

Building Statistics

Residents and business owners have shown continued confidence in Gander's future, investing \$15 million in new construction and renovations this year. As of December 5th, 214 permits have been issued, including 30 for new homes with a total value of approximately \$6.8 million, and 185 for residential renovations, adding an additional \$2 million. During the same period, 25 permits were issued for the construction and renovation of commercial, industrial, and institutional properties, valued at approximately \$4 million.

Soccer and Track and Field

This past summer marked the first season of operation for phase 1 of the Penney Avenue complex, which includes the Soccer and Track and Field Facility. I am thrilled to share that it has enjoyed tremendous use and enjoyment from our community and region. This achievement represents a major step forward in realizing the project's full potential. Beyond enhancing Gander's reputation as a premier hub for sports and recreation, it also serves as a driver for youth development and a foundation for creating stronger community connections.



2024 Newfoundland and Labrador Winter Games

This past winter, Gander had the honour of hosting the 2024 NL Winter Games. This was made possible by the dedication of more than 500 volunteers, who contributed over 96,000 hours of work. During the week, over 35,000 meals were served, and 600 medals awarded.

We extend our heartfelt thanks to the coaches, managers, parents, and volunteers, as well as the organizing committee, for your unwavering commitment to making the event a success.

We demonstrated that Gander is a welcoming and capable host for major events, building on our community's strengths and potential for future endeavors in event tourism.

Transit Solutions

In 2024, the Town of Gander recognized the growing need to address transit demands and took a proactive step by applying for funding from the Rural Transit Solutions Fund to conduct a Transit Needs Assessment. The project received approval in principle, with \$50,000 allocated from the Government of Canada and an additional \$10,000 contributed by the Town. This initiative aims to improve accessibility and mobility for residents while exploring options to enhance rural transit services.

Housing Development

The Town was awarded \$4.35 million from the Federal Housing Accelerator Fund (HAF), part of a national initiative to fast-track the creation of 100,000 new homes.



The Town's Action Plan sets ambitious targets to revive development activity by aiming for the construction of at least 200 new units over the four-year funding period, including 70 middle-income housing units and 68 multi-unit residences, with 35% designated as affordable units.

Highway Transportation Assessment

Acknowledging the potential for significant highway changes in the future, the Town engaged Harbourside Transportation Consultants for a comprehensive assessment. This project seeks to develop a position that prioritizes our community's safety and economic interests, for consideration in any provincial highway planning.

Community Property Development

In response to rising community needs, the Town purchased the property at 59 Elizabeth Drive. This initiative aimed to explore innovative community-based solutions to housing insecurity and homelessness. An expression of interest was issued in 2022 to invite proposals that address critical issues such as student housing, affordable housing, and recreation programs. The selected proposal, New Beginnings by the Housing and Homelessness Hub, envisions transforming the property into a multi-purpose facility that addresses critical housing needs while offering complete support programs like education and mental health services.

Development and Collaboration in the Community

Beyond our municipally led initiatives, we saw significant announcements from our stakeholders. The Government of Newfoundland and Labrador selected Gander as the home of a new Atlantic Wildfire Centre. Obstetric services at James Paton Memorial Hospital resumed, improving local and regional healthcare access. Newfoundland and Labrador Health Services also awarded a contract for a new Family Care Team facility, supporting a diverse range of healthcare professionals and strengthening our community's healthcare system.

These successes, combined with new business prospects and mining sector opportunities, underscore Gander's potential for sustainable, long-term growth.



CONSIDERATIONS

Community Engagement and Consultations

This year, we placed a renewed focus on engagement as a cornerstone of our budget process. We recognize that effective governance requires active collaboration with all stakeholders in our community. Thus, feedback is not just welcomed; it is essential.

To ensure broad and meaningful participation, we implemented a range of consultation initiatives:

- **Pre-Budget Consultation Presentations:** We organized sessions where community groups and members could give a 15-minute presentation to Council on their priorities.
- **Budget Comment Boxes:** Located strategically at both the Town Hall and Steele Community Centre, these boxes encouraged community members to share their thoughts anonymously. We received 49 responses, with a significant percentage—69%—coming from individuals aged 65 and older. This initiative effectively reached seniors and those who prefer not to engage on digital platforms.
- **Online Survey:** We launched an online survey that garnered 405 responses. This digital engagement provided an accessible platform for residents to voice their opinions and concerns about budget priorities.
- **Open House:** Our open house provided a welcoming environment for residents to understand the budget process and share their input. During this event, residents engaged directly with Council members and had the chance to ask questions.

Throughout this enhanced engagement process, we prioritized transparency and responsiveness. We made concerted efforts to not only solicit opinions but to genuinely listen to and address the

concerns raised by our residents. Feedback revealed a strong interest in areas such as community and social development, recreation, business growth, and tourism enhancement. It is evident from this engagement that Gander is a vibrant community with diverse needs and aspirations.

