



**Town Council of Gander  
2018  
OPERATING & CAPITAL BUDGETS REPORT**

Presented to Mayor Farwell and Council  
By Councillor Brian Dove, Finance and Administration Committee Chair  
December 6, 2017



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 2018 Budget, the first of this new Council.

My colleagues and I, along with our senior management team, reviewed our anticipated expenditures and financial obligations for the coming year. Public consultations provided input and insights that were thoroughly considered in the preparation of this budget.

Mr. Mayor, 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. Council's goal for 2018 is to maintain existing service levels while continuing to invest in our future, all at a minimal increase in cost to our residents and business owners. We believe we have achieved this.

## 2017 SYNOPSIS

This past year was a productive one. After years of planning, negotiating and lobbying, Council secured the necessary approvals, agreements and financing to proceed with a new \$38M wastewater treatment plant. Phase 1 of the project, the installation of the wastewater collection system, has started. Originally budgeted at \$7.5M, the work is expected to be approximately \$1.1M under budget.

The Town of Gander continued to experience robust growth in 2017 accounting for approximately \$250,000 in new revenue for the municipality. To the end of November we have issued permits for the construction of new homes and businesses and the renovation of existing properties in the amount of \$21,361,088. There have been 71 new homes and more than 40 new businesses to date. Indications are that this trend will continue in 2018.

Council will continue to strategically invest in infrastructure and programs that support and encourage growth.

Of course I would be remiss not to mention the Broadway Musical and soon-to-be Hollywood production, *Come From Away*. This award winning musical has piqued the interest and curiosity of many of our fellow Canadians and our neighbours south of the border. *Come From Away* is a once in a “many-lifetimes” opportunity to showcase our community not only as a safe haven in a time of crisis but also as a place to visit and experience. Council is excited for our future as a must-see tourist destination.

## OPERATING BUDGET

Council’s overall operating budget for 2018 has matching revenues and expenditures in the amount of \$16,432,667, an increase of \$507,112 over the 2017 budget. These additional expenditures have been accommodated through growth, operational adjustments and a 1% increase in property, water and sewer and business tax rates.

The residential property mil rate will increase from 6.70 mils to 6.77 mils while the water and sewer levy will increase from \$406 to \$410. For a home assessed at \$200,000 the municipal taxes will increase by \$18 per year or \$1.50 per month.

The commercial property mil rate will increase from 6.40 mils to 6.46 mils. Commercial water tax will be based on a mil rate of 6.46 mils.

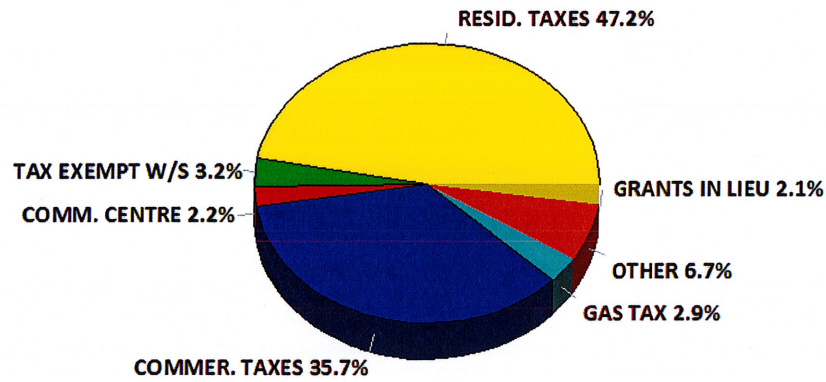
An additional \$10,700 in revenue will be realized through a five percent (5%) increase in ice rental rates and a harmonization of non-profit tax discount levels. Children involved in organized field sports will be charged \$10 per child per sport for field rentals.

