

# Local Government - Capital Expenditures 2000 Actual

### Form A18

Confidential when completed

Si vous préférez ce questionnaire en français, veuillez cocher □

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Complete and return:

one copy

o: Public Institutions Unit
Operations and Integration Division
Statistics Canada
Ottawa, Ontario K1A 0T6

Target date for receipt:

August 22, 2001

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 survey results will be aggregated by function and by asset type and submitted to several Divisions in Statistics Canada.

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

Data collected in this survey of capital expenditures is included in the publications "Private and Public Investment in Canada" and "Construction in Canada". These publications assist analysts interested in assessing the employment potential for labour, materials and services as a result of these expenditures in each province and territory. Totals are published in a format that safeguards confidentiality as required by the Statistics Act.

### FEDERAL-PROVINCIAL AGREEMENTS TO SHARE INFORMATION:

To avoid duplication of enquiry and to provide consistent statistics, this survey is being conducted under cooperative agreements, made in accordance with the Statistics Act, Revised Statutes of Canada, 1985, Chapter \$19 under Section 11 for the exchange of information with the statistical bureaus of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, for respondents in each of the respective provinces; and under Section 12 for joint collection and sharing information with the Prince Edward Island Department of Provincial Treasury, the Nova Scotia Department of Finance, the Nova Scotia

Department of Natural Resources, the Budget Planning and Economics Division of Alberta Treasury, the Northwest Territories Bureau of Statistics, the Nunavut Bureau of Statistics, the Yukon Bureau of Statistics and Natural Resources Canada.

Statistics Canada only enters into Section 11 agreements with provincial statistical agencies which have statistics acts similar to the federal act. These agencies have the authority to collect this information and have the same provisions for confidentiality and penalties for disclosure of information as the Federal Statistics Act. The agreements with the agencies under Section 12 require that they keep the information confidential and use it only for statistical and research purposes.

Agreements coming under Section 12 of the Canada Statistics Act shall not apply to any respondent who gives notice in writing to the Chief Statistician that he objects to the sharing of the information.

The data sought include detailed actual information for 2000.

Estimation techniques require the data for this year for every local government surveyed. Where detailed actual data for 2000 are not available, please provide your own best estimates.

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/uip@statcan.ca.

The requested information INCLUDES data from water and sewer funds but EXCLUDES data from public transit, gas, telephone and electric operations as well as hospitals and schools.

#### PLEASE REFER TO REPORTING GUIDE ON PAGE 7 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: Facsimile number: 2 | 0 | 0 | 1 Dav Month Year Official position: E-mail: **STATISTICS CANADA** GOODS AND SERVICES TAX/HARMONIZED SALES TAX **USE ONLY** 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 6 of the Source 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. Edited 001 Checked 002 2. Gross GST/HST 003 Date 004 4. Other (specify) -Entered

4-2600-303.1: 2001-05-16

STC/PUI-210-60353



Statistics Statistique Canada Canada



SECTION A: CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance)

			7				Reporting Gui	de is on page 7.
			BUILDI	NGS, ENGINEERING	STRUCTURES AN	DLAND	RELATED IN	FORMATION
CODES (enter combinations from page 8)		nations	New Assets (including additions)	Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabil- itation	Used Assets	Land	Expected Useful Life of New Assets in columns 3 and 4	Expected Remaining Useful Life of Used Assets in column 5
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Function Code	Asset Code		(neares	st \$'000)		(number	of years)
06	İ	1	007	008	009	010	011	012
13	İ	İ	014	015	016	017	018	019
20	ī	i	021	022	023	024	025	026
27	ĺ	j	028	029	030	031	032	033
34	ĺ	j	035	036	037	038	039	040
141	1	i	042	043	044	045	046	047
48		I	049	050	051	052	053	054
55	1		056	057	058	059	060	061
62			063	064	065	066	067	068
69	ı		070	071	072	073	074	075
76		<u> </u>	077	078	079	080	081	082
83	1		084	085	086	087	088	089
90	1	<u>.</u> [	091	092	093	094	095	096
97	1	į	098	099	100	101	102	103
04	1	<del></del>	105	106	107	108	109	110
11	1	į	112	113	114	115	116	117
18	i	<del></del> j	119	120	121	122	123	124
25	ı	ı	126	127	128	129	130	131
32	ĺ		133	134	135	136	137	138
39	1 2		140	141	142	143	144	145
46			147	148	149	150	151	152
53		7	154	155	156	157	158	159
60		<del>-  </del>	161	162	163	164	165	166
67	1	<del></del>	168	169	170	171	172	173
74	ī	i	175	176	177	178	179	180
81		<del> </del>	182	183	184	185	186	187
88		<del> </del>	189	190	191	192	193	194
95		<del></del>	196	197	198	199	200	201
	TOTAL	!	413	414	415	416		

