



**Local Government -
Capital Expenditures**

**2004 Preliminary
and 2005 Forecast**

Form F18

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: Public Institutions Unit Operations and Integration Division Statistics Canada Ottawa, Ontario K1A 0T6	Target date for receipt: November 15, 2004
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This survey is conducted by the Public Institutions Division to augment our series of government finance statistics. 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 submitted to several Divisions in Statistics Canada.

Data collected in this survey assist analysts and planners interested in assessing, within each province and territory, the financial activities of government and in determining the resulting employment potential for labour, materials and services. Tabulations may be obtained directly from Public Institutions Division and are included in the publications "Private and Public Investment in Canada" and "Construction in Canada". Results 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 preliminary information for 2004 and a forecast for 2005, rounded to the nearest thousand.

Estimation techniques require the data for these two years for every local government surveyed. Where preliminary data for 2004 or forecast data for 2005 are not available, **please provide your 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/uip@statcan.ca).

NOTE: An electronic version of this survey in Excel97 is available. Use above e-mail address for a request.

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 6

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:	

<p>Goods and Services Tax / Harmonized Sales Tax</p> <p>We request that the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) to be paid by your municipality be reported NET of the tax credits and rebates on pages 2 through 4 of the questionnaire. We anticipate that some respondents will not be able to report their figures in this manner. Please indicate here (check one box only) how the GST/HST will be reported.</p> <table border="1"> <tr><td>1. Net GST/HST</td><td>001</td></tr> <tr><td>2. Gross GST/HST</td><td>002</td></tr> <tr><td>3. No GST/HST</td><td>003</td></tr> <tr><td>4. Other (specify) _____</td><td>004</td></tr> </table>	1. Net GST/HST	001	2. Gross GST/HST	002	3. No GST/HST	003	4. Other (specify) _____	004	Statistics Canada use only	
	1. Net GST/HST	001								
	2. Gross GST/HST	002								
	3. No GST/HST	003								
	4. Other (specify) _____	004								
Source	005									
Edited										
Checked										
Date										
Entered										

Section A: Capital Expenditures (exclude repair and maintenance)

Reporting Guide is on page 6.

Codes (for office use only)	Function	Buildings, Engineering Structures and Land		
		2004 Preliminary		
		New Assets (including additions, renovation, resurfacing, retrofit, refurbishing, overhauling, and rehabilitation)	Used Assets	Land
(1)	(2)	(3)	(4)	(5)
Function Code	(nearest \$'000)			
12	General government	112	113	114
22	Police protection	119	120	121
23	Fire protection	126	127	128
29	Other protection	133	134	135
31	Road transport (including storm sewers)	140	141	142
32	Snow removal	147	148	149
33	Parking	154	155	156
39	Other transportation	161	162	163
41	Water supply	168	169	170
42	Sewage collection and disposal (exclude storm sewers)	175	176	177
43	Garbage and waste collection and disposal (include recycling)	182	183	184
49	Other environmental health	189	190	191
50	Public health	196	197	198
60	Social welfare	203	204	205
71	Industrial parks and commissions	210	211	212
72	Community development	217	218	219
73	Housing (see Reporting Guide, item 13)	224	225	226
79	Other environmental development	231	232	233
81	Recreation	238	239	240
82	Culture	245	246	247
89	Other recreation and culture	252	253	254
90	Other services	259	260	261
	TOTAL	392	393	394

Codes (for office use only)	Function	Machinery and Equipment	
		2004 Preliminary	
		New Assets (including major replacement parts, renovation, retrofit, refurbishing, overhauling, and rehabilitation)	Used Assets
(9)	(10)	(11)	(12)
Function Code	(nearest \$'000)		
12	General government	412	413
22	Police protection	417	418
23	Fire protection	422	423
29	Other protection	427	428
31	Road transport (including storm sewers)	432	433
32	Snow removal	437	438
33	Parking	442	443
39	Other transportation	447	448
41	Water supply	452	453
42	Sewage collection and disposal (exclude storm sewers)	457	458
43	Garbage and waste collection and disposal (include recycling)	462	463
49	Other environmental health	467	468
50	Public health	472	473
60	Social welfare	477	478
71	Industrial parks and commissions	482	483
72	Community development	487	488
73	Housing	492	493
79	Other environmental development	497	498
81	Recreation	502	503
82	Culture	507	508
89	Other recreation and culture	512	513
90	Other services	517	518
	TOTAL	592	593

Section A (Concluded): Capital Expenditures (exclude repair and maintenance)

Reporting Guide is on page 6.