The 2018 Operating Budget is presented as follows:

## 2018 Budget Summary

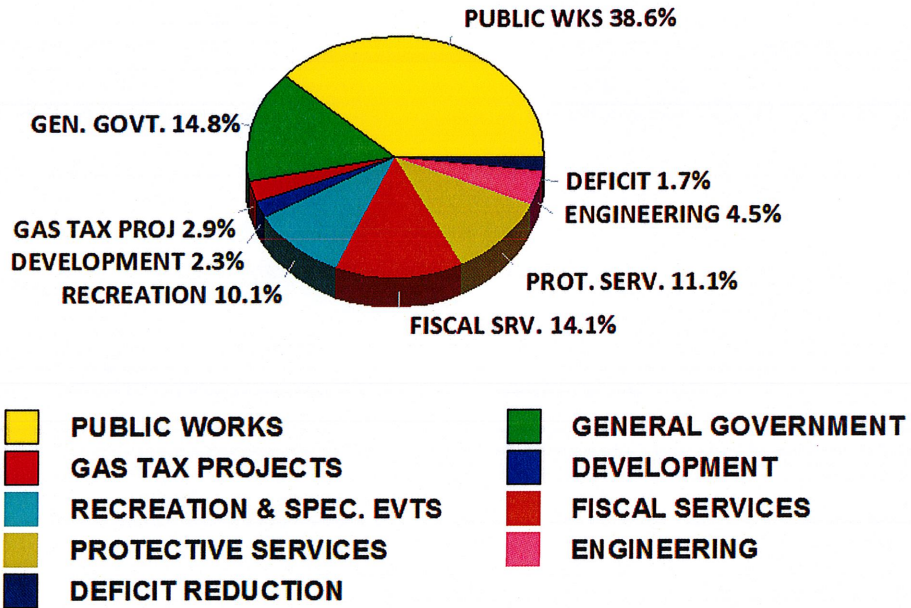
<u>DEPARTMENT</u>	<u>BUDGET 2017</u>	<u>BUDGET 2018</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b><u>REVENUES</u></b>				
Property Taxes - Residential	5,875,000	6,000,000	125,000	2.1%
Water/Sewer Tax-Residential	1,640,000	1,690,000	50,000	3.0%
Property Taxes-Commercial	1,353,000	1,382,000	29,000	2.1%
Business Taxes	2,000,000	2,090,000	90,000	4.5%
Water/Sewer Tax-Non Residential	1,822,000	1,900,000	78,000	4.3%
Business Taxes from Utilities	780,000	732,500	-47,500	-6.1%
Grants in Lieu of Taxes	580,500	593,000	12,500	2.2%
Provincial Share Debt Grant	127,637	124,478	-3,159	-2.5%
Federal Gas Tax Grant	465,766	469,814	4,048	0.9%
Provincial Gas Tax Grant	91,852	97,975	6,123	6.7%
Land Sales	130,000	264,000	134,000	103.1%
Community Centre	365,200	363,500	-1,700	-0.5%
Special Events	78,500	78,500	0	0.0%
Other Revenues	<u>616,100</u>	<u>646,900</u>	<u>30,800</u>	<u>5.0%</u>
<b>Total Revenues</b>	<b><u>15,925,555</u></b>	<b><u>16,432,667</u></b>	<b><u>507,112</u></b>	<b><u>3.2%</u></b>
<b><u>EXPENDITURES - By Department</u></b>				
General Government	2,388,400	2,414,500	26,100	1.1%
Fire	1,327,500	1,378,100	50,600	3.8%
Municipal Enforcement	370,200	428,200	58,000	15.7%
Municipal Works	6,169,700	6,287,800	118,100	1.9%
Engineering	711,900	732,000	20,100	2.8%
Development	272,100	377,700	105,600	38.8%
Recreation & Special Events	1,603,200	1,644,300	41,100	2.6%
Fiscal Services	2,089,152	2,300,775	211,623	10.1%
Gas Tax Projects	465,766	469,814	4,048	0.9%
Deficit Reduction Plan	400,000	275,000	-125,000	-31.3%
Provincial Share Debt Changes	<u>127,637</u>	<u>124,478</u>	<u>-3,159</u>	<u>-2.5%</u>
<b>Total Expenses</b>	<b><u>15,925,555</u></b>	<b><u>16,432,667</u></b>	<b><u>507,112</u></b>	<b><u>3.2%</u></b>
<b>Surplus/Deficit</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	
<b><u>EXPENDITURES - By Type</u></b>				
Direct Payroll Costs	6,425,300	6,696,400	271,100	4.2%
Indirect Payroll Costs	1,320,400	1,355,500	35,100	2.7%
Supplies & Services	3,474,100	3,532,000	57,900	1.7%
Electrical	1,097,600	1,112,200	14,600	1.3%
Insurance	176,000	177,500	1,500	0.9%
Donations	139,700	182,200	42,500	30.4%
Capital out of Revenue	6,500	14,000	7,500	115.4%
Gas Tax Projects	465,766	469,814	4,058	0.9%
Debt Charges - Town Share	2,041,952	2,249,675	207,723	10.2%
Debt Charges - Provincial Share	127,637	124,478	-3,159	-2.5%
Deficit Reduction Plan	400,000	275,000	-125,000	-31.3%
Council	<u>250,600</u>	<u>243,900</u>	<u>-6,700</u>	<u>-2.7%</u>
<b>Total</b>	<b><u>15,925,555</u></b>	<b><u>16,432,667</u></b>	<b><u>507,112</u></b>	<b><u>3.2%</u></b>

