

# Functional Classification of Expenditures and Revenues

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

Schedule 12	Current Revenue for Specific Functions
Schedule 40	Revenue Fund Expenditures
Schedule 52	Sources of Capital Fund Financing and Expenditures
Schedule 82	Municipal User Charges

## 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, Current Revenue for Specific Functions and in Schedule 52, Sources of Capital Fund Financing and Expenditures.

#### Line 0240 Governance

- Election management
  - Election night management
  - Registration of candidates

- 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 mailouts
- 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, including increases to allowances for tax write-offs and any tax write-offs which cannot be reported in Schedule 72.**

**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 expenditures method or modified percentage of total expenditures 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 expenditures for each area of program support to other subfunctions in Schedule 40. For each subfunction, the number of driver units is calculated as a percentage of total driver units. The amount allocated to a subfunction 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 subfunction equals the sum of the amounts allocated for each area of program support.

For more information on allocation methods, please see the section in the Introduction entitled, Allocation of General Government.

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

<p>Compensation management</p>	<p><b>Average Head count (full-time, part-time, casual)</b></p> <p>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>
<p>Facilities and property management</p>	<p><b>Floor space (on a facility by facility basis) or Average head count (full-time, part-time and casual) in each building</b></p> <p>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>
<p>Fleet</p>	<p><b>Time and material</b></p> <p>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>
<p>Health and Safety</p>	<p><b>Average headcount (full-time, part-time and casual)</b></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, WSIB claims management, Occupational health counselling, Investigation of complaints, Return to work program</p>
<p>HR Counselling</p>	<p><b>Average headcount (full-time, part-time and casual)</b></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, Retirement counselling, Conflict resolution, Harassment advisory</p>

IT Application delivery & data management	<p><b>Estimated time</b></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><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>
Insurance/risk management administration	<p><b>Insurance premium or Claims</b></p> <p>Determining insurance needs,</p> <p>Processing insurance claims,</p> <p>Insurance adjusting</p>
Labour and employee relations	<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>

Mailroom	<p><b>Program cost</b></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><b>Number of cheques / direct deposits</b></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><b>Number of impressions, including photocopies</b></p> <p>Document setup, Reproduction services, Collating and binding, Sorting for distribution</p>
Program accounting	<p><b>Estimated time</b></p> <p>Internal financial reporting, Account reconciliations, Variance analysis</p>
Program specific communication	<p><b>Estimated time</b></p> <p>Program specific advertising or mailouts, Detailed website information, Program specific phone lines</p>
Program legal support	<p><b>Estimated time</b></p> <p>Contract review, Program specific lawsuit support, Advice and council specific to one program</p>
Purchasing	<p><b>Volume of transactions</b></p> <p>Updating policies, procedures and by-laws, Processing purchasing documents, Approving and enacting the procurement method, Awarding the contract</p>
Records management	<p><b>Number of records</b></p> <p>Register, classify and file documents, Establishing document handling policies, Location and retrieval of documents</p>

Staffing	<b>Number of job postings (both internal and external)</b> Consultation/advice, Redeployment, Recruitment, Position control
Stores & commodity management	<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
Training and development	<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 expenditures

**Line 0420                      Police**

Administration  
Police services boards  
Conveyance of prisoners  
Equipment  
Garages  
Lock ups  
Offices  
Payments for OPP services  
Police animals  
Police communication systems  
Police service

OTHER police protection expenditures

**Line 0430            Conservation Authority**

Requisition of a Conservation Authority

**Line 0440            Protective inspection and control**

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

**Line 0450            Emergency measures**

Administration, if applicable  
Flood control  
Flood damage repairs  
911 SERVICE  
OTHER emergency measures expenditures

**Line 0460            Provincial Offences Act (POA)**

Report expenditures incurred for Provincial Offenses Act (POA) purposes on this line.

**Line 0498            Other**

Please specify expenditures 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 0610            Roadways**

Administration, including share of Works Facility  
  
Child Crossing patrols  
  
Drainage work: portion of drainage work done under the Drainage Act which benefits municipal roads.  
  
