

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

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.

Program support service area	Allocation driver (type of units) used to track usage by each subfunction
Accounts payable	<p>Number of invoices paid/transactions processed</p> <p>Creating regular cheques, express cheques and EFTs, Reconciling overdue vendor statements, Monitoring the performance of accounts payable</p>
Accounts receivable	<p>Number of transactions</p> <p>Water billing, Local improvement billing, Special assessment billing, Processing bill payments and collections, Monitoring the performance of accounts receivable</p>
Budgeting	<p>Estimated time</p> <p>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)</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>Floor space (on a facility by facility basis) or Average head count (full-time, part-time and casual) in each building</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>Time and material</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>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, WSIB claims management, Occupational health counselling, Investigation of complaints, Return to work program</p>
<p>HR Counselling</p>	<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, Retirement counselling, Conflict resolution, Harassment advisory</p>
<p>IT Application delivery & data management</p>	<p>Estimated time</p> <p>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 – 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</p> <p>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 premium or Claims</p> <p>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)</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	Estimated time Internal financial reporting, Account reconciliations, Variance analysis
Program specific communication	Estimated time Program specific advertising or mailouts, Detailed website information, Program specific phone lines
Program legal support	Estimated time Contract review, Program specific lawsuit support, Advice and council specific to one program
Purchasing	Volume of transactions Updating policies, procedures and by-laws, Processing purchasing documents, Approving and enacting the procurement method, Awarding the contract
Records management	Number of records Register, classify and file documents, Establishing document handling policies, Location and retrieval of documents
Staffing	Number of job postings (both internal and external) Consultation/advice, Redeployment, Recruitment, Position control
Stores & commodity management	Value of goods processed or Number of stores requisitions processed Developing commodity management policies, procedures and standards, Receiving, storing and distributing the commodity, Ensuring that adequate commodity stores are available
Training and development	Average headcount (full-time, part-time and casual) Course needs analysis, Course design, Facilitation of training sessions, Core competencies identification, Course evaluation

Line 0299

Subtotal

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

PROTECTION SERVICES

Line 0410 Fire

- Administration
- Alarm system
- Auxiliary services
- Equipment
- Fire fighting force (regular and volunteer)
- Fire halls
- Fire prevention and inspection
- Hydrant rental
- OTHER fire protection 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
- Licensing 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 Offences 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 sport 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.