

# **Appendix A – Line Number Dictionary for Reporting to Service Nova Scotia and Municipal Relations**

## Introduction

This Line Number Dictionary is intended to provide direction on the completion of the Financial Information Return and the Statement of Estimates. The definitions and accounting policies used for specific items in the Financial Information Return and the Statement of Estimates will generally be the same as those recommended by the Public Sector Accounting Board (PSAB) for annual financial statements.

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**Line Number Structure**

The line numbers used on the Financial Information Return and the Statement of Estimates are intended to guide completion of these forms. The line numbers do not necessarily correspond to chart of accounts numbers from the Chart of Accounts for Municipalities.

Each line number is 7 digits long. The structure of the 7 digit number is shown below.

The first two digits indicate the fund type, the third digit indicates the type of account, and the last 4 digits correspond to the specific line number on which an amount is to be recorded.

# Digits	1,2	3	4,5,6,7
Meaning	Fund	Type of Account	Line
	00 Consolidated	1 Revenue	
	10 General Operating	2 Expenditure	
	20 Capital	3 Financial Asset	
	30 Water Operating	4 Liability	
	35 Water Capital	5 Non Financial Asset	
	40 Electric Operating	6 Transfer/Financing	
	45 Electric Capital	7	
	50 Reserve	8	
	60 Undefined	9 Fund Balance	
	70 Undefined	0 Calculated	
	80 Equity	S Statistical	
	81 Equity in Subsidiary Operations		
	82 Equity in GBE's		
	90 Undefined		

## **Consolidated Reporting Line Number Definitions**

**Line numbers 000020 to 0000120 should be used to report the changes in financial position related to the CONSOLIDATED FINANCIAL POSITION of the municipality.**

0000020	Change in taxes receivable (net of asset valuation allowances)	The change in the balance of taxes receivable from the previous year.
0000030	Change in other receivables (net of asset valuation allowances)	The change in the balance of other receivables from the previous year.
0000040	Change in inventory held for resale	The change in the balance of inventory held for resale from the previous year.
0000050	Change in other financial assets	The change in the balance of other financial assets from the previous year.
0000060	Change in payables	The change in the balance of payables from the previous year.
0000070	Change in other liabilities	The change in the balance of other liabilities from the previous year.
0000080	Change in short-term debt	Short-term borrowings or retirement of short-term debt in the current year.
0000090	Change in long-term debt	Long-term borrowings or retirement of long-term debt or other debentures in the current year.
0000100	Investments	New investments and retirement of investments in the year.
0000110	Investment in government business enterprises or partnerships	The municipality's investment in a government business enterprise on a modified equity basis. The cost of the municipality's investment should be calculated in accordance with the PSA Handbook.

0000120    Loans and advances                      Short- and long-term advances made to other non-related parties.

**Line numbers 0011000 to 0019010 should be used to report the CONSOLIDATED REVENUES of the municipality.**

0011000    Assessable property taxes                      The gross municipal portion of all property taxes and grants (net of school board appropriations) in place, levied or collected.

0012000    Grants in lieu of taxes                              All business taxes and grants in lieu, levied or collected. All business taxes and grants in place should be reported as revenue of the operating fund.

0013000    Services provided to other governments                      Revenue from the sale of goods or services to federal, provincial, or local governments and their agencies, which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing.

It should not be used to report services that are consumed directly by other governments.

This category may include the following services provided to other governments:

- road maintenance;
- snow removal;
- supply of water;
- treatment of wastewater;
- garbage collection;
- fire protection; and
- police protection.

0014000	Sales of services	<p>Revenue from the sales of goods and services to individuals, organizations, corporations or other governments, except for sales reported as "Services provided to other governments."</p> <p>Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals. Such services are supplied in easily measurable amounts (e.g., water) or are discrete and capable of being costed on an individual basis (e.g., snow plowing). Fees charged for certain purposes (e.g., search fees) are also considered to be sales of services, except where the fee confers certain privileges on the payer when the fee is classified as a license or permit (see below). The individual purchasing the service includes not only the residents of the municipality, but also any other person, corporation or government purchasing the service for its own use or consumption and not on behalf of others whom the purchaser would otherwise supply from its own resources.</p>
0015000	Other revenue from own sources	<p>All revenue from other categories on the tax roll.</p> <p>This category may include the following services:</p> <ul style="list-style-type: none"><li>• licenses and permits;</li><li>• fines;</li><li>• rentals;</li><li>• concessions and franchises;</li><li>• return on investments;</li><li>• penalties and interest on taxes; and</li><li>• other services.</li></ul>
0016000	Unconditional transfers from other governments	<p>Entitlements and grants from other governments for which the municipality has full discretion as to their use.</p>
0017000	Conditional transfers from federal or provincial governments or agencies	<p>Entitlements, transfers under shared cost agreements, and grants from the federal or provincial government, to which conditions are attached or which the municipality can only use for specified purposes.</p> <p>A transfer to be used for a specific purpose or purposes is a conditional transfer.</p>

0018000	Conditional transfers from other local governments	Entitlements, transfers under shared cost agreements, and grants from other local governments.
0019010	Net income from government business enterprises	All the revenue streams reported by the government business enterprises that the entity is involved in on a consolidated basis.

**Line numbers 0021000 to 0029040 should be used to report the CONSOLIDATED EXPENDITURES of the municipality.**

0021000	General government services	Activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality.
0022000	Protective services	Activities that provide for the public safety of the inhabitants of the municipality.
0023000	Transportation services	Activities related to public transportation, including road transport, air transport, water transport and public transit.
0024000	Environmental health services	Activities that provide environmentally regulated services, including sewage collection.
0025000	Public health services	Activities that provide assistance to disadvantaged individuals and that promote the health of individuals.
0026000	Environmental development services	Activities that support and control the municipality's physical and economic development.
0027000	Recreation and cultural services	Activities that provide recreation and cultural services.
0029000	Extraordinary or special items	Activities that are not specifically identifiable with the above-noted expenditures and would include any extraordinary revenue or expenditure.

0029030	Net water fund revenues/expenditures	The net amounts of revenues over expenditures incurred by the water operating and capital funds.
0029040	Net electric fund revenues/expenditures	The net amounts of revenues over expenditures incurred by the electric operating and capital funds.

**Line numbers 0031000 to 0037210 should be used to report the CONSOLIDATED FINANCIAL ASSETS of the municipality.**

0031000	Cash and cash equivalents	<p>Considered transitional or current in nature and are capable of reasonably prompt liquidation.</p> <p>This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities. Cash accounts with negative balances should be reported as a liability.</p>
0032010	Taxes receivable (net of asset valuation allowances)	<p>Can include all of the following items, which remain unpaid at the end of the reporting year: taxes receivable, including taxes, penalties and interest on taxes, tax sale certificates, tax arrears arrangement and other.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p>
0032090	Other receivables (net of asset valuation allowances)	<p>Amounts due from federal government and its agencies; due from provincial or territorial government or its agencies; due from hospitals; due from other local governments; trade receivables, accrued receivables and other amounts claimed against a customer for goods or services sold in the ordinary course of business. It also includes amounts receivable from other governments, which otherwise would be included in "Receivable from other governments," but which are in the nature of trade.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p>

0033000	Investments	Investments that are not readily convertible to cash in the short term. This would generally include term deposits, bonds, investment certificates, debentures, mortgages and other securities, which have a maturity longer than one year. It would also include investments that are of a more permanent nature, such as shares of a co-operative.
0034000	Loans and advances	Short-term and long-term advances made to other non-related parties.
0035000	Investment in government business enterprises or partnerships	The cumulative net earnings position of the entity.
0037200	Other financial assets	Other assets that will generally be realized within the upcoming year.
0037210	Inventory held for resale	Inventory that is held to be resold to the public.