## SOURCES OF REVENUE



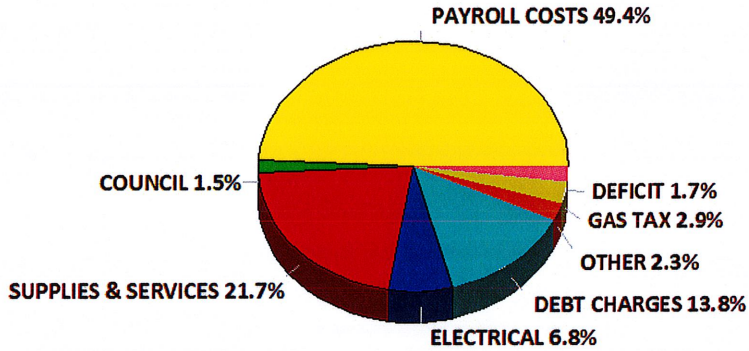
# EXPENDITURES BY DEPARTMENT

(Excluding Provincial Debt Payments)

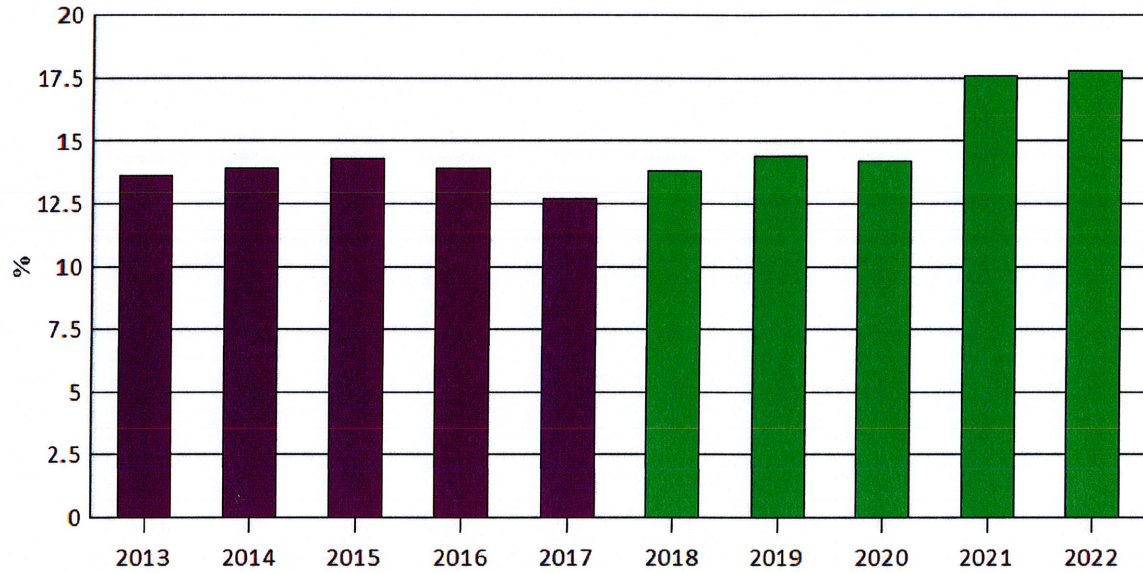


# EXPENDITURES BY TYPE

(Excluding Provincial Debt Payments)



## DEBT PAYMENT TO REVENUE RATIO



The Town's debt ratio will increase significantly in 2021 as a result of the new Wastewater Treatment Plant under construction. The Town's share of the project cost is \$13M.



## **New Spending**

The 2018 Budget includes \$177,200 in new spending to enhance current programs and introduce a program focused on growing Gander's share of the tourism market.

