



**Town Council of Gander
2019
OPERATING & CAPITAL BUDGETS REPORT**

Presented to Mayor Farwell and Council
By Councillor Brian Dove, Finance and Administration Committee Chair
December 19, 2018



Mr. Mayor, Fellow Councillors, Ladies and Gentlemen:

As the Chair of the Finance and Administration Committee, I am pleased to present the Town of Gander's 2019 Budget.

We are fortunate to live and work in a growing and vibrant community where residents enjoy and expect a wide range of quality municipal services. Focusing on growth and securing our economic future, Council will continue to strategically invest in infrastructure and programs that support our goals.

Our total operational budget for 2019 has matching revenues and expenditures in the amount of \$17,127,039 and a total capital budget of \$17,442,500.

The task of balancing the Town's budget is a tremendous responsibility and an increasingly challenging one as expenses and expectations continue to rise. I would like to take this opportunity to thank the various community groups, representatives of our business community, Mayor and Council, and all our staff for their input and suggestions on the 2019 budget.

2018 SYNOPSIS

The Town of Gander continued to experience robust growth in 2018, accounting for approximately \$80,000 in new revenue. With revenues of \$16,477,175 and expenditures of \$16,112,648, Council is projecting a small surplus for this year.

In the first eleven months the Town has issued permits for the construction of new homes and businesses and the renovation of existing properties in the amount of \$40,800,000. As of the end of November, there have been permits issued for 24 new homes and 5 new businesses. Indications are that this trend will continue in 2019.

In a year of much success, a major highlight was the start of the construction of our new wastewater treatment plant. With an estimated cost of just over \$35M, this is the single largest infrastructure investment in Gander's history. When completed in late 2019, this new facility will support our growing community and economy, protect the environment and improve the quality of life of our residents.

In 2015, the Town's finances were negatively impacted by two court decisions, one regarding billings for snow clearing of Town owned parking lots and a second involving Provincial legislation for taxing special purpose properties. Facing a deficit of \$1.7M, Council sought and was granted permission to recover this amount over a 5-year period ending in 2020. I am pleased to advise that this deficit has been paid off two years ahead of schedule.

Over the past year Council invested \$12M in road, sidewalk and water/sewer upgrades including:

- Yeager Street
- Armstrong Boulevard
- Cooper Boulevard – Mitchell Street to Raynham Avenue
- Memorial Drive - Elizabeth Drive to Magee Road
- Griffin Place
- Widen Cooper Boulevard from Catalina Drive to Roe Avenue
- Salt Shed
- Sewage Treatment Plant - Linear infrastructure and lagoon
- Water Treatment Plant – Chloramine conversion

OPERATING BUDGET

Council's overall operating budget for 2019 has matching revenues and expenditures in the amount of \$17,127,039, an increase of \$694,372 over the 2018 budget. These additional expenditures have been accommodated through growth, operational adjustments and a 5% increase in tax rates.

The residential property mil rate will increase from 6.77 mils to 6.95 mils while the water and sewer levy will increase from \$410 to \$430.

The commercial property mil rate will increase from 6.46 mils to 6.80 mils. Commercial water and sewer tax will be based on a mil rate of 6.80 mils.

Our operating budget includes projected amounts covering a range of expenses. In 2019 payroll costs are expected to account for 49.9%, supplies and services, 22.6%; debt charges, 13.5%; gas tax projects, 3.0%; electrical, 6.7%; and Council related expenses at 1.7%. All other expenses account for 2.8% of the overall operating budget.

Operating expenses for 2019 will be offset by projected revenues of \$17,124,039. Funding for these expenses will come from various sources with residential property tax and the water/sewer levy accounting for 48.5% of all revenue.

Commercial property, business and water and sewer taxes contribute 36.2% towards the total revenue, tax exempt water and sewer at 3.4%; grants in lieu of taxes at 2.3%; and Steele Community Centre revenue at 2.1%. The remaining 4.5% of revenue is realized through a combination of federal and provincial grants, user fees and land sales.

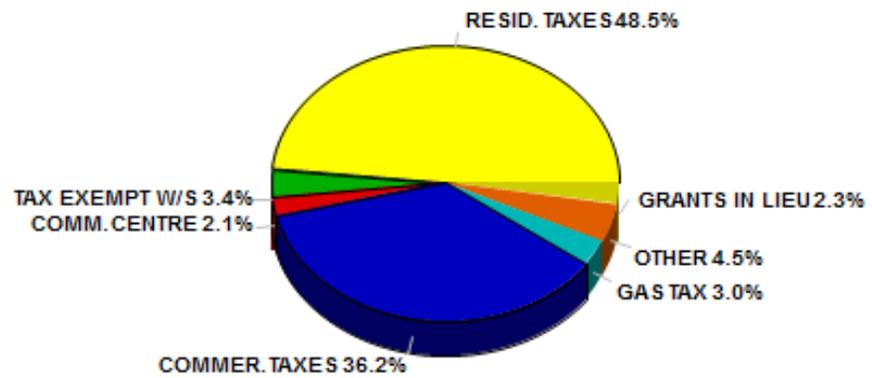
The Town's debt payment to revenue ratio will decrease from 13.8% to 13.5% in 2019, before rising to 20% in future years as the repayment of loans associated with the new wastewater treatment plant begin and planned investments in new recreation infrastructure are realized.