**Line numbers 0041000 to 0044000 should be used to report the CONSOLIDATED LIABILITIES of the municipality.**

0041000	Short-term borrowings	Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing. Temporary financing would generally include all borrowings with a term of one year or less.
0042000	Payables	Include all amounts owing at the end of the reporting year to the federal, provincial or territorial, or other local governments, all trade accounts payable and accrued liabilities.  A trade account payable is a debt for goods or services purchased in the ordinary course of business.  An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the

purchase of services (including the use of money) that have been only partly performed at the time of accounting and hence are not yet billed or paid for. This could include:

- accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments;
- accrued interest on borrowings;
- accrued rents on leased or rented property;
- accrued vacation payable.

0043000 Long-term debt Long-term obligations arising from a borrowing, including lease obligations on assets that are recorded as property of the municipality. A borrowing with a repayment term of more than one year would normally be considered a long-term debt for reporting purposes.

0044000 Other liabilities Liability balances that are not included in the payable categories defined above and that are expected to be realized within one year of the reporting date.

They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.

**Line numbers 0055000 to 0057200 should be used to report the CONSOLIDATED NON-FINANCIAL ASSETS of the municipality.**

0055000 Capital assets (net of accumulated amortization) Assets owned by the municipality that are not financial in nature. These assets should be segregated after net financial assets for presentation purposes.

0057100 Inventory not held for resale Inventory held that will not be resold to the public, but will be consumed during the delivery of services to residents.

0057200 Prepaid expenses Any amounts expended in the current period that relate to expenses of future periods.

**Line numbers 0061000 to 0069090 should be used to report the CONSOLIDATED NET FINANCING AND TRANSFERS of the municipality.**

0061000	Proceeds of issuance of debt	The proceeds of any new debt issued during the period.
0062000	Debenture and term loan principal installments	The principal repayments of debt made during the period.
0064000	Amounts incurred in the current year, to be recovered from future revenues	<p>Amounts incurred in the current year, which are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0064001	Amounts to be recovered from future revenues	<p>Amounts that are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0065000	Amounts incurred in the current year, to be recovered from reserves and reserve funds on hand	<p>Amounts incurred in the current year, which are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities;</li> </ul>

		and/or
		<ul style="list-style-type: none"> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0065001	Amounts to be recovered from reserves and reserve funds on hand	<p>Amounts that are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0066000	Transfers from (to) own reserves, funds and agencies	Transfers from (to) the municipality's reserves, funds or agencies for internal financing purposes. This should not be used to report revenues or expenditures.
0069010	Change in non-financial asset fund balances	The change in the balance of non-financial asset fund balances from the previous year.
0069030	Changes in equity of government business enterprises	The change in the balance of equity of government business enterprises from the previous year.
0069090	Changes in equity	The use of prior years' "surpluses" used to cover current shortfalls or to fund prior years' "deficits" incurred for a particular fund.

**Line numbers 0090091 to 0090095 should be used to report specific CONSOLIDATED FUND BALANCES of the municipality.**

0090091	Investment in capital assets (excluding water and electric)	The cumulative additions and disposals of the investment in capital assets to date, excluding water and electric. These would be represented by asset additions, debt repayments and other transactions of the capital fund.
0090095	Other fund balances - Specify	The cumulative earnings of the fund to date.

## General Operating Fund Line Number Definitions

**Actual and budgeted operating expenditures should exclude any capital expenditures (capital area rates), capital grants or transfers to reserves (except for the transfer to the capital reserve for landfill closure/post-closure costs). These items must be excluded from the calculation of the Standard Expenditures.**

**Transfers to the Joint Expenditure Board – Expenditures for the Joint Expenditure Board should be reported in their respective functional area.**

**Line numbers 1000000 to 1002026 should be used to report select information related to calculating COMMERCIAL AND RESIDENTIAL TAX RATES.**

1000000	Beginning fund balance	Beginning fund balance for the general operating fund.
1001000	Commercial tax rate	The municipality's commercial tax rate.
1001010	Commercial property	Information used in the calculation of commercial tax rates related to commercial properties.
1001015	Properties subject to special tax agreements or legislation - commercial property	Information used in the calculation of commercial tax rates related to commercial properties whose taxes are reduced by special tax agreements or legislation.
1001016	Properties whose tax or grant varies with tax rate - commercial	Information used in the calculation of commercial tax rates related to commercial properties whose taxes or grants are paid equal to the current tax rate times the full value (or a fixed) assessed value.
1001020	Business occupancy	Information used in the calculation of commercial tax rates related to business occupancy.
1001025	Properties subject to special tax agreements or legislation – business occupancy	Information used in the calculation of commercial tax rates related to properties subject to business occupancy taxes whose taxes are reduced by special tax agreements or legislation.
1001026	Properties whose tax or grant varies with tax rate –	Information used in the calculation of commercial tax rates related to properties subject to business occupancy taxes

	business occupancy	whose taxes or grants are paid equal to the current tax rate times the full value (or a fixed) assessed value.
1002000	Residential tax rate	The municipality's residential tax rate.
1002010	Residential property	Information used in the calculation of residential tax rates related to residential properties.
1002015	Properties subject to special tax agreements or legislation - residential	Information used in the calculation of residential tax rates related to residential properties whose taxes are reduced by special tax agreements or legislation.
1002016	Properties whose tax or grant varies with tax rate – residential	Information used in the calculation of residential tax rates related to residential properties whose taxes or grants are paid equal to the current tax rate times the full value (or a fixed) assessed value.
1002020	Resource property	Information used in the calculation of residential tax rates related to resource properties.
1002025	Properties subject to special tax agreements or legislation - resource	Information used in the calculation of residential tax rates related to resource properties whose taxes are reduced by special tax agreements or legislation.
1002026	Properties whose tax or grant varies with tax rate - resource	Information used in the calculation of residential tax rates related to resource properties whose taxes or grants are paid equal to the current tax rate times the full value (or a fixed) assessed value.

**Line numbers 101110 to 1018810 should be used to report revenues from ASSESSABLE PROPERTY TAXES.**

**Line numbers 1011110 to 1011180 should be used to report tax revenues from Assessable Property.**

1011110	Residential	Provincial grants in lieu of taxes are not to be included (see 1012310).
1011121	Commercial property	
1011122	Commercial - based on	

	special tax agreements or legislation	
1011151	Resource - taxable assessments	
1011152	Resource - recreation property tax	
1011153	Resource - forest property tax (less than 50,000 acres)	
1011154	Resource - forest property tax (50,000 acres or more)	
1011180	Area rates	Include area fire rates, area street lighting and sidewalk rates, area garbage rates and area recreation rates.

**Line number 1011200 should be used to report tax revenues from Special Assessments.**

1011200	Special assessments	Revenue from special assessments. This would include frontage rates for paving and for sewer, flat charges, lot levies, user fees for garbage, sewer and water and infrastructure charges
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**Line numbers 1011410 to 1011431 should be used to report tax revenues from Business Property.**

1011410	Business occupancy	
1011420	Based on revenues - Aliant	
1011430	Nova Scotia Power Inc. - Grant in lieu of taxes	
1011431	Nova Scotia Power Inc. - HST rebate	

**Line numbers 1011910 to 1011990 should be used to report revenues from Other Taxes.**

1011910 Deed transfer tax

1011990 Other - Specify

**Line numbers 1012210 to 1012400 should be used to report revenues from GRANTS IN LIEU OF TAXES.**

1012210 Federal government

1012220 Federal government  
agencies

1012310 Provincial property and property of supported Institutions Grants in lieu of taxes paid on provincial real property at the applicable residential, non-residential or resource property tax rate, except for education and health-care facilities, and grants in lieu of taxes paid on the residential facilities of post-secondary institutions.