## **Tourism Development**

In September 2016, Council formed an ad hoc Tourism Opportunity Management Planning Committee which included representatives of Council, Federal and Provincial Government stakeholders, local tourism organizations and applicable Town Staff. The Committee was tasked with re-defining the Town of Gander's role in the local Tourism sector and providing a clear understanding of the needs of the business and community sectors in terms of municipal support.

Following extensive research and consultations, the Committee compiled and categorized its findings into 35 prioritized initiatives. The Committee recommended (ranked 2<sup>nd</sup> highest) that the Town of Gander consider the creation of a new Tourism Development Officer position.

This new position will bridge the gap that currently exists in the local tourism sector. Reporting directly to the Director of Development this person will be responsible for supporting and assisting local tourism industry stakeholders to secure a larger percentage of the \$1B provincial tourism market.

Council agrees with the Committee's recommendation and is allocating \$89,500 for the position and associated program costs.

## **Staffing Model Review**

In 2018, Council will be allocating funds for a one-time staffing model review of our fire department.

Gander Fire Rescue is a composite fire department staffed by highly trained and qualified Fulltime and Volunteer Firefighters. In recent years, we have found that our Volunteer's work-life commitments are challenging the department's success in recruiting and retaining volunteers. In light of these ongoing challenges the department has asked Council for additional Fulltime Firefighter positions.

While Council recognizes the challenges facing Gander Fire Rescue, we required additional information before committing to a staffing increase. Council will invest \$13,000 seeking independent advice and recommendations for improvements to the current staffing model.

## **Other Spending**

The operating budget includes an additional \$80,000 in new spending for:

- The 50<sup>th</sup> Anniversary Firefighters Ball
- Training for Gander Municipal Enforcement
- Dog Park Light
- Civic enhancement projects
- Training for Recreation department staff
- Increased sports field maintenance
- Extending seasonal recreation staff for 4 weeks
- New community programming
- Physician recruitment
- Marketing and promotion

## **CAPITAL BUDGET**

Each year, Council undertakes a number of major projects and purchases that focus almost exclusively on roads, water and sewer infrastructure and related services. In 2018, Council will invest \$17.5M in new and carried forward major capital projects and equipment. The majority of this investment, \$13M, will be the Town of Gander's contribution toward the new wastewater treatment plant.

The 2018 Capital Budget is presented as follows:

### **CAPITAL ROADS PROGRAM**

Mr. Mayor, I am pleased to announce that the 2018 Roads Program will invest \$1.6M to complete road, curb and sidewalk projects, including:

- Memorial Drive – Elizabeth to Magee includes Sanitary and Storm Upgrades
- Griffin Place
- Cooper Boulevard - Airport to TCH
- Sectional Paving Repairs

In addition, Council will be investing an additional \$2.9M for completion of work started or carried forward from 2017. These include:

- Waste Water Treatment Plant Collection System
- Gilmore Place
- Yeager Street Sidewalk
- Armstrong Boulevard Sidewalk
- Cooper Boulevard – Raynham to Mitchell

## **New Spending**

The 2018 Capital Budget makes significant investments covering a range of undertakings including the acquisition, maintenance and replacement of the Town's equipment and core municipal infrastructure as well as the upgrading and expansion of our recreation assets.

## **Salt Shed**

The Municipal Works and Services department will be replacing its existing salt storage shed. The building has outlived its usefulness and is challenged by both capacity and structural issues. The new structure requires an investment of \$500,000.

## **Heavy Equipment Replacement**

Many roles and responsibilities of the municipal works department require the use of specialized heavy equipment such as backhoes, graders, dump trucks and loaders. This equipment ranges in price from \$100,000 to over \$400,000 and typically has a service life of 15+ years. It has been Council's practice to replace at least one piece of heavy equipment each year. In 2018, Council will be allocating \$350,000 for the purchase of a new front end loader to replace a 2000 model.

## **Town Hall Upgrades**

Over the past decade Council has routinely invested in the Town Hall building and property to ensure its longevity and its role as a community focal point. Past improvements included the installation of new windows, energy conservation upgrades, main lobby upgrades, paving of the parking lot and landscaping.

This coming year Council will invest \$74,500 in long overdue upgrades to the Council Chambers, Mayor's Office, the accessible washroom and the staff room. Most of the work is of a cosmetic nature and includes upgrades such as painting, replacing carpet and other flooring, new lighting fixtures and window dressings.