The input gathered has highlighted several emerging needs for 2025, including:

- A clear desire for improved spaces that foster community gatherings and promote healthy lifestyles, while also supporting Gander's continued leadership in event tourism.
- Interest in enhancing transportation options to promote accessibility and mobility throughout the town and region.
- The need for established guidelines to ensure safe, high-quality, and strategically located recreational facilities for all ages.
- A push toward sustainable practices, including the adoption of electric vehicles to reduce environmental impact.
- A focus on tourism, branding, and commercial land development to encourage growth and attract new businesses.
- An identified need to enhance capacity to support diverse populations, address labor market challenges, and expand affordable housing options to accommodate a growing population and meet the evolving demands of the community.

We fully recognize the importance of these initiatives and how they align with our community's vision for growth and sustainability. However, as we worked to integrate these emerging needs into the budget, we ensured they were balanced thoughtfully with our available resources.



Fiscal Sustainability

Last year, Council agreed to a Fiscal Sustainability Strategy to guide and secure our community's financial future. This strategy includes five initiatives:

- Reducing reliance on prior-year surpluses to fund operations
- The establishment of capital reserves
- Seeking sources of revenue other than property, business, and water and sewer taxation
- Reduced borrowing by purchasing more items without financing
- Structured allocation of capital spending through asset management

This budget aligns closely with these principles. We are focusing on growth, efficiency, and increased revenue opportunities.

While expenditures will outpace current-year revenues by \$176,000, this will be offset by an unbudgeted surplus that has resulted from growth and unexpected interest rates. This marks a substantial improvement from the \$522,000 shortfall in the 2024 budget, demonstrating our ongoing efforts toward fiscal responsibility.

The current period of high inflation has been partly mitigated by factors such as a \$116,000 reduction in fuel costs due to lower oil prices.

“ By staying vigilant and proactive, we can maintain financial stability while continuing to deliver essential services and invest in strategic community priorities. ”

Over the past two decades, Gander has funded core infrastructure responsibly, placing our community in a strong position. We have modern, fully compliant water and wastewater treatment systems

built and financed during periods of low inflation and interest rates. This foundation allows us to allocate future capital funding toward community enhancements, recreation, and economic development.

In 2025, our total debt is projected to be \$26.7 million, with the debt servicing ratio reduced to 16.1%, down from 18% in 2024. This improvement underscores the effectiveness of our fiscal sustainability strategy.

OPERATING BUDGET

The overall operating budget for 2025 has matching revenues and expenditures in the amount of \$22,456,628.

Property Assessment and Taxation

In 2025, the mil rates will remain unchanged at 7.6 mils for residential properties and 7.7 mils for commercial properties. Recent assessments show an average increase in property values of approximately 3%. The average annual residential tax for 2025 will be \$2,033 per year. This represents an increase of about \$5 per month for the average household, a reasonable adjustment considering the inflationary pressures and economic climate. Additionally, there will be no increase in service fees or business tax.

Cost-Restraining Initiatives

Council and management began this budget process with the goal of avoiding a mil rate increase. To achieve this, we carefully reviewed internal spending and limited new requests. This approach resulted in significant cost reductions, as only \$231,983 of the total \$481,331 in departmental requests were approved, representing a 52% reduction.

We have also benefited from additional revenue streams, including new construction taxation, and earned interest generating \$250,000 beyond general taxation.



Recognizing the challenges many of our residents are facing, Council will enhance the income-based tax reduction program. We will be increasing the percentage by an additional 5%, which will provide greater financial relief to those who qualify. This adjustment is aimed at ensuring that our residents receive the support they need and deserve.

Community Partnership and Enhancement

The 2025 budget signifies a commitment to investing in community enhancement and sustainability.

Parks, Playgrounds, Trails, and Open Spaces

The budget allocates \$35,000 for the development of a Green Space Master Plan. This plan will focus on the strategic development and maintenance of our green spaces, ensuring that they align with the needs and preferences of residents. By promoting environmental sustainability, the Green Space Master Plan aims to enhance the quality of our parks and recreational areas, creating a healthy and vibrant community.

Cobb's Pond Rotary Park

In 2025, we will pilot year-round access at Cobb's Pond Rotary Park. For the first time, the building will remain open during the winter, and the paved trail around the bowl will be cleared. To support these efforts, we will hire a maintenance person for 43 weeks and increase funding by \$5,000, helping us evaluate off-season use and guide future decisions on year-round recreation.

Branding and Marketing

With \$60,000 allocated for corporate and community branding, we aim to strengthen Gander's identity, support tourism, boost economic development, and create greater community pride.