1012320 Provincial - Crown timber lands Paid at \$0.40 per acre.

1012330 Provincial - fire protection Paid on all provincial buildings exempt from full taxation.

1012400 Provincial government  
agencies

**Line numbers 1013000 to 1013300 should be used to report revenues from SERVICES PROVIDED TO OTHER GOVERNMENTS.**

These revenues would include sales of goods or services to federal, provincial or local governments and their agencies which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing.

These lines should not be used to report revenues for services that are consumed directly by other governments.

These revenues may include the following services provided to other governments:

- road maintenance;
- snow removal;
- supply of water;

- treatment of wastewater;
- garbage collection;
- fire protection; and
- police protection.

1013000	Services provided to other governments	Revenues from services provided to other governments. This line appears only on the Statement of Estimates.
1013100	Federal government	
1013200	Provincial government	
1013300	Other local government	

**Line numbers 1014000 to 1014900 should be used to report revenues from SALES OF SERVICES.**

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals. Such services are supplied in easily measurable amounts, e.g. water; or are discrete and capable of being costed on an individual basis, e.g. snow plowing. Fees charged for certain purposes, e.g. search fees, are also considered to be sales of services except where the fee confers certain privileges on the payer when it (the fee) is classified as a license or permit. The individual purchasing the service includes not only the residents of the municipality but also any other person, corporation or government purchasing the service for its own use or consumption and not on behalf of others whom the purchaser would otherwise supply from its own resources.

1014000	Sales of services	Sales of services. This line appears only on the Statement of Estimates.
1014001	Sales of service (excluding transit)	Sales of service (excluding transit). This line appears only on the Statement of Estimates.
1014002	Sales of service – transit only	Sales of services – transit only. This line appears only on the Statement of Estimates.
1014100	General government services	
1014200	Protective services	
1014300	Transportation services	

1014301	Transit	Part of transportation services.
1014302	Other	Part of transportation services
1014400	Environmental health services	
1014500	Public health services	
1014600	Environmental development services	
1014700	Recreation and cultural services	
1014900	Other services	

**Line numbers 1015100 to 1015900 should be used to report OTHER REVENUES FROM OWN SOURCES.**

These revenues may include the following services:

- licenses and permits;
- fines;
- rentals;
- concessions and franchises;
- return on investments;
- penalties and interest on taxes; and
- other services.

1015100	Licenses and permits	Includes general licenses, professional licenses, business licenses, amusement licenses and permits, taxi licenses, delivery vehicle licenses, animal licences, building permits, and other licenses and permits.
1015200	Fines	Includes court fees and costs, forfeited bail, and fees from impounded animals, as well as fines on overdue library

		books.
1015300	Rentals	Includes income earned on general rentals, engineering structures, buildings, machinery and equipment, and land lease.
1015400	Concessions and franchises	<p>Concessions and franchises are particular privileges or rights granted in respect of municipal functions, activities or responsibilities. Concessions are not easily distinguished from franchises. The latter usually relates to services of a general and a more or less essential nature, while the former pertains generally to service conveniences in respect of which the public has free, or at least alternative, choices. For classification purposes, no distinction needs to be made.</p> <p>A fairly common feature of franchise agreements, especially, is the provision for payments over and above the agreed-upon franchise fee. Any such payment that is clearly not a business tax or license fee should be recorded here.</p>
1015500	Return on investments	<p>Includes interest earned on short-term deposits and other investments that the operating fund may utilize.</p> <p>Interest on special funds is to be recorded in the special fund it belongs to, rather than here.</p>
1015600	Penalties and interest on taxes	
1015700	Revenue collected for other Governments/Agencies	This account is to incorporate those amounts that are rated for and collected for other entities but are not revenues of the municipal unit.
1015750	Less: transmission of revenue collected for other Governments/Agencies (must be negative)	This account is to incorporate those amounts collected in 1015700 and transmitted to the other entity. It must be a negative number.
1015900	Miscellaneous	Includes commissions earned, gifts and sundry income, which cannot be under any other caption.

**Line numbers 1016100 to 1016300 should be used to report UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS.**

Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put, in which the monies so transferred form part of the general revenue of the transferor, and in which the transferee has discretion over the use of the monies.

- 1016100 Federal government
  
- 1016281 Provincial government –  
Service Nova Scotia and  
Municipal Relations  
Municipal Grants Act –  
equalization
  
- 1016286 Provincial government –  
Service Nova Scotia and  
Municipal Relations –  
*Municipal Government Act* –  
farm property acreage
  
- 1016289 Provincial government –  
Service Nova Scotia and  
Municipal Relations – other -  
Specify
  
- 1016291 Other provincial - Resource  
Recovery Fund Board
  
- 1016299 Other provincial - other
  
- 1016300 Other local governments -  
Specify

**Line numbers 1017100 to 1017600 should be used to report CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES.**

Conditional transfers include entitlements, transfers under shared cost agreements, and grants from federal or provincial governments, to which conditions are attached or which must be used by the municipality for a specified purpose or purposes.

- 1017100 Federal government Multi-function grants

1017200	Federal agencies	Includes CMHC
1017500	Provincial government	
1017600	Provincial agency – Nova Scotia Liquor Corporation	

**Line number 1018810 should be used to report Appropriations to the Regional School Board.**

1018810	Appropriations to regional school board	The contributions made to the local school board. This amount would represent the mandatory amount determined by the Province of Nova Scotia, as well as any other amounts determined by the municipality. This should be treated as a deduction on the Statement of Estimates form and as a reduction of tax revenue on Schedule F of the Financial Information Return.
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**Line number 1018990 should be used to report CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS.**

1018990	Conditional transfers from other local governments - other - Specify	
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**Line numbers 1021111 to 1021990 should be used to report expenditures related to GENERAL GOVERNMENT SERVICES.**

General government services include activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality, including legislative activities related to the mayor/warden and council of the municipality, including their remuneration and expenses.

**Line numbers 1021111 to 1021190 should be used to report expenditures related to Legislative activities of General Government Services.**

1021111	Mayor or warden – remuneration	Should include payments made for committee work.
1021112	Mayor or warden - expenses	Should include kilometrage payments and out-of-town travel expenses
1021131	Council - remuneration	Should include payments made for committee work.

1021132 Council - expenses Should include kilometrage payments and out-of-town travel expenses

1021190 Other legislative services

**Line numbers 1021210 to 1021290 should be used to report expenditures related to General Administration of General Government Services.**

1021210 Administration Expenditures related to general administration of general government services.  
-chief administrator  
-(commissioner, manager, comptroller)  
-municipal clerk  
-personnel  
-office buildings  
-legal services  
-office expenses  
-other administrative services

1021220 Financial management Expenditures related to the following activities:

- administration;
- accounting;
- internal audit;
- budget control;
- external audit;
- purchasing;
- debt administration;
- pension fund administration; and
- other financial management

1021241 Tax rebates or cancellations  
(*Municipal Government Act*  
Sections 69 and 71)

1021244 Maintenance of property  
acquired for taxes

1021245 Losses on sale of property  
acquired for taxes

1021248	Transfers for assessment services	
1021249	Other taxation	Administration, tax billing, and other taxation
1021250	Common services	Multi-purpose building and other common services
1021290	Other general administrative services	

**Line numbers 1021700 to 1021790 should be used to report Debt Charges related to General Government Services.**

Debt charges relate to the interest on debt of the municipality, as it relates to the delivery of General Government Services. The amounts reported here will be the total expensed for the year, including accrued interest. The items reported should include interest on short-term borrowings, interest on long-term debt and other debt charges.

