



**Local Government - Capital Expenditures**  
**2004 Actual**

**Form A18**

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<br/>Operations and Integration Division<br/>Statistics Canada<br/>Ottawa, Ontario K1A 0T6</b> | Target date for receipt:<br><b>August 22, 2005</b> |
|--|---|--|

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.

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 S19 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 2004.**

Estimation techniques require the data for this year for every local government surveyed. Where detailed actual data for 2004 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) 951-1063; facsimile: 1-800-755-5514 (toll free); e-mail: piu/uiip@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:<br>_____ | Telephone number:<br>☎ <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:<br><input type="text"/> <input type="text"/>   <b>2</b>   <b>0</b>   <b>0</b>   <b>5</b><br>Day Month Year |
| Official position:<br>_____                     | Facsimile number:<br><input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>   |   |
|   | E-mail:<br>_____  |   |

**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 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.

|                          |                          |
|--------------------------|--------------------------|
| 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                     | 005 |
| Edited                     |     |
| Checked                    |     |
| Date                       |     |
| Entered                    |     |

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

Reporting Guide is on page 7.

| CODES<br>(enter combinations from page 8) |                   | BUILDINGS, ENGINEERING STRUCTURES AND LAND |   |             |      | RELATED INFORMATION                                   |   |
|---|-------------------|--|---|-------------|------|---|---|
|   |                   | 2004 ACTUAL                                |   |             |      | Expected Useful Life of New Assets in columns 3 and 4 | Expected Remaining Useful Life of Used Assets in column 5 |
|   |                   | New Assets (including additions)           | Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation | Used Assets | Land |   |   |
| (1)<br>Function Code                      | (2)<br>Asset Code | (3)  | (4)   | (5)         | (6)  | (7)   | (8)   |
|   |                   | (nearest \$'000)                           |   |             |      | (number of years)                                     |   |
| 006                                       |                   | 007  | 008   | 009         | 010  | 011   | 012   |
| 013                                       |                   | 014  | 015   | 016         | 017  | 018   | 019   |
| 020                                       |                   | 021  | 022   | 023         | 024  | 025   | 026   |
| 027                                       |                   | 028  | 029   | 030         | 031  | 032   | 033   |
| 034                                       |                   | 035  | 036   | 037         | 038  | 039   | 040   |
| 041                                       |                   | 042  | 043   | 044         | 045  | 046   | 047   |
| 048                                       |                   | 049  | 050   | 051         | 052  | 053   | 054   |
| 055                                       |                   | 056  | 057   | 058         | 059  | 060   | 061   |
| 062                                       |                   | 063  | 064   | 065         | 066  | 067   | 068   |
| 069                                       |                   | 070  | 071   | 072         | 073  | 074   | 075   |
| 076                                       |                   | 077  | 078   | 079         | 080  | 081   | 082   |
| 083                                       |                   | 084  | 085   | 086         | 087  | 088   | 089   |
| 090                                       |                   | 091  | 092   | 093         | 094  | 095   | 096   |
| 097                                       |                   | 098  | 099   | 100         | 101  | 102   | 103   |
| 104                                       |                   | 105  | 106   | 107         | 108  | 109   | 110   |
| 111                                       |                   | 112  | 113   | 114         | 115  | 116   | 117   |
| 118                                       |                   | 119  | 120   | 121         | 122  | 123   | 124   |
| 125                                       |                   | 126  | 127   | 128         | 129  | 130   | 131   |
| 132                                       |                   | 133  | 134   | 135         | 136  | 137   | 138   |
| 139                                       |                   | 140  | 141   | 142         | 143  | 144   | 145   |
| 146                                       |                   | 147  | 148   | 149         | 150  | 151   | 152   |
| 153                                       |                   | 154  | 155   | 156         | 157  | 158   | 159   |
| 160                                       |                   | 161  | 162   | 163         | 164  | 165   | 166   |
| 167                                       |                   | 168  | 169   | 170         | 171  | 172   | 173   |
| 174                                       |                   | 175  | 176   | 177         | 178  | 179   | 180   |
| 181                                       |                   | 182  | 183   | 184         | 185  | 186   | 187   |
| 188                                       |                   | 189  | 190   | 191         | 192  | 193   | 194   |
| 195                                       |                   | 196  | 197   | 198         | 199  | 200   | 201   |
| <b>TOTAL</b>                              |                   | 413  | 414   | 415         | 416  |   |   |

If reporting significant expenditures for asset codes 1999, 4999 and 0001, please describe below:

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\_\_\_\_\_

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

Reporting Guide is on page 7.

| CODES<br>(enter combinations<br>from page 8) |                       |      | MACHINERY AND EQUIPMENT                              |   |             | RELATED INFORMATION  |   |
|--|-----------------------|------|--|---|-------------|--|---|
|  |                       |      | 2004 ACTUAL  |   |             | Expected<br>Useful Life<br>of New<br>Assets<br>in columns<br>11 and 12 | Expected<br>Remaining<br>Useful Life<br>of Used<br>Assets<br>in column 13 |
|  |                       |      | New Assets<br>(including major<br>replacement parts) | Renovation,<br>Retrofit,<br>Refurbishing,<br>Overhauling<br>and<br>Rehabilitation | Used Assets |  |   |
| (9)<br>Function<br>Code                      | (10)<br>Asset<br>Code | (11) | (12)   | (13)  | (14)        | (15)   |   |
|  |                       |      | (nearest \$'000)                                     |   |             | (number of years)  |   |
| 423  |                       |      | 424  | 425   | 426         | 427  | 428   |
| 429  |                       |      | 430  | 431   | 432         | 433  | 434   |
| 435  |                       |      | 436  | 437   | 438         | 439  | 440   |
| 441  |                       |      | 442  | 443   | 444         | 445  | 446   |
| 447  |                       |      | 448  | 449   | 450         | 451  | 452   |
| 453  |                       |      | 454  | 455   | 456         | 457  | 458   |
| 459  |                       |      | 460  | 461   | 462         | 463  | 464   |
| 465  |                       |      | 466  | 467   | 468         | 469  | 470   |
| 471  |                       |      | 472  | 473   | 474         | 475  | 476   |
| 477  |                       |      | 478  | 479   | 480         | 481  | 482   |
| 483  |                       |      | 484  | 485   | 486         | 487  | 488   |
| 489  |                       |      | 490  | 491   | 492         | 493  | 494   |
| 495  |                       |      | 496  | 497   | 498         | 499  | 500   |
| 501  |                       |      | 502  | 503   | 504         | 505  | 506   |
| 507  |                       |      | 508  | 509   | 510         | 511  | 512   |
| 513  |                       |      | 514  | 515   | 516         | 517  | 518   |
| 519  |                       |      | 520  | 521   | 522         | 523  | 524   |
| 525  |                       |      | 526  | 527   | 528         | 529  | 530   |
| 531  |                       |      | 532  | 533   | 534         | 535  | 536   |
| 537  |                       |      | 538  | 539   | 540         | 541  | 542   |
| 543  |                       |      | 544  | 545   | 546         | 547  | 548   |
| 549  |                       |      | 550  | 551   | 552         | 553  | 554   |
| 555  |                       |      | 556  | 557   | 558         | 559  | 560   |
| 561  |                       |      | 562  | 563   | 564         | 565  | 566   |
| 567  |                       |      | 568  | 569   | 570         | 571  | 572   |
| 573  |                       |      | 574  | 575   | 576         | 577  | 578   |
| 579  |                       |      | 580  | 581   | 582         | 583  | 584   |
| 585  |                       |      | 586  | 587   | 588         | 589  | 590   |
| <b>TOTAL</b>                                 |                       |      | 772  | 773   | 774         |  |   |

If reporting significant expenditures for asset code 9099, please describe below:

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| <b>SECTION B: NON-CAPITAL REPAIR AND MAINTENANCE EXPENDITURES ON FIXED ASSETS - 2004 ACTUAL</b><br>(see Reporting Guide, item 23) |  | (nearest \$'000) |
|---|--|------------------|
| 1. Total repair and maintenance – Buildings and Engineering Structures  |  | 777              |
| 2. Total repair and maintenance – Machinery and Equipment   |  | 778              |
| <b>3. GRAND TOTAL REPAIR AND MAINTENANCE</b>  |  | <b>779</b>       |

| <b>SECTION C: CAPITAL GRANTS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND THEIR AGENCIES / ENTERPRISES – 2004 ACTUAL</b><br>(see Reporting Guide, item 24) |                  |                     |                  |                     |
|---|------------------|---------------------|------------------|---------------------|
| FUNCTION:   | Federal          |                     | Provincial       |                     |
|   | Government       | Agency / Enterprise | Government       | Agency / Enterprise |
|   | (1)              | (2)                 | (3)              | (4)                 |
|   | (nearest \$'000) |                     | (nearest \$'000) |                     |
| 1. General government   | 782              | 783                 | 784              | 785                 |
| 2. Protection of persons and property   | 786              | 787                 | 788              | 789                 |
| 3. Transportation and communications  | 790              | 791                 | 792              | 793                 |
| 4. 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                 |
| 9. Recreation and culture   | 814              | 815                 | 816              | 817                 |
| 10. Other (specify) _____   | 818              | 819                 | 820              | 821                 |
| <b>11. TOTAL</b>  | <b>822</b>       | <b>823</b>          | <b>824</b>       | <b>825</b>          |

