



**Local Government - Current Revenue and Expenditure**  
**2003 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, 2004</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/uiip@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:  [ ][ ]   [ ][ ]   2   0   0   4   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 tax credits and rebates on pages 4 through 7 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 .....	001
2. Gross GST/HST .....	002
3. No GST/HST .....	003
4. Other (specify) .....	004

**STATISTICS CANADA USE ONLY**

Source	
Edited	
Checked	
Date	
Entered	

**GROSS CURRENT REVENUE**

			A	B	Total
			Own Municipal Purposes	Collections for other Governments (incl. schools)	
	For office use only		2003 Preliminary	2003 Preliminary	2003 Preliminary
	FMS	FISM	(Nearest \$'000)	(Nearest \$'000)	(Nearest \$'000)
<b>Taxes:</b>					
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			189
<b>Services provided to other governments:</b>					
Local: {					
Water (bulk sales) .....	4239	13145			190
All other .....	4239	13100			191
Provincial .....	1759	13200			192
Federal .....	1639	13300			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			216
Protective services .....	2025	14200			193
Parking .....	2040	14350			217
Transportation services (excluding parking) .....	2035	14300			194
Water .....	1910	14410			195
Sewer .....	2050	14420			196
Garbage (including recycling) .....	2060	14430			218
Other environmental health services .....	2045	14490			219
Public health services .....	2055	14500			197
Old age/special care facilities .....	2030	14573			220
Other social welfare services .....	2065	14579			221
Environmental planning and zoning/community development services .....	2075	14610			222
Housing .....	2085	14630			223
Agriculture/industrial parks and commissions/tourism/other environmental development .....	2095	14640			198
Exhibitions .....	1970	14750			199
Recreation and culture (excluding exhibitions) .....	1999	14700			200
Sale of land .....	2080	14620			201
Other sales of services .....	2088	14900			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			203
Fines .....	2320	15200			204
Rentals .....	1938	15300			205
Concessions and franchises .....	1410	15400			206
Return on investments .....	2298	15500			207
Penalties and interest on taxes .....	2310	15600			208
Developers contributions and lot levies (current operations) .....	2070	15950			209
Miscellaneous revenue (specify) .....	2350	15900			210
	2350	15900			211
<b>Sub-total of page</b>					211

**GROSS CURRENT REVENUE (Concluded)**

	For office use only		2003 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	233
Protective services .....	2760	17120	234
Transportation services .....	2770	17130	235
Environmental health services .....	2820	17140	236
Public health and welfare services: { Public health services .....	2780	17151	237
{ Social welfare (include homes for the aged) .....	2790	17154	238
Environmental development services: { Planning and zoning, community development .....	2850	17161	239
{ Housing .....	2840	17162	240
{ Other .....	2810	17169	241
Recreation and cultural services .....	2830	17170	242
Other services (specify) .....	2948	17190	243
Federal government agencies .....	3159	17200	244
Provincial government agencies .....	3579	17600	246
Provincial government:			
General government services .....	3170	17510	247
Protective services .....	3180	17520	248
Transportation services (include transit deficit grants) .....	3190	17530	249
Environmental health services .....	3240	17540	250
Public health and welfare services: { Public health .....	3200	17551	251
{ Social welfare (include homes for the aged) .....	3210	17554	252
Environmental development services: { Planning and zoning, community development .....	3270	17561	253
{ Housing .....	3260	17562	254
{ Other .....	3230	17569	255
Recreation and cultural services .....	3250	17570	256
Fiscal services: { Interest on debt .....	3360	17581	257
{ Principal for debt .....	3350	17582	259
Other services (specify) .....	3368	17590	260
<b>Other transfers:</b>			
Conditional transfers from other local governments (exclude amounts reported on page 2) .....	4310	18000	261
Tax requisitions on member municipalities (exclude amounts reported on page 2) .....	4439	18999	262
Transfers from reserves .....	4400	19110	263
Appropriation of surplus from prior year .....	4020	19120	264
Transfers from other funds (e.g., capital fund) .....	4320	19200	265
Transfers from own agencies:			
Waterworks and/or sewers .....	4350	19310	266
Other agencies: { Recovery of debt charges { Interest .....	2239	19320	267
{ Principal .....	4500	19330	268
{ Appropriation of surplus .....	2179	19391	269
{ Provision of services (administration, billing, etc.) .....	4090	19392	270
<b>Total gross current revenue (pages 2 and 3) .....</b>	<b>4000</b>	<b>10000</b>	<b>271</b>
Deficit for the year 2003 .....	4010	10001	272
<b>Grand total (should agree with FISM code 20100 on page 5) .....</b>	<b>4990</b>	<b>10100</b>	