## **Accessible Playground**

Since the completion of its redevelopment in 2016, the Cobb's Pond Rotary Park has become a popular recreational facility with offerings for all residents. Council will be investing \$65,000 to further enhance amenities of the park with the addition of accessible playground equipment. This new equipment will ensure that the playground area is inclusive for all children who use this facility.

### **Ball Field Lighting**

Council will be replacing the lighting at the ball field. Originally installed in 1992, the current lights have exceeded their life expectancy and are no longer serviceable.

The new lighting will allow ball field users including Gander Minor Baseball, both Men's and Ladies recreational softball leagues and Girls Minor Softball to continue to host tournaments and play longer during the evenings.

Using components of the existing units, including the poles, Council will recognize significant savings and expect the replacement cost to be approximately \$200,000.

### **Multi-Purpose/Multi-User Facility**

The concept of a multi-purpose/multi-user facility has been proposed by a number of recreation user groups. The model calls for a shared facility designed for maximum flexibility yet customizable to accommodate a range of indoor sport and recreation activities.

In 2018, Council proposes to work collaboratively with the leaders of various community recreation groups to build on their work and agree on models for the governance, operation and financing of a new facility. Up to \$50,000 has been allocated to complete pre-engineering, site selection and project costing work.

### **Soccer/Track and Field Facility**

Council strives to provide and maintain a variety of outdoor recreational facilities. While many outdoor facilities require some level of improvement, the soccer fields in particular require immediate attention.

In addition to no longer meeting the needs of residents and local athletes, redevelopment plans for Gander Academy, though welcomed, will likely require the use of land currently used for soccer.

In 2018, Council will be investing up to \$400,000 as its share towards the development of a new outdoor soccer and track and field facility. Additional financial support will be requested from the Government of Canada and the Government of Newfoundland and Labrador.

Council will work closely with soccer and track and field stakeholders throughout the planning pre-engineering, site selection and project costing process. The start of preliminary site preparation work will be dependent on timing and seasonal conditions.

## **Other Major Capital**

Other major capital investments include:

- IT System Upgrades
- Replace one Municipal Enforcement Vehicle

## ENABLING MOTIONS

**The Committee recommends, and I move,** approval of the various Tax Rates, Rental Rates and Fees for 2018 which have been established within this Budget, as attached.

**The Committee recommends, and I move,** that March 31, 2018, 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, 2018, 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 and 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 2018 Operating & Capital Budgets as presented.

The 2018 Operating & Capital Budgets will be available at the start of tomorrow's business day at the Town Hall or online at [www.gandercanada.com](http://www.gandercanada.com).

Mr. Mayor, the preparation of the 2018 Budget required many of 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 all of Council, management and staff for their assistance in preparing this balance 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 2018**

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1. **Residential Property Tax: 6.77 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:

<b>ANNUAL INCOME</b>	<b>REDUCTION</b>
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: 6.46 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 1, 2018 and December 31, 2018.



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

**Residential:** \$410 per household

**Non Residential Buildings:** 6.46 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:

	<b>2018 W/S Deduction</b>	<b>2018 W/S Payable</b>
Golden Legion Manor (Bldg #1)	\$2,323.35	\$11,343.43
Golden Legion Manor (Bldg #2)	8,988.77	8,988.76
Golden Legion Manor (Bldg #3)	951.75	4,335.76
North Atlantic Aviation Museum	1,334.29	3,218.72
Curling Club	1,271.16	3,040.89
Golf Club	5,617.29	2,668.95

The Minimum Tax will be \$100 per year.

The minimum tax will be prorated if the invoice date is between October 1, 2018 and December 31, 2018.

3. **Business Tax:**

<b>Class</b>	<b>Mill Rate</b>	<b>Minimum Tax</b>
<b>1</b> - Daycare, Fitness Centres, Hospitality Homes, Personal Care Homes, Tourism/Recreation	3.35	\$200
<b>2</b> - Warehouses	10.45	\$200
<b>3</b> - Bars, Business Offices, Car Dealerships, 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	10.45	\$200
<b>4</b> - Department Stores, Laundries & Laundromats	17.25	\$500

5 – Hotels & Motels	20.45	\$500
6 – Airline Ticket Offices, Insurance Offices, Newspapers, Radio Stations, Rent-A-Cars, Air Navigation Services & Construction Offices	24.25	\$500
7 – Professional & Real Estate Offices	28.75	\$500
8 – Banks, Credit Unions, Finance & Loan Companies, Oil Bulk Plants	82.00	\$500
9 – Businesses regulated under the Taxation of Utilities and Cable Television Companies Act	2.5% of gross revenues	
10 - Home Based Personal Service	10.45	\$500

The minimum tax will be prorated if the invoice date is between October 1, 2018 and December 31, 2018.

