



# Local Government - Current Revenue and Expenditure

## 2004 Preliminary

### Form P18

Confidential when completed

Si vous préférez ce questionnaire en français, veuillez cocher

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.

Please update above name and address if necessary.

When completed, photocopy for your records and return original in envelope supplied.	To: <b>Public Institutions Unit Operations and Integration Division Statistics Canada Ottawa, Ontario K1A 0T6</b>	Target date for receipt: <b>September 27, 2005</b>
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This survey is conducted by the Public Institutions 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.

The data sought comprise preliminary information for 2003 rounded to the nearest thousand.

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.

Estimation techniques require the use of data for every local government surveyed. Where preliminary data for 2003 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.

Information provided by this survey is covered by the confidentiality provisions of the Statistics Act; no data for any individual respondent will be published or transmitted beyond Statistics Canada without the prior approval of the respondent.

If any questions should arise regarding the completion of this form, please call the Public Institutions Unit at (613) 951-0351; 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 Institutions Division, at (613) 951-0767.

Name of person completing this report: _____	Telephone number: [ ][ ] [ ][ ]-[ ][ ][ ][ ]	Date of this report: [ ][ ] / [ ][ ] / 2005 Day Month Year
Official position: _____	Facsimile number: [ ][ ] [ ][ ]-[ ][ ][ ][ ]	
	E-mail: _____	

**Goods and Services Tax / Harmonized Sales Tax**  
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 4 through 6 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.

1. Net GST/HST .....	<input type="checkbox"/>
2. Gross GST/HST .....	<input type="checkbox"/>
3. No GST/HST .....	<input type="checkbox"/>
4. Other (specify) _____	<input type="checkbox"/>

Statistics Canada use only	
Source	
Edited	
Checked	
Date	
Entered	

**GROSS CURRENT REVENUE**

	For office use only		A	B	Total	
	FMS	FISM	Own Municipal Purposes	Collections for other Governments (incl. schools)		
			2004 Preliminary	2004 Preliminary	2004 Preliminary	
<b>Taxes:</b>			(Nearest \$'000)	(Nearest \$'000)	(Nearest \$'000)	
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	
			073	113	153	
<b>Grants in lieu of taxes:</b>						
Federal government .....	2620	12100	074	114	154	
Federal government agencies .....	2630	12200	075	115	155	
Provincial government .....	2640	12300	076	116	156	
Provincial government agencies .....	2660	12400	077	117	157	
Own agencies:						
Waterworks and/or sewers .....	4260	12510	078	118	158	
Other (specify) .....	2728	12520	079	119	159	
Other local governments .....	4270	12600	080	120	160	
Non-government organizations (specify) .....	1260	12700	081	121	161	
Other (specify) .....	1379	12900			161	
					189	
<b>Services provided to other governments:</b>						
Local: {				4239	13145	
Water (bulk sales) .....				4239	13100	190
All other .....						
Provincial .....				1759	13200	191
Federal .....				1639	13300	192
						215
<b>Sales of services: (water and/or sewer may be reported separately on page 6)</b>						
Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) revenue collected by your municipality.						
General services .....				2015	14100	
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
						202
<b>Other revenue from own sources:</b>						
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	
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
						211
<b>Sub-total of page</b>					211	

**GROSS CURRENT REVENUE (Concluded)**

	For office use only		2004 Preliminary
	FMS	FISM	(Nearest \$'000)
<b>Unconditional transfers from:</b>			
Provincial government .....	2650	16200	230
<b>Conditional transfers from: (exclude capital)</b>			232
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	
Protective services .....	2760	17120	233
Transportation services .....	2770	17130	234
Environmental health services .....	2820	17140	235
			236
Public health and welfare services: { Public health services .....	2780	17151	
{ Social welfare (include homes for the aged) .....	2790	17154	237
			238
Environmental development services: { Planning and zoning, community development .....	2850	17161	
{ Housing .....	2840	17162	239
{ Other .....	2810	17169	240
			241
Recreation and cultural services .....	2830	17170	
Other services (specify) .....	2948	17190	242
Federal government agencies .....	3159	17200	243
Provincial government agencies .....	3579	17600	244
Provincial government:			246
General government services .....	3170	17510	
Protective services .....	3180	17520	247
Transportation services (include transit deficit grants) .....	3190	17530	248
Environmental health services .....	3240	17540	249
Public health and welfare services: { Public health .....	3200	17551	250
{ Social welfare (include homes for the aged) .....	3210	17554	251
			252
Environmental development services: { Planning and zoning, community development .....	3270	17561	
{ Housing .....	3260	17562	253
{ Other .....	3230	17569	254
			255
Recreation and cultural services .....	3250	17570	
			256
Fiscal services: { Interest on debt .....	3360	17581	
{ Principal for debt .....	3350	17582	257
Other services (specify) .....	3368	17590	259
			260
<b>Other transfers:</b>			
Conditional transfers from other local governments (exclude amounts reported on page 2) .....	4310	18000	
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
			265
Transfers from own agencies:			
Waterworks and/or sewers .....	4350	19310	
	2239	19320	266
Other agencies: { Recovery of debt charges { Interest .....			
{ Principal .....	4500	19330	267
{ Appropriation of surplus .....	2179	19391	268
{ Provision of services (administration, billing, etc.) .....	4090	19392	269
			270
<b>Total gross current revenue (pages 2 and 3)</b> .....	4000	10000	
	4010	10001	271
Deficit for the year 2004 .....			272
<b>Grand total (should agree with FISM code 20100 on page 5)</b> .....	4990	10100	

