

MINUTES

Special Meeting of Council
Monday, December 9, 2024 @ 4:00 P.M.
Council Chambers

Present:	P. Farwell	Mayor
	B. Ford	Deputy Mayor
	T. Pollett	Councillor
	P. Woodford	Councillor
	S. Handcock	Councillor
	W. Hoffe	Councillor
	M. White	Councillor
Advisory and Resource:	B. Hefford	Town Clerk/Director of Governance & Legislative Services/Co-CAO (A)
	J. Blackwood	Director of Planning & Development/Co-CAO (A)
	K. Hiscock	Director of Corporate Services
	J. Knee	Director of Community Services
	A. Quilty	Director of Public Safety & Protective Services (A)
	A. Oldford	Governance & Legislative Services Lead
	K. White	Communications Officer

Call to Order

The meeting was called to order at 4:00 P.M.

As Chair of Corporate Services, Councillor Hoffe presented the 2025 Town of Gander's Operating and Capital Budget.

Motion #24-228 2025 Schedule of Rates and Fees

Moved by Councillor Hoffe and seconded by Councillor Handcock the approval of the various 2025 tax rates, rental rates and fees which have been established within this budget, as attached.

In Favour: 7 Opposing: 0

Decision: Motion carried.

Motion #24-229
Due Date for Payment of All Taxes

Moved by Councillor Hoffe and seconded by Deputy Mayor Ford that March 31, 2025, be established as the due date for payment of all taxes.

In Favour: 7 Opposing: 0

Decision: Motion carried.

Motion #24-230
Interest Rate on Taxes in Arrears

Moved by Councillor Hoffe and seconded by Councillor Pollett that 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.

In Favour: 7 Opposing: 0

Decision: Motion carried.

Motion #24-231
2025 Operating & Capital Budgets

Moved by Councillor Hoffe and seconded by Councillor Pollett the adoption of the 2025 Operating & Capital Budgets as presented.

In Favour: 7 Opposing: 0

Decision: Motion carried.

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.

Motion #24-232
Adjournment

There being no further business, it was moved by Councillor Pollett and seconded by Councillor Hancock that the meeting be adjourned.

In Favour: 7 Opposing: 0

Decision: Motion carried.

The meeting adjourned at 4:36 P.M.

P. Farwell, Mayor

**B. Hefford, Town Clerk/Director of Governance
& Legislative Services/Co-CAO (A)**

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Residential Property Tax

Mill Rate 7.6 Mils

Minimum Tax \$100

The minimum tax for vacant land is \$380 unless the land is in the waste disposal buffer area in which the minimum tax is \$100.

Property Tax Reduction

Taxpayers are eligible for a reduction of their annual residential property and water & sewer taxes provided the total income of their household is less than the amount listed below. The total income is deemed to be income from all sources and includes basement apartment rental income, interest income and the income of all occupants of the property:

ANNUAL INCOME	REDUCTION
0.00 - \$20,750	55%
\$20,751 - \$22,500	45%
\$22,501 - \$24,500	25%
\$24,501 - \$27,000	15%

The total income used to evaluate the current year's reduction is based on the previous year's income. Property tax reductions will be issued for the current year only.

Applications for property tax reductions are available on the Town of Gander website at gandercanada.com and can be picked up at the Town Hall.

Commercial Property Tax

Mill Rate 7.7 Mils

Minimum Tax \$100

The minimum tax will be prorated if the occupancy date is between October 1st and December 31st.

Charitable and Not for Profit Organizations Property Tax Exemption:

The following organizations are eligible for a full property tax exemption:

Gander Masonic – Lindbergh	Girl Guides of Canada	Gander Curling Club
Benevolent Order of Elks	SPCA	Broadening Horizons
Chamber of Commerce	Cara Transition House	Gander Disciples
Royal Canadian Legion	Gander Lions Club	
North Atlantic Aviation Museum	Gander Golf Club	

Authority - Section 112-119, 133-134 of the Municipalities Act, 1999

TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Water & Sewer Tax

Commercial **Mill Rate 7.7 Mills**
Residential **\$550 per Household**

Church owned property

All church owned properties classified as tax exempt under Section 118 (d) of the Municipalities Act will be charged a yearly water and sewer service fee of \$550. Properties classified as tax exempt under Section 118 (f) will be charged a yearly water and sewer service fee of \$550.

