

Expenditure Codes

General Government

- 101 Municipal Offices
- 102 Office Equipment
- 103 General Municipal Property
- 104 Computer Systems for Municipal Office
- 105 Council Chambers
- 106 Multipurpose Buildings
- 107 Other Municipal Property

Protective

- 201 Police Buildings
- 202 Police Vehicles
- 203 Police Equipment
- 204 Detention Facilities
- 205 Court Facilities
- 211 Fire Stations / Buildings
- 212 Fire Engine / Other Vehicles
- 213 Fire Fighting Equipment
- 214 Fire Alarm Systems
- 215 Communication Equipment for Police, Fire, Ambulance
- 221 Ambulance Vehicles
- 222 Ambulance Equipment
- 223 Emergency Measures Facilities / Equipment
- 224 Animal' Pest Control Facilities / Equipment
- 231 Other Protective Services

Transportation

- 301 Transportation Machinery / Equipment
- 302 Garages / Workshops / Yards for
Equipment / Vehicles / Construction
- 303 Related Tools
- 304 Related Vehicles
- 311 Airport / Airfields-Facilities
- 312 Airport / Airfields-Equipment
- 321 Roads / Streets-Paving
- 322 Roads / Streets-Oil Surface
- 323 Roads / Streets-Grade & Gravel
- 324 Roads / Streets-General Construction
- 325 Sidewalks / Curbs / Gutters
- 326 Bridges / Viaducts / Culverts
- 327 Subways / Overpasses
- 328 Railway Grade Crossings / Separations
- 329 Road Traffic Signs / Signals
- 331 Street Lights
- 332 Parking-Facilities
- 333 Parking-Equipment
- 341 Storm Sewers
- 342 Drainage Ditches and Other Drainage Projects
- 361 Other Transportation Services / Facilities

Environmental Health

- 401 Garbage Disposal Sites (landfill)
- 402 Garbage Disposal Equipment
- 403 Incinerators
- 411 Water Pollution Control Equipment
- 412 Air Pollution Control Equipment
- 413 Noise Abatement Facilities
- 421 Other Environmental Health Services

Public Health and Welfare

- 501 Hospital Facilities
- 502 Hospital Equipment
- 503 Health Clinics / Centres
- 504 Cemeteries / Crematoriums
- 511 Other Public Health / Welfare Services / Facilities

Environmental Development

- 601 Shopping Malls
- 602 Tourist Camps / Trailer Parks / Facilities
- 603 Convention Facilities
- 611 Housing-Low Rental
- 612 Housing-Senior Citizens
- 613 Housing-Other
- 621 Industrial Development
- 622 Community Development
- 623 Residential Land Development
- 631 Other Environmental Development Services

Recreation and Culture

- 701 Museums / Historic Sites-Facilities
- 702 Museums / Historic Sites-Equipment
- 703 Art Galleries
- 704 Libraries-Facilities
- 705 Libraries-Equipment
- 706 Libraries-Books
- 707 Conservatory
- 708 Community Centres / Halls-Facilities
- 709 Community Centres / Halls-Equipment
- 711 Skating Rinks / Arenas-Facilities
- 712 Skating Rinks / Arenas-Equipment
- 713 Recreation Complexes-Facilities
- 714 Recreation Complexes-Equipment
- 715 Parks / Playgrounds-Facilities
- 716 Parks / Playgrounds-Equipment
- 717 Swimming Pools-Facilities
- 718 Swimming Pools-Equipment
- 721 Golf Courses-Facilities
- 722 Golf Courses-Equipment

- 723 Tennis / Racquet Courts-Facilities
- 724 Tennis / Racquet Courts-Equipment
- 725 Curling Rinks-Facilities
- 726 Curling Rinks-Equipment
- 731 Exhibition Grounds / Facilities
- 741 Day Care Facilities
- 751 Other Educational Facilities
- 761 Other Recreational / Cultural Services

Water and Sewer Security

- 801 Reservoirs / Dugouts
- 802 Water Supply Wells
- 803 Water Supply Pipelines
- 804 Water Supply Treatment Facilities
- 805 Water Supply Treatment Equipment
- 806 Water Storage
- 807 Water Distribution Systems
- 808 Water Distribution / Supply Pumps
- 811 Sewage Collection Systems
- 812 Sewage Lift Stations and Force Mains
- 813 Sewage Lagoons
- 814 Sewage Treatment and Disposal Facilities / Equipment
- 815 Sewage Outfall Lines

Transit Utility

- 821 Transit Garages / Offices / Buildings
- 822 Transit Equipment
- 823 Transit Buses
- 824 Transit for the Disabled Buses / Handi-vans
- 825 Transit Shelters / Terminals

Electric Light Utility

- 831 Electrical Generating Equipment / Facilities
- 832 Electrical Distribution Systems

Other Utilities

- 841 Community Cable Television Systems
- 851 Other Utilities