Digital Government Initiatives

An allocation of \$45,000 will advance our Digital Government Policy Framework, improving service delivery, accessibility, and

community engagement through modern, user-friendly platforms.

Capital Out of Revenue

In 2025, Council will invest \$330,000 in completing preventative maintenance, undertaking minor renovations, and acquiring specialized equipment. Noteworthy investments include:

- Bristol Lift Station upgrades
- Continuation of hydrant replacement program
- Upgrades to washrooms at Cobb's Pond Rotary Park
- Light vehicle replacement
- Replacement of the Cobb's Pond mini truck

Community Partnership Seed Fund

Council recognizes the growing number of innovative, community-driven programs emerging throughout our community. Many of these projects rely on Council's support to launch and thrive; yet, with finite resources, we must carefully select those with the greatest potential for lasting impact.

To help meet this need, the 2025 budget will introduce a new capital seed funding stream within the Community Partnership Fund. This will provide grants to community groups, enabling them to leverage Council support more effectively. In doing so, we aim to empower community groups to achieve their goals and drive lasting change.

Gander International Airport Authority Partnership

The Town of Gander is proud to reaffirm its commitment to a strong partnership with the Gander International Airport Authority (GIAA), a cornerstone of our community's economy and culture.



With the current tax agreement set to conclude at the end of 2024, we are pleased to announce that both parties are committed to renewing the agreement, ensuring fairness and equity for the decade ahead. This collaboration has fostered mutual growth, enabling the airport to remain a vital regional asset, even amidst challenges like the COVID-19 pandemic.

Under the Shared Services Agreement, in place until 2026, the Town and GIAA have worked together on numerous efficiencies and improvements.

As part of the 2025 budget, the Town will also temporarily absorb the \$30,000 annual cost for snow clearing on public roadways surrounding the airport for the remaining two years of this agreement. This reflects our shared commitment to supporting the airport's recovery while maintaining the high-quality services our residents rely on.

Together, we remain dedicated partners, advocating for air services, supporting aerospace development, and investing in the long-term sustainability and success of this vital community hub.

CAPITAL BUDGET

As we look ahead to 2025, our Capital Budget reflects a commitment to enhancing our community through strategic investments in infrastructure, public safety, and recreation. The total capital budget is set at \$12,800,498, comprising a carry-forward amount of \$11,450,498 from 2024 projects and an allocation of \$1,350,000 for new capital projects.

Traffic Calming on Cooper Boulevard

Following the successful first phase of the Cooper Boulevard traffic calming project, which introduced Gander's first roundabout at the Cooper Boulevard/Memorial Drive intersection, Council is allocating \$1,877,148 for phase two at the Cooper/Raynham/Briggs intersection. As traffic engineers finalize their recommendations,

the positive feedback from this year's initiative has encouraged Council to explore adding another roundabout.

This project aims to enhance safety for all road users, including cyclists, pedestrians, and motorists, addressing the increasing traffic volumes along Cooper Boulevard due to the town's expansion.

Pumphouse and Reservoir Pump Upgrades Continuation

The pumphouse and reservoir pump upgrades are ongoing and are essential for the maintenance and improvement of our water treatment and distribution systems. The total design cost for this project is \$4,307,011. This project benefits from substantial support, including \$2,800,000 in funding from federal and provincial sources. The Town's share of the costs amounts to \$1,507,011, underscoring our commitment to ensuring a reliable and efficient water supply.

Enhancing Recreation and Active Living

During this year's budget consultations, it became clear that our community has a growing need for enhanced recreation and active living opportunities. In response, we are excited to unveil a series of initiatives designed to improve Gander's recreational facilities and prepare for future growth.

Key investments in the 2025 budget include upgrades to track and field equipment, restroom renovations at the Sports and Community Centre, the installation of a desiccant dehumidifier, ball field netting, and a new scoreboard for the soccer field. Additionally, we are exploring neighbourhood park development with a potential \$200,000 investment, contingent on successful land identification and the outcomes of an open green space study.

Through our Sports Facility Enhancement Program, we are also committing \$362,734 to ensure our recreational amenities continue to evolve to meet the diverse needs of our residents and regional stakeholders.



Introduction of the Event and Active Living Expansion Project

As we prepare for the new Towns and Local Service Districts Act, set to come into effect in 2025, we are presented with new opportunities that will empower us to meet the needs of our residents not just within Gander but from a regional perspective.

Among the most exciting prospects is the legislative authority to introduce a Tourist Accommodation Tax. For Gander, as an event tourism hub, this represents a game-changing opportunity to strengthen our community infrastructure and expand our offerings.



In recent budget cycles, the Town of Gander has achieved budget surpluses, allowing us to establish a robust Capital Reserve Fund. This fund will serve as a critical foundation for an ambitious new initiative we are proud to announce: the Event and Active Living Expansion Project.