The following Charitable and Not for Profit organizations are eligible for the following water/sewer tax reductions:

	2025 W/S Deduction	2025 W/S Payable
Golden Legion Manor (Bldg. #1)	\$ 3,094.74	\$15,109.60
Golden Legion Manor (Bldg. #2)	11,684.37	11,684.37
Golden Legion Manor (Bldg. #3)	1,289.26	5,873.28
North Atlantic Aviation Museum	2,503.85	3,918.72
Curling Club	2,386.77	3,740.89
Golf Club	6,996.79	3,368.95

The minimum tax will be \$100 per year.

The minimum tax will be prorated if the invoice date is between October 1st and December 31st.

Authority – Section 130 - 134 of the Municipalities Act, 1999

Business Tax

Tax Classification Groupings

Tax Classification 1 (5 Mills)

- **Lifestyle 1** Providers of non-medical, personal wellness and transportation services specifically intended to improve the health, fitness, and quality of life of individuals. **Minimum \$300**

Examples include:

- Agriculture & Farming
- Activity Based Tourism Services
- Aerobic Studio
- Blood Collection Services
- Chartered Bussing Service
- Dance Studio
- Fitness studio

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Lifestyle 1 cont'd

- Home Care
- Music/Art Studio
- Private Gym
- Public Transportation
- Recreation Service
- Taxi Service
- Yoga studio
- **Lifestyle 2** Providers of personal care services often incorporating one-on-one supervisory support/assistance and include educational or recreational programming. **Minimum \$300**
Examples include:
 - Daycare/Childcare Services
 - Group Home
 - Rest/Retirement Home

Tax Classification 2 (6 Mills)

- **Hospitality 1** Companies or property owners providing overnight and extended stay accommodations with or without ancillary business lines including bars, eating establishments, fitness centres, swimming pools. where the total footprint is less than 10,000ft² etc.
Minimum \$300
Examples include:
 - Bed and Breakfast Establishment
 - Inns and RV Park
 - Hospitality Home
 - Hotel
 - Motel
 - Short -Term Rentals

Tax Classification 3 (13 Mills)

- **Business 3** Companies whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis and operating from commercial or industrial zones as well as Home Based Businesses including offsite storage as well as courier and logistics companies. **Minimum \$300**
Examples include:
 - Building Supplies Store
 - Business office
 - Courier/Trucking (all footprint)
 - Cleaning Services
 - Department Store
 - Dry Cleaner
 - Fixed Base Operator
 - Funeral Home
 - Furniture Store
 - General Retail

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Business 3 cont'd

- Grocery Store
 - Hairdresser
 - Hardware Store
 - Laundry Mat
 - Lotto Booth
 - Moving Company (all footprint)
 - Pharmacies
 - Private College
 - Property/Grounds Maintenance
 - Recreation Vehicles
 - Restaurants
 - Service Station
 - Travel Agency
 - Warehouse (all footprint)
 - Waste Collection
- **Business 4** Businesses operating from facilities between 20,000 ft² and 40,000 ft² (including offsite storage) as well as all auto dealerships, with in commercial or industrial zones, whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis. **Minimum \$300**

Examples include:

- Building Supplies Store
- Business office
- Auto Dealership (all footprint)
- Department Store
- Fixed Base Operator
- Furniture Store
- General Retail
- Grocery Store
- Hardware Store
- Mixed Retail (including Pharmacies)
- Private College
- Recreation Vehicles
- Service Station

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Tax Classification 4 (14 Mils)

- **Professional Service 1** Companies employing skilled trade persons, technicians and/or technical specialists for the upgrade and repair of buildings and ancillary structures, equipment, vehicles etc. operating from a commercial or industrial zone or home-based business which may include integrated space for business administration, storage, and specialized repair work.

Minimum \$500

Examples include:

- Aircraft Maintenance, Repair and Overhaul
- Autobody Shop
- Automotive Repair Garage (*may include Autobody Repair*)
- Carpentry (*excluding new home construction*)
- Drafting
- Electrical Contractor
- Insurance Adjustor
- Mechanical Contractor
- Mining/Mineral Exploration
- Plumbing Contractor
- Property Appraiser
- Property Restoration Specialist
- Refrigeration Contractor
- Roofing Contractor
- Small engine and Appliance Repair
- Welding and Metal Fabrication

Tax Classification 5 (15 Mils)

- **Business 1** Companies that combine two or more components to fabricate or modify components to create a value-added final product. This business class includes integrated onsite and offsite administrative offices, storage structures, maintenance garages, laydown yards and quarries.