1021700	General government services - Interest on short-term and long-term debt	Debt charges related to general government services on the Statement of Estimates.
1021712	General government services - interest on short-term borrowings - general operations interest	
1021713	General government services - interest on short-term borrowings - interest or discount on current tax payments	
1021721	General government services - Interest on long-term debt - debenture interest	
1021722	General government services - interest on long-term debt - term loan interest	
1021790	General government services - other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other

**Line numbers 1021811 to 1021813 should be used to report Valuation Allowances related to General Government Services.**

Valuation allowances include uncollectible taxes, other receivables and unresolved assessment appeals.

1021811	Uncollectible taxes
1021812	General government services - other doubtful receivables
1021813	Unresolved assessment appeals

**Line numbers 1021910 to 1021999 should be used to report Other General Government Services.**

This can include activities related to elections, plebiscites, and electors' meetings, grants to organizations and individuals, and other general services.

1021910	Elections, plebiscites and electors' meetings	
1021950	Grants to organizations and individuals	
1021990	Other general services	Conventions and delegations; general accident and damage claims and public liability insurance; intergovernmental relations (Union of N.S. Municipalities dues); other general services.
1021998	General government services - transitional expenditures	These transitional expenditures should relate specifically to: <ul style="list-style-type: none"><li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.</li></ul>
1021999	Other general government services	Expenditures related to general government services, excluding debt charges and transitional expenditures, on the Statement of Estimates.

**Line numbers 1022210 to 1022998 should be used to report expenditures related to PROTECTIVE SERVICES.**

This can include activities that provide for the public safety of the inhabitants of the municipality.

**Line number 1022210 should be used to report expenditures related to Police Protection.**

1022210	Police protection	Expenditures related to police protection, excluding debt charges, valuation allowances and transitional expenditures on the Statement of Estimates, which includes police commission; administration (police chief and employer's liability insurance); crime investigation prevention and protective services; traffic activities; training; police stations and buildings; police automotive equipment; detention and custody of prisoners (lock up facilities); and DNA costs.
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**Line numbers 1022220 to 1022290 should be used to report expenditures related to Law Enforcement.**

1022220	Transfer to correctional services	
1022290	Law enforcement - other	Administration; prosecuting attorney; witnesses, jurors and interpreters; and other (by-law enforcement).

**Line numbers 1022400 to 1022490 should be used to report expenditures related to Fire Protection.**

This could include activities related to fire protection and investigation services. It could also include water supply and the servicing of water hydrants.

1022400	Fire protection	Expenditures related to fire protection, excluding debt charges, valuation allowances and transitional expenditures, on the Statement of Estimates
1022450	Water supply and hydrants	
1022490	Fire protection - other	Expenditures related to fire protection including administration; fire fighting force (grants to rural units, area rate levy in rural municipality); fire alarm systems; fire investigation and prevention; training; fire stations and buildings (maintenance and operation – not capital expenditures); fire fighting equipment; and other.

**Line number 1022500 should be used to report expenditures related to Emergency Measures.**

1022500	Emergency measures	Activities related to emergency measures and disaster
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prevention and recovery services.

**Line numbers 1022700 to 1022790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Protective Services.**

The amount reported here will be the total expensed for the year, including any accrued interest. The items to be reported here will be interest on long-term debt and other debt charges.

1022700	Protective services - interest on short-term and long-term debt	Debt charges related to protective services on the Statement of Estimates.
1022711	Protective services - interest on short-term borrowings	
1022721	Protective services - interest on long-term debt – debenture interest	
1022722	Protective services - interest on long-term debt - term loan interest	
1022790	Protective services - other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other

**Line number 1022812 should be used to report Valuation Allowances related to Protective Services.**

1022812	Protective services– valuation allowances	Uncollectible receivables.
1022850	Protective inspections	Building, electrical, plumbing, gas, trench, fire inspections.

**Line number 1022900 should be used to report Other Protective Services.**

1022900	Other protective services	Protective services activities that do not fall within the protective services functions defined above or within 1022998. Include animal and pest control
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**Line number 1022998 should be used to report Transitional Expenditures related to Protective Services on the Statement of Estimates.**

1022998	Protective services - transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.
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**Line numbers 1023100 to 1023999 should be used to report expenditures related to TRANSPORTATION SERVICES.**

**Line number 1023100 should be used to report Common Services expenditures related to Transportation Services.**

1023100	Common services	Activities that are related to, or benefit, several transportation functions and that cannot be reasonably allocated to those specific functions which includes administration; engineering services; general equipment; small tools and equipment; workshops, yards and other buildings; research, planning and design; liability insurance; and other.
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**Line numbers 1023230 to 1023290 should be used to report expenditures related to Road Transport.**

This would include activities that provide for roads, streets, sidewalks and lighting, including: roads, streets, medians, boulevards, sidewalks, street lighting, street signs, traffic signals, railway crossings and public parking facilities.

1023230	Roads and streets	Expenditures related to: <ul style="list-style-type: none"><li>• road allowances, intersections and approaches;</li><li>• sidewalks;</li><li>• drainage ditches;</li><li>• storm sewers;</li><li>• street cleaning and flushing;</li><li>• snow and ice removal; and</li><li>• other.</li></ul>
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1023240	Bridges, subways, tunnels, ferries and grade inspections	Expenditures related to: <ul style="list-style-type: none"><li>• bridges;</li><li>• bridge approaches;</li><li>• railway grade crossings;</li></ul>
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- railway overpasses or underpasses;
- subways and tunnels;
- grade separations;
- ferries;
- ferry docks and approaches; and
- other.

1023250 Street lighting

Street signs

1023260 Traffic services

Expenditures related to:

- traffic lane marking;
- house numbering;
- traffic signals;
- railway crossing signals; and
- other.

1023270 Parking

Expenditures related to:

- parking meters (on streets and roads) ; and
- off-street parking.

1023290 Other road transport

**Line numbers 1023300 to 1023500 should be used to report expenditures related to Air Transport, Water Transport and Public Transit.**

1023300 Air transport

Activities related to air transportation services.

1023400 Water transport

Activities related to water transportation services.

1023500 Public transit

Activities related to public transit systems, including: light-rail transit, scheduled buses, transit vehicles, rail lines, trolley wires, service buildings and garages. Handi-buses or senior citizen transportation are not included in this definition, and should be reported under other transportation services.

**Line numbers 1023700 to 1023790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Transportation Services.**

The amount reported here will be the total amount expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1023700	Transportation services - interest on short-term and long-term debt	Debt charges related to transportation services on the Statement of Estimates.
1023711	Transportation services - interest on short-term borrowings	
1023721	Transportation services – interest on long-term debt - debenture interest	
1023722	Transportation services - interest on long-term debt - term loan interest	
1023790	Transportation services - other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other.

**Line number 1023812 should be used to report Valuation Allowances related to Transportation Services.**

1023812	Transportation services – valuation allowances	Uncollectible receivables.
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**Line number 1023900 should be used to report Other Transportation Services.**

1023900	Other transportation services	Transportation activities that do not fall within the transportation functions defined above.
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**Line number 1023998 should be used to report Transitional Expenditures related to Transportation Services, on the Statement of Estimates.**

1023998	Transportation services – transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.
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**Line number 1023999 should be used to report Other Transportation Services, excluding Public Transit, Debt Charges, Valuation Allowances and Transitional Expenditures, on the Statement of Estimates.**

1023999	Other transportation services	Expenditures related to transportation services, excluding public transit, debt charges, valuation allowances and transitional expenditures, on the Statement of Estimates.
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**Line numbers 1024210 to 1024999 should be used to report expenditures related to ENVIRONMENTAL HEALTH SERVICES.**

**Line numbers 1024210 to 1024290 should be used to report expenditures related to Sewage Collection and Disposal.**

This would include activities related to the collection or removal, treatment, and disposal of sanitary sewage, including: sanitary sewers and combined sanitary-storm sewers, lagoons, plant and equipment, public comfort stations, catch basins, man holes, booster stations, and reclamation of sludge areas for lagoons or treatment plants.