With the needs assessment currently underway, Council plans to earmark the Capital Reserve specifically for this project. Collaborating closely with the tourism and accommodations sector, we will utilize revenue generated from the Tourist Accommodation Tax to enhance our Event and Active Living Capital Reserve. This strategic investment will provide us with resources to manage project-related debt and support a sustainable financial model.

To ensure the project meets the evolving needs of our growing population and strengthens Gander's position as a provincial leader in event tourism, the Town has engaged professional expertise to guide infrastructure improvements. Moving forward, the Town will undertake a comprehensive design process that includes pursuing multi-source funding opportunities, such as contributions from other levels of government, private sector investments through naming rights, and philanthropic partnerships. By proactively establishing the resources and partnerships necessary, we ensure that the Event and Active Living Expansion Project is not only a plan on paper but a tangible reality for the residents and visitors of Gander.

Other Major Capital Expenditures

Other capital investments and improvements funded in the budget include:

- Dump Truck replacement
- Roof replacement for mechanics bay section
- Water Treatment Plant compressor rebuild
- Vehicle exhaust system
- Flooring for Fire Department

Capital Roads Program

Finally, Mr. Mayor, I am pleased to announce that our Roads Program will continue in 2025 consisting of the following work:

- Sullivan Avenue improvements
- Upgrades to Elizabeth Drive crosswalk
- Street resurfacing at multiple locations



ENABLING MOTIONS

With our plans laid out and the importance of these initiatives clear, it's now time to approve the necessary actions to make this year's budget a reality.

The Committee recommends, and I move, approval of the various 2025 tax rates, rental rates and fees which have been established within this budget, as attached.

The Committee recommends, and I move, March 31, 2025, be established as the due date for payment of all taxes.

The Committee recommends, and I move, all taxes in arrears after March 31, 2025, will be charged a simple interest rate of 12% per annum and will be charged at the first day of each month on the outstanding principal. For those property owners who elect to pay their property tax monthly by post-dated cheque or pre-authorized bank payment, the due date is the last banking day of the month in which the tax is payable and will be considered overdue if unpaid after the end of the month. All other invoices, including those issued because of supplementary assessments, are due 30 days from the date of issue and all invoices in arrears at the end of the month following the issuance will be subject to simple interest charges of 12% per annum.

The Committee recommends, and I move, adoption of the 2025 Operating & Capital Budgets as presented.

CLOSING REMARKS

The 2025 Operating & Capital Budgets will be available at the start of tomorrow's business day at the Town Hall or online at www.gandercanada.com.

The task of balancing the Town's budget is a tremendous and challenging responsibility. I would like to take this opportunity to thank our residents, community groups, representatives of our business community, Mayor and Council, and our staff for their input and suggestions.

As we look to 2025, we remain focused on building a strong and sustainable future for our town. By making strategic investments, fostering collaboration, and listening to our community, we are confident that we can continue to grow Gander as a vibrant and welcoming place for residents, businesses, and visitors alike.

Together, we are not just balancing a budget; we are laying the groundwork for a resilient, thriving, and inclusive community.

Operating Budget

Revenue

| | |
|---------------------------------|---------------------|
| Property Taxes - Residential | \$8,383,000 |
| Water/Sewer Tax - Residential | \$2,410,000 |
| Property Taxes - Commercial | \$1,935,000 |
| Business Taxes | \$3,252,000 |
| Water/Sewer Tax-Non Residential | \$2,681,000 |
| Business Taxes from Utilities | \$818,575 |
| Grants in Lieu of Taxes | \$741,000 |
| Federal Gas Tax Grant | \$548,463 |
| Tourism Accomodations Tax | \$300,000 |
| Provincial Gas Tax Grant | \$97,975 |
| Community Services | \$438,950 |
| Prior Years Surplus | \$176,090 |
| Other Revenues | \$674,575 |
| Total Revenue | \$22,456,628 |

Expenditures

| | |
|---------------------------|---------------------|
| Direct Payroll Costs | \$8,437,545 |
| Indirect Payroll Costs | \$1,953,163 |
| Supplies & Services | \$4,949,667 |
| Electrical | \$1,482,300 |
| Insurance | \$266,500 |
| Donations | \$225,400 |
| Capital out of Revenue | \$330,109 |
| Gas Tax Projects | \$548,463 |
| Debt Charges - Town Share | \$3,618,681 |
| Council | \$344,800 |
| Capital Reserve | \$300,000 |
| Total | \$22,456,628 |