SECTIO	N A	(Concluded):	CAPITAL EXPENDIT	IURES AND RELAIF	ED INFORMATION (6		Guide is on page 7.
			MAC	CHINERY AND EQUIPM	RELATED INFORMATION		
CODES (enter combinations from page 8)			New Assets (including major replacement parts)	Renovation, Retrofit, Refurbishing, Overhauling and Rehabilitation	Used Assets	Expected Useful Life of New Assets in columns 11 and 12	Expected Remaining Useful Life of Used Assets in column 13
(	9)	(10)	(11)	(12)	(13)	(14)	(15)
	oction ode	Asset Code		(nearest \$'000)		(number	of years)
23			424	425	426	427	428
29			430	431	432	433	434
35			436	437	438	439	440
41			442	443	444	445	446
47		1 1 1	448	449	450	451	452
53			454	455	456	457	458
59	1	1 1 1	460	461	462	463	464
65			466	467	468	469	470
71		1 1 1	472	473	474	475	476
77	1	1 1 1	478	479	480	481	482
83			484	485	486	487	488
39		1 1 1	490	491	492	493	494
95		1 1 1	496	497	498	499	500
01			502	503	504	505	506
07	i	1 1 1	508	509	510	511	512
13			514	515	516	517	518
19		1 1 1	520	521/	522	523	524
25			526	527	528	529	530
31			532	533	534	535	536
37			538	539	540	541	542
43			544	545	546	547	548
49			550	551	552	553	554
55		1 1 1	556	557	558	559	560
61	<del>   </del>	1 1 1	562	563	564	565	566
67			568	569	570	571	572
73			574	575	576	577	578
79			580	581	582	583	584
85	<del>   </del>	1 1 1	586	587	588	589	590
	TO	TAL	772	773	774		<u> </u>
f report			penditures for <b>asset</b>	code 9099, please	describe below:		

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SECTION B: NON-CAPITAL REPAIR AND MAINTENANCE EXPENDITURES ON FIXED ASSETS - 2000 ACTUAL (see Reporting Guide, item 23)					
	(nearest \$'000)				
Total repair and maintenance – Buildings and Engineering Structures	777				
Total repair and maintenance – Machinery and Equipment	778				
3. GRAND TOTAL REPAIR AND MAINTENANCE	779				

## SECTION C: CAPITAL GRANTS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND THEIR AGENCIES / ENTERPRISES - 2000 ACTUAL (see

(see Reporting Guide, item 24)

	Fed	deral	Provincial		
	Government	Agency / Enterprise	Government	Agency / Enterprise	
	(1)	(2)	(3)	(4)	
FUNCTION:	(neares	st \$'000)	(neares	t \$'000)	
General government	782	783	784	785	
2. Protection of persons and property	786	787	788	789	
3. Transportation and communications	790	791	792	793	
Environmental health (include water)	794	795	796	797	
5. Public health	798	799	800	801	
6. Social welfare	802	803	804	805	
7. Environmental development: Housing	806	807	808	809	
8. Other	810	811	812	813	
Recreation and culture	814	815	816	817	
10. Other (specify)	818	819	820	821	
11. TOTAL	822	823	824	825	

SECTION D: COSTS COMPONENTS OF ENVIRONMENTAL HEALTH EXPENDITURES - 2000 ACTUAL (see Reporting Guide, item 25)								
		Buildings, E	Buildings, Engineering Structures and Land			Machinery and Equipment		
Expenditure		Total Expenditures from page 2	Expenditures on Own Account Work	Expenditures for Work Performed by Contractors	Total Expenditures from page 3	Expenditures on Own Account Work	Expenditures for Work Performed by Contractors	
	Function	(1) = (2) + (3)	(2)	(3)	(4) = (5) + (6)	(5)	(6)	
1. Water supply	41	1075	1076	1077	1078	1079	1080	
Sewage collection and disposal (exclude storm sewers)	42	1081	1082	1083	1084	1085	1086	
Garbage and waste collection and disposal (include recycling)	43	1087	1088	1089	1090	1091	1092	
4. Other environmental health	49	1093	1094	1095	1096	1097	1098	