1024210	Sewage collection and disposal - administration
1024220	Sewage collection systems
1024230	Sewage lift stations
1024240	Sewage treatment and disposal
1024250	Comfort stations
1024290	Sewage collection and disposal - other

**Line numbers 1024310 to 1024360 should be used to report expenditures related to Garbage and Waste Collection and Disposal.**

This would include activities related to the collection of garbage and other waste material, as well as the maintenance and operation of sanitary landfill sites, incinerators or other plants, trucks and other equipment used for collection and disposal, and solid waste landfill closure and post-closure costs allocated to the current year.

1024310	Garbage and waste collection and disposal - administration	
1024320	Garbage and waste collection	
1024331	Transfer to the capital reserve for solid waste landfill closure/post-closure costs	The amount that the general operating fund transfers to the capital reserve for the estimated annual provision of closure/post-closure costs. This transfer is different from the other transfers made by the operating fund to the capital reserve, as it is specifically allowed as an expenditure of the operating fund, for purposes of calculating the standard expenditures.
1024332	Other current expenditures for solid waste landfill costs	All other solid waste landfill costs incurred by the general operating fund.
1024340	Incinerators	
1024350	Recycling	
1024360	Garbage and waste collection and disposal – other	

**Line numbers 1024700 to 1024790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Environmental Health Services.**

The amount reported here will be the total expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1024700	Environmental health services - interest on short-term and long-term debt	Debt charges related to environmental health services on the Statement of Estimates.
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1024711	Environmental health services - interest on short-term borrowings	
1024721	Environmental health services - interest on long-term debt - debenture interest	
1024722	Environmental health services - interest on long-term debt - term loan interest	
1024790	Environmental health services - other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other.

**Line number 1024812 should be used to report Valuation Allowances related to Environmental Health Services.**

1024812	Environmental health services - valuation allowances	Uncollectible receivables.
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**Line number 1024900 should be used to report Other Environmental Health Services.**

1024900	Other environmental health services	Environmental health services that do not fall within the environmental health services defined above, which includes administration; smoke abatement; other air pollution: water pollution control; other pollution control; noise abatement; and other (derelict vehicles).
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**Line number 1024998 should be used to report Transitional Expenditures related to Environmental Health Services, on the Statement of Estimates**

1024998	Environmental health services - transitional expenditures	These transitional expenditures should relate specifically to: <ul style="list-style-type: none"><li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li><li>• accruals related to landfill closure/post-closure costs.</li></ul>
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**Line number 1024999 should be used to report Environmental Health Services, excluding Transfer to the Capital Reserve for Solid Waste Landfill Closure/Post-Closure Costs, Other Current Expenditures for Solid Waste Landfill Costs, Other Debt Charges, Valuation Allowances and Transitional Expenditures, on the Statement of Estimates.**

1024999	Other environmental health services	Expenditures related to environmental health services, excluding transfer to the capital reserve for solid waste landfill closure/post closure costs, other current expenditures for solid waste landfill costs, debt charges, valuation allowances and transitional expenditures, on the Statement of Estimates.
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**Line number 1025100 should be used to report expenditures related to Public Health activities.**

1025100	Public health	Public health activities. <ul style="list-style-type: none"><li>• Cemeteries and crematoriums</li><li>• Morgues</li><li>• General public health (occupational health, vital statistics, other)</li><li>• Other public health</li></ul>
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**Line number 1025310 should be used to report expenditures related to Housing.**

1025310	Deficit of Regional Housing Authority	Activities related to any deficit funded for the Regional Housing Authority.
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**Line numbers 1025700 to 1025790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Public Health Services.**

The amount reported here will be the total expensed for the year including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1025700	Public health services - interest on short-term and long-term debt	Debt charges related to public health services on the Statement of Estimates.
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1025711	Public health services - interest on short-term borrowings	
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1025721	Public health services -	
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interest on long-term debt -  
debenture interest

1025722 Public health services -  
interest on long-term debt -  
term loan interest

1025790 Public health services - other Debenture discounts, cost of issuing and selling new  
debt charges debentures, banking service charges and other

**Line number 1025812 should be used to report Valuation Allowances related to Public Health Services.**

1025812 Public health services - Uncollectible receivables.  
valuation allowances

**Line number 1025900 should be used to report Other Public Health Services.**

1025900 Other public health Other costs for public health that are not included in the  
services above accounts which would include hospital care

**Line number 1025998 should be used to report Transitional Expenditures related to Public Health Services, on the Statement of Estimates.**

1025998 Public health services - These transitional expenditures should relate specifically to:  
transitional expenditures accruals related to the change in accounting policy for post-  
employment benefits, retirement benefits and/or pension  
valuation liabilities, on the Statement of Estimates.

**Line number 1025999 should be used to report Other Public Health Services, excluding Debt Charges and Transitional Expenditures, on the Statement of Estimates.**

1025999 Other public health services Expenditures related to public health services, excluding  
debt charges and transitional expenditures, on the Statement  
of Estimates, which would include Deficit of Regional  
Housing Authority.



**Line numbers 1026700 to 1026790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Environmental Development Services.**

The amount reported here will be the total amount expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1026700	Environmental development services - interest on short-term and long-term debt	Debt charges related to environmental development services on the Statement of Estimates.
1026711	Environmental development services - interest on short-term borrowings	
1026721	Environmental development services - interest on long-term debt - debenture interest	
1026722	Environmental development services - interest on long-term debt - term loan interest	
1026790	Environmental development services - other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other.

**Line number 1026812 should be used to report Valuation Allowances related to Environmental Development Services.**

1026812	Environmental development services - valuation allowances	Uncollectible receivables.
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**Line numbers 1026910 to 1026990 should be used to report expenditures related to Other Environmental Development Services.**

1026910	Tourism	Could include expenditures related to tourist bureau, tourist camps, promotion of tourist attractions, other tourism.
1026990	Environmental development services - other	Public receptions (convention facilities, promotion of convention facilities, other); markets; and other.

**Line number 1026998 should be used to report Transitional Expenditures related to Environmental Development Services, on the Statement of Estimates.**

1026998	Environmental development services - transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates
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**Line number 1026999 should be used to report Other Environmental Development Services, excluding Debt Charges and Transitional Expenditures, on the Statement of Estimates.**

1026999	Other environmental development services	Expenditures related to environmental development services, excluding debt charges and transitional expenditures, on the Statement of Estimates.
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**Line numbers 1027110 to 1027190 should be used to report expenditures related to Recreation Facilities.**

This would include activities related to municipal recreation facilities, including: administration; swimming pools, beaches and marinas; skating rinks and arenas; parks, playgrounds and sports fields; and programming.

1027110	Recreation and cultural services - administration	Would include: <ul style="list-style-type: none"> <li>• recreation commissioner; and</li> <li>• other administration.</li> </ul>
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1027130	Swimming pools, beaches, marinas	
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1027150	Skating rinks and arenas	
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1027180	Parks, playgrounds and sports fields	
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1027190	Recreation and cultural services – other - programming	-Community centres and halls -Amusement parks, exhibitions and - fairs -Stadiums -Other
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**Lines numbers 1027210 to 1027290 should be used to report expenditures related to Cultural Buildings and Facilities.**

This could include activities that provide for cultural facilities and related programs, including administration, libraries and museum commissions.