Capital Budget

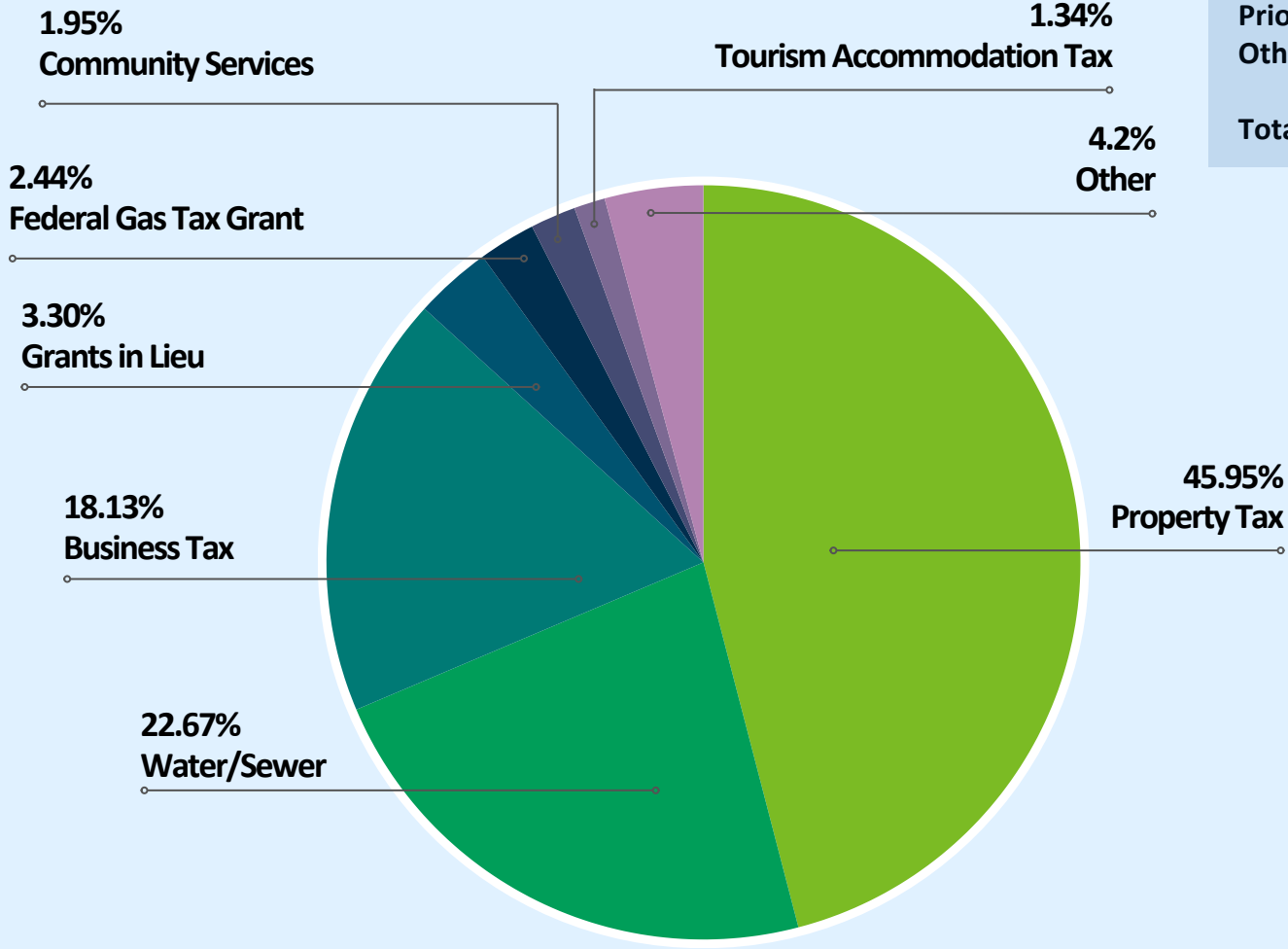
Previous Commitments

| | |
|---------------------------------------|-------------------|
| Traffic Calming Cooper Blvd | \$1,877,148 |
| Pumphouse | \$4,307,011 |
| Sport Facility Enhancement Program | \$362,734 |
| Sullivan Avenue | \$3,264,605 |
| Street Resurfacing | \$1,000,000 |
| Equipment for track and field | \$50,000 |
| HRIS and Payroll Software Replacement | \$70,000 |
| Desiccant Dehumidifier | \$169,000 |
| WTP Compressor rebuild | \$300,000 |
| Ballfield Netting | \$50,000 |
| Sub-total | 11,450,498 |

2025

| | |
|--|--------------------|
| Dump Truck | \$220,000 |
| Snow Blower | \$220,000 |
| Vehicle Exhaust System | \$100,000 |
| Scoreboard at the new Soccer Field | \$60,000 |
| Neighbourhood Park | \$200,000 |
| Traffic Calming | \$60,000 |
| Bathrooms Steele Community Centre | \$170,000 |
| Flooring Fire Department | \$80,000 |
| Municipal Green Fund Seed - Electrical | \$80,000 |
| Roof Replacement - Mechanics Bay Section | \$160,000 |
| Sub-total | \$1,350,000 |

