Functional Classification of Expenses and Revenues

The functional categories described below are used in the following schedules:

- **Schedule 12:** Grants, User Fees and Service Charges
- **Schedule 40:** Statement of Operations: Expenses
- **Schedule 51:** Schedule of Tangible Capital Assets

**FUNCTIONS:**

**GENERAL GOVERNMENT**

General government in Schedule 40 consists of three categories: governance, corporate management and program support. Note that the general government function appears as a single line in Schedule 12, Grants, User Fees and Service Charges for Specific Functions and in Schedule 51, Schedule of Tangible Capital Assets.

**Line 0240 Governance**

Election management
- Election night management
- Registration

Council
- Council members
- Administrative staff directly supporting Council members

Council support
- Agenda preparation
- Minute taking
- Council protocol
- A/V services
- Research for Council members

Office of the Mayor/Chair
- Mayor/Chair
- Administrative support

**Line 0250 Corporate Management**

CAO/City Manager
- CAO/City Manager
- Direct administrative support
- Corporate strategic planning

Corporate accounting
- Financial statement preparation
- Preparation of FIR
- Statistics Canada and other general returns
Corporate budgeting
   Budget coordination
   Design of budget documents, guidelines and templates

Corporate communication
   Website management
   Large mail outs
   General information telephone lines
   Switchboard
   Brand management
   Corporate news releases

Corporate financial policy and analysis
   Creating purchasing policies
   Developing overall financial direction for the municipality

Corporate legal support
   Lawsuits of general or large scale nature
   Legal support to changes to the overall nature of the municipality

Debt management
   Debt payment
   Debt registration
   Sinking fund management
   Issuing agent negotiations

Development charge administration
   By-law development
   Determination of charge
   Collection of charge
   Administration of DC reserves

Emergency planning
   Emergency planning coordinator
   Disaster recovery assets
   Planning exercises

Internal audit
   Value for money audits
   Compliance audits
   Systems audits
   Monetary processing audits

Investments
   Portfolio management
   Investment dealer negotiations
   Cash flow forecasting

Protocol and special events
   Visits of foreign dignitaries
   Large community events
   Parades

Real estate
Acquisition and disposal of land
Lease negotiations
Encroachment agreements and administration of expropriations

**Taxation**
- Property class shortfalls
- Property tax policy development
- Property tax bill generation
- Payments/receipts processing
- Payments to Municipal Property Assessment Corporation (MPAC) are to be reported in SLC 40 0250 04
- Tax write-offs which cannot be reported in Schedule 72
- Increases to allowances for tax write-offs

**Line 0260 Program Support**

All municipalities report program support. Information on allocation drivers is provided for municipalities with populations of 100,000 or more which use the OMBI method of allocating program support to other functions. Municipalities with populations under 100,000 use the percentage of total Expenses method or modified percentage of total Expenses method.

In the OMBI method, an allocation driver is specified for each area of program support. The allocation driver is the type of unit that will be used to allocate Expenses for each area of program support to other sub functions in Schedule 40. For each sub function, the number of driver units is calculated as a percentage of total driver units. The amount allocated to a sub function for one program support area equals the percentage of total driver units times the amount to be allocated for that program support area. The allocation process is repeated for each area of program support. The total amount of program support allocated to a sub function equals the sum of the amounts allocated for each area of program support.

For more information on allocation methods, please see section 15 in the Introduction to the FIR instructions entitled, Allocation of Indirect Costs.