**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
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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. <b>Miscellaneous Fees:</b>	
Zoning Compliance Letters	\$150
Sidyard 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	\$25



**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

**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, 2018, will be established as the due date for payment of all taxes for properties and businesses assessed as of January 1, 2018.

All taxes that are in arrears after March 31, 2018, 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.



**Town of Gander  
5 Year Capital Plan**

<b>YEAR</b>	<b>ITEM</b>	
<b>2018</b>	Workteck Software	
	InfoHR Software	
	VCH Software	
	Replace Server	
	Replace 10 Computers & Associated Software	
	Replace Tablets with Laptops	
	Replace One Vehicle	
	Replace Gas Detector	
	New Salt Shed	
	Replace Loader	
	Column Lift Jacks	
	Roof Tie Offs – Depot	
	Roof Tie Offs – Water Treatment Plant	
	Replace Pickup with Dump	
	Gilmore	
	Yeager - Sidewalk	
	Armstrong - Sidewalk	
	Permitting Software	
	Cooper (Raynham to Mitchell)	
	Waste Water Treatment Plant Collection System	
	New Waste Water Treatment Plant	
	Memorial from Elizabeth to Magee	
	Griffin	
	Cooper – Airport to TCH	
	Sectional Paving	
	Improvements to Council Chambers	
	Improvements to Mayor’s Office	
	Improvements to Accessible Washroom	
	Improvements to Staff Room in Town Hall	
	Upgrade Control Panel Steele Community Centre	
	Wireless Upgrade for Steele Community Centre	
	Ball Field Lights	
	Level Ice Laser System	
	Steele Community Centre Paving	
	New Soccer Field	
	Accessible Playground Surface for Cobb’s Pond Rotary Park	
	Multiplex Study	
	Improvements to Baseball Field	
<b>Total 2018</b>		<b>\$41,552,835</b>

<b>2019</b>	Laurell – Curb, Storm, Recap Conrad – Curb, Reinstatement Cooper – Mitchelle to Magee – Shoulder, Rebuild, Recap Wilcockson - Curb, Storm, Sanitary, Recap One Piece of Heavy Equipment Other	
	<b>Total 2019</b>	<b>\$2,518,000</b>
<b>2020</b>	Corrigan – Byrd to Johnson – Curb, Sidewalk, Recap Elizabeth – Caldwell to Town Hall – Sanitary, Curb Patch Road Medcalf - #23 Elizabeth – Sanitary, Curb, Asphalt Patch Brock – Curb and Recap Boyd – Sidewalk, Curb, Patch Road Collishaw – Replace 50% Sanitary, Curb, Resurface Road Fitzmaurice – Combined Curb & Sidewalk, Patch Road One Piece of Heavy Equipment Other Light Vehicles	
	<b>Total 2020</b>	<b>\$2,628,000</b>
<b>2021</b>	Elizabeth – Fraser to Caldwell – Reline Sanitary Sewer Main Wright – Scott to Corrigan and Scott – Sanitary, Storm Curb, Sidewalk, Asphalt Lee – Curb and Recap Alcock – Storm, Curb, Widen Road, Recap Yeager – Reichers to Airport – Storm Overflow Pipe Wiley Post – Loop Watermain, Resurface One Piece of Heavy Equipment Other	
	<b>Total 2021</b>	<b>\$3,539,000</b>
<b>2022</b>	Magee – Rowsell to Cooper – Culverts, Widen Road, Sidewalk, Recap TCH Loop Watermain – Aviation Museum to Airport Club Cotton – Replace Storm, Curb, Sidewalk, Resurface Elizabeth – Caldwell to Fraser – Resurface One Piece of Heavy Equipment Light Vehicles Other	
	<b>Total 2022</b>	<b>\$3,885,000</b>