Minimum \$500

Examples include:

- Aircraft Overhaul and Modification
- Civil Construction
- New Residential/Commercial Construction (General Contractor)
- General Manufacturing/Industry
- Residential Development

Tax Classification 6 (17 Mils)

- **Professional Services 2** Providers of ancillary, rehabilitative and supportive services healthcare services who are regulated by the Government of Newfoundland and Labrador. Services may be provided from a commercial or industrial zone and licensed health care providers other than medical doctors providing physical and mental rehabilitation services that help return a person to optimal physical and psychological functioning. Services may be provided from a commercial or industrial zone. **Minimum \$500**

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Professional Services 2 cont'd

Examples include:

- Acupuncture
- Audiology
- Chiropractors
- Dental Hygienist
- Denturists
- Homeopathy
- Laser Therapy
- Massage Therapy
- Occupational Therapy
- Psychologists
- Physiotherapy
- Respiratory Therapy
- Speech Language Pathology

Tax Classification 7 (25 Mils)

- **Business 2** Companies engaged in the production, refinement and/or bulk storage of mineral aggregates or their derivatives. **Minimum \$500**

Examples include:

- Asphalt Plant
- Concrete Plant
- Mineral Processing

Tax Classification 8 (30 Mils)

- **Business 5** Businesses operating from facilities greater than 40,000 ft² (including offsite storage) within commercial or industrial zones, whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis. **Minimum \$300**

Examples include:

- Building Supplies Store
- Business office
- Department Store
- Fixed Base Operator
- Furniture Store
- General Retail
- Grocery Store
- Hardware Store
- Mixed Retail (including Pharmacies)
- Private College

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Tax Classification 8 cont'd (26 Mils)

- **Hospitality 2** Companies or property owners providing overnight and extended stay accommodations with or without ancillary business lines including bars, eating establishments, fitness centres, swimming pools etc. where the total footprint is more than 10,000ft².

Minimum \$300

Examples include:

- Bed and Breakfast Establishment
- Inns and RV Park
- Hospitality Home
- Hotel
- Motel
- Short -Term Rentals

Tax Classification 9 (30 Mils)

- **Business 6** Sales offices/counters and facilities affiliated with major transportation, media, and communications companies. **Minimum \$500**

Examples include:

- Air Navigations Service
- Airline Ticket Office
- Car Rental Office
- Mass Transit Ticket Sales
- Radio Station
- Television Studio

- **Professional Services 3** Financial services organizations whose primary business is wealth management specifically of providers of investment advice, fund management and brokerage services and operating from a commercial or industrial zone or a home office. **Minimum \$500**

Examples include:

- Finance Adviser and Broker
- Insurance Sales
- Investment Broker

Tax Classification 10 (32 Mils)

Professional Services 2a Medical practitioners with advanced degrees in human or veterinarian medicine who diagnose and treat diseases, conditions, and injury of the body. **Minimum \$500**

Examples include:

- Physicians
- Podiatrists
- Dentists
- Veterinarians
- Optometrist

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Tax Classification 10 cont'd (32 Mils)

- **Professional Services 4** Companies that offer professional services and operate from a commercial or industrial zone or a home office and require specialized knowledge or training and offering creative, administrative, and business consultative services. **Minimum \$500**

Examples include:

- Accounting
- Architects
- Business and Management Consultant
- Engineering
- Lawyer/Paralegal
- Real Estate Sales
- Surveyor

Tax Classification 11 (100 Mils)

- **Business 7** Properties primarily used for the mass storage or stockpiling of material goods, petrochemicals, equipment, and vehicles which may or may not include annex structures and bulk storage containers. **Minimum \$500**

Examples include:

- Bulk Fuel Storage
- Stand-alone Laydown Yards

Tax Classification 12a, b & c (120 Mils)

- **Financial Services** Regulated and insured companies that provide investment and credit services and operating from a commercial or industrial zone or home office.

Tax Classification 12a

Banks **Minimum \$50,000**

Tax Classification 12b

Credit Unions **Minimum \$30,000**

Tax Classification 12c

Finance and Credit Companies **Minimum \$5,000**

Tax Classification 13 (2.5% of Gross Revenues)

- Businesses regulated under the Taxation of Utilities and Cable Television Companies

The minimum tax will be prorated if the occupancy date is between October 1st and December 31st.
Authority - Section 120-125, 133-134 of the Municipalities Act, 1999

Business Out of Residence Tax

Occupancy Permit \$10

Where the fixed place of business cannot be assessed under the Assessment Act, an Annual Tax Rate \$7.25/\$1,000 of gross sales, to a maximum of \$700 will be imposed and the tax will be based on the previous year's gross sales. The same minimum tax will be charged as outlined in the Business Tax Rates depending upon classification.