| <b>SECTION D: COSTS COMPONENTS OF ENVIRONMENTAL HEALTH EXPENDITURES - 2004 ACTUAL</b><br>(see Reporting Guide, item 25) |          |  |                                  |  |                                |                                  |  |
|---|----------|--|----------------------------------|--|--------------------------------|----------------------------------|--|
| Expenditure   | Function | Buildings, Engineering Structures and Land |                                  |  | Machinery and Equipment        |                                  |  |
|   |          | 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 |
|   |          | (1) = (2) + (3)                            | (2)                              | (3)  | (4) = (5) + (6)                | (5)                              | (6)  |
|   |          | (1)  | (2)                              | (3)  | (4)                            | (5)                              | (6)  |
| 1. Water supply   | 41       | 1075                                       | 1076                             | 1077   | 1078                           | 1079                             | 1080   |
| 2. Sewage collection and disposal (exclude storm sewers)  | 42       | 1081                                       | 1082                             | 1083   | 1084                           | 1085                             | 1086   |
| 3. 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   |

| <b>SECTION E: DISPOSALS/SALES OF FIXED ASSETS – 2004 ACTUAL</b><br>(see Reporting Guide, item 26) |                  |                          |                   |
|---|------------------|--------------------------|-------------------|
| CODE (enter from page 8)  | Selling Price    | Accumulated Capital Cost | Age               |
| (1)   | (2)              | (3)                      | (4)               |
| Asset Code  | (nearest \$'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               |
| <b>TOTAL</b>  |                  | <b>918</b>               | ◆                 |

| <b>SECTION F: ANALYSIS OF REASONS FOR DISPOSALS/SALES OF FIXED ASSETS – 2004 ACTUAL</b><br>(see Reporting Guide, item 27) |   |
|---|---|
|   | % of Total Accumulated Capital Cost of column 3 Section E |
| 1. End of expected useful life  | 921 %   |
| 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>◆ 100%</b>   |
| _____   |   |
| _____   |   |
| _____   |   |
| _____   |   |

**SECTION G: ANALYSIS OF REASONS FOR CAPITAL EXPENDITURES (excluding Used Assets and Land) – 2004 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)   |
| 1. Capacity expansion and/or new installation                          | 929 %                                     | 930 %                                       |
| 2. Replacement and/or modernization                                    | 931 %                                     | 932 %                                       |
| 3. Pollution abatement and control                                     | 933 %                                     | 934 %                                       |
| 4. Improvement to working environment (health, safety, security, etc.) | 935 %                                     | 936 %                                       |
| 5. Reduction of energy cost  | 937 %                                     | 938 %                                       |
| 6. Other (specify) _____   | 939 %                                     | 940 %                                       |
|  | <b>100 %</b>                              | <b>100 %</b>                                |

**SECTION H: ANALYSIS OF REASONS FOR CHANGES IN CAPITAL EXPENDITURE PLANS – 2004 ACTUAL**  
(see Reporting Guide, item 28)

| Complete only if this report shows significant changes from the expenditures reported previously on the "2004 Preliminary" survey (green questionnaire). | Buildings, Engineering Structures and Land | Machinery and Equipment      |
|--|--|------------------------------|
|  | (1)  | (2)                          |
|  | (Please check appropriate boxes)           |                              |
| 1. Abandoned plans (indefinitely)  | 943 <input type="checkbox"/>               | 944 <input type="checkbox"/> |
| 2. Deferred plans to future year(s)  | 945 <input type="checkbox"/>               | 946 <input type="checkbox"/> |
| 3. Reduced the size of the currently planned project(s)  | 947 <input type="checkbox"/>               | 948 <input type="checkbox"/> |
| 4. Expanded the size of the currently planned project(s)   | 949 <input type="checkbox"/>               | 950 <input type="checkbox"/> |
| 5. Introduced additional project(s) into current plans   | 951 <input type="checkbox"/>               | 952 <input type="checkbox"/> |
| 6. Project(s) ahead of schedule  | 953 <input type="checkbox"/>               | 954 <input type="checkbox"/> |
| 7. Project(s) behind schedule  | 955 <input type="checkbox"/>               | 956 <input type="checkbox"/> |
| 8. Better information or revised reporting procedures  | 957 <input type="checkbox"/>               | 958 <input type="checkbox"/> |
| 9. Changes in capital grant allocations  | 959 <input type="checkbox"/>               | 960 <input type="checkbox"/> |
| 10. Other (specify) _____  | 961 <input type="checkbox"/>               | 962 <input type="checkbox"/> |