1027210	Cultural buildings and facilities - administration	
1027251	Library - local branch	These are contributions to local libraries.
1027252	Transfers to regional library	These are contributions to regional libraries.
1027290	Other - museum commission	Historic sites; art galleries; museums; theatre; concert halls; auditoriums; heritage properties; and other

**Line numbers 1027700 to 1027790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Recreation and Cultural Services.**

The amount reported here will be the total amount expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1027700	Recreation and cultural services - interest on short-term and long-term debt	Debt charges related to recreational and cultural services on the Statement of Estimates.
1027711	Recreation and cultural services - interest on short-term borrowings	
1027721	Recreation and cultural services - interest on long-term debt - debenture interest	
1027722	Recreation and cultural services - interest on long-term debt - term loan interest	
1027790	Recreation and cultural	Debenture discounts, cost of issuing and selling new

services - other debt charges debentures, banking service charges and other

**Line number 1027812 should be used to report Valuation Allowances related to Recreation and Cultural Services.**

1027812	Recreation and cultural services - valuation allowances	Uncollectible receivables.
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**Line number 1027900 should be used to report Other Recreation and Cultural Services.**

1027900	Other recreation and cultural services	Other recreation and cultural services that do not fall within the recreation and cultural functions defined above, which includes film, radio, television, physical fitness and other services.
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**Line number 1027998 should be used to report Transitional Expenditures related to Recreation and Cultural Services, on the Statement of Estimates.**

1027998	Recreation and cultural services - transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.
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**Line number 1027999 should be used to report Other Recreation and Cultural Services, excluding Debt Charges and Transitional Expenditures, on the Statement of Estimates.**

1027999	Other recreation and cultural services	Expenditures related to recreation and cultural services, excluding debt charges and transitional expenditures, on the Statement of Estimates.
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**Line number 1028000 should be used to report the amount being collected for the School Board appropriation through the general tax rate.**

This line is used on the Statement of Estimates only.

1028000	Education	The amount being collected for the School Board appropriation through the general tax rate. This line is used on the Statement of Estimates only.
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**Line numbers 1029000 to 1029200 should be used to report Extraordinary or Special Items.**

1029000	Extraordinary or special items (please explain)	Refer to the CICA Handbook for the definition of extraordinary items.
1029100	Extraordinary or special revenue items	(Specify revenue item)
1029200	Extraordinary or special expenditure items	(Specify expenditure item)

**Line numbers 1029991 to 1029997 should be used to report the allocation to various functions of the transitional expenditures that will be included in the municipality's calculation of taxes, on the Statement of Estimates only.**

These transitional expenditures should relate specifically to:

- accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or
- accruals related to landfill closure/post-closure costs.
- on the Statement of Estimates only.

1029991	Transitional expenditures - general government services
1029992	Transitional expenditures - protective services
1029993	Transitional expenditures - transportation services
1029994	Transitional expenditures - environmental health services
1029995	Transitional expenditures - public health services
1029996	Transitional expenditures - environmental development services

1029997 Transitional expenditures -  
recreation and cultural  
services

**Line number 1029998 should be used to report amounts included in prior years' tax calculations.**

This line is found on the Statement of Estimates only.

1029998	Amounts included in prior years' tax calculations	Transitional expenditures that were included in the prior years' tax calculations.
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**Line number 1029999 should be used to report the total of amounts to be recovered in the future.**

This line is found on the Statement of Estimates only.

1029999	Amounts to be included in future years' tax calculations	Transitional expenditures that will be included in future years' tax calculations.
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**Line numbers 1031000 to 1037210 should be used to report financial assets of the General Operating Fund.**

1031000	Cash and cash equivalents	Considered transitional or current in nature and are capable of reasonably prompt liquidation.
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This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities. Cash accounts with negative balances should be reported as a liability.

1032000	Taxes receivable (net of asset valuation allowances)	Can include all of the following items, which remain unpaid at the end of the reporting year: taxes receivable, including taxes, penalties and interest on taxes; tax sale certificates; tax arrears arrangement and other.
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All receivables should be reported net of allowances for amounts that are expected to be uncollectible.

1032090	Other receivables (net of asset valuation allowances)	Amounts due from federal government and its agencies, due from provincial or territorial government or its agencies, amounts due from hospitals, amounts due from other local governments, trade receivables, accrued receivables and
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other. Trade receivables include amounts claimed against a customer for goods or services sold in the ordinary course of business. It also includes amounts receivable from other governments that otherwise would be included in "Receivable from other governments," but which are in the nature of trade.

All receivables should be reported net of allowances for amounts that are expected to be uncollectible.

1033000 Investments Investments that are not readily convertible to cash in the short term.

This would generally include term deposits, bonds, investment certificates, debentures, mortgages, and other securities that have a maturity longer than one year. It would also include investments that are of a more permanent nature, such as shares of a co-operative.

1034000 Loans and advances Short-term and long-term advances made to other non-related parties.

1037200 Other financial assets Assets that will generally be realized within the upcoming year.

1037210 Inventory held for resale Inventory that is held to be resold to the public.

**Line numbers 1041000 to 1044000 should be used to report liabilities of the General Operating Fund.**

1041000 Short-term borrowings Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing. Temporary financing would generally include all borrowings with a term of one year or less.

1042000 Payables Includes all amounts owing at the end of the reporting year to the federal, provincial or territorial, or other local governments, all trade accounts payable and accrued liabilities.

A trade account payable is a debt for goods or services

purchased in the ordinary course of business.

An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money) that have been only partly performed at the time of accounting and hence are not yet billed or paid for. This could include:

- accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments;
- accrued interest on borrowings;
- accrued rents on leased or rented property; and
- accrued vacation payable.

1044000 Other liabilities

Liability balances that are not included in the payable categories, defined above and that are expected to be realized within one year of the reporting date.

They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.

**Line numbers 1057100 to 1057210 should be used to report non-financial assets of the General Operating Fund.**

1057100 Prepaid expenses

Any amounts expended in the current period that relate to expenses of future periods.

1057210 Inventory not held for resale

Inventory held that will not be resold to the public, but will be consumed during the delivery of services to residents.

**Line numbers 1061000 to 1065090 should be used to report financing and transfers related to the General Operating Fund.**

1061000 Debenture and term loan principal installments

This amount is brought directly from Schedule H.

1061010 Debenture principal

Principal repayments of debenture debt made during the period.

1061020	Term loan principal	Principal repayments of term loan debt made during the period.
1061030	Temporary financing principal - capital projects	The principal repayments made on financing used on a temporary basis. For example, if a bank loan or line of credit is used during construction as a financing measure until a debenture can be issued, this is where the municipality would report the principal repayment of that bank loan or line of credit.
1061090	Debenture and term loan principal installments	Principal repayments of debenture debt and term loan debt made during the period. This line number appears only on the Statement of Estimates.
1064000	Amounts incurred in the current year, to be recovered from future revenues	<p>Amounts incurred in the current year, which are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> <li>•</li> </ul>
1064001	Amounts to be recovered from future revenues	<p>Amounts that are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
1064010	Amounts to be recovered from future revenues - landfill closure / post-closure	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to landfill closure/post-closure costs.