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Where there is a fixed place of business that can be assessed under the Assessment Act, the Home-Based Business will be taxed at the appropriate business tax rate. The same minimum tax will be charged as outlined in the Business Tax Rates depending upon classification.

Personal Service Home Based Businesses include, but are not limited to, hairdressers, estheticians, beauty parlors and related.

Tourist Accommodations Tax

Tourist Accommodation Tax 4% of the daily rate for the tourist accommodation *

* Subject to the provisions of Section 129 of the Towns and Local Service Act being approved

Licence of Occupation

Residential	\$50/year
Commercial	\$50/year plus 1/10 land value

Animal Control

Dog and Cat licenses (male or female)	\$30 lifetime of owner fee
Impounding Fees	\$25 First Offence \$50 Second Offence within a 12-month period, plus \$5 per day for each day the Animals are held at the Animal Shelter. If the animal is not licensed, the impounding fees are doubled.
Replacement Tags	\$5 each

Mobile Business & Vending Machine Operations

Permit Fee Structure	\$50/day Seasonal permit \$125 plus \$10 per mobile unit Annual permit \$225, plus \$10 per mobile unit
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Taxi Fees

Annual Taxicab Vehicle Licence	\$30
Annual Limousine Vehicle Licence	\$50
Decal for Operating Taxicab	\$10
Annual Taxicab Operator's Licence	\$20
Replacement Decals for Operating Taxi	\$10
Transfer Fee for Annual Taxicab Vehicle Licence	\$15

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Transfer Fee for Annual Taxicab Operator's Licence	\$10
Temporary Annual Vehicle Licence**	\$20
Replacement Taxi Rate Decals	\$10

(**to be issued only during the period January to March of each year, prior to the regular fee being applicable on April 1)

Permit Fees

Residential

- Minor Construction (under \$20,000): \$1/\$1000 of construction value
- Major Construction (\$20,000 and over): \$2/\$1000 of construction value
- Minor cosmetic repairs less than \$5,000 value do not require a permit

New Homes

- Construction value based on cost per square foot
- Additional Fees:
 - \$50 Permit to Occupy
 - \$1,500 Wastewater Service Levy
 - \$300 Grading Verification Fee

Refundable Deposits:

- \$500 Building Inspection
- \$500 Grading Inspection (Reinspection fee of \$100 per visit)
- \$300 Tree Deposit (Refund to be issued only up to 24 months of the application date)

Subsidiary Apartments, Secondary Suites, Structural Renovations and Additions

- Construction value based on cost per square foot
- Additional Fees:
 - \$50 permit to occupy (applies to apartments and suites)
- Refundable Deposits
 - \$500 Building Inspection (Reinspection fee of \$100 per visit)

Minimum Charge \$10

Accessory Buildings

- Construction Value based on cost per square foot
- Minimum Charge \$25

Fences, Patios, Decks, Balconies, Non-structural Renovations and Cosmetic Repairs

Minimum Charge \$10

Permit Renewal \$10

Non-Residential

\$5/\$1000 of construction value minimum charge of \$25

TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Permit Fees cont'd

New Buildings

Construction value based on cost per square foot using RS Means Building Construction Cost Data book

Additional fees:

\$100 Permit to Occupy

\$1,500 Wastewater Service Levy

\$300 Grading Verification Fee

Refundable Deposits (not required if construction is certified by P. Eng. or Architect):

\$500 Building Inspection

\$500 Grading Inspection (Reinspection fee of \$100 per visit)

Structural Renovations and Additions

Construction value based on cost per square foot using RS Means Building Construction Cost Data book

Refundable Deposits

\$500 Building Inspection (Reinspection fee of \$100 per visit)

Minimum Charge \$25

Accessory Buildings

Construction Value based on cost per square foot

Minimum Charge \$25

Fences, Patios, Decks, Balconies, Non-structural Renovations, Cosmetic Repairs, Signs and Advertising Devices

Minimum Charge \$25

Permit Renewal \$25

Occupancy Permits

Required prior to moving into a building that has been vacant for a period of 6 months or more, a newly constructed building, or a building which has a change of use.