**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:**

Legislative .....	<b>5010</b>	<b>21100</b>	305
General administrative (exclude FISM code 21243) .....	<b>5049</b>	<b>21200</b>	306
Tax rebates or cancellations .....	<b>9350</b>	<b>21243</b>	307
Other general government .....	<b>5258</b>	<b>21900</b>	308

**Protective services:**

Correctional .....	<b>5360</b>	<b>22300</b>	360
Police protection .....	<b>5340</b>	<b>22100</b>	309
Law enforcement and corrections .....	<b>5339</b>	<b>22200</b>	310
Fire protection .....	<b>5350</b>	<b>22400</b>	311
Ambulance .....	<b>6098</b>	<b>22540</b>	312
Protective inspections .....	<b>5370</b>	<b>22820</b>	313
Other protective (include flood control) .....	<b>5408</b>	<b>22980</b>	314

**Transportation services:**

Common services .....	<b>5779</b>	<b>23100</b>	315
Road transport: { Snow removal .....	<b>5820</b>	<b>23237</b>	316
{ Parking .....	<b>5830</b>	<b>23270</b>	317
{ All other road transport (include storm sewers) .....	<b>5779</b>	<b>23200</b>	318
Public transit (if transit is an agency show amounts transferred in FISM code 23239 on page 5) .....	<b>5840</b>	<b>23500</b>	319
Other transportation .....	<b>5879</b>	<b>23900</b>	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	=	<b>7310 24100</b>
Sewage collection and disposal (exclude storm sewers) .....	352	+	353	=	<b>7320 24200</b>
Garbage and waste collection and disposal (include recycling) .....	354	+	355	=	<b>7330 24300</b>
Other environmental health .....	356	+	357	=	<b>7359 24900</b>

**Public health and welfare services:**

Public health (include cemeteries) .....	<b>6060</b>	<b>25100</b>	325
Medical care .....	<b>6050</b>	<b>25200</b>	326
Hospital care .....	<b>6048</b>	<b>25300</b>	327
Other health .....	<b>6098</b>	<b>25500</b>	328
Social welfare assistance .....	<b>6110</b>	<b>25720</b>	329
Social welfare services (include homes for the aged) .....	<b>6148</b>	<b>25730</b>	330
Other social welfare (specify) .....	<b>6248</b>	<b>25790</b>	331

**Environmental development services:**

Environmental planning and zoning .....	<b>7770</b>	<b>26100</b>	332
Community development .....	<b>7780</b>	<b>26200</b>	333
Housing: { Operation .....	<b>7759</b>	<b>26340</b>	334
{ Assistance .....	<b>7759</b>	<b>26390</b>	335
Agriculture .....	<b>7030</b>	<b>26420</b>	336
Industrial parks and commissions .....	<b>7010</b>	<b>26600</b>	337
Tourism .....	<b>7040</b>	<b>26910</b>	338
Other environmental development (exclude FISM code 26910 and specify) .....	<b>7048</b>	<b>26900</b>	339

**Sub-total of page**

340

**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		2003 Preliminary	
	FMS	FISM	(Nearest \$'000)	
<b>Recreation and cultural services:</b>			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	
<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) .....	7910	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 depot) .....	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 2003 .....	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		2003 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 .....	2650	16204	634
{ Conditional { Operating .....	3248	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		=			
	FMS	FISM		FMS	FISM		FMS	FISM	
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>							

**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 2003 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.

**2003 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

 720

or No

 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 2003. (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.

**2003 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 .....