1064020	Amounts to be recovered from future revenues - pension valuation adjustment	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to pension valuation liabilities.
1064030	Amounts to be recovered from future revenues - post-employment benefits	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to post-employment benefits. Refer to the PSA Handbook for the definition of post-employment benefits.
1064040	Amounts to be recovered from future revenues - retirement benefits	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to retirement benefits. Refer to the PSA Handbook for the definition of retirement benefits.
1064050	Amounts to be recovered from future revenues - interest	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to the difference between accrued interest and cash-based interest payments.
1064090	Amounts to be recovered from future revenues - other - Specify	Amounts, which are planned to be recovered from future revenues, that are related to accruals relating to other expenditures. These expenditures typically would require Ministerial approval to allow for this accrual.
1065000	Amounts incurred in the current year, to be recovered from reserves and reserve funds on hand	<p>Amounts incurred in the current year, which are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
1065001	Amounts to be recovered from reserves and reserve	Amounts that are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund.

	funds on hand	<p>This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
1065010	Amounts to be recovered from reserves and reserve funds on hand - landfill closure / post-closure	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to landfill closure/post-closure costs.
1065020	Amounts to be recovered from reserves and reserve funds on hand - pension valuation adjustment	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to pension valuation liabilities.
1065030	Amounts to be recovered from reserves and reserve funds on hand – post-employment benefits	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to post-employment benefits.
1065040	Amounts to be recovered from reserves and reserve funds on hand - retirement benefits	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to retirement benefits.
1065050	Amounts to be recovered from reserves and reserve funds on hand - interest	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to the difference between accrued interest and cash-based interest payments.
1065090	Amounts to be recovered from reserves and reserve funds on hand - other - Specify	Amounts, which are planned to be recovered from reserves and reserve funds on hand, that are related to accruals relating to other expenditures. These expenditures typically would require Ministerial approval to allow for this accrual.

**Line numbers 1066000 to 1068090 should be used to report transfers to or from the municipality's own reserves, funds or agencies for internal financing purposes.**

This should not be used to report revenues or expenditures.

1066000	Transfers from (to) own reserves, funds and Agencies	Transfers to or from the municipality's own reserves, funds or agencies for internal financing purposes.
1066010	Transfer (to) – operating reserve	
1066020	Transfer (to) - capital reserve	
1066030	Transfer (to) - general capital fund	Transfer to general capital fund for capital expenditures out of revenue, capital area rates or capital grants.
1066090	Transfer (to) - other	
1067010	Transfer (from) - operating reserve	
1067020	Transfer (from) - capital Reserve	
1067030	Transfer (from) - general capital fund	
1067090	Transfer (from) – other	
1068010	Deficit or levy for water utility	
1068020	Deficit or levy for electric utility	
1068030	Deficit or levy for housing corporation	
1068080	Own agencies (extraordinary)	
1068090	Other - Specify	



## Capital Fund Line Number Definitions

**Line number 200000 should be used to report the beginning fund balance in the General Capital Fund.**

2000000	Beginning fund balance	The beginning fund balance for the general capital fund.
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**Line numbers 2011000 to 2014000 should be used to report revenues of the General Capital Fund.**

2011001	From federal government	Amounts received from governmental entities by the fund.
2011002	From provincial government	Amounts received from governmental entities by the fund.
2011003	From other local governments	Amounts received from governmental entities by the fund.
2012000	Recovery from outside sources	Any other types of revenues the municipality receives from external parties.
2013000	Proceeds on sale of assets	Amounts received on sale of assets by the municipality, where the regulations mandate that such sales proceeds go into a reserve account.
2014000	Sales of services	Revenue from the sales of goods and services to individuals, organizations, corporations or other governments, except for sales reported as "Services provided to other governments" in line number 1013000.

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals. Such services are supplied in easily measurable amounts (e.g., water) or are discrete and capable of being costed on an individual basis (e.g., snow plowing). Fees charged for certain purposes (e.g., search fees) are also considered to be sales of services, except where the fee confers certain privileges on the payer when the fee is classified as a license or permit (see below). The individual purchasing the service includes not only the residents of the municipality, but also any other person, corporation

or government purchasing the service for its own use or consumption and not on behalf of others whom the purchaser would otherwise supply from its own resources.

**Line numbers 2021000 to 2029000 should be used to report expenditures of the General Capital Fund.**

2021000	General government services	Activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality.
2022000	Protective services	Activities that provide for the public safety of the inhabitants of the municipality.
2023000	Transportation services	Activities related to public transportation.
2024000	Environmental health services	Activities that provide environmentally regulated services, including sewage collection.
2025000	Public health services	Activities that provide assistance to disadvantaged individuals and that promote the health of individuals.
2026000	Environmental development services	Activities that support and control the municipality's physical and economic development.
2027000	Recreation and cultural services	Activities that provide recreation and cultural services.
2028000	Education	“Education expenditures as a reduction of tax revenue” should represent the expenditures made by the municipality for the regional school board in its area.
2029000	Extraordinary or special items	Refer to the CICA Handbook for the definition of extraordinary items.

**Line numbers 2031000 to 2037210 should be used to report financial assets of the General Capital Fund of the municipality.**

2031000	Cash and cash equivalents	<p>Considered transitional or current in nature and are capable of reasonably prompt liquidation.</p> <p>This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities. Cash accounts with negative balances should be reported as a liability.</p>
2032000	Receivables (net of asset valuation allowances)	<p>Can include all of the following items, which remain unpaid at the end of the reporting year: taxes receivable, including taxes, penalties and interest on taxes, tax sale certificates, tax arrears arrangement and other; due from federal government and its agencies; due from provincial or territorial government or its agencies; due from hospitals; due from other local governments; trade receivables, accrued receivables and other.</p> <p>Trade receivables include amounts claimed against a customer for goods or services sold in the ordinary course of business. It also includes amounts receivable from other governments that otherwise would be included in "receivable from other governments," but which are in the nature of trade.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p>
2033000	Investments	<p>Investments that are not readily convertible to cash in the short term.</p> <p>This would generally include term deposits, bonds, investment certificates, debentures, mortgages, and other securities that have a maturity longer than one year. It would also include investments that are of a more permanent nature, such as shares of a co-operative.</p>

2034000	Loans and advances	Short-term and long-term advances made to other non-related parties.
2037200	Other financial assets	Assets that will generally be realized within the upcoming year.
2037210	Inventory held for resale	Inventory that is held to be resold to the public.

**Line numbers 2041000 to 2044000 should be used to report liabilities of the General Capital Fund of the municipality.**

2041000	Short-term borrowings	Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing. Temporary financing would generally include all borrowings with a term of one year or less.
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2042000	Payables	Include all amounts owing at the end of the reporting year, to the federal, provincial or territorial, or other local governments, all trade accounts payable and accrued liabilities.
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A trade account payable is a debt for goods or services purchased in the ordinary course of business.

An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money) that have been only partly performed at the time of accounting and hence are not yet billed or paid for. This could include:

- accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments;
- accrued interest on borrowings;
- accrued rents on leased or rented property;
- accrued vacation payable.

1043000 Long-term debt Long-term obligations arising from a borrowing, including lease obligations on assets, which are recorded as property of the municipality. A borrowing with a repayment term of more than one year would normally be considered a long-term debt for reporting purposes.

2044000 Other liabilities Liability balances that are not included in the payable categories defined above and that are expected to be realized within one year of the reporting date.

They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.

**Line numbers 2055000 to 2057210 should be used to report non-financial assets of the General Capital Fund of the municipality.**

2055000 Capital assets (net of accumulated amortization)

2057210 Inventory not held for resale Inventory held that will not be resold to the public, but will be consumed during the delivery of services to residents.

**Line numbers 2061000 to 2069090 should be used to report financing and transfers to and from the General Capital Fund.**

2061000 Proceeds on issuance of debt The proceeds of any new debt issued during the period.

2065010 Transfers from (to) own reserves, funds and agencies Transfers from (to) the municipality's reserves, funds or agencies for internal financing purposes. This should not be used to report revenues or expenditures.