Guide posts, guard rails and barricades

#### Hardtop Maintenance

Repair including frost heave, base, utility cut; patching; shoulder maintenance; surface maintenance; surface sweeping; surface flushing

#### Loosetop maintenance

Grading, including spot and continuous; dust control; graveling; repair, including spot base and wash out

#### Pavement marking

#### Railway crossing signals

#### Roadside

Vegetation management including roadside mowing, weed control, tree planting & removal, tree trimming; sidewalks; debris collection including debris, leaves; curb & gutter; guiderail maintenance; fencing

#### Stormwater Management, if it is not reported in SLC 40 0820 xx (Storm sewer system)

Roadside ditching, entrance culvert maintenance; maintenance and cleaning for maintenance holes, storm sewers and catchbasins; video camera inspections

#### Structures

Culvert maintenance, including concrete and steel; bridge maintenance; pedestrian bridge maintenance

#### Suburban roads commission

#### Surface drains and ditches

#### Traffic operations

Pavement markings, illumination, signals, signs, safety devices, bike path maintenance, railroad crossing maintenance, traffic studies and data reports.

#### OTHER traffic control expenditures

The following activities for the maintenance of paved roads should be classified as capital expenditures and are not to be reported as revenue fund expenditures: hot mix patching equal to or greater than 150 metres; surface treatment and double surface treatment; hot mix overlay.

The following expenditures for unpaved roads should be classified as capital expenditures: surface treatment; loosetop gravelling greater than 100 millimetres in depth; gravel patching greater than 100 millimetres in depth and equal to or greater than 150 metres in length.

### **Line 0620            Winter control**

Administration and direct overhead

Clearing sidewalks and parking lots

Continuous and spot: snowplowing, ice control, combination plowing/salting/sanding, winging back snow

Iceblading

Salting

Sanding and spot sanding

Snowfencing  
Snow removal  
Spring clean-up  
Winter drainage  
Winter patrol  
Winter standby  
OTHER winter control expenditures

**Line 0630            Transit**

Administration  
Includes contract transportation services  
Operations of transit commissions  
Payments to GT Transit (Province took back responsibility effective January 1, 2002)  
Transit debt charges met from taxation  
Transit services for handicapped  
OTHER transit expenditures

**Line 0640            Parking**

Administration, if applicable  
Parking control officers  
Operations of parking authorities  
OTHER parking expenditures

**Line 0650            Street Lighting**

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

**Line 0660            Air transportation**

Administration  
Airport commissions  
Landing strips and airports  
OTHER air transportation expenditures

**Line 0698            Other**

Please specify other functions related to transportation services. Starting in the 2004 FIR, Marinas are shown on a new line under Recreation Facilities.

**Line 0699            Subtotal**

The subtotal for transportation services is equal to the sum of lines 0610 through 0698.

**ENVIRONMENTAL SERVICES**

**Line 0810            Sanitary sewer system**

Sanitary sewers and combined sanitary/storm sewers  
Administration  
Collection including pumping (lift station), cleaning and maintenance of pipes and emergency operations, connections

Public washrooms (other than those in parks or community centres)  
Service operating agreements with the Ontario Clean Water Agency and other contractors/suppliers  
Sewage plants  
Treatment and disposal including treatment, sludge disposal, operating and maintaining the discharge/effluent system  
OTHER sanitary sewer expenditures

Please note that municipalities should report combined sewers under the sanitary sewer system.

## **Line 0820            Storm sewer system**

(Separate storm sewer system)

Administration  
Beavers: beaver control, beaver dam maintenance, beaver dam removal  
Brushing  
Canals: dredging  
Catchbasins: cleaning, leads and lateral (storm connections), repairs, including open cut or relining  
Channels (open): maintenance, including grass cutting, erosion control, bio-remediation and slope stabilization, sewer cleaning  
Cleanouts: catchbasins, ditches, sediment traps, sewers, etc.  
Culverts: maintain/repair culverts, endwalls  
Ditching (roadside), including clean-out  
Dyke repairs  
Erosion control, including bank repairs  
Hydraulic modelling  
Inspections and monitoring: manual and CCTV  
Level spoil  
Maintenance holes  
Repairs: banks, bridges, catchbasins, culverts/endwalls, dykes, maintenance holes, outlets, tiles, pumps, rip rap, sewers  
Rip rap repairs  
Sediment trap: maintenance, clean-out  
Storm inlet and outlet structure maintenance  
Storm pump station: operations and repairs  
Storm sewers  
Tiles: flush tile, repair tile including cave-in, wrap joints  
Vegetation management: cutting, seeding, spraying  
Wetlands, wet and dry pond maintenance, cleaning, repairs