**GROSS CURRENT 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.

**General government services:**

	For office use only	2004 Preliminary	
	FMS	FISM	
	(Nearest \$'000)		
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	22820	313
Other protective (include flood control) .....	5408	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 22239 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
Sewage collection and disposal (exclude storm sewers) .....	352	353	=	7320 24200
Garbage and waste collection and disposal (include recycling) .....	354	355	=	7330 24300
Other environmental health .....	356	357	=	7359 24900

**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**

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**GROSS CURRENT EXPENDITURE (concluded)**

Include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) expenditure paid by your municipality <b>NET</b> of tax credits and rebates.	For office use only		2004 Preliminary
	FMS	FISM	(Nearest \$'000)
<b>Recreation and cultural services:</b>			389
Recreation facilities .....	7259	27100	390
Libraries .....	7550	27250	391
Museums (include science centres) .....	7598	27240	392
Public archives .....	7598	27220	393
Historic sites .....	7598	27230	394
Performing arts (include theatres) .....	7598	27260	395
Cultural centres .....	7598	27280	396
Other cultural .....	7598	27290	397
Other recreation and cultural .....	7618	27500	398
<b>Fiscal services:</b>			
<b>Debt charges (exclude amounts reported on page 6):</b>			
Interest on short term borrowings .....	7920	28110	399
Interest on long term debt .....	7969	28120	400
Principal for long term debt (include sinking fund requirements) .....	9910	28130	401
Other debt charges (specify) .....	7988	28190	402
<b>Transmission of amounts collected for other governments:</b>			
Schools: { Local school authorities .....	9140	28810	403
{ Provincial school programmes .....	9127	28811	404
Regional governments (e.g. upper tier) .....	9150	28820	405
Other governments (specify) .....	9130	28840	406
.....	9178	28890	407
Transfer to reserves (exclude amounts reported on page 6) .....	9780	28210	408
Transfer to allowances (exclude amounts reported on page 6) .....	5030	28211	409
Transfer to other funds (e.g. capital fund) (exclude amounts reported on page 6) .....	9700	28220	410
Waterworks and/or sewers .....	9810	28231	411
Other agencies (e.g. transit deficit) .....	7861	28239	412
<b>Other transfers:</b>			
Joint boards and commissions .....	9670	28410	413
Conservation authorities .....	9670	28420	414
Library boards .....	9670	28430	415
Other (specify) .....	9820	28499	416
<b>Other services: (specify) .....</b>	8000	29500	417
.....	8000	29900	418
<b>Total gross current expenditure (pages 4 and 5) .....</b>	9000	20000	419
Surplus for the year 2004 .....	9110	20001	420
<b>Grand total (should agree with FISM code 10100 on page 3) .....</b>	9990	20100	

**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		2004 Preliminary	
	FMS	FISM	(Nearest \$'000)	
<b>Revenue:</b> 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	
	2350	15900	632	
			633	
Transfers from provincial government: { Unconditional .....	2680	16204	634	
	{ Conditional { Operating .....	3240	17544	635
	{ Interest on Debt .....	3360	17581	636
	{ Principal for Debt .....	3350	17582	637
Transfers from other funds .....	4500	19299	638	
Deficit .....	4500	19994	639	
<b>Total revenue and deficit (should agree with FISM code 29999) .....</b>	<b>4990</b>	<b>19999</b>		

**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 exclude 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)					646
Interest on short term borrowings .....					7920 28110 647
Interest on long term debt .....					7969 28120 648
Principal for long term debt (include sinking fund requirements) .....					9910 28130 649
Other debt charges .....					7988 28190 650
Transfers to reserves .....					9780 28210 651
Transfer to allowances .....					5030 28211 652
Transfer to other funds (e.g., capital fund) .....					9700 28220 653
Other (specify) .....					8000 24990 654
Surplus .....					9110 29994 655
<b>Total expenditure and surplus (should agree with FISM code 19999) .....</b>	<b>9990</b>	<b>29999</b>			