SECTION E: DISPOSALS/SALES OF FIXED ASSETS – 2000 ACTUAL									
	(see Reporting Guide, item 26)								
CODE (enter from page 8)		Selling Price	Accumulated Capital Cost	Age					
$( \ \ )$	/(1)	(2)	(3)	(4)					
	Asset Code	(neares	st \$'000)	(number of years)					
838		839	840	841					
842		843	844	845					
846		847	848	849					
850		851	852	853					
854		855	856	857					
858		859	860	861					
862		863	864	865					
866		867	868	869					
870		871	872	873					
874		875	876	877					
		TOTAL	918 <b>◆</b>						

SECTION F: ANALYSIS OF REAS DISPOSALS/SALES ( ASSETS - 2000 ACTU	OF FIXED JAL
(see Rep	orting Guide, item 27)
	% of Total Accumulated Capital Cost of column 3 Section E
	921
End of expected useful life	%
2. Damaged or destroyed	922 %
3. Outdated technology	923 %
4. Energy inefficient	924 %
5. Assets no longer needed (surplus)	925 %
6. Other (specify major reasons below)	926 %
	<b>♦</b> 100%

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SECTION G: ANALYSIS OF REASONS FOR CAPITAL EXPENDITURES (excluding Used Assets and Land) – 2000 ACTUAL (see Reporting Guide, item 27)						
	Buildings and Engineering Structures	Machinery and Equipment				
	% of the sum of columns 3 and 4 Section A	% of the sum of columns 11 and 12 Section A				
	(1)	(2)				
	929	930				
Capacity expansion and/or new installation	%	%				
	931	932				
Replacement and/or modernization	%	%				
2. Ropidosilistik dilaksi modelii Edileti	933	934				
3. Pollution abatement and control	%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
3. 1 oliution abatement and control	935	936				
Improvement to working environment (health, safety, security, etc.)	%-	%				
4. Improvement to working environment (nealth, salety, security, etc.)	937	938				
5. Reduction of energy cost	%	%				
6. Other (specify)	939	940 %				
		, ,				
	100 %	100 %				

SECTION H: ANALYSIS OF REASONS FOR CHANGES IN CAPITAL EXPENDITURE PLANS – 2000	ACTUA (see Re	<b>AL</b> porting (	Guide, it	:em 28)
Complete only if this report shows significant changes from the expenditures reported previously on the "2000 Preliminary" survey (green questionnaire).	Engin Struc	dings, neering ctures Land	a	hinery nd pment
		1)		(2)
	(Plea	ase chec box	:k appro <sub> </sub> kes) I	priate
1. Abandoned plans (indefinitely)	943		944	
Deferred plans to future year(s)	945		946	
Reduced the size of the currently planned project(s)	947		948	
Expanded the size of the currently planned project(s)	949		950	
Introduced additional project(s) into current plans	951		952	
6. Project(s) ahead of schedule	953		954	
7. Project(s) behind schedule	955		956	
Better information or revised reporting procedures	957		958	
Changes in capital grant allocations	959		960	
10. Other (specify)	961		962	

### SECTION J: GOODS AND SERVICES TAX/HARMONIZED SALES TAX

#### 1. Goods and Services Tax/Harmonized Sales Tax PAID

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) paid during capital transactions (exclude current fund) by your municipality in 2000. 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 2 through 5 have been reported with gross GST/HST, then report gross GST/HST here.

2000 Actual

(nearest \$'000)

otal GST/HST paid	1878
unctional detail	
General government	1879
Police protection	1880
Fire protection	1881
Other protection	1882
Road transport	1883
Snow removal	1884
Parking	1885
Other transportation	1886
Water supply	1887
Sewage collection and disposal	1888
Garbage and waste collection and disposal	1889
Other environmental health	1890
Public health	1891
Social welfare	1892
Industrial parks and commissions	1893
Community development	1894
Housing	1895
Other environmental development	1896
Recreation	1897
Culture	1898
Other recreation and culture	1899
Other services	1900

2. Goods and Services Tax/Harmonized Sales Tax REFUNDED

Are these amounts included in your responses on questionnaire pages 2 through 5?