The 2019 Operating Budget is presented as follows:

2019 Budget Summary

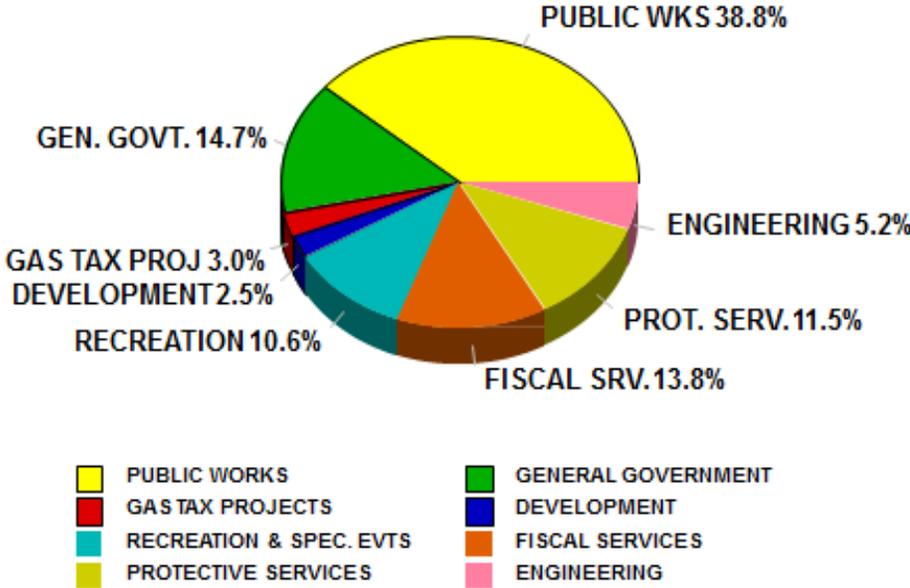
<u>DEPARTMENT</u>	<u>BUDGET 2018</u>	<u>BUDGET 2019</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<u>REVENUES</u>				
Property Taxes - Residential	6,000,000	6,380,500	380,500	6.3%
Water/Sewer Tax-Residential	1,690,000	1,777,000	87,000	5.1%
Property Taxes-Commercial	1,382,000	1,460,000	78,000	5.6%
Business Taxes	2,090,000	2,210,000	120,000	5.7%
Water/Sewer Tax-Non-Residential	1,900,000	2,045,000	145,000	7.6%
Business Taxes from Utilities	732,500	700,000	-32,500	-4.4%
Grants in Lieu of Taxes	593,000	640,000	47,000	7.9%
Provincial Share Debt Grant	124,478	122,128	-2,350	-1.9%
Federal Gas Tax Grant	469,814	502,236	32,422	6.9%
Provincial Gas Tax Grant	97,975	97,975	0	0.0%
Land Sales	264,000	100,000	-164,000	-62.1%
Community Centre	363,500	359,200	-4,300	-1.2%
Special Events	78,500	76,300	-2,200	-2.8%
Other Revenues	646,900	478,700	-168,200	-26.0%
Surplus Carried Forward	<u>0</u>	<u>178,000</u>	<u>178,000</u>	
Total Revenues	<u>16,432,667</u>	<u>17,127,039</u>	<u>694,372</u>	<u>3.1%</u>
<u>EXPENDITURES - By Department</u>				
General Government	2,381,900	2,493,100	111,200	4.7%
Fire	1,378,100	1,632,000	253,900	18.4%
Municipal Enforcement	428,200	320,000	-108,200	-25.3%
Municipal Works	6,287,800	6,590,200	302,400	4.8%
Engineering	764,600	892,600	128,000	16.7%
Development	377,700	424,700	47,000	12.4%
Recreation & Special Events	1,644,300	1,811,100	166,800	10.1%
Fiscal Services	2,300,775	2,338,975	38,200	1.7%
Gas Tax Projects	469,814	502,236	32,422	6.9%
Deficit Reduction Plan	275,000	0	-275,000	-100.0%
Provincial Share Debt Changes	<u>124,478</u>	<u>122,128</u>	<u>-2,350</u>	<u>-1.9%</u>
Total Expenses	<u>16,432,667</u>	<u>17,127,039</u>	<u>694,372</u>	<u>4.2%</u>
<u>EXPENDITURES - By Type</u>				
Direct Payroll Costs	6,696,400	7,024,700	328,300	4.9%
Indirect Payroll Costs	1,355,500	1,451,600	96,100	7.1%
Supplies & Services	3,517,200	3,841,800	324,600	9.2%
Electrical	1,115,000	1,135,100	20,100	1.8%
Insurance	182,500	182,500	0	0.0%
Donations	182,200	177,300	-4,900	-2.7%
Capital out of Revenue	21,000	118,400	97,400	463.8%
Gas Tax Projects	469,814	502,236	32,422	6.9%
Debt Charges – Town Share	2,249,675	2,286,475	36,800	1.6%
Debt Charges – Provincial Share	124,478	122,128	-2,350	-1.9%
Deficit Reduction Plan	275,000	0	-275,000	-100.0%
Council	<u>243,900</u>	<u>284,800</u>	<u>40,900</u>	<u>16.8%</u>
Total	<u>16,432,667</u>	<u>17,127,039</u>	<u>694,372</u>	<u>4.2%</u>