<table>
<thead>
<tr>
<th>Program support service area</th>
<th>Allocation driver (type of units) used to track usage by each sub function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>Number of invoices paid/transactions processed</td>
</tr>
<tr>
<td></td>
<td>Creating regular cheques, express cheques and EFTs</td>
</tr>
<tr>
<td></td>
<td>Reconciling overdue vendor statements</td>
</tr>
<tr>
<td></td>
<td>Monitoring the performance of accounts payable</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>Number of transactions</td>
</tr>
<tr>
<td></td>
<td>Water billing</td>
</tr>
<tr>
<td></td>
<td>Local improvement billing</td>
</tr>
<tr>
<td></td>
<td>Special assessment billing</td>
</tr>
<tr>
<td></td>
<td>Processing bill payments and collections</td>
</tr>
<tr>
<td></td>
<td>Monitoring the performance of accounts receivable</td>
</tr>
<tr>
<td>Budgeting</td>
<td>Estimated time</td>
</tr>
</tbody>
</table>
| Compensation management | **Average Head count (full-time, part-time, casual)**  
Average head count refers to the average annual number of actual employees (NOT FTE) employed by a business unit.  
Job analysis and evaluation  
Benefits management  
Pension management  
Pay equity maintenance |
|-------------------------|-------------------------------------------------|
| Facilities and property management | **Floor space (on a facility by facility basis) or Average head count (full-time, part-time and casual) in each building**  
Average head count refers to the average annual number of actual employees (NOT FTE) employed by a business unit.  
Asset preservation and coordination of facilities and property  
Building operations including caretaking, security and maintenance  
Rental facilities  
Utilities and other building costs  
Note: Operating costs for municipal facilities which are leased to third parties should be reported as corporate management and not program support. These costs are not allocated to other functions. |
| Fleet | **Time and material**  
Administration of vehicle and rolling stock replacement program  
Inspection, testing, maintenance of vehicles and rolling stock  
Training and licensing of operators  
Maintaining operating and maintenance records for vehicles and rolling stock |
| Health and Safety | **Average headcount (full-time, part-time and casual)**  
Average head count refers to the average annual number of actual employees (not FTEs) employed by a business unit.  
Wellness program development and promotion  
WSIB claims management  
Occupational health counselling  
Investigation of complaints  
Return to work program |
| HR Counselling | **Average headcount (full-time, part-time and casual)**  
Average head count refers to the average annual number of actual employees (not FTEs) employed by a business unit.  
Career counselling advisory and referral  
EAP  
Retirement counselling  
Conflict resolution  
Harassment advisory |
| IT Application delivery & data management | **Estimated time**  
Developing requirements for business applications  
Design, development, acquisition and implementation of applications  
Operations of applications such as hardware and software management, capacity |
and performance monitoring and planning, security and access monitoring, system backup and jobs scheduling. Maintenance and support is the ongoing sustainment of applications including application security, user-support, application fixes and updates, maintenance of source code and documentation.

<table>
<thead>
<tr>
<th>Infrastructure tool access (Data and Voice)</th>
<th>Number of PC's or Phone lines</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Telephone installations</td>
</tr>
<tr>
<td></td>
<td>Network configuration</td>
</tr>
<tr>
<td></td>
<td>Hardware installation of PCs, servers and peripherals</td>
</tr>
<tr>
<td></td>
<td>Maintenance, support and provision of upgrades to current releases of operating system software</td>
</tr>
<tr>
<td></td>
<td>Support of office automation tools/ software such as spreadsheets, word processing and e-mail products</td>
</tr>
<tr>
<td></td>
<td>Information and technology training for corporate standard desktop and web-based applications</td>
</tr>
<tr>
<td></td>
<td>Planning, design, implementation and management of network connections (LAN, WAN)</td>
</tr>
<tr>
<td></td>
<td>Systems management and maintenance of end-to-end connectivity between the desktops, network and back-end server</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Insurance/risk management administration</th>
<th>Insurance premiums or Claims</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Determining insurance needs</td>
</tr>
<tr>
<td></td>
<td>Processing insurance claims</td>
</tr>
<tr>
<td></td>
<td>Insurance adjusting</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Labour and employee relations</th>
<th>Number of grievances or Average head count of employees (full-time, part-time and casual)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Collective bargaining</td>
</tr>
<tr>
<td></td>
<td>Grievances &amp; arbitration administration</td>
</tr>
<tr>
<td></td>
<td>Employee relations</td>
</tr>
<tr>
<td></td>
<td>Dispute resolution</td>
</tr>
<tr>
<td></td>
<td>Municipalities may use the number of union employees in a business unit as the driver if activities are predominantly related to unionized employees. It may be appropriate to use all employees as the driver if activities are directed to all employees. For better precision, the number of grievances per program may be used to allocate the costs of grievances and arbitration administration.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mailroom</th>
<th>Program cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receiving and sorting incoming mail/courier deliveries</td>
</tr>
<tr>
<td></td>
<td>Routing mail from internal and external sources within the organization</td>
</tr>
<tr>
<td></td>
<td>Coordinating the municipality’s outgoing mail with Canada Post, courier services</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payroll</th>
<th>Number of cheques / direct deposits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Processing time and attendance reports</td>
</tr>
<tr>
<td></td>
<td>Producing pay cheques, processing EFT’s</td>
</tr>
<tr>
<td></td>
<td>Distributing pay cheques, pay statements</td>
</tr>
<tr>
<td></td>
<td>Remitting source deductions; producing T4’s, etc</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Printing and</th>
<th>Number of impressions, including photocopies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Document setup</td>
</tr>
</tbody>
</table>
| graphics | Reproduction services  
Collating and binding  
Sorting for distribution |
| --- | --- |
| **Program accounting** | **Estimated time**  
Internal financial reporting  
Account reconciliations  
Variance analysis |
| **Program specific communication** | **Estimated time**  
Program specific advertising or mail outs  
Detailed website information  
Program specific phone lines |
| **Program legal support** | **Estimated time**  
Contract review  
Program specific lawsuit support  
Advice and council specific to one program |
| **Purchasing** | **Volume of transactions**  
Updating policies, procedures and by-laws  
Processing purchasing documents  
Approving and enacting the procurement method  
Awarding the contract |
| **Records management** | **Number of records**  
Register, classify and file documents  
Establishing document handling policies  
Location and retrieval of documents |
| **Staffing** | **Number of job postings (both internal and external)**  
Consultation/advice  
Redeployment  
Recruitment  
Position control |
| **Stores & commodity management** | **Value of goods processed or Number of stores requisitions processed**  
Developing commodity management policies, procedures and standards  
Receiving, storing and distributing the commodity  
Ensuring that adequate commodity stores are available |
| **Training and development** | **Average headcount (full-time, part-time and casual)**  
Course needs analysis  
Course design  
Facilitation of training sessions  
Core competencies identification  
Course evaluation |