1901

2000

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST)	Actual			
efunded to your municipality in 2000. If possible, indicate whether the refund was through ebates or input tax credits and, where possible, provide detail by type of expenditure activity to	Rebates	Input tax credits		
which the refunds apply.	(nearest \$'000)			
otal GST/HST refunded	1006	1007		
Functional detail	·			
General government	1008	1009		
Police protection \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1010	1011		
Fire protection	1012	1013		
Other protection	1014	1015		
Road transport	1016	1017		
Snow removal	1018	1019		
Parking	1020	1021		
Other transportation	1022	1023		
Water supply	1024	1025		
Sewage collection and disposal	1026	1027		
Garbage and waste collection and disposal	1028	1029		
Other environmental health	1030	1031		
Public health	1032	1033		
Social welfare	1034	1035		
Industrial parks and commissions	1036	1037		
Community development	1038	1039		
Housing	1040	1041		
Other environmental development	1042	1043		
Recreation	1044	1045		
Culture	1046	1047		
Other recreation and culture	1048	1049		
Other services	1050	1051		

COMMENTS:
THANK YOU FOR THE INFORMATION

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### **REPORTING GUIDE**

- The primary intent of this survey is to measure the amount of new investment in fixed assets, by local governments, on a functional basis with asset type detail.
- Please report gross capital expenditures and related information in Section A on pages 2 and 3 using combinations of codes from page 8. Also complete Sections B to J inclusive on pages 4, 5 and 6.
- Capital expenditures are requested on an accrual basis.
   A project which spans more than one year should be reported in each year, to the extent of achievement in each year, irrespective of when payment is made.
- Goods and Services Tax / Harmonized Sales Tax Report expenditures inclusive of the amount of Goods and Services Tax (GST) / Harmonized Sales Tax (HST) paid by your municipality NET of tax credits and rebates.
- The requested information INCLUDES data from water and sewer funds but EXCLUDES data from public transit, gas, telephone and electric operations as well as hospitals and schools.
- The data sought include detailed actual information for 2000. Where detailed actual data for 2000 are not available please provide your own best estimates.
- Multi-purpose structures, multi-use or pooled assets should be coded according to principal use.
- Transfers, grants-in-aid or shared-cost contributions received from the Federal or Provincial governments or their agencies / enterprises for capital purposes should be reported in Section C on page 4 and should not be netted from expenditures reported in Section A.
- 9. Shared-cost contributions received from other municipal authorities (municipalities, conservation authorities, etc.) should not be netted against the total cost of joint projects. The total cost of such projects should be reported by the municipality responsible for construction. The contributions made toward such projects, by other municipalities, should not be considered as capital expenditures by them. Information reported in this manner will prevent duplication of data when returns are aggregated to obtain provincial totals.
- Data requested in **percentages** should be rounded to the nearest whole number.

#### SECTION A: Capital Expenditures and Related Information

- 11. Capital Expenditures Report gross expenditures for new and used buildings and machinery and equipment, as well—as engineering structures and land. Include the cost of renovation, resurfacing, retrofit, refurbishing, overhauling and rehabilitation. Include also leasehold improvements and costs charged to capital account such as architectural, legal and engineering fees as well as work done by your own labour force and installation costs for machinery and equipment. Do not deduct receipts for insurance claims or allowances for scrap of trade-ins. Exclude repair and maintenance expenditures which are to be reported separately in Section B.
- 12. Buildings, Engineering Structures and Land Report, in the New Assets column 3 page 2, the total cost of construction (contract and by own employees) to the extent of achievement in each year. The cost of any machinery and equipment which is an integral or built-in feature of the structure (i.e. elevators, heating equipment, sprinkler systems, environmental controls, intercom systems, etc.) should be reported as part of that structure as well as landscaping, other site preparations, associated parking lots, etc. Also include all preconstruction planning and design costs such as engineering and consulting fees, surveying, soil testing, etc., and any materials supplied to construction contractors for installation. Machinery, equipment and furnishings which are housed in structures and which can be removed or replaced without significantly altering the structure should be reported separately on page 3.
  - Report in the appropriate columns expenditures for: Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling, Rehabilitation; Used Assets; Land.
- 13. Machinery and Equipment Report, in the New Assets column 11 page 3, the total installed cost of all machinery such as motors, generators, etc. and the delivered cost of movable equipment such as automobiles, trucks, professional and scientific equipment, office furniture and fixtures, etc., whether for your own use or for lease to others.