SOURCES OF REVENUE



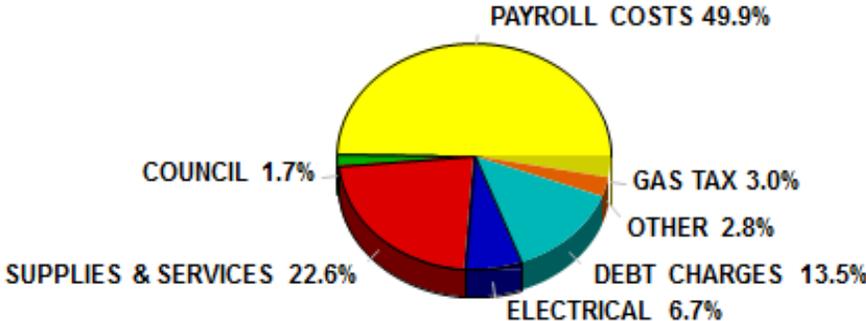
EXPENDITURES BY DEPARTMENT

(Excluding Provincial Debt Payments)



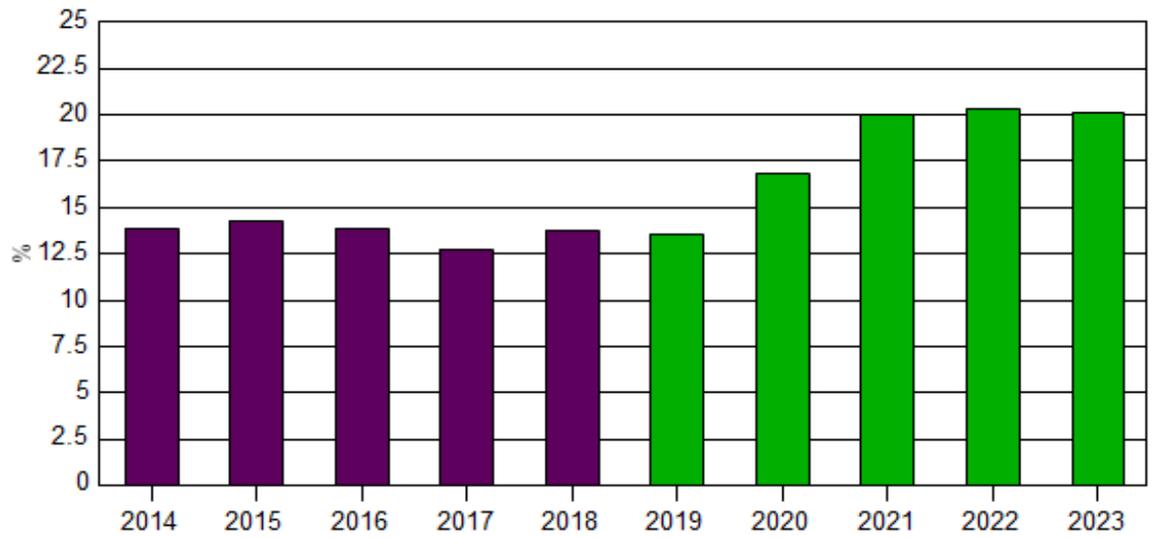
EXPENDITURES BY TYPE

(Excluding Provincial Debt Payments)



- PAYROLL COSTS
- SUPPLIES & SERVICES
- DEBT CHARGES
- GAS TAX PROJECTS
- COUNCIL
- ELECTRICAL
- OTHER

DEBT PAYMENT TO REVENUE RATIO



NEW SPENDING

During the budget planning process, Council reviewed submissions and requests for \$1,094,500 for new spending of which \$406,900 are being recommended.

Professional Services – Asset Management

Infrastructure renewal represents arguably the toughest challenge facing municipalities across Canada. Decisions about maintaining, replacing and repairing infrastructure have significant consequences not only for a municipality's bottom line, but also for residents, neighbourhoods and the natural environment.