**Line 0299  Subtotal**

The subtotal equals the sum of lines 0240, 0250 and 0260.

**PROTECTION SERVICES**

**Line 0410  Fire**

Administration  
Alarm system
Auxiliary services
Equipment
Fire fighting force (regular and volunteer)
Fire halls
Fire prevention and inspection
Hydrant rental
OTHER fire protection expenses

Line 0420 Police
Administration
Police services boards
Equipment
Garages
Lock ups
Offices
Payments for OPP services
Police animals
Police communication systems
Police service
OTHER police protection expenses

Line 0421 Court security
Perimeter Security – Costs associated with external and or/internal police presence during regular hours to secure the perimeter of the facility, to respond to a specific threat or for high profile matters.

Courtroom Security – Costs associated with the presence of police staff in the courtroom to ensure the safety and security of the proceedings and attendees.

General Courthouse Security Presence – Costs associated with the use of screening stations staffed by police services to screen all public visitors to the courthouse, including the use of magnetometers and x-ray machines, and police staff assigned to perform roving patrols of the court facility.

Prisoner Movement in Courthouse – Costs associated with monitoring the movement of prisoners between holding cells and other areas within the courthouse.

Prisoner Guarding in Holding Cells – Costs associated with guarding and monitoring of prisoners brought to court for trial and held in courthouse holding cells (where applicable).

Prisoner Feeding – Costs associated with the provision of meals to prisoners while in the custody of local police services for the purpose of attending court.

Training that is relevant to court security only.

Equipment that is unique to the member’s deployment within court security and does not include equipment that would be utilized if the member was deployed in any other capacity within the police service.
Recruiting that is relevant to the staffing of court security. Costs may include advertising for applicants, physical fitness and/or psychological testing, applicant screening, interviews or any other related human resources expense.

**Line 0422  Prisoner transportation**

Prisoner Transport – Costs associated with the movement of prisoners between correctional institutions and court locations for the purposes of attending trial.

Prisoner Transport – Youth – Costs associated with the movement of custodial minors (i.e. 12-17 years old) between correctional and/or custodial facilities and court locations for the purposes of attending trial.

Training that is relevant to prisoner transportation only.

Equipment that is unique to prisoner transportation only.

Recruiting that is relevant to the staffing of prisoner transportation only. Costs may include advertising for applicants, physical fitness and/or psychological testing, applicant screening, interviews or any other related human resources expense.

**Line 0430  Conservation Authority**

Requisition of a Conservation Authority

**Line 0440  Protective inspection and control**

Administration, if applicable
Animal control
Dog pounds
Fence viewing
Humane societies: contributions to humane societies
Licensing commissions
Pest control
SPCA
Weigh scales
OTHER by law enforcement (where not a public health function) expenses

**Line 0445  Building permit and inspection services**

Building permit and inspection services include activities undertaken by the building department that relate to the issuance of permits for the construction, renovation or demolition of buildings under Subsection 8(1) of the *Building Code Act, 1992*.