Computer-assisted assets are assets that possess the ability to be programmed and, to a degree, adjust their behaviour in response to changes in their physical environment. Includes robots, numerically controlled machine tool equipment and individual computerized machines.

Report in the appropriate columns expenditures for: Renovation, Retrofit, Refurbishing, Overhauling, Rehabilitation; Used Assets.

- 14. New Assets Report gross expenditures for new assets constructed (including additions) and new machinery and equipment purchased (including major replacement parts). Report land purchases in column 6 on page 2.
- Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation – Report capital expenditures

- made that increase the value of **existing** assets. Exclude repair and maintenance costs (see item 23).
- 16. Used Assets Report gross acquisition costs of existing buildings and used machinery and equipment. The purchase of imported used assets should be reported in the New Assets columns.
- Land Report gross acquisition costs and include associated legal, surveying and other fees.
- 18. Expected Useful Life of New Assets Report the number of years of use expected in the life of new fixed assets as at the time of acquisition. If similar new assets are being reported with varying lives please enter these on separate lines or provide a weighted average.
- 19. Expected Remaining Useful Life of Used Assets Report the number of years of use expected to remain in the life of used fixed assets at the time of acquisition. If similar used assets are being reported with varying lives please enter these on separate lines or provide a weighted average.
- 20. Function and Asset Codes See lists and examples on page 8. These identifiers will enable Statistics Canada to release the aggregated survey results by both the type of service being provided and the type of fixed asset being acquired.
- 21. The cost of assets, being acquired for the same functional program AND within a particular asset code grouping, can be combined when reporting (e.g. the total cost of three fire trucks could be entered once and coded 236005).
- 22. Should you require additional lines for any section please photocopy the relevant blank page, complete and attach to the questionnaire.

### SECTION B: Non-Capital Repair and Maintenance Expenditures

23. Report the gross non-capital repair expenditures on non-residential buildings, other structures and on machinery and equipment. Include the value of repair work done by your own employees, as well as payments to persons outside your employ. Maintenance expenditures on non-residential buildings and other structures may include the routine care of assets such as janitorial services, snow removal, salting and sanding, whereas on machinery and equipment, maintenance costs include oil change and lubrication of vehicles and other machinery. This question represents non-capital expenditures in contrast to the capital expenditures of Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation included on pages 2 and 3.

### SECTION 6: Capital Grants

24. Report, by function, monies received and expected to be received from the Federal and Provincial governments and their agencies/enterprises to help finance **capital** expenditures during this reporting period. Do not include the amount of Goods and Services Tax (GST) / Harmonized Sales tax (HST) rebate revenue received by your municipality (see item 4).

### SECTION D: Costs Components of Environmental Health Expenditures

25. This section requests a breakdown of environmental health expenditures by contractors for the municipality and by the municipality's own employees. In columns 1 and 4, the total expenditures for each functional program should be equal to the sum of the reported figures of the corresponding functional program on page 2 for buildings, engineering structures and land and on page 3 for machinery and equipment. In columns 2 and 5, own account work includes all materials and supplies provided free to contractors and all architects, engineering and consultants fees and other similar services. In columns 3 and 6, work performed by contractors includes contract billings or equivalent including holdbacks. Salaries and wages for own account work and for work performed by contractors are gross earnings before deductions such as income tax and include incentive bonuses and vacation pay but exclude fringe benefits.

### SECTION E: Disposals/Sales of Fixed Assets

26. If you have disposed of or sold similar assets with varying lives you could enter: a combined selling price in column 2; a combined accumulated capital cost in column 3; and a calculated weighted average age in column 4. The accumulated capital cost of an asset represents the original cost plus all subsequent associated capital expenditures. Trade-ins should be reported here. Note: function codes are not required in this section.

### SECTIONS F, G and H: Analysis of Reasons

- 27. If your disposals/sales of fixed assets (Section F) or capital expenditures (Section G) were made for several reasons, they should be apportioned to each applicable reason. If this is not possible, the most important reason should be indicated.
- The intent of Section H is to indicate the reason(s) for major changes in reported expenditures thus reducing the possibility of further inquiries.

