

# 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.**

<b>Program support service area</b>	<b>Allocation driver (type of units) used to track usage by each sub function</b>
<b>Accounts payable</b>	<b>Number of invoices paid/transactions processed</b> Creating regular cheques, express cheques and EFTs Reconciling overdue vendor statements Monitoring the performance of accounts payable
<b>Accounts receivable</b>	<b>Number of transactions</b> Water billing Local improvement billing Special assessment billing Processing bill payments and collections Monitoring the performance of accounts receivable

<b>Budgeting</b>	<p><b>Estimated time</b>  Design and preparation of budget documents, guidelines, templates  Support for creation of budgets within each business unit &amp; service  Monitoring, reporting, analyzing budget variances</p>
<b>Compensation management</b>	<p><b>Average Head count (full-time, part-time, casual)</b>  Average head count refers to the average annual number of actual employees (NOT FTE) employed by a business unit.</p> <p>Job analysis and evaluation  Benefits management  Pension management  Pay equity maintenance</p>
<b>Facilities and property management</b>	<p><b>Floor space (on a facility by facility basis) or Average head count (full-time, part-time and casual) in each building</b>  Average head count refers to the average annual number of actual employees (NOT FTE) employed by a business unit.</p> <p>Asset preservation and coordination of facilities and property  Building operations including caretaking, security and maintenance  Rental facilities  Utilities and other building costs</p> <p>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.</p>
<b>Fleet</b>	<p><b>Time and material</b>  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</p>
<b>Health and Safety</b>	<p><b>Average headcount (full-time, part-time and casual)</b>  Average head count refers to the average annual number of actual employees (not FTEs) employed by a business unit.</p> <p>Wellness program development and promotion  WSIB claims management  Occupational health counselling  Investigation of complaints  Return to work program</p>
<b>HR Counselling</b>	<p><b>Average headcount (full-time, part-time and casual)</b>  Average head count refers to the average annual number of actual employees (not FTEs) employed by a business unit.</p> <p>Career counselling advisory and referral  EAP  Retirement counselling  Conflict resolution  Harassment advisory</p>
<b>IT Application delivery &amp; data</b>	<p><b>Estimated time</b>  Developing requirements for business applications</p>

<b>management</b>	<p>Design, development, acquisition and implementation of applications</p> <p>Operations of applications such as hardware and software management, capacity and performance monitoring and planning, security and access monitoring, system backup and jobs scheduling</p> <p>Maintenance and support B the ongoing sustainment of applications including application security, user-support, application fixes and updates, maintenance of source code and documentation.</p>
<b>Infrastructure tool access (Data and Voice)</b>	<p><b>Number of PC's or Phone lines</b></p> <p>Telephone installations</p> <p>Network configuration</p> <p>Hardware installation of PCs, servers and peripherals</p> <p>Maintenance, support and provision of upgrades to current releases of operating system software</p> <p>Support of office automation tools/ software such as spreadsheets, word processing and e-mail products</p> <p>Information and technology training for corporate standard desktop and web-based applications</p> <p>Planning, design, implementation and management of network connections (LAN, WAN)</p> <p>Systems management and maintenance of end-to-end connectivity between the desktops, network and back-end server</p>
<b>Insurance/risk management administration</b>	<p><b>Insurance premiums or Claims</b></p> <p>Determining insurance needs</p> <p>Processing insurance claims</p> <p>Insurance adjusting</p>
<b>Labour and employee relations</b>	<p><b>Number of grievances or Average head count of employees (full-time, part-time and casual)</b></p> <p>Collective bargaining</p> <p>Grievances &amp; arbitration administration</p> <p>Employee relations</p> <p>Dispute resolution</p> <p>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.</p> <p>For better precision, the number of grievances per program may be used to allocate the costs of grievances and arbitration administration.</p>
<b>Mailroom</b>	<p><b>Program cost</b></p> <p>Receiving and sorting incoming mail/courier deliveries</p> <p>Routing mail from internal and external sources within the organization</p> <p>Coordinating the municipality=s outgoing mail with Canada Post, courier services</p>
<b>Payroll</b>	<p><b>Number of cheques / direct deposits</b></p> <p>Processing time and attendance reports</p> <p>Producing pay cheques, processing EFT's</p> <p>Distributing pay cheques, pay statements</p> <p>Remitting source deductions; producing T4's, etc</p>

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