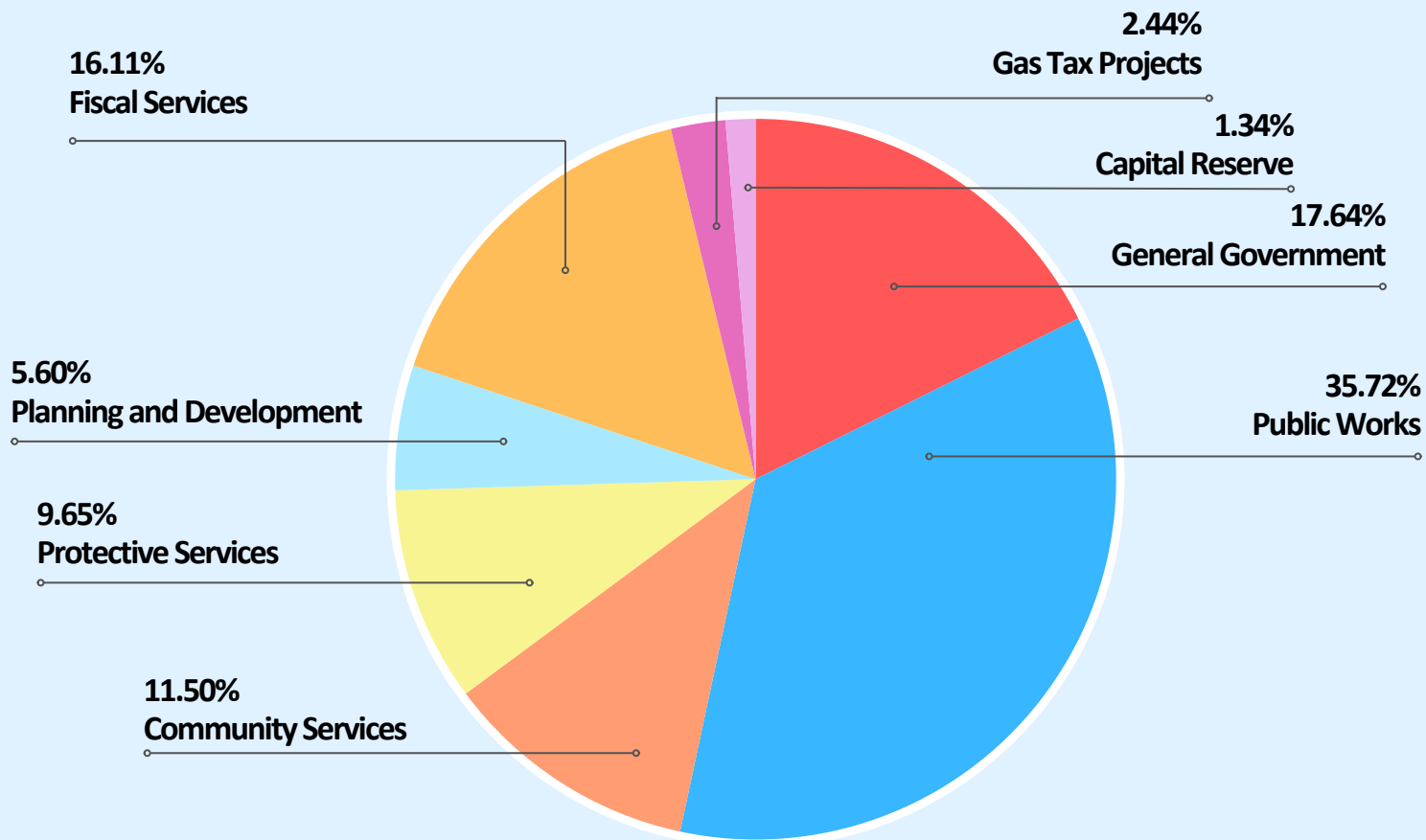
Revenue



| | |
|---------------------------------|---------------------|
| Property Taxes - Residential | \$8,383,000 |
| Water/Sewer Tax - Residential | \$2,410,000 |
| Property Taxes - Commercial | \$1,935,000 |
| Business Taxes | \$3,252,000 |
| Water/Sewer Tax-Non Residential | \$2,681,000 |
| Business Taxes from Utilities | \$818,575 |
| Grants in Lieu of Taxes | \$741,000 |
| Federal Gas Tax Grant | \$548,463 |
| Tourism Accomodations Tax | \$300,000 |
| Provincial Gas Tax Grant | \$97,975 |
| Community Services | \$438,950 |
| Prior Years Surplus | \$176,090 |
| Other Revenues | \$674,575 |
| Total Revenue | \$22,456,628 |

