



Local Government - Current Revenue and Expenditure
1999 Preliminary

Form P18

Confidential when completed

Si vous préférez ce questionnaire en français, veuillez cocher

Please update above name and address if necessary.



Complete and return: <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">one copy</div>	To: Public Institutions Unit Operations and Integration Division Statistics Canada Ottawa, Ontario K1A 0T6	Target date for receipt: <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">May 12, 2000</div>
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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.

for any individual respondent will be published or transmitted beyond Statistics Canada without the prior approval of the respondent.

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 data sought comprise preliminary information for 1999 rounded to the nearest thousand.

Estimation techniques require the use of data for every local government surveyed. Where preliminary data for 1999 are not available **please provide your own best estimates.**

The concepts and classifications used in this survey are described in the Statistics Canada publication "A Financial Information System for Municipalities" Volume II (Cat. 12-533).

The collection of this information is authorized by the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19.

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

If any questions should arise regarding the completion of this form, please call the Public Institutions Unit at (613) 951-1676; facsimile: 1-800-755-5514 (toll free); e-mail: piu/uiip@statcan.ca.

Water and/or sewer operations may be consolidated on pages 2 to 6 OR reported separately on page 7.

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: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of this report: <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> </div> <div style="display: flex; justify-content: space-around; font-size: small;"> Day Month Year </div>
Official position: _____ _____	Facsimile number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
E-mail: _____		

<p>GOODS AND SERVICES TAX / HARMONIZED SALES TAX</p> <p>We request that the amount of Goods and Services Tax (GST) / Harmonized Sales Tax (HST) paid by your municipality be reported NET of tax credits and rebates on pages 4 through 8 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> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1. Net GST/HST</td> <td style="border: 1px solid black; text-align: center;">001</td> </tr> <tr> <td>2. Gross GST/HST</td> <td style="border: 1px solid black; text-align: center;">002</td> </tr> <tr> <td>3. No GST/HST</td> <td style="border: 1px solid black; text-align: center;">003</td> </tr> <tr> <td>4. Other (specify) _____</td> <td style="border: 1px solid black; text-align: center;">004</td> </tr> </table>	1. Net GST/HST	001	2. Gross GST/HST	002	3. No GST/HST	003	4. Other (specify) _____	004	STATISTICS CANADA USE ONLY	
	1. Net GST/HST	001								
	2. Gross GST/HST	002								
	3. No GST/HST	003								
	4. Other (specify) _____	004								
Source										
Edited										
Checked										
Date										
Entered										

GROSS CURRENT REVENUE

			A	B	Total
			Own Municipal Purposes	Collections for other Governments (incl. schools)	
	For office use only		1999 Preliminary	1999 Preliminary	1999 Preliminary
	FMS	FISM	(Nearest \$'000)	(Nearest \$'000)	(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
			073	113	153
Grants in lieu of taxes:					
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			189
Services provided to other governments:					
Local: {					
Water (bulk sales)			4239	13145	
All other			4239	13100	190
Provincial			1759	13200	191
Federal			1639	13300	192
					215
Sales of services: (water and/or sewer may be reported separately on page 7)					
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
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			
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
Sub-total of page					

GROSS CURRENT REVENUE (Concluded)

	For office use only		1999 Preliminary
	FMS	FISM	(Nearest \$'000)
Unconditional transfers from:			
Provincial government	2650	16200	230
Conditional transfers from: (exclude capital)			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 (use FISM code 17589 for 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 (e.g. transit deficit grants)	3339	17589	258
Other services (specify)	3368	17590	259
			260
Other transfers:			
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	
	2180	19320	266
Other agencies: { Recovery of debt charges { Interest			
{ Principal	4500	19330	267
			268
{ Appropriation of surplus	2120	19391	
{ Provision of services (administration, billing, etc.)	4090	19392	269
Total gross current revenue (pages 2 and 3)	4000	10000	270
Deficit for the year 1999	4010	10001	271
Grand total (should agree with FISM code 20100 on page 5)	4990	10100	272

GROSS CURRENT EXPENDITURE
(Ontario and Alberta municipalities include page 6 data)

	For office use only		1999 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
			309
Protective services:			
Police protection	5340	22100	
Law enforcement and corrections (include FISM code 22300)	5339	22200	310
Fire protection	5350	22400	311
Ambulance	6098	22540	312
Protective inspections	5370	22920	313
Other protective (include flood control)	5408	22900	314
			315
Transportation services:			
Common services	5779	23100	
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 (include FISM codes 23300 and 23400)	5879	23900	320
			321
Environmental health services: (water and/or sewer may be reported separately on page 7)			
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
			325
Public health and welfare services:			
Public health (include cemeteries)	6060	25100	
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 (include FISM code 25710 and specify)	6248	25790	331
			332
Environmental development services:			
Environmental planning and zoning	7770	26100	
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
			340
Sub-total of page			

GROSS CURRENT EXPENDITURE (concluded)
(Ontario and Alberta municipalities include page 6 data)