Asset management calls for an integrated, holistic approach to community infrastructure. This approach involves analyzing all relevant factors, such as the cost of construction and ongoing maintenance, along with environmental, social and community impacts. The goal is to ensure that municipalities can deliver the services that residents need and want at a cost they can afford.

The key to asset management is the analysis of, accurate, current and relevant data and to use this information to effectively plan and manage community infrastructure throughout its life cycle.

To this end, the Government of Canada is requiring municipalities to develop an asset management plan as a condition for receiving the gas tax funds; with a worth to our community of approximately \$502,236 annually.

For 2019 Council has budgeted \$50,000 to engage the assistance of a consultant to guide us through the process of collecting information and developing a formal asset management plan.

Enhanced Emergency Dispatching

In 2019, Council will invest \$170,000 to hire three dedicated dispatchers to support public safety and protective services provided by Gander Fire Rescue and Gander Municipal Enforcement. Dedicated dispatchers will improve response times for fire rescue services, particularly during the evening and overnight periods and on weekends.

The dispatchers will also take and coordinate responses to residents after hour calls for a range of important services including water main breaks, flooding and snow clearing inquiries.

Geotechnical Testing

The Town of Gander is considering options for expansion of the Gander Business Park in response to high levels of interest for salable commercial lots in this area. With the anticipated removal of the waste disposal buffer surrounding the Beaverwood treatment facility, north of Roe Avenue, opportunity may exist for future development in this area.

To determine the suitability of the land in question for potential commercial development, Council has allocated \$40,000 for a geotechnical investigation of the land between Memorial Drive East and Baird Place. If the results of the assessment favour commercial development, planning will commence with the preparation of a site plan and development concept.

Long-term benefits could include, increased business investment in Gander, better access and traffic flow in the Roe Avenue/Baird Place area and an increased commercial tax base.

Seasonal Recreation Staff

Operating seven days a week and 16 hours a day, our Recreation & Community Services department has been expanding its services and now offers programming for all age groups and recreational interests. Consequently, our staff have been increasingly tasked to the point where preventative maintenance for key infrastructure has suffered.

Summer and fall seasons are the busiest when the department is responsible for the day-to-day operations at all playground facilities, Cobb's Pond Rotary Park, the Splash Park, the Ball field facilities and the Steele Community Centre. Add to this, the responsibility of planning and supporting special events, such as the annual Festival of Flight, Canada Day celebrations, and several other planned special events.

Beginning in May, the department will be adding two new seasonal positions at a cost of \$52,400. This investment will ensure that day-to-day staff coverage is provided at all facilities and preventive maintenance work is completed.

Stipend Adjustment

Thousands of municipal leaders across this country volunteer their time and energy to help make their community a better place to work, live and raise a family. Many find themselves sacrificing precious family time as they juggle family, career and community obligations. Progressive communities like ours recognize the commitment that ordinary citizens make when they choose to serve on Council and provide our elected leaders with an annual stipend. In addition to recognition of their work and commitment, the stipend helps cover some of the personal costs of serving.

In its 2017/2018 budget the Federal Government announced new tax regulations for 2019 that will have a significant negative impact on Council stipends. These new regulations have been broadly discussed amongst municipal leaders and organizations including Municipalities Newfoundland and Labrador and the Federation of Canadian Municipalities. The general consensus is that these new regulations will ultimately harm municipalities by penalizing current leaders and discouraging those who may be interested in seeking to serve in the future.

Gander's success is due in no small part to the hard work, dedication and leadership of generations of Mayors and Councillors. Our continued success depends on attracting well-qualified and experienced citizens to serve on Council. To that end, Council will be allocating \$35,000 to offset changes to Council's stipend that will result from these new tax regulations. I would like to stress that this allocation will not result in any net increase in stipend for Mayor or Council.

Airials Active Wellness Centre

Council will be extending financial support in the amount of \$20,000 to the Airials Active Wellness Centre to help offset rent and heating costs incurred at their current location. The Airials, whose primary program offering is competitive and recreational gymnastics, also provides a range of other fitness focused recreational programming for all ages.

The organization has struggled to find a suitable location for their programs and have temporarily moved into the former Goodyear's building located on Elizabeth Drive. Their current location is larger than they require and expensive to heat. It is their intention to relocate to the new Multiplex facility currently being planned by the Town.

Other New Spending

Other increases in the operating budget include allocations for a range of items, including specialized staff training, promotional materials, art procurement, equipment repairs and maintenance, work on a new Adventure Trail system, visitor experience signage, seniors programming and a mix of contractual services.

CAPITAL BUDGET

Each year Council undertakes several major projects and purchases that focus almost exclusively on roads, water and sewer infrastructure and related services. In 2019, Council will invest \$7,514,900 in new and carried forward major capital projects and equipment. Of this investment \$4.0M represents the balance owing on the Town of Gander's contribution toward the new wastewater treatment plant.