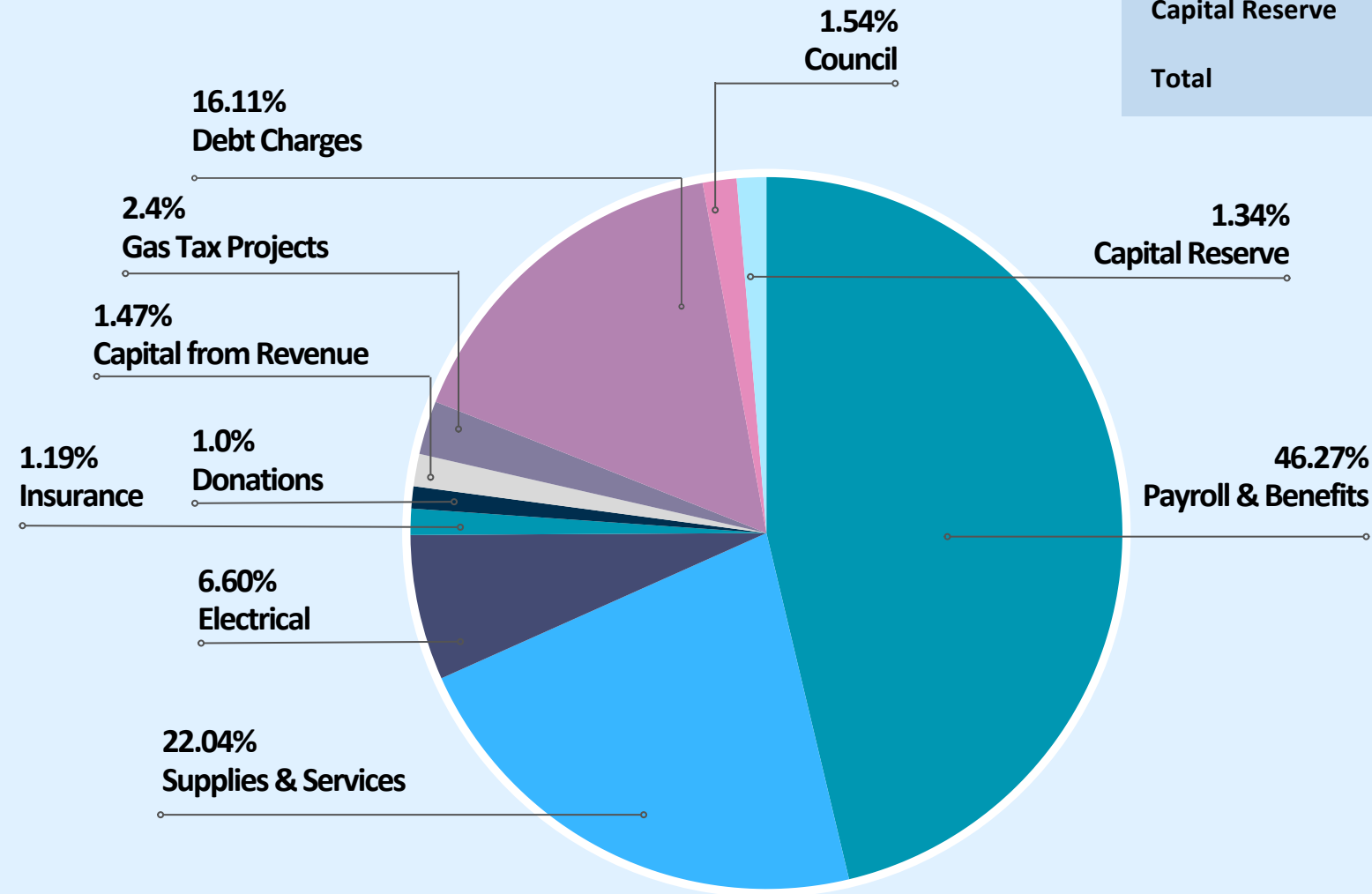
Expenditures by Department

| | |
|------------------------|---------------------|
| General Government | \$3,961,431 |
| Public Works | \$8,021,094 |
| Fire | \$1,804,450 |
| Municipal Enforcement | \$362,300 |
| Planning & Development | \$1,257,875 |
| Community Services | \$2,582,334 |
| Fiscal Services | \$3,618,681 |
| Gas Tax Projects | \$548,463 |
| Capital Reserve | \$300,000 |
| Total Expenses | \$22,456,628 |



Expenditures by Type

| | |
|---------------------------|---------------------|
| Direct Payroll Costs | \$8,437,545 |
| Indirect Payroll Costs | \$1,953,163 |
| Supplies & Services | \$4,949,667 |
| Electrical | \$1,482,300 |
| Insurance | \$266,500 |
| Donations | \$225,400 |
| Capital out of Revenue | \$330,109 |
| Gas Tax Projects | \$548,463 |
| Debt Charges - Town Share | \$3,618,681 |
| Council | \$344,800 |
| Capital Reserve | \$300,000 |
| Total | \$22,456,628 |