Codes (for office use only)	Function	Buildings, Engineering Structures and Land		
		2005 Forecast		
		New Assets (including additions, renovation, resurfacing, retrofit, refurbishing, overhauling, and rehabilitation)	Used Assets	Land
(1)	(2)	(6)	(7)	(8)
Function Code		(nearest \$'000)		
12	General government	115	116	117
22	Police protection	122	123	124
23	Fire protection	129	130	131
29	Other protection	136	137	138
31	Road transport (including storm sewers)	143	144	145
32	Snow removal	150	151	152
33	Parking	157	158	159
39	Other transportation	164	165	166
41	Water supply	171	172	173
42	Sewage collection and disposal (exclude storm sewers)	178	179	180
43	Garbage and waste collection and disposal (include recycling)	185	186	187
49	Other environmental health	192	193	194
50	Public health	199	200	201
60	Social welfare	206	207	208
71	Industrial parks and commissions	213	214	215
72	Community development	220	221	222
73	Housing (see Reporting Guide, item 13)	227	228	229
79	Other environmental development	234	235	236
81	Recreation	241	242	243
82	Culture	248	249	250
89	Other recreation and culture	255	256	257
90	Other services	262	263	264
	TOTAL	395	396	397

Codes (for office use only)	Function	Machinery and Equipment	
		2005 Forecast	
		New Assets (including major replacement parts, renovation, retrofit, refurbishing, overhauling, and rehabilitation)	Used Assets
(9)	(10)	(13)	(14)
Function Code		(nearest \$'000)	
12	General government	414	415
22	Police protection	419	420
23	Fire protection	424	425
29	Other protection	429	430
31	Road transport (including storm sewers)	434	435
32	Snow removal	439	440
33	Parking	444	445
39	Other transportation	449	450
41	Water supply	454	455
42	Sewage collection and disposal (exclude storm sewers)	459	460
43	Garbage and waste collection and disposal (include recycling)	464	465
49	Other environmental health	469	470
50	Public health	474	475
60	Social welfare	479	480
71	Industrial parks and commissions	484	485
72	Community development	489	490
73	Housing	494	495
79	Other environmental development	499	500
81	Recreation	504	505
82	Culture	509	510
89	Other recreation and culture	514	515
90	Other services	519	520
	TOTAL	594	595

Section B: Goods and Services Tax / Harmonized Sales Tax

1. Goods and Services Tax / Harmonized Sales Tax TO BE PAID

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) to be paid during capital transactions (exclude current fund) by your municipality in 2004 and 2005. Please report the **NET** GST/HST to be paid. Please **NET TAX CREDITS AND REBATES**. If possible, also provide a breakdown by the type of expenditure activity in which the GST/HST is to be paid. Please note: if expenditures on pages 2 and 3 have been reported with gross GST/HST, then report gross GST/HST here.

	2004 Preliminary	2005 Forecast
	(nearest \$'000)	
Total GST/HST to be paid	800	801
Functional detail		
General government	802	803
Police protection	804	805
Fire protection	806	807
Other protection	808	809
Road transport	810	811
Snow removal	812	813
Parking	814	815
Other transportation	816	817
Water supply	818	819
Sewage collection and disposal	820	821
Garbage and waste collection and disposal (include recycling)	822	823
Other environmental health	824	825
Public health	826	827
Social welfare	828	829
Industrial parks and commissions	830	831
Community development	832	833
Housing	834	835
Other environmental development	836	837
Recreation	838	839
Culture	840	841
Other recreation and culture	842	843
Other services	844	845

Are these amounts included in your responses on questionnaire pages 2 and 3? Yes 846 or No 847

2. Goods and Services Tax / Harmonized Sales Tax TO BE REFUNDED

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) to be refunded to your municipality in 2004 and 2005. If possible, indicate whether the refund will be through rebates or input tax credits and, where possible, provide detail by type of expenditure activity to which the refunds will apply.

	2004 Preliminary		2005 Forecast	
	Rebates	Input tax credits	Rebates	Input tax credits
	(nearest \$'000)		(nearest \$'000)	
Total GST/HST to be refunded	850	851	852	853
Functional detail				
General government	854	855	856	857
Police protection	858	859	860	861
Fire protection	862	863	864	865
Other protection	866	867	868	869
Road transport	870	871	872	873
Snow removal	874	875	876	877
Parking	878	879	880	881
Other transportation	882	883	884	885
Water supply	886	887	888	889
Sewage collection and disposal	890	891	892	893
Garbage and waste collection and disposal (include recycling)	894	895	896	897
Other environmental health	898	899	900	901
Public health	902	903	904	905
Social welfare	906	907	908	909
Industrial parks and commissions	910	911	912	913
Community development	914	915	916	917
Housing	918	919	920	921
Other environmental development	922	923	924	925
Recreation	926	927	928	929
Culture	930	931	932	933
Other recreation and culture	934	935	936	937
Other services	938	939	940	941

Examples

- t A **firehall** is to be constructed in a project spanning both years. The expenditure for the preliminary year is \$100,000 with construction expected to be completed in the forecast year at a further cost of \$250,000.
- u An existing/used **office building** has been purchased for \$200,000 during the preliminary year for **general government** purposes. A \$125,000 addition is planned to be built during the following year, for the same purpose.
- v In the forecast year, two parcels of **land** designated for future development as an **industrial park** are planned to be purchased at a total cost of \$175,000.