The 2019 Capital Budget is presented as follows:

New Spending

The 2019 Capital Budget makes significant investments covering a range of undertakings including:

Core IT Infrastructure

The Town's core information technology infrastructure includes many complex interconnected components that function in harmony to provide services to both residents and staff. Unfortunately, much of the existing core infrastructure has reached its end of life and needs to be replaced to ensure the Town can still provide these services. Council will be investing up to \$300,000 to replace or upgrade various components of this system.

Steele Community Centre Improvements

Opening its doors to the public for the first time in 2000, the Steele Community Centre is now approaching its 19th year in operation; approximately 40% through its 50-year life expectancy. The Centre has hosted thousands of events, from hockey games to memorial services and even a Broadway bound musical.

In 2019, Council will be investing \$612,500 in repairs and upgrades to the Centre including the full replacement of the refrigeration plant's heat exchanger. Other improvements will include upgrades to dressing rooms, new exterior doors and an upgraded wireless network.

With these improvements, the Centre will continue to serve our residents and guests for years to come.

Multiplex and Soccer/Track Facilities

In 2015, Council's strategic plan "A Place to Belong" identified special events and sport tournament hosting as priority opportunities for supporting and growing our economy. While well established as a preferred host for ice hockey events, our capacity to host other competitive sports including soccer, track and field, gymnastics, and basketball has limited lucrative hosting opportunities. In 2018, after ongoing requests from community groups, Council commissioned the preliminary design and costing for two new recreation facilities; a regulation sized artificial turf soccer field with a surrounding 400m, eight-lane running track and a multi-purpose multi-user complex.

The new multiplex and soccer/track facilities will be catalysts for generating new economic opportunities by expanding our community's tournament and special events hosting capacity. The combined capital cost is estimated to be \$24.6M. Council will be allocating up to \$8.2M contingent on securing additional funds through our federal and provincial government partners.

Capital Roads Program

Mr. Mayor, I am pleased to announce that the 2019 Roads Program will invest \$1.44M to complete road, curb and sidewalk and water and sewer projects, including:

- Laurell Road
- Conrad Place
- Cooper Boulevard - Mitchell Street to Magee Road
- Wilcockson Crescent
- Widen Cooper Boulevard – Catalina Drive to Roe Avenue
- Sectional Paving

In addition, Council will be investing an additional \$4,318,400 for completion of work started or carried forward from 2018. These include:

- Waste Water Treatment Plant and Collection System
- Memorial Drive – Elizabeth Drive to Magee Road Upgrades

Other Major Capital

Other major capital investments include:

- Replacement of Excavator
- Replacement of three light vehicles
- Replacement of pump at the Cobham Street Lift Station
- Asphalt heater
- Salt Spreader Insert
- Booster Station Mechanical Upgrades
- 20 Sets of Firefighter Bunker Gear
- Washer/Extractor for Bunker Gear

ENABLING MOTIONS

The Committee recommends, and I move, approval of the various 2019 Tax Rates, Rental Rates and Fees which have been established within this Budget, as attached.

The Committee recommends, and I move, that March 31, 2019, be established as the due date for payment of all taxes.

The Committee recommends, and I move, that all taxes that are in arrears after March 31, 2019, will be charged a simple interest rate of 12% per annum and will be charged at the end of the month. 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. The simple interest rate will be set at 12% per annum. 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 5-Year Capital Plan as attached.

The Committee recommends, and I move, adoption of the 2019 Operating & Capital Budgets as presented.

The 2019 Operating & Capital Budgets will be available at the start of tomorrow's business day at the Town Hall or online at www.qandercanada.com.

Mr. Mayor, the preparation of the 2019 Budget required many hours of preparation and meetings before it could be presented to you and Council tonight for consideration. At this time, I would like to thank Council, management and staff for their assistance in preparing this balanced budget. I would also like to thank the media for attending and assisting in tonight's presentation.

TOWN OF GANDER

TAX RATES, RENTAL RATES & FEES FOR 2019

1. **Residential Property Tax: 6.95 mills** of the assessed value of the property. The minimum tax will be \$100 per property, with the exception of vacant land. The minimum tax for vacant land will be \$360 unless it is in the waste disposal buffer area in which case it is \$100.

Taxpayers are eligible for the following reduction in their annual residential property and water/sewer taxes provided that the Total Income into the household is less than that shown. Income is deemed to be income from all sources and includes basement apartment rental income, interest income and also includes the income of all owners:

ANNUAL INCOME	REDUCTION
0.00 - \$18,750	50%
\$18,751 - \$20,500	40%
\$20,501 - \$22,500	20%
\$22,501 - \$25,000	10%

The annual income used to evaluate this reduction application will be the previous year's income.

Applications for these services are available at the Town Hall.

Commercial Property Tax: 6.8 mills of the assessed value of the property. The minimum tax will be \$100 per property.

