

Local Government - Current Revenue and Expenditure

2008 Preliminary

Form P18

Confidential when completed.

Collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S19.

Completion of this questionnaire is a legal requirement under this Act.

Si vous préférez ce questionnaire en français, veuillez cocher

Please update above name and address if necessary.

When completed, photocopy for your records and return original in envelope supplied.	To: Public Institutions Unit Operations and Integration Division Statistics Canada Ottawa, Ontario K1A 0T6	Target date for receipt: July 17, 2009
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PLEASE READ BEFORE COMPLETING

PURPOSE OF THE SURVEY

This survey is conducted by the Public Sector Statistics Division. It is designed to collect financial information in a form permitting the estimation of financial statistics for all local governments well in advance of final statistical reports.

Data collected in this survey assist analysts interested in assessing the financial activities of government within each province and territory. The aggregated survey results provide input for the Fiscal Arrangements submission made to the Minister of Finance, the submission to the Income and Expenditure Accounts Division for incorporation into National Accounts statistics, the Financial Management System series of local government revenue and expenditure statistics and submissions to other Divisions in Statistics Canada.

The information is collected for statistical purposes under the authority of the *Statistics Act*, which protects its confidentiality. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other Legislation. Any disclosure

can only be authorized by the Chief Statistician under limited and specific conditions as specified in paragraphs 17(2)(a) to (g) of the *Statistics Act*.

The data sought comprise preliminary information for 2008 rounded to the nearest thousand.

Estimation techniques require the use of data for every local government surveyed. Where preliminary data for 2008 are not available please provide your own best estimates.

The concepts and classifications used in this survey are described in the Statistics Canada publication "Public Sector Statistics" (Cat. 68-213-XIB).

Ontario and Alberta local governments should note information requested on page 6.

If any questions should arise regarding the completion of this form, please call the Institutional Statistics Section at 613-951-1551; facsimile: 1-800-755-5514 (toll free); e-mail: piu/uip@statcan.ca.

Water and/or sewer operations may be consolidated on pages 2 to 5 OR reported separately on page 6.

Public transit, gas, telephone and electric operations should NOT be included in this report, except specified transactions with general fund.

Standard and custom tabulations of the survey results are available by contacting the Data Dissemination and External Relations Coordinator, Public Sector Statistics Division, at 613-951-0767.

Name of person completing this report <input type="text"/>	Official position <input type="text"/>
Telephone number <input type="text"/> - <input type="text"/> - <input type="text"/>	Facsimile number <input type="text"/> - <input type="text"/> - <input type="text"/>
E-mail <input type="text"/>	Date of this report (yyyy-mm-dd) 2 0 0 9 - <input type="text"/> - <input type="text"/>

<p>We request that the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) paid by your municipality be reported NET of the tax credits and rebates on pages 2 through 5 of the questionnaire. We anticipate that some respondents will not be able to report their figures in this manner. Please indicate here (check one box only) how the GST/HST will be reported.</p>	Statistics Canada use only
1. Net GST/HST.....	001
2. Gross GST/HST.....	002
3. No GST/HST.....	003
4. Other (specify) <input type="text"/>	004
	Source 005
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GROSS CURRENT REVENUE

		A Own Municipal Purposes		B Collections for other Governments (incl. schools)		Total
		For office use only		2008 Preliminary		
		FMS	FISM	(Nearest \$'000)		
Taxes:						
Real property	1228	11100	065	105	145	
Special assessments	1248	11200	066	106	146	
Business	1250	11400	067	107	147	
Poll	1360	11910	068	108	148	
Sales	1350	11920	069	109	149	
Amusement	1330	11930	070	110	150	
Other (specify)	1318	11990	071	111	151	
	1368	11999	072	112	152	
Grants in lieu of taxes:						
Federal government	2620	12100	073	113	153	
Federal government agencies	2630	12200	074	114	154	
Provincial government	2640	12300	075	115	155	
Provincial government agencies	2660	12400	076	116	156	
Own agencies:						
Waterworks and/or sewers	4260	12510	077	117	157	
Other (specify)	2728	12520	078	118	158	
Other local governments	4270	12600	079	119	159	
Non-government organizations (specify)	1260	12700	080	120	160	
Other (specify)	1379	12900	081	121	161	
Services provided to other governments:						
Local:	Water (bulk sales)			4239	13145	189
	All other			4239	13100	190
Provincial				1759	13200	191
Federal				1639	13300	192
Sales of services: (water and/or sewer may be reported separately on page 6)						
Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) revenue collected by your municipality.						
General services				2015	14100	215
Protective services				2025	14200	216
Parking				2040	14350	193
Transportation services (excluding parking)				2035	14300	217
Water				1910	14410	194
Sewer				2050	14420	195
Garbage (including recycling)				2060	14430	196
Other environmental health services				2045	14490	218
Public health services				2055	14500	219
Old age/special care facilities				2030	14573	197
Other social welfare services				2065	14579	220
Environmental planning and zoning/community development services				2075	14610	221
Housing				2085	14630	222
Agriculture/industrial parks and commissions/tourism/other environmental development				2095	14640	223
Exhibitions				1970	14750	198
Recreation and culture (excluding exhibitions)				1999	14700	199
Sale of land				2080	14620	200
Other sales of services				2088	14900	201
Other revenue from own sources:						
Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) revenue collected by your municipality.						
Licences and permits				1420	15100	202
Fines				2320	15200	203
Rentals				1938	15300	204
Concessions and franchises				1410	15400	205
Return on investments				2298	15500	206
Penalties and interest on taxes				2310	15600	207
Developers contributions and lot levies (current operations)				2070	15950	208
Miscellaneous revenue (specify)				2350	15900	209
				2350	15900	210
Sub-total of page						211

