



2025 Financial Information Return

Functional Classification of Expenses and Revenues

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FUNCTIONAL CLASSIFICATION OF REVENUE AND EXPENSES

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

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

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) 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 (MBN Canada) 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 (MBN Canada) 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	Number of invoices paid / transactions processed. Creating regular cheques, express cheques, and EFTs. Reconciling overdue vendor statements. Monitoring the performance of accounts payable.
Accounts Receivable	Number of transactions Water billing. Local improvement billing. Special assessment billing. Processing bill payments and collections

Program Support Service Area	Allocation “Driver” (type of units used to track usage by each sub-function)
Budgeting	<p>Estimated time</p> <p>Design and preparation of budget documents, guidelines, and templates.</p> <p>Support for creation of budgets within each business unit and service.</p> <p>Monitoring, reporting, and analyzing budget variances.</p>
Compensation Management	<p>Average head count (full time, part time, casual)</p> <p>Job analysis and evaluation.</p> <p>Benefits management.</p> <p>Pension management.</p> <p>Pay equity management.</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</p> <p>Asset preservation and coordination of facilities and property.</p> <p>Building operations including caretaking, security, and maintenance.</p> <p>Rental facilities</p> <p>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</p> <p>Administration of vehicle and rolling stock replacement program.</p> <p>Inspection, testing, maintenance of vehicles and rolling stock.</p> <p>Training and licensing of operators.</p> <p>Maintaining operating and maintenance records for vehicles and rolling stock.</p>
Health and Safety	<p>Average headcount (full-time, part-time, and casual)</p> <p>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.</p> <p>WSIB claims management.</p> <p>Occupational health counselling.</p> <p>Investigation of complaints.</p> <p>Return to work program.</p>

Program Support Service Area	Allocation “Driver” (type of units used to track usage by each sub-function)
HR Counselling	<p>Average headcount (full-time, part-time, and casual)</p> <p>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.</p> <p>Retirement counselling.</p> <p>Conflict resolution.</p> <p>Harassment advisory.</p>
IT Application Delivery & Data Management	<p>Estimated time</p> <p>Developing requirements for business applications.</p> <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 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 PCs or phone lines</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>
Insurance / Risk Management Administration	<p>Insurance premiums or claims</p> <p>Determining insurance needs</p> <p>Processing insurance claims</p> <p>Insurance adjusting</p>

Program Support Service Area	Allocation “Driver” (type of units used to track usage by each sub-function)
Labour and Employee Relations	<p>Number of grievances or average headcount of employees (full-time, part-time, and casual)</p> <p>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</p> <p>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</p> <p>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</p> <p>Document setup. Reproduction services. Collating and binding. Sorting for distribution.</p>
Program Accounting	<p>Estimated time</p> <p>Internal financial reporting. Account reconciliations. Variance analysis.</p>

Program Support Service Area	Allocation “Driver” (type of units used to track usage by each sub-function)
Program Specific Communication	<p>Estimated time</p> <p>Program specific advertising or mail outs. Detailed website information. Program specific phone lines.</p>
Program Legal Support	<p>Estimated time</p> <p>Contract review. Program specific lawsuit support. Advice and council specific to one program.</p>
Purchasing	<p>Volume of transactions</p> <p>Updating policies, procedures, and by laws Processing purchasing documents. Approving and enacting the procurement method Awarding the contract</p>
Records Management	<p>Number of records</p> <p>Register, classify and file documents. Establishing document handling policies. Location and retrieval of documents.</p>
Staffing	<p>Number of job postings (both internal and external)</p> <p>Consultation / advice. Redeployment. Recruitment. Position control.</p>
Stores and Commodity Management	<p>Value of goods processed, or Number of stores requisitions processed</p> <p>Developing commodity management policies, procedures, and standards. Receiving, storing, and distributing the commodity. Ensuring that adequate commodity stores are available.</p>
Training and Development	<p>Average headcount (full-time, part-time, and casual)</p> <p>Course needs analysis. Course design Facilitation of training sessions Core competencies identification</p>

Program Support Service Area	Allocation “Driver” (type of units used to track usage by each sub-function)
	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

Training that is relevant to court security only.

Equipment

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

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

Training that is relevant to prisoner transportation only.

Equipment

Equipment that is unique to prisoner transportation only.

Recruiting

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

Administrative monetary penalty system costs (by-law infraction system framework)

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
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 and are recorded on Schedule 51

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 and are recorded on Schedule 51:

- 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
- Automated speed enforcement costs
- Bike path maintenance
- Child crossing patrols
- Electric Vehicle (EV) charging station costs
- 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
- Guideposts, 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 0622 - 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 transit - accessible.

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 – Accessible

Report only Expenses for accessible transit on this line.

Include:

Administration and direct overhead
Accessible transit services, 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.

Please do not record “Public Works” into the Other line. Please allocate “Public Works” into the corresponding functional lines i.e., costs related to paved roads should be recorded in line 0611 Roads – Paved, costs related to winter control of all municipal surfaces except for parking lots and sidewalks should be recorded in line 0621 Winter Control – except Sidewalks, Parking Lots etc.

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, bioremediation.
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, end walls
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

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 0811 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 support local immigrants and refugees

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 (Please note that for the 2026 FIR, this will be recorded in a new line 1460 Homelessness under the Housing & Homelessness Services functional category (previously Social Housing))
Ontario dental benefits
Ontario disability support program
Ontario Works municipal contributions.
Requisitions of District Social Services Administration Boards
Supportive housing (Please note that for the 2026 FIR, this will be recorded in a new line 1450 Supportive Housing under the Housing & Homelessness Services functional category (previously Social Housing))
OTHER general assistance expenses

Line 1220 - Assistance to Seniors

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

Line 1230 - Childcare and Early Years Learning

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

Please note that in next year's FIR (for 2026 - to be released in 2027), the current classification of social housing will be updated. The current classification of social housing reflects legacy definitions and categories. Hostels and supporting services will be included in this functional category. Updating these categories and definitions better reflect current service delivery practices and financial reporting at the municipal level.

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 other 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 artifacts.
- (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.
- (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 (i.e., McMaster Art Gallery, Art Gallery 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 (i.e., Museum of Civilization, Canadian War Museum).
- (e) A provincial agency of the Government of Ontario (i.e., the Royal Ontario Museum, Science North, Ontario Science Centre).

About 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
Economic development
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.