Administration
Assessment of applicable law compliance
Enforcement activities including issuing orders
Permits: processing/screening of permit applications, issuing permits
Prosecutions
Plans review
Record keeping and reporting obligations
Site inspections
Staff training
OTHER building permits and inspection services

**Line 0450  Emergency measures**
Administration, if applicable
Flood control, Flood damage repairs; Ice storm damage repairs
911 SERVICE
OTHER emergency measures expenses

**Line 0460  Provincial Offences Act (POA)**
Report expenses incurred for Provincial Offences Act (POA) purposes on this line.

**Line 0498  Other**
Please specify expenses for protection services which are not reported on lines 0410 to 0460.

**Line 0499  Subtotal**
The subtotal for protection services is equal to the sum of lines 0410 through 0498.

**TRANSPORTATION SERVICES**

**Line 0611  Roads - Paved**
Paved (hard top) roads are defined as roads with an asphalt surface, concrete surface, composite pavement, portland cement or surface treatment.

**Maintenance includes:**
- Cold mix patching
- Frost heave/base/utility cut repair
- Hot mix patching
- Median barrier maintenance
- Pavement inspection/inventory
- Road patrol
- Shoulder dust control/shoulder grading/shoulder graveling
- Surface maintenance/surface sweeping/surface flushing
- Surface maintenance activities include crack sealing, spray patching, and slurry

**The following activities are considered capital items:**
- Hot mix patching greater than municipal capitalization threshold
Hot mix overlay
Surface treatment and double surface treatment
Include administration and direct overhead

**Line 0612  Roads - Unpaved**

Unpaved (loose top) roads are defined as roads with a gravel, stone or other loose travelling surface.

**Maintenance includes:**
- Dust suppression
- Loose top grading/loose top graveling
- Road patrol
- Spot base repair
- Surface inspection/Inventory
- Wash-out repair

The following activities are considered capital items:
- Gravel patching greater than municipal capitalization threshold
- Loose top graveling greater than municipal capitalization threshold
- Surface treatment
  - Include administration and direct overhead

**Line 0613  Roads - Bridges and Culverts**

**Bridges**

A bridge is a structure which provides a roadway or walkway for the passage of vehicles, pedestrians or cyclists across an obstruction, gap or facility and which is greater than or equal to three metres in span.

**Causeways**

Culverts, including concrete and steel

A culvert is defined as an opening through soil with a span equal to or greater than three metres. Include adjacent multiple cell culverts separated by soil with individual spans greater than or equal to three metres.

**Pedestrian bridges**

A bridge is a structure which provides a walkway for pedestrians or cyclists across an obstruction, gap or facility and which is greater than or equal to three metres in span.

Include administration and direct overhead

**Maintenance includes:**
- Bridge deck repairs
- Bridge inspection/inventory
Damage repair to barriers
Expansion joint - maintain expansion joint, replace expansion joint seal
Maintain coatings on structural steel
Maintain concrete on all surfaces
Remove obstructions upstream
Repair de-lamination of exposed concrete deck
Replace expansion joint seal
Sidewalk discontinuity repair
Wash all surfaces of a bridge
Wash barrel of culvert

**Line 0614  Roads - Traffic Operations & Roadside Maintenance**

The following activities are considered traffic operations:
- Administration and direct overhead
- Bike path maintenance
- Child crossing patrols
- Illumination
- Pavement markings & lane and special markings
- PXO/Pedestrian priority signal maintenance
- Railroad crossings and signals maintenance
- Remove lane and special markings
- Signals, signs, safety devices maintenance
- Street name maintenance
- Traffic sign inspection
- Traffic signal/detection system inspection
- Traffic studies and data reports
- Other traffic control Expenses

The following activities are considered roadside maintenance:
- Administration and direct overhead
- Curb & gutter maintenance
- Debris collection including leaves
- Drainage work: portion of drainage work done under the Drainage Act which benefits municipal roads
- Fence maintenance, Graffiti removal
- Guide posts, guard rails and barricades maintenance
- Noise wall maintenance
- Sidewalk maintenance
- Vegetation management including roadside mowing, weed control, tree planting & removal, tree trimming

**Line 0621  Winter Control - except Sidewalks, Parking Lots**

Exclude the clearing of sidewalks and parking lots

Include:
- Administration and direct overhead
- Brine making
- Continuous and spot: snow plowing, ice control, combination plowing/salting/sanding, winging back snow
Ice blading
Receiving/piling/loading sand and salt
Salting
Sanding and spot sanding
Snow fencing
Snow dump operations
Snow removal
Spring clean-up
Winter drainage
Winter patrol, winter standby, other winter control expenses

**Line 0621  Winter Control - Sidewalks, Parking Lots only**
Report only the expenses for clearing sidewalks and parking lots on this line.
Include administration and direct overhead.