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### FUNCTION CODE (use for columns 1 and 9 Section A)

FUNCTIONAL PROGRAM	CODE
General government	12
Police protection	22
Fire protection	23
Other protection	29
Road transport (including storm sewers)	31
Snow removal	32
Parking	33
Other transportation	39
	I

FUNCTIONAL PROGRAM	CODE
Water supply	41
Sewage collection and disposal	
(exclude storm sewers)	42
Garbage and waste collection and	
disposal (include recycling)	43
Other environmental health	49
Public health	50
Social welfare	60

FUNCTIONAL PROGRAM	CODE
Industrial parks and commissions	71
Community development	72
Housing	73
Other environmental development	79
Recreation	81
Culture	82
Other recreation and culture	89
Other services	90
	1

### ASSET CODE (use for columns 2 and 10 Section A and column 1 Section D)

BUILDINGS	CODE
Office and municipal administrative buildings	01
Laboratories, research and development centres	02
Police stations	03
Detention centres, jails, courthouses	04
Fire stations and halls	05
Ambulance garages	06
Warehouses	07
Maintenance garages, workshops, equipment storage facilities	08
Salt and sand domes	09
Municipal parking garages	10
Aircraft hangars	11
Health centres, clinics and other health care facilities (exclude residential construction)	12
Homes for the aged, nursing homes	13
Day care centres	14
Residential housing	15
Tourist facilities	16
Convention centres	17
Markets	18
Sports complexes, covered stadiums, arenas, indoor pools, fitness centres and other community recreational buildings	19
Libraries	20
Museums	21
Science centres	22
Public archives	23
Historic sites	24
Theatres, performing arts facilities	25
Cultural centres	26
Other buildings	29
Ŭ	

ENGINEERING STRUCTURES	CODE
Highways, roads, streets, signs, guard-rails, fences, lighting, landscaping, sidewalks, curbs, gutters and traffic control	31
Bridges, trestles, overpasses	32
Tunnels	33
Parking lots	34
Runways (including lighting)	(35_
Docks, wharves, piers, terminals	>36 ⟨
Dredging and pile driving	37
Breakwaters	38
Canals and waterways	\39\
Dykes	40/
Channel creek improvement	<b>41</b>
Retaining walls, embankments	42
Tile drainage	43
Irrigation and land reclamation projects	44
Water treatment plants and pumping stations	45
Water storage tanks	46
Reservoirs (including dams)	47
Waterworks trunk and distribution mains	48
Sewage treatment and disposal plants (including pumping stations)	49
Sanitary and storm sewers, trunk and collection lines, open storm ditches and laterals	50

ENGINEERING STRUCTURES - Concl.	CODE
Sewage lagoons	51
Pollution abatement and control	52
Garbage disposal installations (including land fill works and incinerators)	53
Outdoor recreational facilities such as parks, open stadiums, golf courses, swimming pools and tennis courts	54
Zoo facilities	55
Cemeteries	56
Other engineering structures	59

LAND	CODE
Land banks and urban renewal	61
Industrial parks	62
Conservation	63
Other land	69

MACHINERY AND EQUIPMENT	CODE
Trucks and other motor vehicles (excluding off-highway trucks, see category 6010) designed for the transport of goods	6001
Automobiles	6003
Trailers and semi-trailers for the transport of goods	6004
Special purpose motor vehicles designed for purposes other than the transport of persons or goods; e.g., fire trucks, road sweepers, mobile cranes, snow-blowers, ice resurfacing machines (Zamboni), trucks with man-lift baskets	6005
Aircraft (excluding satellites, see category 6099)	6007
Ships, boats and floating structures	6008
Other motor vehicles and vehicles not mechanically propelled, e.g., off-highway trucks, all-terrain vehicles, snowmobiles, motorcycles, bicycles	6010
Other transportation equipment, e.g., buses, van designed for the transport of 10 or more persons, erigines, tires and bodies for motor vehicles, signalling equipment for motor vehicles	6099
Centrifuges, filtering or purifying machinery and apparatus for liquids or gases; e.g., water and sewage treatment filtering and purifying machinery and equipment (processing equipment/computer-assisted)	7102
Machine-tools and accessories (processing equipment/computer-assisted)	7108
Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading mineral substances in solid form; e.g., machines for mixing mineral substances with asphalt (processing equipment/computer-	
assisted)	7109
Other processing equipment; e.g., automatic goods vending machines (computer-assisted)	7199
Centrifuges, filtering or purifying machinery and apparatus for liquids or gases; e.g., water and sewage treatment filtering and purifying machinery and equipment (processing equipment/conventional)	7202
,	1202
Machine-tools and accessories (processing equipment/conventional)	7208
	1