2069090 Changes in equity Use of prior years' surpluses used to cover current shortfalls or to fund prior years' "deficits" incurred for a particular fund.

**Line number 2090020 should be used to report the cumulative earnings of the General Capital Fund.**

2090020	Fund balance - General capital fund	Should be used to report the cumulative earnings to date of the general capital fund.
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## **Water Operating Fund Line Number Definitions**

**Line numbers 3010100 to 3029000 should be used to report revenues and expenditures related to the Water Operating Fund.**

Specific direction on the contents of each line should be determined in reference to the chart of accounts in The Accounting and Reporting Handbook for Water Utilities.

**Line numbers 3031000 to 3057100 should be used to report financial assets, liabilities, and non-financial assets related to the Water Operating Fund.**

Specific direction on the contents of each line should be determined in reference to the chart of accounts in The Accounting and Reporting Handbook for Water Utilities.

**Line number 3090030 should be used to report the cumulative earnings of the Water Operating Fund.**

3090030	Fund balance - Water operating fund	Should be used to record the cumulative earnings to date of the water operating fund.
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## **Water Capital Fund Line Number Definitions**

**Line numbers 3511000 to 3526000 should be used to report revenues and expenditures related to the Water Capital Fund.**

Specific direction on the contents of each line should be determined in reference to the chart of accounts in The Accounting and Reporting Handbook for Water Utilities.

**Line numbers 3531000 to 3557210 should be used to report financial assets, liabilities, and non-financial assets related to the Water Capital Fund.**

Specific direction on the contents of each line should be determined in reference to the chart of accounts in The Accounting and Reporting Handbook for Water Utilities.

**Line number 3590035 should be used to report the cumulative earnings of the Water Capital Fund.**

3590035	Fund balance - Water capital fund	Should be used to record the cumulative earnings to date of the water capital fund.
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## **Electric Operating Fund Line Number Definitions**

**Line numbers 4011000 to 4029000 should be used to report revenues and expenditures related to the Electric Operating Fund.**

For direction on the contents of each line, contact UARB.

**Line numbers 4031000 to 4057210 should be used to report financial assets, liabilities, and non-financial assets related to the Electric Operating Fund.**

For direction on the contents of each line, contact UARB.

**Line number 4090040 should be used to report the cumulative earnings of the Electric Operating Fund.**

4090040	Fund balance - Electric operating fund	Should be used to record the cumulative earnings to date of the electric operating fund.
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## **Electric Capital Fund Line Number Definitions**

**Line numbers 4511000 to 4526000 should be used to report revenues and expenditures related to the Electric Capital Fund.**

For direction on the contents of each line, contact UARB.

**Line numbers 4531000 to 4545000 should be used to report financial assets, liabilities, and non-financial assets related to the Electric Capital Fund.**

For direction on the contents of each line, contact UARB.

**Line number 4590045 should be used to report the cumulative earnings of the Electric Capital Fund.**

4590045	Fund balance - Electric capital fund	Should be used to record the cumulative earnings to date of the electric capital fund.
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## Reserve Funds Line Number Definitions

**Lines 5012000 to 5014000 should be used to report amounts related to revenues of the municipality's reserve funds.**

5012000	Interest	Amounts received on a fund's cash balances maintained during the year end that is being reported.
5013000	Gas tax rebate	Amounts received from the Federal gas tax rebate program. If the amounts are not used in the year, they must remain in the reserves until transferred to other funds for use in accordance with the requirements of the program.
5014000	Other - Specify	

**Line numbers 5031000 to 5037200 should be used to report amounts related to financial assets of the municipality's reserve funds.**

5031000	Cash and cash equivalents	<p>Considered transitional or current in nature and are capable of reasonably prompt liquidation.</p> <p>This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities.</p> <p>Cash accounts with negative balances should be reported as a liability.</p>
5032000	Receivables	<p>Can include all of the following items, which remain unpaid at the end of the reporting year: taxes receivable, including taxes, penalties and interest on taxes, tax sale certificates, tax arrears arrangement and other; due from federal government and its agencies; due from provincial or territorial government or its agencies; due from hospitals; due from other local governments; trade receivables, accrued receivables and other.</p> <p>Trade receivables include amounts claimed against a customer for goods or services sold in the ordinary course of business. It also includes amounts receivable from other governments that otherwise would be</p>

included in "receivable from other governments," but which are in the nature of trade.

All receivables should be reported net of allowances for amounts that are expected to be uncollectible.

5037200 Other financial assets

Assets that will generally be realized within the upcoming year.

**Line numbers 5042000 to 5044000 should be used to report amounts related to liabilities of the municipality's reserve funds.**

5042000 Payables

Include all amounts owing at the end of the reporting year to the federal, provincial or territorial, or other local governments, all trade accounts payable and accrued liabilities.

A trade account payable is a debt for goods or services purchased in the ordinary course of business.

An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money) that have been only partly performed at the time of accounting and hence are not yet billed or paid for. This could include:

- accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments;
- accrued interest on borrowings;
- accrued rents on leased or rented property; and
- accrued vacation payable.

5044000 Other liabilities

Liability balances that are not included in the payable categories defined above and that are expected to be realized within one year of the reporting date. They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.

**Line numbers 5064000 to 5069090 should be used to report amounts related to financing and transfers of the municipality's reserve funds.**

5064000	Transfers from (to) own reserves, funds and agencies	Transfers from (to) the municipality's reserves, funds or agencies for internal financing purposes. This should not be used to report revenues or expenditures.
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5069090	Changes in equity	Use of prior years' surpluses used to cover current shortfalls or to fund prior years' "deficits" incurred for a particular fund.
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**Line 5090050 should be used to report the cumulative earnings of the reserve funds.**

5090050	Fund balance - Reserve funds	Should be used to record the cumulative earnings to date of the reserve funds.
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## **Equity in Subsidiary Operations Line Number Definitions**

**Line number 8190081 should be used to report the equity recognized from the operations of the subsidiary entities that are not consolidated on a 100% basis.**

8190081	Fund balance - Equity in subsidiary operations	The equity recognized from the operations of the subsidiary entities that are not consolidated on a 100% basis.
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## **Equity in Government Business Enterprises Line Number Definitions**

**Line number 8290082 should be used to report the equity recognized from the operations of the government business entities that are included in the consolidated entity.**

8290082	Fund balance - Equity in government business enterprises or partnerships	The equity recognized from the operations of the government business entities that are included in the consolidated entity.
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## **Statistical Line Number Definitions**

**Lines 10S1010 to 10S1202 should be used to report select financial and non-financial information. Specific definitions for the amounts to be included in these lines can be found in the August 2002 Municipal Indicators handbook.**

<b>Line #</b>	<b>Title</b>
10S1010	Total uncollected taxes at year end
10S1020	Capital expenditures funded through the operating fund
10S1030	Training and development expenditures
10S1040	Full-time equivalent staff
10S1050	Number of full-time equivalent positions with a succession plan
10S1060	Full-time equivalent positions
10S1070	Total kilometres of sewer line (storm and sanitary)
10S1080	Number of sewer main backups in a year
10S1090	Recycling costs
10S1100	Operating costs for water
10S1110	Number of adverse water quality tests
10S1120	Total number of water quality tests
10S1130	Number of breaks in water mains
10S1140	Number of kilometers of water main pipe
10S1150	Number of wards
10S1160	Number of councilors
10S1170	Municipal strategic plan (yes or no)
10S1180	Streets and roads kilometers (paved and unpaved)
10S1190	Total liters of water treated (cubic meters)
10S1200	Tons of solid waste collected
10S1201	Tons of solid waste disposed
10S1202	Tons of recycled material diverted