Comments

For information only

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Thank you for the information

## REPORTING GUIDE

1. **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.**
2. **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.**
3. **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.**
4. **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.**
5. **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.**
6. **The data sought include detailed actual information for 2003. Where detailed actual data for 2003 are not available please provide your own best estimates.**
7. Multi-purpose structures, multi-use or pooled assets should be coded according to principal use.
8. 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.
10. 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 or 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.

15. **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.
17. **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 C: 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.
28. The intent of **Section H** is to indicate the reason(s) for major changes in reported expenditures thus reducing the possibility of further inquiries.

**FUNCTION AND ASSET CODE SHEET** (Use when completing Sections A and D)

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

| FUNCTIONAL PROGRAM                      | CODE | FUNCTIONAL PROGRAM   | CODE | FUNCTIONAL PROGRAM               | CODE |
|---|------|--|------|----------------------------------|------|
| General government                      | 12   | Water supply   | 41   | Industrial parks and commissions | 71   |
| Police protection                       | 22   | Sewage collection and disposal<br>(exclude storm sewers)         | 42   | Community development            | 72   |
| Fire protection                         | 23   | Garbage and waste collection and<br>disposal (include recycling) | 43   | Housing                          | 73   |
| Other protection                        | 29   | Other environmental health                                       | 49   | Other environmental development  | 79   |
| Road transport (including storm sewers) | 31   | Public health  | 50   | Recreation                       | 81   |
| Snow removal                            | 32   | Social welfare   | 60   | Culture                          | 82   |
| Parking                                 | 33   |  |      | Other recreation and culture     | 89   |
| Other transportation                    | 39   |  |      | Other services                   | 90   |