## **Line 0830            Waterworks system**

Waterworks system  
Administration  
Connections and hydrant leads  
Debt charges met from taxation  
Distribution (all activities from the point where water leaves the treatment plant and reaches private property lines).  
Service operating agreements with the Ontario Clean Water Agency and other contractors/suppliers.  
Treatment (all activities from supply sources to completion of treatment defined as the point where water leaves the treatment plant)  
Waterworks system  
OTHER waterworks system expenditures

**Line 0840            Waste collection**

Administration, if applicable  
Pickup of garbage  
Excludes pick-up for diversion and recycling  
Includes collection of garbage from all property classes  
OTHER waste collection expenditures

**Line 0850            Waste disposal**

Administration, if applicable  
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 expenditures

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

**Line 0860            Recycling**

Administration, if applicable  
Backyard composting programs  
Centralized facility  
Collection and processing of material collected from all property classes which is 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 expenditures  
Purchase and delivery of blue boxes and source separated organic bins  
OTHER recycling expenditures

**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 expenditures  
    OTHER environmental expenditures

**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**

Public health services 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  
Disinfestation of premises  
Grants to voluntary health organizations  
Maternal care  
Medical centres  
Requisition of an unconsolidated health unit  
School dental care  
Sexually transmitted diseases B control  
Water, food, public eating places and other public health inspections  
OTHER public health expenditures

**Line 1020                    Hospitals**

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

**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 expenditures

**Line 1035                    Ambulance dispatch**

This is a provincial responsibility. However, for those municipalities that provide this service on behalf of the province, please report all expenditures related to this service in line 1035 and in the appropriate object of expenditure. Revenues pertaining to this service are reported on Schedule 10 under other revenues.

**Line 1040                    Cemeteries**

Administration, if applicable  
Cemetery boards  
Cemetery maintenance  
Contributions to private cemeteries  
Morgues  
OTHER cemetery expenditures

**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  
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 B municipal contributions including former Family Benefits Assistance.  
Requisitions of district social services administration boards  
Supportive housing  
OTHER general assistance expenditures

### **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 expenditures 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 expenditures 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 1499            Amounts billed by province**

Grants to voluntary and private organizations  
Requisitions of District Social Services Administration Boards  
ALL OTHER social housing expenditures

## **RECREATION AND CULTURAL SERVICES**

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

### **Line 1610            Parks**

Administration  
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)  
Stormwater management buffer areas (lands surrounding ponds and rivers) if these areas are part of the trail system or open space system  
Trails  
OTHER parks expenditures

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, if applicable  
Assistance to sport teams  
Community and recreation programs  
Exhibitions and fairs  
Grants to voluntary organizations  
Public celebrations  
OTHER recreation program expenditures

### **Line 1631            Recreation facilities - Golf Course, Marina, Ski Hill**

Starting with the 2004 FIR, Golf Courses, Marinas and Ski Hills are reported separately from recreation facilities since only some municipalities have these facilities. This line is not included in calculating operating costs for the efficiency measure for recreation facilities.

Contributions to Harbour commissions  
Docks  
Golf courses  
Harbours  
Marinas (includes waterfront maintenance costs)

Ski Hills

**Line 1634                    Recreation facilities - Other**

Administration, if applicable  
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 expenditures

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.

Please note, Golf Courses, Marinas and Ski Hills should not be reported on this line - these facilities should be reported on line 1631.

**Line 1640                    Libraries**

Administration, if applicable  
Contributions to regional library boards  
Library boards  
OTHER library expenditures

**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 expenditures

**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  
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 expenditures

**Line 1820                      Commercial and industrial**

Administration, if applicable  
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 expenditures

**Line 1830                      Residential development**

Administration, if applicable  
Housing studies  
Land assembly for residential purposes  
Ontario Home Renewal Plan administration  
Other residential developments  
Residential portion of urban renewal program  
Trailer parks  
OTHER residential development expenditures

**Line 1840                      Agricultural and reforestation**

Administration, if applicable  
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 expenditures

**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 9910**                    **TOTAL**

Total revenue fund expenditures for each column is equal to the sum of the subtotals for all functional categories plus the lines for electricity, gas and telephone.