GROSS CURRENT REVENUE (CONCLUDED)

	For office use only		2008 Preliminary
	FMS	FISM	(Nearest \$'000)
Unconditional transfers from:			
Provincial government	2650	16200	230
Conditional transfers from: (exclude capital)			
Federal government: Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) rebate revenue received by your municipality.			
General government services	2750	17110	232
Protective services	2760	17120	233
Transportation services	2770	17130	234
Environmental health services	2820	17140	235
Public health and welfare services:	Public health services	2780	17151
	Social welfare (include homes for the aged)	2790	17154
Environmental development services:	Planning and zoning, community development	2850	17161
	Housing	2840	17162
	Other	2810	17163
Recreation and cultural services	2830	17170	241
Other services (<i>specify</i>)	2948	17190	242
Federal government agencies	3159	17200	243
Provincial government agencies	3579	17600	244
Provincial government:			
General government services	3170	17510	246
Protective services	3780	17520	247
Transportation services (include transit deficit grants)	3790	17530	248
Environmental health services	3240	17540	249
Public health and welfare services:	Public health services	3200	17551
	Social welfare (include homes for the aged)	3210	17554
Environmental development services:	Planning and zoning, community development	3270	17561
	Housing	3260	17562
	Other	3230	17569
Recreation and cultural services	3250	17570	255
Fiscal services:	Interest on debt	3360	17581
	Principal for debt	3350	17582
Other services (<i>specify</i>)	3368	17590	259
Other transfers:			
Conditional transfers from other local governments (exclude amounts reported on page 2)	4310	18000	260
Tax requisitions on member municipalities (exclude amounts reported on page 2)	4439	18999	261
Transfers from reserves	4400	19110	262
Appropriation of surplus from prior year	4020	19120	263
Transfers from other funds (e.g., capital fund)	4320	19200	264
Transfers from own agencies:			
Waterworks and/or sewers	4350	19310	265
Other agencies:	Recovery of debt charges	Interest	2239
		Principal	4500
	Appropriation of surplus	2179	19391
Provision of services (administration, billing, etc.)	4090	19392	
Total gross current revenue (pages 2 and 3)	4000	10000	270
Deficit for the year 2008	4010	10001	271
Grand total (should agree with FISM code 20100 on page 5)	4990	10100	272

GROSS CURRENT EXPENDITURE

	For office use only		2008 Preliminary	
	FMS	FISM	(Nearest \$'000)	
Include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) expenditure paid by your municipality NET of tax credits and rebates.				
General government services:				
Legislative	5010	21100	305	
General administrative (exclude FISM code 21243)	5049	21200	306	
Tax rebates or cancellations	9350	21243	307	
Other general government	5258	21900	308	
Protective services:				
Correctional	5360	22300	360	
Police protection	5340	22100	309	
Law enforcement and corrections	5339	22200	310	
Fire protection	5350	22400	311	
Ambulance	6098	22540	312	
Protective inspections	5370	22920	313	
Other protective (include flood control)	5403	22900	314	
Transportation services:				
Common services	5779	23100	315	
Road transport: {	Snow removal	5820	23237	316
	Parking	5830	23270	317
	All other road transport (include storm sewers)	5779	23200	318
Public transit (if transit is an agency show amounts transferred in FISM code 28239 on page 5)	5840	23500	319	
Other transportation	5879	23900	320	
Environmental health services: (water and/or sewer may be reported separately on page 6)				
	expenditures for work performed by contractors	expenditures for own account work		
Water supply	350	+ 351	= 7310 24100 321	
Sewage collection and disposal (exclude storm sewers)	352	+ 353	= 7320 24200 322	
Garbage and waste collection and disposal (include recycling)	354	+ 355	= 7330 24300 323	
Other environmental health	356	+ 357	= 7359 24900 324	
Public health and welfare services:				
Public health (include cemeteries)	6060	25100	325	
Medical care	6050	25200	326	
Hospital care	6048	25300	327	
Other health	6098	25500	328	
Social welfare assistance	6110	25720	329	
Social welfare services (include homes for the aged)	6148	25730	330	
Other social welfare (specify)	6248	25790	331	
Environmental development services:				
Environmental planning and zoning.	7770	26100	332	
Community development	7780	26200	333	
Housing: {	Operation	7759	26340	334
	Assistance	7759	26390	335
Agriculture	7030	26420	336	
Industrial parks and commissions	7010	26600	337	
Tourism	7040	26910	338	
Other environmental development (exclude FISM code 26910 and specify)	7048	26900	339	
Sub-total of page			340	

