

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.

Program support service area	Allocation driver (type of units) used to track usage by each sub function
Accounts payable	<p>Number of invoices paid/transactions processed Creating regular cheques, express cheques and EFTs Reconciling overdue vendor statements Monitoring the performance of accounts payable</p>
Accounts receivable	<p>Number of transactions Water billing Local improvement billing Special assessment billing Processing bill payments and collections Monitoring the performance of accounts receivable</p>
Budgeting	<p>Estimated time Design and preparation of budget documents, guidelines, templates Support for creation of budgets within each business unit & service Monitoring, reporting, analyzing budget variances</p>
Compensation management	<p>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.</p> <p>Job analysis and evaluation Benefits management Pension management Pay equity maintenance</p>
Facilities and property management	<p>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.</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>
Fleet	<p>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</p>

Health and Safety	<p>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.</p> <p>Wellness program development and promotion WSIB claims management Occupational health counselling Investigation of complaints Return to work program</p>
HR Counselling	<p>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.</p> <p>Career counselling advisory and referral EAP Retirement counselling Conflict resolution Harassment advisory</p>
IT Application delivery & data management	<p>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 of the ongoing sustainment of applications including application security, user-support, application fixes and updates, maintenance of source code and documentation.</p>
Infrastructure tool access (Data and Voice)	<p>Number of PC's or Phone lines Telephone installations Network configuration Hardware installation of PCs, servers and peripherals Maintenance, support and provision of upgrades to current releases of operating system software Support of office automation tools/ software such as spreadsheets, word processing and e-mail products Information and technology training for corporate standard desktop and web-based applications Planning, design, implementation and management of network connections (LAN, WAN) Systems management and maintenance of end-to-end connectivity between the desktops, network and back-end server</p>
Insurance/risk management administration	<p>Insurance premiums or Claims Determining insurance needs Processing insurance claims Insurance adjusting</p>

Labour and employee relations	<p>Number of grievances or Average head count of employees (full-time, part-time and casual) Collective bargaining Grievances & arbitration administration Employee relations 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. For better precision, the number of grievances per program may be used to allocate the costs of grievances and arbitration administration.</p>
Mailroom	<p>Program cost Receiving and sorting incoming mail/courier deliveries Routing mail from internal and external sources within the organization Coordinating the municipality=s outgoing mail with Canada Post, courier services</p>
Payroll	<p>Number of cheques / direct deposits Processing time and attendance reports Producing pay cheques, processing EFT's Distributing pay cheques, pay statements Remitting source deductions; producing T4's, etc</p>
Printing and graphics	<p>Number of impressions, including photocopies Document setup Reproduction services Collating and binding Sorting for distribution</p>
Program accounting	<p>Estimated time Internal financial reporting Account reconciliations Variance analysis</p>
Program specific communication	<p>Estimated time Program specific advertising or mail outs Detailed website information Program specific phone lines</p>
Program legal support	<p>Estimated time Contract review Program specific lawsuit support Advice and council specific to one program</p>
Purchasing	<p>Volume of transactions Updating policies, procedures and by-laws Processing purchasing documents Approving and enacting the procurement method</p>

	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
Licensing commissions	Pest control
SPCA	Weigh scales

Humane societies: contributions to humane societies
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	COVID-19 Pandemic expenses

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	Maintain coatings on structural steel
Maintain concrete on all surfaces	Remove obstructions upstream
Replace expansion joint seal	Sidewalk discontinuity repair
Wash all surfaces of a bridge	Wash barrel of culvert

Expansion joint - maintain expansion joint, replace expansion joint seal
Repair de-lamination of exposed concrete deck

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
Operations of parking authorities

Parking control officers
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
Landing strips and airports

Airport commissions
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	Treatment

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

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.