Revenue

2024-2025 Comparison

| <u>REVENUES</u> | <u>2024</u> | <u>2025</u> | <u>VARIANCE</u> | <u>% CHANGE</u> |
|---------------------------------|---------------------|---------------------|-----------------|-----------------|
| Property Taxes - Residential | \$8,031,800 | \$8,383,000 | \$351,200 | 4.4% |
| Water/Sewer Tax - Residential | \$2,321,000 | \$2,410,000 | \$89,000 | 3.8% |
| Property Taxes - Commercial | \$1,845,000 | \$1,935,000 | \$90,000 | 4.9% |
| Business Taxes | \$3,096,000 | \$3,252,000 | \$156,000 | 5.0% |
| Water/Sewer Tax-Non Residential | \$2,610,000 | \$2,681,000 | \$71,000 | 2.7% |
| Business Taxes from Utilities | \$770,500 | \$818,575 | \$48,075 | 6.2% |
| Grants in Lieu of Taxes | \$714,000 | \$741,000 | \$27,000 | 3.8% |
| Federal Gas Tax Grant | \$543,870 | \$548,463 | \$4,593 | 0.8% |
| Tourism Accomodations Tax | \$0 | \$300,000 | \$300,000 | 100.0% |
| Provincial Gas Tax Grant | \$97,975 | \$97,975 | \$0 | 0.0% |
| Community Centre | \$266,300 | \$330,950 | \$64,650 | 24.3% |
| Special Events | \$101,000 | \$108,000 | \$7,000 | 6.9% |
| Prior Years Surplus | \$2,150,246 | \$176,090 | -\$1,974,156 | -91.8% |
| Other Revenues | \$496,575 | \$674,575 | \$178,000 | 35.8% |
| Total | \$23,044,266 | \$22,456,628 | -587,638 | -2.6% |

Expenditures by Department 2024-2025 Comparison

| <u>EXPENDITURE</u> | <u>2024</u> | <u>2025</u> | <u>VARIANCE</u> | <u>% CHANGE</u> |
|------------------------|---------------------|---------------------|-------------------|-----------------|
| General Government | \$3,603,122 | \$3,961,431 | \$358,309 | 9.9% |
| Public Works | \$8,004,509 | \$8,021,094 | \$16,585 | 0.2% |
| Fire | \$1,839,000 | \$1,804,450 | -\$34,550 | - 1.9% |
| Municipal Enforcement | \$445,200 | \$362,300 | -\$82,900 | -18.6% |
| Planning & Development | \$1,221,900 | \$1,257,875 | \$35,975 | 2.9% |
| Community Services | \$2,869,668 | \$2,582,335 | -\$287,333 | -10.0% |
| Fiscal Services | \$3,716,997 | \$3,618,681 | -\$98,316 | -2.6% |
| Gas Tax Projects | \$543,870 | \$548,463 | \$4,593 | 0.8% |
| Capital Reserve | \$800,000 | \$300,000 | -\$500,000 | -62.5% |
| Total | \$23,044,266 | \$22,456,628 | -\$587,638 | -2.6% |

Expenditures by Type 2024-2025 Comparison

| <u>EXPENDITURE</u> | <u>2024</u> | <u>2025</u> | <u>VARIANCE</u> | <u>% CHANGE</u> |
|---------------------------|---------------------|---------------------|-------------------|-----------------|
| Direct Payroll Costs | \$8,070,670 | \$8,437,545 | \$366,875 | 4.5% |
| Indirect Payroll Costs | \$1,842,211 | \$1,953,163 | \$110,952 | 6.0% |
| Supplies & Services | \$4,826,918 | \$4,949,668 | \$122,750 | 2.5% |
| Electrical | \$1,371,300 | \$1,482,300 | \$111,000 | 8.1% |
| Insurance | \$252,500 | \$266,500 | \$14,000 | 5.5% |
| Donations | \$233,800 | \$225,400 | -\$8,400 | -3.6% |
| Capital out of Revenue | \$1,060,600 | \$330,109 | -\$730,491 | -68.9% |
| Gas Tax Projects | \$543,870 | \$548,463 | \$4,593 | 0.8% |
| Debt Charges - Town Share | \$3,716,997 | \$3,618,681 | -\$98,316 | -2.6% |
| Council | \$325,400 | \$344,800 | \$19,400 | 6.0% |
| Capital Reserve | \$800,000 | \$300,000 | -\$500,000 | -62.5% |
| Total | \$23,044,266 | \$22,456,628 | -\$587,638 | -2.6% |