**Maintenance includes:**
- Bus stop plowing
- Combination parking lot plowing/sanding/salting
- Continuous and spot sidewalk plowing
- Continuous and spot side sidewalk sanding/salting
- Continuous and spot combination sidewalk plowing/sanding/salting
- Parking lot plowing
- Parking lot sanding/salting

**Line 0631  Transit - Conventional**

Conventional transit is defined as all regular public transport services as opposed to specialized transit services for persons with disabilities who are unable to access regular public transport services.

**Exclude** expenses for disabled and special needs transit

**Include:**
- Administration, direct overhead and general expenses, including: advertising and promotion; offices and departments, including general manager’s office, finance, human resources, marketing, planning; office supplies and telephone; liability expenses other than fleet premiums.
- Charters - local
- Contract transportation services, including contracted services to school boards
- Fuel for vehicles: diesel, electric power, gasoline, propane, natural gas
- Maintenance - vehicles: materials, parts, purchased services, supplies
- Maintenance - plant: materials, municipal fees and property taxes, parts, purchased services, shelter maintenance, and utilities
- Operations of transit commissions
- Payments to GT Transit (Province took back responsibility effective January 1, 2002)
- Salaries, wages and benefits
- Transit debt charges met from taxation
- Transportation operations: insurance premiums for fleet, purchased services including services
purchased by private contract operators or other municipalities, uniforms, vehicle licenses and registration
OTHER transit expenses

**Line 0632  Transit - Disabled and special needs transit**

Report only Expenses for disabled and special needs transit on this line.

**Include:**
Administration and direct overhead
Transit services for disabled and special needs passengers, including contract transportation services
OTHER transit expenses

**Line 0640  Parking**
Administration, if applicable
Parking control officers
Operations of parking authorities
OTHER parking expenses

**Line 0650  Street Lighting**

Lighting of: streets; roadways, bridges, underpasses, etc.

Street light maintenance, including the luminaries, mounting bracket, pole and base

**Line 0660  Air transportation**

Administration
Airport commissions
Landing strips and airports
OTHER air transportation expenses

**Line 0698  Other**

Please specify other functions related to transportation services. Marinas are included under Recreation and cultural services.

**Line 0699  Subtotal**

The subtotal for transportation services is equal to the sum of lines 0611 through 0698.

**ENVIRONMENTAL SERVICES**
Line 0811  Wastewater Collection/Conveyance

Report separate sanitary sewer systems and combined sanitary/storm sewer systems on this line. Do not include separate storm sewer systems.

Include:

- Administration and direct overhead
- Cleaning and maintenance of pipes
- Connections
- Emergency operations
- Pumping stations
- Sewage forcements
- Trunk sewers

Line 0812  Wastewater Treatment and Disposal

This measure applies to separated sanitary systems and to combined sanitary/storm sewer systems. Separate storm sewer systems are not included.

Include:

- Administration and direct overhead
- Discharge/effluent system
- Sludge disposal
- Service operating agreements with the Ontario Clean Water Agency and other contractors/suppliers
- Treatment

Line 0821  Urban Storm Sewer System

An urban storm sewer system is one where storm sewer is conveyed primarily through closed conduits located in roadways with an urban cross section (curb and gutter) which are located in areas defined as urban in municipal official plans. An urban storm sewer system consists primarily of closed drains but may include ditches, especially where the urban area has grown up around a rural area.