The following Charitable and Not for Profit Organizations are eligible for a full property tax exemption:

- Gander Masonic – Lindbergh
- Benevolent Order of Elks
- Chamber of Commerce
- Royal Canadian Legion
- Gander Curling Club
- Gander Lions Club
- Gander Golf Club
- North Atlantic Aviation Museum
- Cara Transition House

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

2. Water/Sewer Tax:

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 \$430. Properties classified as tax exempt under Section 118 (f) will be charged a yearly water and sewer service fee of \$410.

Residential: \$430 per household

Non Residential Buildings: 6.8 mills of the assessed value of the property.

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

	2019 W/S Deduction	2019 W/S Payable
Golden Legion Manor (Bldg #1)	\$3,344.89	\$16,330.91
Golden Legion Manor (Bldg #2)	7,688.10	7,689.10
Golden Legion Manor (Bldg #3)	1,082.75	4,932.53
North Atlantic Aviation Museum	1,947.88	3,318.72
Curling Club	1,510.31	3,140.89
Golf Club	8,427.25	2,768.95

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.

3. Business Tax:

Class Tax	Mill Rate	Minimum
1 - Daycare, Fitness Centres, Hospitality Homes, Personal Care Homes, Tourism/Recreation	3.55	\$200
2 - Warehouses	11.00	\$200
3 - Bars, Business Offices, Car Dealerships,	11.00	\$200

Convenience Stores, Courier Offices, Drycleaners,
Garages, Grocery Stores, Hairdressers, Lotto Booths,
Manufacturing, Moving Companies, Private Colleges,
Physiotherapy, Restaurants, Retail Stores,
Service Stations, Travel Agencies, All Others

4 – Department Stores, Laundries & Laundromats	18.10	\$500
5 – Hotels & Motels	21.50	\$500
6 – Airline Ticket Offices, Insurance Offices, Newspapers, Radio Stations, Rent-A-Cars, Air Navigation Services & Construction Offices	25.45	\$500
7 – Professional & Real Estate Offices	30.20	\$500
8 – Banks, Credit Unions, Finance & Loan Companies, Oil Bulk Plants	86.10	\$500
9 – Businesses regulated under the Taxation of Utilities and Cable Television Companies Act	2.5% of gross revenues	
10 - Home Based Personal Service	11.00	\$500

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

4. Business Out of Residence Tax

- a) Occupancy Permit of \$10 at the commencement of the business.
- b) 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.
- c) 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.
- d) Personal Service Home Based Businesses include, but are not limited to, hairdressers, estheticians, beauty parlours and related.

5. Licence of Occupation:

	Residential	\$50/year
	Commercial	\$50/year Plus 1/10 land value
6.	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 animal is held at the Animal Shelter. If the animal is not licensed, the impounding fees are doubled.
	Replacement Tags:	\$2 each
7.	Mobile Business & Vending Machine Operations:	
	Permit Fee Structure	\$50/day \$125 seasonal permit, plus \$10 per mobile unit \$225 annual permit, plus \$10 per mobile unit
8.	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
	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)	

9. **Permit Fees:**

Residential Properties	\$1 for each \$1,000 construction value up to \$20,000. \$2 per \$1,000 for construction value exceeding \$20,000. A permit for minor and cosmetic residential repairs not exceeding \$5,000 is not required. Minimum Permit Fee \$10 Minimum Permit Fee for Accessory Buildings \$25
Grading Deposit for Residential Construction	\$500 refundable after verification of grading.
Building Inspection Deposit for Residential and Commercial Construction	\$500 refundable
Inspection Fee	There will be a re-inspection fee of \$100 per visit if the builder is not ready for the requested inspection.
Commercial Properties (Construction value to be determined using the RS Means Building Construction Cost Data Book)	\$5 for each \$1,000 construction value
Demolition Permits	\$25
Advertising Devices	Commercial rates apply
Permit Renewals	Residential: \$10 Commercial: \$25
Driveway Installation Permit	\$25
Occupancy Permits	An Occupancy Permit is required by anyone moving into a building that has been vacant for a period of six (6) months or more, a newly constructed building, or a building whose use has changed. Residential Fee: \$ 50 Commercial Fee: \$100

Wastewater Service Levy	\$1,500 will be charged for each new residential or commercial connection to the Town's water and sewer system and will be imposed at the time that the building permit is issued.
Street Excavation Permit	\$250
Water/Sewer Connection	\$400
10. Miscellaneous Fees:	
Zoning Compliance Letters	\$150
Sideyard Compliance Letters	\$100
Town Plan Amendment	\$1,000 – without public hearing plus \$2,200 – if public hearing is required
Sidewalk Removal/Replacement	\$175 / metre
Curb Cut Down	\$20 / metre (\$100 minimum)
Development Regulations Amendments	\$1,000
Development Application Fee	\$50
Subdivision Development Application Fee	\$200
Subdivision Resubmission Review Fee	\$200
Tax Inquiry	\$150
Tax Certificates (If no tax inquiry is required for the property)	\$150
Subdivision Development Fees	Residential: \$35 per front metre Commercial: \$35 per front metre 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	\$300/year
Grading Inspection Fee	\$300
After Hours Service Request	Cost Recovery Basis
Street Cut Deposit	\$5,000
Fire Extinguisher Monthly Inspection	Cost Recovery Basis
Charge for Witnessing Documents Unrelated to Town Business	\$50
Marriage Fee	\$200
Sludge Disposal Fees	\$100 load 1000 gallons or less \$200 load 1001 to 3000 gallons \$300 load over 3000 gallons
Wood Stove Inspection	\$150 plus HST