Residential \$50 Commercial \$100

Demolition Permit \$25

TOWN OF GANDER

SCHEDULE OF RATES AND FEES 2025

Permit Fees cont'd

Driveway Installation Permit

Required if you add an additional driveway or widen an existing driveway

Minimum Charge \$25

Additional fees (may apply if work to towns infrastructure is required) \$20/m curb cut down
(minimum charge \$100)

\$ 175/m sidewalk removal

Street Excavation

Required if a contractor removes any portion of the Town's infrastructure. Insurance certificate to be provided.

Minimum charge \$250

Refundable Deposits- \$5,000 to be held for 12 months for warranty purposes

Water and Sewer Connection

Required if there is a need to connect to the town's water or sewer system. Insurance certificate to be provided

Minimum charge \$400 per connection for larger sized services.

Residential sized services one fee for all three connections. (Water, storm, and sanitary connection)

Miscellaneous Fees

Zoning Compliance Letters	\$150
Side yard Compliance Letters	\$100
Town Plan Amendment	\$1,000 – without public hearing plus \$2,200 – if public hearing is required

Development Regulations Amendments	\$1,000
Development Application Fee	\$50

Subdivision Development Application Fee	\$200
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Subdivision Resubmission Review Fee	\$200
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Tax Inquiry \$150

Tax Certificates \$150 (If no tax inquiry is required for the property)

Subdivision Development Fees	Residential \$30 per front metre Residential Recreation \$5 per front metre Commercial \$35 per front metre
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TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Miscellaneous Fees cont'd

	Apartments: \$250 per unit (1 bedroom) \$300 per unit (2 bedrooms) \$350 per unit (3 bedrooms)
NSF Payments/Returned Payments	A charge of \$25 will be levied for anyone having a payment returned by a finance institution.
Vehicle Impounding Fees	Towing Charge plus \$20/night
Fire Alarm Monitoring Fee	\$400/year plus HST
After Hours Service Request	Cost Recovery Basis
Fire Extinguisher Monthly Inspection	Cost Recovery Basis
Charge for Witnessing Documents Unrelated to Town Business	\$50 plus HST
Marriage Fee	\$200 plus HST
Sludge Disposal Fees	\$100 load per 1000 gallons or less \$200 load per 1001 to 3000 gallons \$300 load over 3000 gallons
Wood Stove Inspection	\$150 plus HST

Recreation Department Fees

Steele Community Centre User Rates

Ice Rental Rates for Adult & For-Profit Groups

Sunday to Friday	6:00am - 8:00am	\$78.38/hr.
	8:00am - 6:00pm	\$133.05/hr.
	6:00pm - Close	\$181.43/hr.
Saturday	6:00am - Close	\$133.05/hr.

TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Recreation Department Fees cont'd

Ice Rental Rates for Minor Hockey and Figure Skating

Sunday to Friday	6:00am - 8:00am	\$78.38/hr.
	8:00am - 7:00pm	\$108.86/hr.
	7:00pm - Close	\$181.43/hr.
Saturday	6:00am - 8:00am	\$78.38/hr.
	8:00am - Close	\$108.86/hr.

General/Family/Morning Skating & Shiny Hockey

Morning Skating		Adults: \$3.48
General Skating		Students: \$2.61
Family Skating		
Family Skating Pass	Includes 2 Adults & their Children	\$65.22 per season or \$10 per session
Shiny Hockey		\$4.35

Spring/Summer Floor Rentals

Floor Rental	Daily	\$69.78/hr.
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Non-Ice Events

Steele Community Centre rental rates have been set at the following:

When Ice is On

\$2,560.19 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$2,048.15.

When Ice is Not On

\$2,355.37 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,536.11 per day.

Room Rental: Steele Community Centre \$26.75 an hour (birthday parties only)
 Cobb's Pond Building \$50 per hour (Amphitheatre electricity \$20/hr)

Steele Community Centre Parking Lot Rental Fee \$535/day

TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Recreation Department Fees cont'd

Field Rentals

Recreation Softball	Adult	\$524.30/per team per season
	Children	\$9.31/child for June–August (\$4.65/child per mth after August)
Baseball Teams	Adult	\$524.30/ per team per season
	Children	\$9.31/child for June–August (\$4.65/child per mth after August)
Soccer Teams	Adult	\$524.30/ per team per season
	Child	\$9.31/child for June–August (\$4.65/child per mth after August)
Track and Field	Adult	\$524.30/ per team per season
	Child	\$9.31/child for June–August (\$4.65/child per mth after August)

Town Field Lighting Fee (Soccer/Track & Softball) \$20/hour

Tournament Daily Rental Fee (All facilities)

Youth	\$107.00
Adult	\$160.50

Single Ballfield, Soccer Games \$37.45 per 1.5 hours

Single Track and Field Rentals \$21.4 per 1.5 hours

NOTE: HST is to be added for all the rates charged in this section.