Urban storm sewer management includes:

- Administration and direct overhead
- Catch basins, including cleaning
- Hydraulic modelling
- Inspections: manual and CCTV
- Leads and lateral (storm connections) repairs, including open cut or relining
- Maintenance holes: adjustments, repairs, cleaning
- Monitoring programs for quantity and quality
- Open channels: maintenance, including grass cutting, erosion control, bio-remediation and slope stabilization
- Sewer cleaning
- Storm inlet and outlet structure maintenance
- Storm pump station: operations and repairs
- Wetland, wet and dry pond maintenance, cleaning, repairs
**Line 0822 Rural Storm Sewer System**

A rural storm sewer system is one where storm sewer is conveyed primarily along side of roadways with a rural cross section (open ditches) located in areas defined as rural in municipal official plans. A rural system may include covered drains.

**Include:**

- Beavers: beaver control, beaver dam maintenance and removal
- Brushing: light brushing, heavy brushing/cleaning
- Canals: dredging
- Clean-out: catch basins, ditches, sediment traps, etc.
- Culverts: maintain/repair culverts, endwalls
- Catch basins, including clean-out, repairs
- Ditching (roadside), including clean-out
- Erosion control, including bank repair
- Level spoil
- Maintenance holes: maintenance and cleaning
- Pumps: operation, maintenance/repairs
- Repairs: banks, catch basins, endwalls, dykes, maintenance holes, outlets, tiles, pumps, rip
- Sediment trap: maintenance, clean-out
- Tiles: flush tile, repair tile including cave in, wrap joints, tile inspection (video)
- Vegetation management: seeding, spraying

**Line 0831 Water Treatment**

Treatment of drinking water is defined as all activities from supply source(s) to the completion of treatment (the point where water leaves the treatment plant)

Include administration and direct overhead

Include operating agreements with the Ontario Clean Water Agency and other contractors/suppliers

Include other waterworks system expenses that pertain to the treatment of drinking water

**Line 0832 Water Distribution/Transmission**

Distribution is defined as all activities from the point where water leaves the treatment plant and reaches private property lines

Include administration and direct overhead

Include the cost of connections and hydrant leads included in the denominator

**Line 0840 Solid waste collection**

Administration and direct overhead
Pickup of garbage
Excludes pick-up for diversion and recycling
Includes collection of garbage from all property classes
OTHER waste collection expenses
**Line 0850  Solid waste disposal**

Administration and direct overhead
Deposit of garbage from all property classes into a transfer station, landfill site, incineration facility or energy from waste facility
Hauling
Perpetual care of active and closed sites
Solid waste landfill closure and post-closure
Transfer station
OTHER waste disposal expenses

(See section in Introduction entitled, ‘Treatment of solid waste landfill closure and post-closure’)

**Line 0860  Waste diversion (Recycling)**

Administration and direct overhead
Backyard composting programs
Centralized facility
Collection and processing of material collected from all property classes which are diverted for recycling including:

- Blue box
- Bulky items, such as refrigerators, stoves, etc.
- Christmas tree
- Gardening waste
- Household hazardous waste
- Source separated household organics

Promotional expenses
- Purchase and delivery of blue boxes and source separated organic bins
OTHER recycling expenses

**Line 0898  Other**

Please specify other functions related to environmental services, including services previously reported as pollution control services:

- Derelict motor vehicle program
- Pollution control expenses
- OTHER environmental expenses

**Line 0899  Subtotal**

The subtotal for environmental services is equal to the sum of lines 0810 through 0898.

**HEALTH SERVICES**
Line 1010 Public health services

A public health service combines public health services and public health inspections and control.
Administration
Care of indigents, including medical attention out of hospital, drugs, etc.
Communicable disease control, including immunization and vaccination
Consolidated health unit costs
Contributions to district health councils
Disinfestations’ of premises
Grants to voluntary health organizations
Maternal care
Medical centres
Physician recruitment
Requisition of an unconsolidated health unit
School dental care
Sexually transmitted infection services
Water, food, public eating places and other public health inspections
OTHER public health expenses

Line 1020 Hospitals

Contributions to municipally owned hospitals
Grants to public hospitals
Hospital debt met from municipal revenues
OTHER hospital expenses

Line 1030 Ambulance services

Administration
Amounts billed by the Province or upper-tier
Contributions to privately operated ambulance services
Municipally operated ambulance services
OTHER ambulance service expenses

Line 1035 Ambulance dispatch

This is a provincial responsibility. However, for those municipalities that provides this service on behalf of the province, please report all Expenses related to this service in line 1035 and in the appropriate object of expense. Revenues pertaining to this service are reported on Schedule 12 line 1035 column 1.