Section A : Capital Expenditures (exclude repair and maintenance)

Codes (for office use only)	Function	Buildings, Engineering Structures and Land			
		2004 Preliminary			
		New Assets (including additions, renovation, etc.)	Used Assets	Land	
(1)	(2)	(3)	(4)	(5)	
Function Code	(nearest \$'000)				
23	Fire protection	112	100	113	114
12	General government	119	200	120	121
71	Industrial parks and commissions	126		127	128

Section A (Concluded): Capital Expenditures (exclude repair and maintenance)

Codes (for office use only)	Function	Buildings, Engineering Structures and Land			
		2005 Forecast			
		New Assets (including additions, renovation, etc.)	Used Assets	Land	
(1)	(2)	(6)	(7)	(8)	
Function Code	(nearest \$'000)				
23	Fire protection	115	250	116	117
12	General government	122	125	123	124
71	Industrial parks and commissions	129		130	175

Section C: Capital Grants from Federal and Provincial Governments and their Agencies / Enterprises

(see Reporting Guide, item 19)

	2004 Preliminary			
	Federal		Provincial	
	Government	Agencies/Enterprises	Government	Agencies/Enterprises
	(1)	(2)	(3)	(4)
(nearest \$'000)				
1. General government	711	712	713	714
2. Protection of persons and property	715	716	717	718
3. Transportation and communications	719	720	721	722
4. Environmental health (include water)	723	724	725	726
5. Public health	727	728	729	730
6. Social welfare	731	732	733	734
7. Environmental development: Housing	735	736	737	738
8. Other	739	740	741	742
9. Recreation and culture	743	744	745	746
10. Other (specify)	747	748	749	750
11. TOTAL	751	752	753	754
	2005 Forecast			
	Federal		Provincial	
	Government	Agencies/Enterprises	Government	Agencies/Enterprises
	(5)	(6)	(7)	(8)
(nearest \$'000)				
12. General government	755	756	757	758
13. Protection of persons and property	759	760	761	762
14. Transportation and communications	763	764	765	766
15. Environmental health (include water)	767	768	769	770
16. Public health	771	772	773	774
17. Social welfare	775	776	777	778
18. Environmental development: Housing	779	780	781	782
19. Other	783	784	785	786
20. Recreation and culture	787	788	789	790
21. Other (specify)	791	792	793	794
22. TOTAL	795	796	797	798

Comments: (e.g. reasons for major changes from previously reported data)

THANK YOU FOR THE INFORMATION

Reporting Guide

1. The primary intent of the survey is to measure the amount of new investment in fixed assets, by local governments, on a functional basis.
2. Please report gross capital expenditures in Section A on pages 2 and 3.

Also complete Section B on page 4 and Section C on page 5.
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) to be 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 comprise preliminary information for 2004 and forecast information for 2005 rounded to the nearest thousand. Where preliminary data for 2004 or forecast data for 2005 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 5 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. Shaded areas indicate that no response is required.
11. **Buildings, Engineering Structures and Land** – Report in the New Assets columns on pages 2 and 3, the total cost of construction (contract and by own employees) including additions, renovation, resurfacing, retrofit, refurbishing, overhauling and rehabilitation 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 in Machinery and Equipment on pages 2 and 3.

Report expenditures for Used Assets and Land in the appropriate columns.
12. **Housing Capital Expenditures** – Report in the New Assets columns on pages 2 and 3, the total cost of residential housing construction. Include expenditures made on single homes, semi-detached dwellings, row houses, apartments, condominiums, mobile homes, etc. Most of these expenditures are made by municipal housing corporations with the intent of providing affordable housing to low-income individuals. Housing expenditures made by municipalities for their own use (i.e. office or municipal administrative buildings) should be reported in the General Government function.
13. **Machinery and Equipment** – Report in the New Assets columns on pages 2 and 3, the total installed cost including major replacement parts, renovation, retrofit, refurbishing, overhauling and rehabilitation 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.

Report expenditures for Used Assets in the appropriate columns.
14. **New Assets** – Report gross expenditures for new assets constructed (including additions) and new machinery and equipment purchased (including major replacement parts). Also include costs related to renovation, resurfacing, retrofit, refurbishing, overhauling and rehabilitation.

Report land purchases in columns 5 and 8 on pages 2 and 3.

Section A: Capital Expenditures

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. Outlays made to maintain the operating efficiency of fixed assets (non-capital repair and maintenance expenditures) such as janitorial service, snow removal, salting and sanding, oil changes and lubrication of vehicles and other machinery should be excluded.
15. **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. **Function Codes** – These identifiers will enable Statistics Canada to release the aggregated survey results by the type of service being provided.

Section C: Capital Grants

19. 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 these reporting periods. Do not include the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) rebate revenue to be received by your municipality (see item 4).