11. Recreation Department Fees

Gander Community Centre User Rates

Ice Rental Rates for Adult & For Profit Groups

Sunday to Friday	8:00am – 6:00pm	\$119.57/hr
	6:00pm – Close	\$163.04/hr
Saturday	All Day	\$119.57/hr

Ice Rental Rates for Minor Hockey and Figure Skating

Sunday to Friday	6:30am – 8:00am	\$70.43/hr
	8:00am – 7:00pm	\$97.83/hr
	7:00pm – Close	\$163.04/hr
Saturday	6:30am – 8:00am	\$70.43/hr

	8:00am – 1:00am	\$97.83/hr
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General/Family Skating & Shinny Hockey Rates

Current		
Morning Skating		
General Skating		Adults: \$3.54
Family Skating		Students: \$2.66
Family Skating Pass	Includes 2 Adults & their Children	\$66.37 per season or \$10 per session
Shinny Hockey		\$5.00

Spring/Summer Floor Rentals

Current		
Floor Rental	Daily	\$65.22/hr

Non Ice Events:

Community Centre rental rates have been set at the following:

When Ice is On

\$2,392.70 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,914.16.

When Ice is Not On

\$2,410.93 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,572.35 per day.

Room Rental for Parties \$25

Steele Community Centre Facility Rental Fee \$500/day

Field Rentals

Recreation Softball	Adult	\$490/team
	Children	\$10/child
Baseball Teams	Adult	\$490/team
	Children	\$10/child
Soccer Teams	Adult	\$490/team
	Child	\$10/child
Town Field Lighting Fee		\$36 (1 hour 30 minutes)
Tournament Daily Rental Fee		
	Youth	\$50

Adult \$100

Mobile Stage Rental

Commercial (In Town) \$500/day
Non Profit (In Town) Cost Recovery
Other Municipalities \$500/day plus \$100 delivery and pickup

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

12. Interest on Overdue Accounts

March 31, 2019, will be established as the due date for payment of all taxes for properties and businesses assessed as of January 1, 2019.

All taxes that are in arrears after March 31, 2019, will be charged simple interest at the rate of 12% per annum which will be charged at the end 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 60 days from the date of issuance and all invoices in arrears at the end of the 60 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.

5 YEAR CAPITAL PLAN

YEAR	PROJECT	AMOUNT
2019	Core IT Infrastructure Replacement	300,000
	Replace 20 sets Bunker Gear	48,000
	Washer/Extractor	20,000
	Excavator with Blade and Thumb	230,000
	Trailer for Excavator	37,000
	Cobham 90hp Pump Replacement	90,000
	Salt Spreader Insert	85,000
	30 x 40 Storage Shed at WTP	25,000
	L.S. Industrial Park Panel/Pump Replacement	42,000
	Depot Heating/AC Upgrades	15,000
	Sewer Jet Nozzle Camera	16,000
	Asphalt Heater	40,000
	Fork Lift(Used)	18,000
	Booster Station Mechanical Upgrades	70,000
	3 Light Vehicle Replacements	115,000
	Depot Roof Tie Offs	13,000
	WTP Roof Tie Offs	35,000
	Hydrant Replacement Program	17,000
	Completion of Salt Shed	25,000
	Paving Depot Parking Lot	30,000
	Memorial Drive Elizabeth to Magee	270,000
	WWTP	12,000,000
	Permitting Software	50,000
	Laurell Road	556,000
	Conrad Place	172,000
	Cooper Mitchell to Magee	624,000
	Wilcockson	1,518,000
	Sectional Paving	150,000
	Widen Cooper from Catalina to Roe	160,000
	Improvements to Staff Room	25,000
	Heat Exchanger for plant	235,000
	Dressing room upgrades	100,000
	Front entrance doors(4)/inside doors(4)	53,000
	Front porch/grills	35,000
	Front Entrance Repairs (outside)	30,000
	Overhead Doors	19,000
	Desiccant Dehumidifier	25,500
	Exit Doors	50,000
	SCC Wireless Upgrade& Study to Hang Sound& Light	65,000
	Accessible Playground Surface	14,000
	Upgrade Valves in SCC	20,000