Line 1040 Cemeteries

Administration and direct overhead
Cemetery boards
Cemetery maintenance
Contributions to private cemeteries
Morgues
OTHER cemetery expenses

Line 1098 Other
Please specify other functions related to health services.

**Line 1099  Subtotal**

The subtotal for health services is equal to the sum of lines 1010 through 1098.

### SOCIAL AND FAMILY SERVICES

**Line 1210  General assistance**

Administration and direct overhead  
Aid to incapacitated persons (homemaking and nursing)  
Aid to indigents (emergency dental treatment and burial)  
Aid to unemployed and unemployable persons (living allowances, care of dependents, transportation and rehabilitation)  
Domiciliary hostels  
Ontario dental benefits  
Ontario disability support program  
Ontario Works municipal contributions  
Requisitions of District Social Services Administration Boards  
Supportive housing  
**OTHER general assistance expenses**

**Line 1220  Assistance to aged persons**

Administration  
Grants to voluntary organizations assisting the aged  
Grants under the Municipal Elderly Residents' Assistance Act  
Homes for the aged  
Housing for elderly persons  
Seniors drop-in centres  
Social and recreational activities  
Transit subsidies for elderly persons  
**OTHER expenses for assistance to the aged**

**Line 1230  Childcare**

Administration  
Contributions to privately operated day nurseries  
Day nurseries  
Grants to voluntary organizations  
Requisitions of District Social Services Administration Boards  
**OTHER Expenses for assistance to children**

**Line 1298  Other**

Please specify other functions related to social and family services.

**Line 1299  Subtotal**
The subtotal for social and family services is equal to the sum of lines 1210 through lines 1298.

**SOCIAL HOUSING**

**Line 1410  Public Housing**

Local Housing Corporations (LHC) – A new corporation created by the legislation and controlled by the Service Manager as sole shareholder, to take over the ownership and other responsibilities of Local Housing Authorities (LHAs).

**Line 1420  Non-Profit/Cooperative Housing**

Municipal Non-Profit Housing Corporations (MNP): This is a non-profit housing corporation that was established at the initiative of a municipality.

Co-operative housing is a different form of social housing. It is not rental housing. The households who live in the project are all members of the cooperative corporation that owns and manages the building.

Grants to non-profit housing corporations

Grants to co-op housing corporations

Grants to private non-profit housing corporations

**Line 1430  Rent Supplement Programs**

Rent supplements paid to a landlord to bridge the gap between a tenant’s rent geared-to-income and the market rent ceiling set by the municipality, to fill units in their building with applicants from social housing waiting list.

Other rent supplement programs

**Line 1497  Other**

Please specify other functions related to social housing.

**Line 1498  Other**

Please specify other functions related to social housing

**Line 1499  Subtotal**

The subtotal for social housing is equal to the sum of lines 1410 through lines 1498.

**RECREATION AND CULTURAL SERVICES**

Parks and recreation is divided into four lines: parks, recreation programs and recreation facilities (2 lines).

**Line 1610  Parks**

Administration and direct overhead
Allotments (community gardens)
Boards of Parks Management
Flower gardens and floral displays
Horticultural areas (including shrub beds)
Natural areas (including ravines, woodlots)
Parks and parkettes
Playgrounds
Public squares
Skateboard parks
Skating rinks - outdoor natural rinks
Sports fields (baseball diamonds, basketball play pads, soccer pitches)
Storm water management buffer areas (lands surrounding ponds and rivers) if these areas are part of the trail system or open space system
Trails
OTHER parks expenses

Include leased lands if there is a formal lease agreement and the lands are managed and controlled by the municipality and made available for public use.

**Line 1620  Recreation programs**
Administration and direct overhead
Assistance to sport teams
Community and recreation programs
Exhibitions and fairs
Grants to voluntary organizations
Public celebrations
OTHER recreation program expenses

**Line 1631  Recreation facilities - Golf Course, Marina, Ski Hill**
Golf Courses, Marinas and Ski Hills are reported separately from recreation facilities since only some municipalities have these facilities.
Contributions to Harbour commissions
Docks
Golf courses
Harbours
Marinas (includes waterfront maintenance costs)
Ski Hills

**Line 1634  Recreation facilities - Other**
Administration and direct overhead
Arenas
Community centres and halls
Gymnasiums and fitness centres
Skating rinks (except outdoor natural rinks)
Splash pools and wading pools
Stadiums
Swimming pools (indoor and outdoor)
Tennis courts
Tourist camps
Youth centres
OTHER recreation facilities Expenses

Include joint use facilities if there is a joint use agreement and the facilities are open to the public the majority of the time and are managed and controlled by the municipality.