GROSS CURRENT EXPENDITURE (CONCLUDED)

	For office use only		2008 Preliminary	
	FMS	FISM	(Nearest \$'000)	
Include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) expenditure paid by your municipality NET of tax credits and rebates.				
Recreation and cultural services:				
Recreation facilities	7259	27100	389	
Cultural buildings and facilities:	Libraries	7550	27250	390
	Museums (include science centres)	7598	27240	391
	Public archives	7598	27220	392
	Historic sites	7598	27230	393
	Performing arts (include theatres)	7598	27260	394
	Cultural centres	7598	27280	395
	Other cultural	7598	27290	396
Other recreation and cultural	7618	27300	397	
Fiscal services:				
Debt charges (exclude amounts reported on page 6):				
Interest on short term borrowings	7920	28110	398	
Interest on long term debt	7969	28120	399	
Principal for long term debt (include sinking fund requirements)	9910	28130	400	
Other debt charges (<i>specify</i>)	7988	28190	401	
Transmission of amounts collected for other governments:				
Schools:	Local school authorities	9140	28810	402
	Provincial school programmes	9127	28811	403
Regional governments (e.g., upper tier)	9150	28820	404	
Other governments (<i>specify</i>)	9130	28840	405	
	9178	28890	406	
Transfer to reserves (exclude amounts reported on page 6)	9780	28210	407	
Transfer to allowances (exclude amounts reported on page 6)	5030	28211	408	
Transfer to other funds (e.g., capital fund) (exclude amounts reported on page 6)	9700	28220	409	
Waterworks and/or sewers	9810	28231	410	
Other agencies (e.g., transit deficit)	7861	28239	411	
Other transfers:				
Joint boards and commissions	9670	28410	412	
Conservation authorities	9670	28420	413	
Library boards	9670	28430	414	
Other (<i>specify</i>)	9820	28499	415	
Other services: (<i>specify</i>)	8000	28500	416	
	8000	29900	417	
Total gross current expenditure (pages 4 and 5)	9000	20000	418	
Surplus for the year 2008	9110	20001	419	
Grand total (should agree with FISM code 10100 on page 3)	9990	20100	420	

PLEASE COMPLETE PAGE 6 (IF APPLICABLE)

WATER AND/OR SEWER REVENUE AND EXPENDITURE
(IF NOT REPORTED ON PAGES 2 TO 5)

		For office use only		2008 Preliminary	
		FMS	FISM	(Nearest \$'000)	
Revenue: Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) revenue collected by your municipality.					
Amounts transferred from the general fund		4500	19290	622	
Taxes levied (exclude amounts reported on page 2)		1248	11200	623	
Water supplied to other local governments (bulk sales)		4239	13145	624	
Hydrant rentals		4245	15399	625	
Sales of water		1910	14410	626	
Sales of services: {	Water (connection fees, etc.)	1910	14419	627	
	Sewer (rates, fees, etc.)	2050	14420	628	
Other rentals		1938	15300	629	
Return on investments		2298	15500	630	
Other revenue from own sources (specify)		2350	15900	631	
		2000	15900	632	
Transfers from provincial government: {	Unconditional	2650	16204	633	
	Conditional {	Operating	3240	17544	634
		Interest on Debt	3360	17581	635
		Principal for Debt	3350	17582	636
Transfers from other funds		4500	19299	637	
Deficit		4500	19994	638	
Total revenue and deficit (should agree with FISM code 29999)		4990	19999	639	
Expenditure: Include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) expenditure paid by your municipality NET of tax credits and rebates.					
	expenditures for work performed by contractors		expenditures for own account work		
Water supply (include administration)	660	+	661	= 7310 24120 640	
Sewage collection and disposal (include administration and expense storm sewers)	662	+	663	= 7320 24200 641	
Purchase of water	664	+	665	= 7310 24131 645	
Purchase from municipality (administration, customer billing, etc.)				9430 24162 642	
Municipal taxes				9670 24111 643	
Payment in lieu of taxes				9630 24112 644	
Debt charges: (exclude amounts reported on page 5)					
Interest on short term borrowings				7920 28110 646	
Interest on long term debt				7969 28120 647	
Principal for long term debt (include sinking fund requirements)				9910 28130 648	
Other debt charges				7988 28190 649	
Transfers to reserves				9780 28210 650	
Transfer to allowances				5030 28211 651	
Transfer to other funds (e.g., capital fund)				9700 28220 652	
Other (specify)				8000 24990 653	
Surplus				9110 29994 654	
Total expenditure and surplus (should agree with FISM code 19999)				9990 29999 655	

FOR INFORMATION ONLY