Ballfield Improvements	15,000
Replace Pumper #2	500,000
Multiplex	19,000,000
Soccer Field & Track	<u>5,500,000</u>
Total 2019	42,457,500

2020

Corrigan - Byrd to Johnson - curb,sidewalk Recap	351,000
Medcalf - #23 to Elizabeth - Sanitary,curb, asphalt patch	115,000
Brock Crescent - Curb & Recap	390,000
Alcock - Storm, curb, widen road, recap	2,169,000
Dump Truck with Salt Insert	375,000
Light Vehicles	225,000
Reline Watermain Grandy to JPMH	150,000
Ozone Generator Rebuild WTP	50,000
Overhead Doors at Depot	20,000
Overhead Furnace at Depot	30,000
Reservoir Pump Replacement	35,000
Sectional Storage Shed at Depot	30,000
Renovate old SPCA Building	100,000
Complete Staff Parking Lot at Depot	60,000
18" Flex Joint Replacement	20,000
Replace Brine System	100,000
Rotary Compressor at Depot	12,000
Emergency Lighting Upgrades at Depot	10,000
Card Reader and Camera for Fire Hall	28,000
Replace 10 Sets Bunker Gear	24,000
SCC Air Handling Unit	45,000
SCC Storage Building	50,000
SCC Dehumidifier	25,500
SCC Exit Doors	50,000
SCC Electronic Sign Message Board	45,000
SCC Recreation Management Software	40,000
SCC Electric Stealth(Drive on Ice Making)	39,000
SCC Roof Redon for SHOFA	150,000
SCC New Score Clock	80,000
SCC Stage Panels	25,000
Rubberized Matting for Elizabeth Drive Playground	60,000
Eastgate Playground/Green Space	100,000
Trailer	11,400
Groomer	55,000
Commercial Lawnmower	10,100
Storage Shed at Ball Fields	50,000
Storage Shed at Cobb's	50,000
Lights for Ball Hockey/Basketball Court	25,000

Total 2020	5,205,000
2021	
Wright - Scott to Corrigan and Scott - Sanitary,storm curb,sidewalk, asphalt	650,000
Boyd Street - Sidewalk & Curb, Patch Road	220,000
Fitzmaurice - Combined curb & sidewalk, Parch road	292,000
Lee - Curb and recap	236,000
Wiley Post - Loop watermain, resurface	210,000
Collishaw - Replace 50% sanitary, curb, and resurface road	526,000
Loop TCH Watermain- Museum to Airport Club	185,000
Front End Loader	360,000
Load Mount Snow Blower	200,000
Replace Light Vehicles	100,000
New MCC Gander Lake Pumphouse	400,000
Replace Welding Machine	15,000
Compressor Rebuild at WTP	35,000
Gander Lake Pumphouse Road Rebuild	40,000
IT Backup Site	250,000
Replace Unit #2	80,000
Replace 10 Sets Bunker Gear	24,000
SCC New Zamboni	150,000
SCC Air Handling Unit	45,000
SCC New Board System	200,000
SCC Dehumidifier	25,500
SCC Lighting Trusses	62,000
SCC Female Dressing Room	40,000
Ballfield Surface Improvements	150,000
Upgrade Green Space at 99 Memorial	75,000
Utility Vehicle for Cobb's	30,000
New Playground Equipment	50,000
Total 2021	4,650,500
2022	
Magee - Rowsell to Cooper - culverts, widen road, sidewalk, recap	1,355,000
Elizabeth - Fraser to Caldwell - Reline sanitary sewer main	335,000
Elizabeth - Caldwell to Town Hall - Sanitary, curb patch road	985,000
Replace Controls and Pumps at Reservoir	750,000
Replace Traffic Paint Machine	15,000
Replace 10 Sets Bunker Gear	24,000
SCC Air Handling Unit	45,000
SCC AC Unit in Administration Office	50,000
SCC Heat Recovery System	250,000
SCC Painting of Building	215,000
Ballfield Surface Improvements	150,000
Commercial Lawnmower	20,000

Large Outdoor Tent	100,000
Outdoor Ice Rink	100,000
Total 2022	4,394,000

2023

Cotton Street - Replace storm, curb, sidewalk, resurface	840,000
Elizabeth - Caldwell to Fraser - resurface	295,000
Pattison Place - Curb & resurface	135,000
Gray Avenue - Culverts and resurface	292,000
Gordon Street - curb, widen road and recap	410,000
Wood Crescent- curb, watermain, widen road and recap	410,000
Reline TCH Water Line	500,000
Valve Excising Machine	80,000
Replace Light Vehicles	100,000
Replace One Piece Heavy Equipment	350,000
Replace 10 Air Packs	50,000
Replace 20 Cylinders	20,000
SCC Air Handling Unit	45,000
Heating Software Upgrade	35,000
Ballfield Surface Improvements	150,000
Replace Little Cobb's Pond Boardwalk	500,000
Total 2023	1,830,000