**Line 1640 Libraries**

Administration and direct overhead
Contributions to regional library boards
Library boards
OTHER library expenses

**Line 1645 Museums**

Local museums are reported on this line. A local museum is an organization that is partly or wholly funded by a municipality that has the following characteristics:

(a) is established for the purpose of acquiring, conserving, studying, interpreting, assembling and exhibiting to the public for its instruction and enjoyment a collection of artefacts of local historical interest;

(b) maintains a bookkeeping system for the exclusive use of the museum's revenues and expenses;

(c) has a statement of purpose;

(d) owns a catalogued collection of artefacts;

(e) has an appointed or elected governing body that is solely responsible for the management of the museum;

(f) has an appointed curator;

(g) is open to the public; and

(h) is exempt from the payment of tax under the *Income Tax Act* and the *Income Tax Act* (Canada).

The following institutions should be reported on the line for Cultural services and are not reported on the line for Museums:

(a) an art museum or art gallery (e.g. McMaster Art Gallery, Art Galley of Ontario).

(b) an organization established primarily for conducting temporary exhibitions.

(c) a community centre as defined in the Community Recreation Centres Act.

(d) a specialized museum as designated by the National Museums Corporation of Canada (e.g. Museum of Civilization, Canadian War Museum).

(e) a provincial agency of the Government of Ontario (e.g. the Royal Ontario Museum, Science North, Ontario Science Centre).
With regard to museums that fall under the authority of a larger body such as a Conservation Authority:

(a) Expenses may be reported on another line in the FIR, such as “Conservation Authority”, “Cultural Services” or “Recreation and Cultural Services: Other”.

(b) Or the local museum component may be reported on the Museums line in Schedule 40 with the residual amount reported on another line in the FIR.

An example is Black Creek Pioneer Village which is governed by the Toronto Regional Conservation Authority (TRCA).

**Line 1650 Cultural services**

- Administration
- Art galleries
- Auditoriums
- Concert halls
- Contributions to ethnic groups and celebrations
- Entities incorporated to provide cultural services
- Grants to universities and colleges
- Grants to voluntary organizations
- Historical boards
- Historic sites
- Historical studies
- Horticultural societies
- Museum boards
- Museums and archives
- Scholarships and student awards
- Theatres
- Zoos
- OTHER cultural service expenses

**Line 1698 Other**

Please specify other functions related to recreation and culture.

**Line 1699 Subtotal**

The subtotal for recreation and cultural services is equal to the sum of lines 1610 through 1698.

**PLANNING AND DEVELOPMENT**

**Line 1810 Planning and zoning**

- Administration and direct overhead
- Committees of adjustment
- Judges’ plans
- Land division committees
- Official plan
- Planning boards
Planning department
Subdivision control
Urban renewal surveys and studies
Zoning by law
OTHER planning and zoning expenses

**Line 1820  Commercial and industrial**

Administration and direct overhead
Business improvement areas
Commercial and industrial portion of urban renewal program
Grants to boards of trade and chambers of commerce
Industrial or development commissions and committees
Industrial parks and land assembly for commercial and industrial purposes
Markets
Tourist information and promotion
OTHER industrial and commercial development expenses

**Line 1830  Residential development**

Administration and direct overhead
Housing studies
Land assembly for residential purposes
Other residential developments
Residential portion of urban renewal program
Trailer parks
OTHER residential development expenses

**Line 1840  Agricultural and reforestation**

Administration and direct overhead
Advancement of agriculture
Grants to agricultural societies
Portion of drainage work done under the Drainage Act which benefits landowners
Reforestation
Weed control and tree cutting
OTHER agricultural and reforestation expenses

**Line 1850  Tile drainage/shoreline assistance**

Programs under the Shoreline Property Assistance Act
Tile drainage carried out under the Tile Drainage Act

**Line 1898  Other**

Please specify other functions related to planning and development.

**Line 1899  Subtotal**

The subtotal for planning and development is equal to the sum of lines 1810 through 1898.

**Line 1910  Other**
This line is for those municipalities that have gas or telephone utilities and are deemed to be a local board or a department of the municipality.

**Line 9910  TOTAL**

Total operating expense for each column is equal to the sum of the subtotals for all functional categories.