Include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) expenditure paid by your municipality NET of tax credits and rebates.	For office use only		1999 Preliminary	
	FMS	FISM	(Nearest \$'000)	
Recreation and cultural services:			389	
Recreation facilities	7259	27100	390	
Cultural buildings and facilities:	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	
Fiscal services:				
Debt charges (exclude amounts reported on pages 6 and 7):				
Interest on short term borrowings (include FISM code 28115)	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	
Transmission of amounts collected for other governments:				
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 pages 6 and 7)	9780	28210	408	
Transfer to allowances (exclude amounts reported on pages 6 and 7)	5030	28211	409	
Transfer to other funds (e.g. capital fund) (exclude amounts reported on pages 6 and 7)	9700	28220	410	
Transfers to own agencies:				
Waterworks and/or sewers	9810	28231	411	
Other agencies (e.g. transit deficit)	7800	28239	412	
Other transfers:				
Joint boards and commissions	9670	28410	413	
Conservation authorities	9670	28420	414	
Library boards	9670	28430	415	
Other (specify)	9820	28499	416	
Other services: (specify)	8000	29500	417	
.....	8000	29900	418	
Total gross current expenditure (pages 4 and 5)	9000	20000	419	
Surplus for the year 1999	9110	20001	420	
Grand total (should agree with FISM code 10100 on page 3)	9990	20100		

PLEASE COMPLETE PAGE 6 and/or 7 (IF APPLICABLE)

FOR ONTARIO AND ALBERTA MUNICIPALITIES ONLY

Functional Distribution of Selected Expenditures

Please complete this page and include these expenditures and provisions in the expenditure functions on pages 4 and 5.

Function	Debt charges		Transfers to reserves, capital and own funds	
	For office use only		1999 Preliminary	1999 Preliminary
	FMS 5049	FISM 21200	(Nearest \$'000)	
General government services			466	546
Protective services:				
Police	5340	22100	467	547
Fire	5350	22400	468	548
Ambulance	6098	22540	469	549
Protective inspections	5370	22920	470	550
Other protective (include flood control)	5408	22900	471	551
Transportation services:				
Snow removal	5820	23237	472	552
Road transport: { Parking	5830	23270	473	553
{ All other road transport (incl. storm sewers)	5779	23200	474	554
Public transit	5840	23500	475	555
Other transportation (include FISM codes 23300 and 23400)	5879	23900	476	556
			477	
Environmental health services:				
Water supply	581	589		
debt charges	582	590	7310	24100
transfers to reserves, capital and own funds			7310	24100
Sewage collection and disposal (exclude storm sewers)	583	591		
debt charges	584	592	7320	24200
transfers to reserves, capital and own funds			7320	24200
Garbage and waste collection and disposal (include recycling)	585	593		
debt charges	586	594	7330	24300
transfers to reserves, capital and own funds			7330	24300
Other environmental health	587	595		
debt charges	588	596	7359	24900
transfers to reserves, capital and own funds			7359	24900
Public health and welfare services:				
Public health (incl. cemeteries)	6060	25100	481	561
Hospital care	6048	25300	482	562
Social welfare (include homes for the aged)	6148	25730	483	563
Environmental development services:				
Planning and zoning	7770	26100	484	564
Community development	7780	26200	485	565
Housing operation	7759	26340	486	566
Agriculture	7030	26420	487	567
Industrial parks and commissions	7010	26600	488	568
Other environmental development	7048	26900	489	569
Recreation and cultural services:				
Recreation facilities	7259	27100	490	570
Libraries	7550	27250	491	571
Museums (include science centres)	7598	27240	492	572
Public archives	7598	27220	493	573
Cultural buildings and facilities: Historic sites	7598	27230	494	574
Performing arts (include theatres)	7598	27260	495	575
Cultural centres	7598	27280	496	576
Other cultural	7598	27290	497	577
Other services: (specify)	8000	29500	498	578
.....	8000	29900	499	579
Total	9000	20000	500	580
Detail of total 20000				
Interest	7930	28120	501	
Principal	9200	28130	502	

WATER AND/OR SEWER REVENUE AND EXPENDITURE
(If not reported on pages 2 to 6)

	For office use only		1999 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)	2300	15900	631
.....	2300	15900	632
.....	2650	16204	633
Transfers from provincial government: { Unconditional	3240	17544	634
{ Conditional { Operating	3360	17581	635
{ Interest on Debt	3350	17582	636
{ Principal for Debt			637
Transfers from other funds	4500	19299	638
Deficit	4500	19994	639
Total revenue and deficit (should agree with FISM code 29999)	4990	19999	

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
Total expenditure and surplus (should agree with FISM code 19999)	9990	29999			

GOODS AND SERVICES TAX / HARMONIZED SALES TAX PAID

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) PAID by your municipality in 1999 during current fund transactions (exclude capital). Please report the **NET** GST/HST paid. Please **NET TAX CREDITS AND REBATES**. If possible, also provide a breakdown by the type of expenditure activity in which the GST/HST was paid. Please note: if expenditures on pages 4 through 7 have been reported with gross GST/HST, then report gross GST/HST here.

1999 Preliminary

(Nearest \$'000)

Total GST/HST paid	700
Functional detail	701
General government services	702
Protective services	703
Transportation services	704
Environmental health services	705
Public health and welfare services	706
Environmental development services	707
Recreation and cultural services	708
Fiscal services	709
Other services	
Are these amounts included in your responses on questionnaire pages 4 through 7? Yes <input type="checkbox"/> 720 or No <input type="checkbox"/> 721	

GOODS AND SERVICES TAX / HARMONIZED SALES TAX REFUNDED

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) REFUNDED to your municipality in 1999. If possible, indicate whether the refund was through rebates or input tax credits and, where possible, provide detail by type of expenditure activity to which the refunds apply.

1999 Preliminary

Rebates

Input tax credits

(Nearest \$'000)

Total GST/HST refunded	740	741
Functional detail	742	743
General government services	744	745
Protective services	746	747
Transportation services	748	749
Environmental health services	750	751
Public health and welfare services	752	753
Environmental development services	754	755
Recreation and cultural services	756	757
Fiscal services	758	759
Other services		

COMMENTS:

THANK YOU FOR THE INFORMATION