TOWN OF GANDER
SCHEDULE OF RATES AND FEES 2025

Interest on Overdue Accounts

The due date for payment of taxes for properties and businesses assessed as of January 1, 2025, is March 31, 2025.

All taxes that are in arrears after March 31, 2025, will be charged simple interest at the rate of 12% per annum which 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 and the simple interest rate will be set at 12% per annum.

All other property, business and water and sewer taxes, including supplementary assessments, are due 30 days from the date of issuance and all invoices in arrears at the end of the 30-day period following the issuance will be subject to simple interest charges of 12% per annum. All other miscellaneous billings are due 30 days from the date of issuance and all invoices in arrears at the end of the 30-day period following the issuance will be subject to simple interest charges of 12% per annum.



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

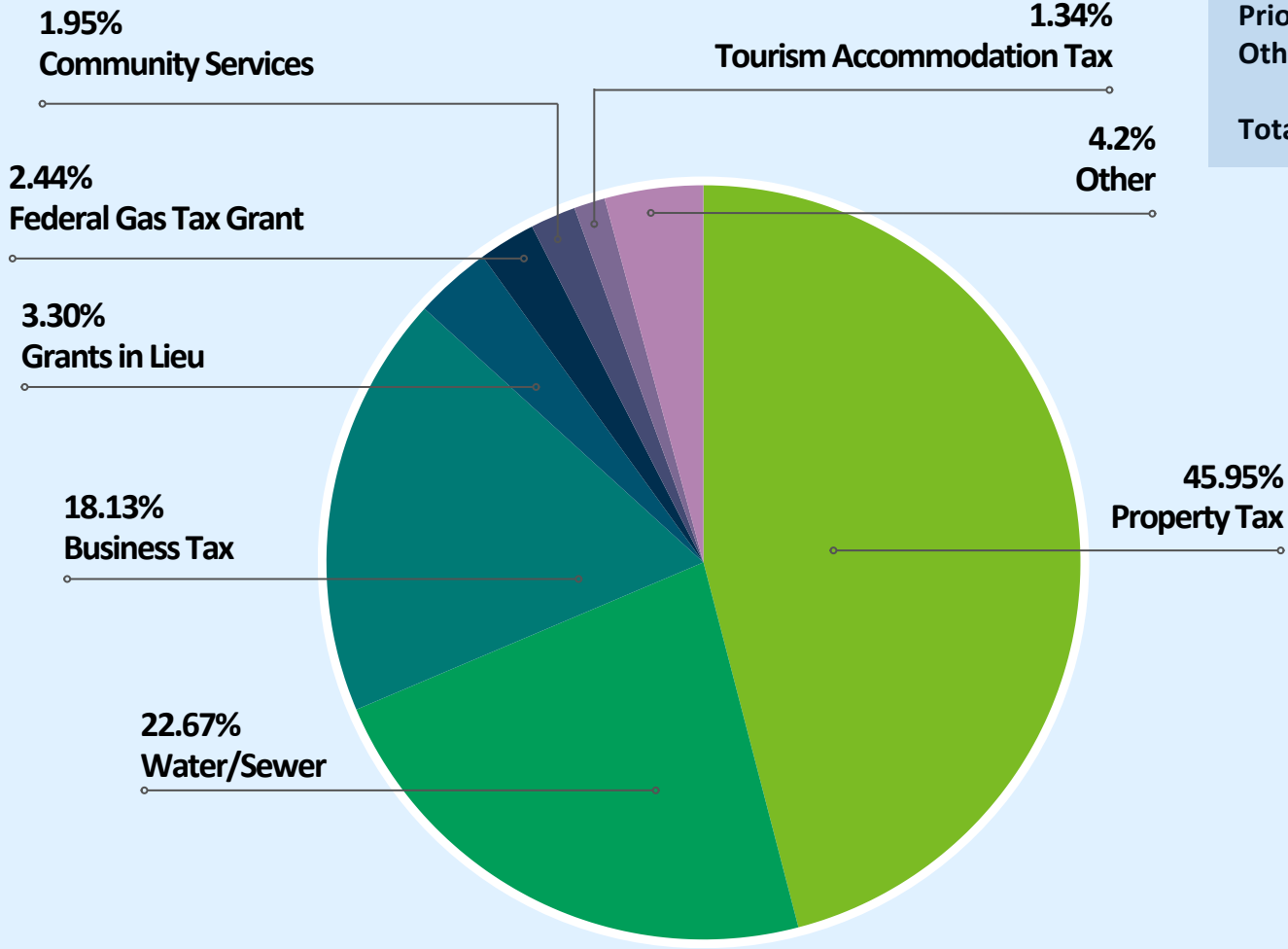
Previous Commitments

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

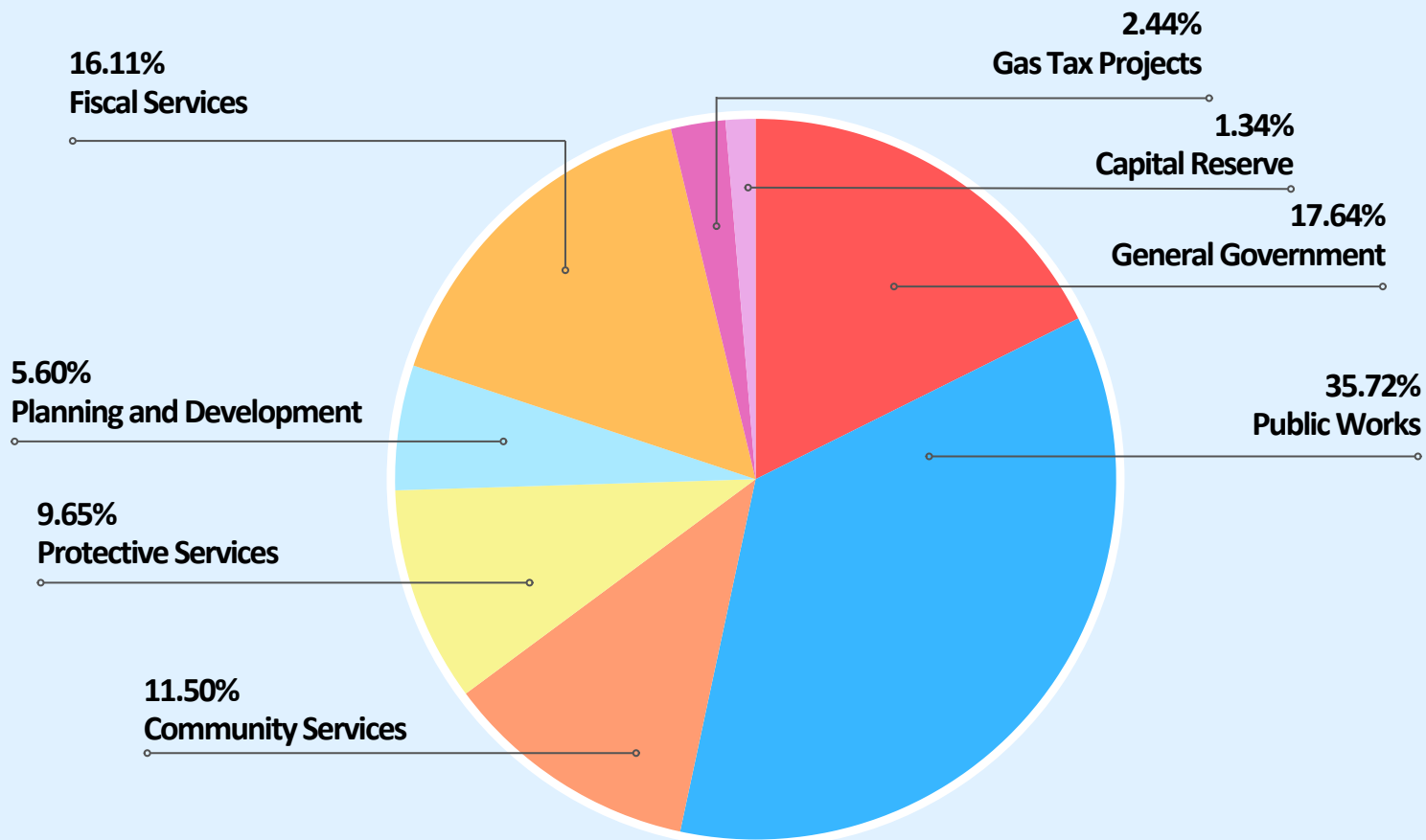
Revenue



Property Taxes - Residential	\$8,383,000
Water/Sewer Tax - Residential	\$2,410,000
Property Taxes - Commercial	\$1,935,000
Business Taxes	\$3,252,000
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Community Services	\$438,950
Prior Years Surplus	\$176,090
Other Revenues	\$674,575
Total Revenue	\$22,456,628