1	Section D)										
	MACHINERY AND EQUIPMENT - Concl.										
	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading mineral substances in solid form; e.g., machines for mixing mineral substances with asphalt (processing equipment/conventional)										
	Other processing equipment; e.g., automatic goods vending machines (conventional)	7299									
	Computers and related machinery and equipment (excluding software purchased separately)	8001									
	Computer software	8002									
	Office machinery and equipment (excluding fascimiles, see categories 8107)	8003									
	Office furniture	8004									
	Other furniture, lamps, and lighting fittings; e.g., auditorium, theatre, cafeteria and recreation furniture	8005									
	Telephone switching apparatus (computer-assisted)	8106									
	Telephones and related machinery and equipment; e.g., facsimiles, cellular phones, modems, answering machines (computer-assisted)	8107									
	Radio and television broadcasting apparatus	8108									
	(computer-assisted) Radio and television reception apparatus (whether or not combined, in the same housing, with sound recording or reproducing apparatus); e.g., portable radio receivers, video monitors	6106									
/	(computer-assisted)  Other communication equipment	8109									
	(computer-assisted)	8199									
_	Telephone switching apparatus (conventional)	8206									
	Telephones and related machinery and equipment; e.g., answering machines (conventional)	8207									
	Radio and television broadcasting apparatus (conventional)	8208									
	Radio and television reception apparatus (whether or not combined, in the same housing, with sound recording or reproducing apparatus); e.g., portable radio receivers, video monitors (conventional)	8209									
	Other communication equipment (conventional)	8299									
	Pumps, air compressors, and fans	9002									
	Air conditioning (excluding portable air conditioners, see category 9099), refrigerating or freezing equipment	9003									
	Industrial or laboratory furnaces and ovens, and furnace burners and related equipment; e.g., incinerators	9004									
	Pulling, lifting, handling, loading or unloading machinery – computer assisted	9106									
	Pulling, lifting, handling, loading or unloading machinery – conventional	9206									
	Fork-lift trucks and warehouse trucks	9007									
	Moving, grading, excavating, compacting, extracting or boring machinery for earth, minerals, ores or snow (excluding track-laying tractors and other tractors, see category 9099)	9008									
	Electric motors and generators	9009									
	Hand tools	9014									
	Other machinery and equipment; e.g., storage tanks, tractors for agricultural or lawn maintenance work, portable air conditioners, electric traffic control equipment, photographic equipment, fire extinguishers, fire hoses, gas meters, water meters, electricity meters, laboratory instruments, weigh scales, central heating										
	boilers	9099									

### **EXAMPLES**

- ① A firehall with a planned useful life of 35 years was constructed in 2000 for \$350,000.
- ② During 2000 an existing/used office building was purchased for \$225,000 with a further \$75,000 being spent on renovations. The building will be used for an estimated 30 years as an administrative centre for general government purposes.

3 Two parcels of land designated for future development as an industrial park were purchased in 2000 at a total cost of \$200,000.

	SECTION A: CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance)  BUILDINGS, ENGINEERING STRUCTURES AND LAND											·)									
	BUILDINGS, ENGINEERING STRUCTURES AND LAND CODES 2000 ACTUAL												RELATED INFORMATION								
CODES							2000 ACTUAL								RELATED INFORMATION						
	(enter combinations from page 8)										v Assets cluding ditions)	Renovation Resurfacion Retrofit Refurbishi Overhauling Rehabilita	ng, ng, g and	Use	ed Assets		Land	Ĺ	ected Useful ife of New Assets n columns 3 and 4	Re Use Use	expected emaining ful Life of ed Assets column 5
		(	1)		(2	)		(3)	(4)			(5)		(6)		(7)		(8)			
	Function Asset Code Code					(nea	rest \$'(	000)	•			(number o	f years	)							
0	006 2 3 0 5		5	007	350	008		009		010		011	35	012							
2	013	13 1 2 0 1 014 015 75 C		<sup>016</sup> <b>225</b> <sup>017</sup>		017		<sup>018</sup> <b>30</b>		<sup>019</sup> <b>30</b>	30										
3 020 7 1 6 2		2	021		022		023		024	200	025		026								