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

| BUILDINGS  | CODE | ENGINEERING STRUCTURES - Concl.  | CODE | MACHINERY AND EQUIPMENT - Concl.  | CODE |
|--|------|--|------|---|------|
| Office and municipal administrative buildings  | 1013 | Sewage lagoons   | 2601 | Machinery for sorting, screening, separating,<br>washing, crushing, grinding, mixing or kneading<br>mineral substances in solid form; e.g., machines<br>for mixing mineral substances with asphalt<br>(processing equipment/conventional)   | 7209 |
| Laboratories, research and<br>development centres  | 1004 | Pollution abatement and control  | 1005 | Other processing equipment; e.g., automatic<br>goods vending machines (conventional)  | 7299 |
| Police stations  | 1013 | Garbage disposal installations (including<br>land fill works and incinerators)                                     | 1213 | Computers and related machinery and equip-<br>ment (excluding software purchased separately)  | 8001 |
| Detention centres, jails, courthouses  | 1209 | Outdoor recreational facilities such as parks,<br>open stadiums, golf courses, swimming pools<br>and tennis courts | 1020 | Computer software   | 8002 |
| Fire stations and halls  | 1211 | Zoo facilities   | 1024 | Office machinery and equipment (excluding<br>fascimiles, see categories 8107)   | 8003 |
| Ambulance garages  | 1008 | Cemeteries   | 4999 | Office furniture  | 8004 |
| Warehouses   | 1006 | Other engineering structures   | 4999 | Other furniture, lamps, and lighting fittings; e.g.,<br>auditorium, theatre, cafeteria and recreation<br>furniture  | 8005 |
| Maintenance garages, workshops, equipment<br>storage facilities  | 1008 |  |      | Telephone switching apparatus<br>(computer-assisted)  | 8106 |
| Salt and sand domes  | 1006 |  |      | Telephones and related machinery and<br>equipment; e.g., facsimiles, cellular phones,<br>modems, answering machines<br>(computer-assisted)  | 8107 |
| Municipal parking garages  | 1017 |  |      | Radio and television broadcasting apparatus<br>(computer-assisted)  | 8108 |
| Aircraft hangars   | 1010 |  |      | Radio and television reception apparatus<br>(whether or not combined, in the same housing,<br>with sound recording or reproducing apparatus);<br>e.g., portable radio receivers, video monitors<br>(computer-assisted)  | 8109 |
| Health centres, clinics and other health<br>care facilities (exclude residential construction)                             | 1204 |  |      | Other communication equipment<br>(computer-assisted)  | 8199 |
| Homes for the aged, nursing homes  | 1205 |  |      | Telephone switching apparatus (conventional)  | 8206 |
| Day care centres   | 1206 |  |      | Telephones and related machinery and equip-<br>ment; e.g., answering machines (conventional)  | 8207 |
| Residential housing  | 0003 |  |      | Radio and television broadcasting apparatus<br>(conventional)   | 8208 |
| Tourist facilities   | 1299 |  |      | Radio and television reception apparatus<br>(whether or not combined, in the same housing,<br>with sound recording or reproducing apparatus);<br>e.g., portable radio receivers, video monitors<br>(conventional)   | 8209 |
| Convention centres   | 1014 |  |      | Other communication equipment (conventional)  | 8299 |
| Markets  | 1016 |  |      | Pumps, air compressors, and fans  | 9002 |
| Sports complexes, covered stadiums,<br>arenas, indoor pools, fitness centres<br>and other community recreational buildings | 1019 |  |      | Air conditioning (excluding portable air<br>conditioners, see category 9099), refrigerating<br>or freezing equipment  | 9003 |
| Libraries  | 1207 |  |      | Industrial or laboratory furnaces and ovens,<br>and furnace burners and related equipment;<br>e.g., incinerators  | 9004 |
| Museums  | 1210 |  |      | Pulling, lifting, handling, loading or unloading<br>machinery – computer assisted   | 9106 |
| Science centres  | 1215 |  |      | Pulling, lifting, handling, loading or unloading<br>machinery – conventional  | 9206 |
| Public archives  | 1216 |  |      | Fork-lift trucks and warehouse trucks   | 9007 |
| Historic sites   | 1208 |  |      | Moving, grading, excavating, compacting,<br>extracting or boring machinery for earth,<br>minerals, ores or snow (excluding track-laying<br>tractors and other tractors, see category 9099)  | 9008 |
| Theatres, performing arts facilities   | 1018 |  |      | Electric motors and generators  | 9009 |
| Cultural centres   | 1023 |  |      | Hand tools  | 9014 |
| Other buildings  | 1999 |  |      | Other machinery and equipment; e.g., storage<br>tanks, tractors for agricultural or lawn mainte-<br>nance work, portable air conditioners, electric<br>traffic control equipment, photographic equip-<br>ment, fire extinguishers, fire hoses, gas meters,<br>water meters, electricity meters, laboratory<br>instruments, weigh scales, central heating<br>boilers | 9099 |

**EXAMPLES**

- ① A **firehall** with a planned useful life of 35 years was constructed in 2004 for \$350,000.
- ② During 2004 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 2003 at a total cost of \$200,000.

| SECTION A: CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance) |  |  |             |      |     |                   |   |  |     |     |    |     |    |
|--|--|--|-------------|------|-----|-------------------|---|--|-----|-----|----|-----|----|
| CODES<br>(enter combinations<br>from page 8)   | BUILDINGS, ENGINEERING STRUCTURES AND LAND |  |             |      |     |                   | RELATED INFORMATION   |  |     |     |    |     |    |
|  | 2004 ACTUAL                                |  |             |      |     |                   | Expected Useful<br>Life of New As-<br>sets<br>in columns<br>3 and 4 | Expected Re-<br>main-<br>ing<br>Useful Life of<br>Used Assets<br>in column 5 |     |     |    |     |    |
|  | New Assets<br>(including<br>additions)     | Renovation,<br>Resurfacing,<br>Retrofit,<br>Refurbishing,<br>Overhauling and<br>Rehabilitation | Used Assets | Land |     |                   |   |  |     |     |    |     |    |
| (1)  | (2)  | (3)  | (4)         | (5)  | (6) | (7)               | (8)   |  |     |     |    |     |    |
| Function<br>Code   | Asset<br>Code                              | (nearest \$'000)   |             |      |     | (number of years) |   |  |     |     |    |     |    |
| ① 006  | 2   3                                      | 1   2   1   1  | 007         | 350  | 008 | 009               | 010   | 011  | 35  | 012 |    |     |    |
| ② 013  | 1   2                                      | 1   0   1   3  | 014         |      | 015 | 75                | 016   | 017  | 225 | 018 | 30 | 019 | 30 |
| ③ 020  | 7   1                                      | 0   0   0   1  | 021         |      | 022 |                   | 023   | 024  | 200 | 025 |    | 026 |    |