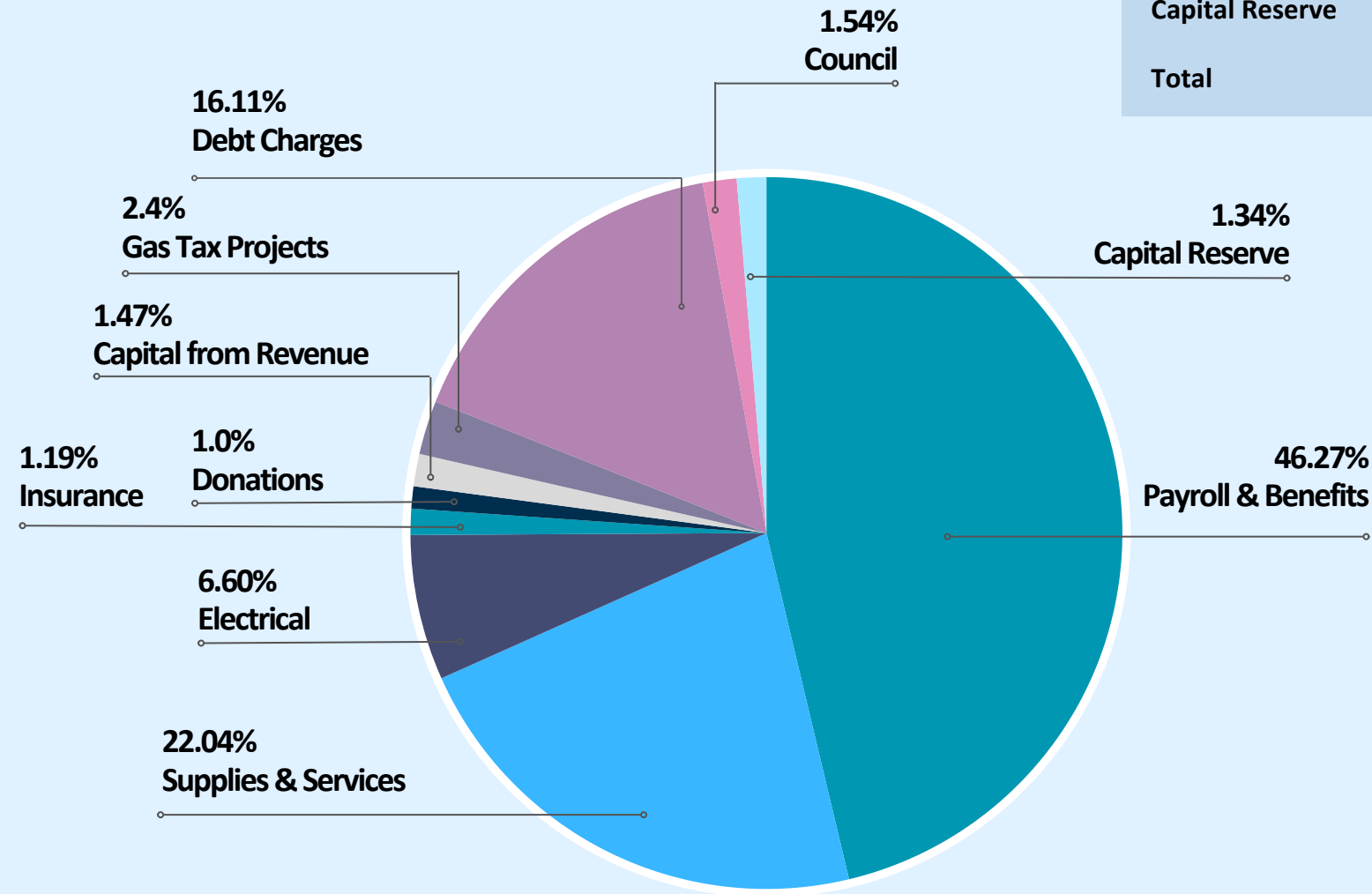
Expenditures by Department

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%