



## Expenditure Categories for the Annual Expenditure Law Budget

Categories/Subcategories	Explanation
<b>1. General Government Expenditures</b>	
<b>a. Executive and Legislative</b>	This subcategory of expenditures includes identifiable expenditures for the political and law-enactment aspects of the First Nation. This subcategory also includes all corresponding expenditure items for elected and appointed officials and their staff.
<b>b. General Administrative</b>	This subcategory includes all expenditures relating to the administration of local revenue account that cannot be allocated to more specific functions. It would include outlays for accounting, auditing, budgeting, and staffing; tax administration and collection; memberships in associations; and administrative costs of servicing the local revenue account debt.
<b>c. Other General Government</b>	This subcategory includes expenditures of a general nature that cannot be allocated to the other sub-categories and typically includes property assessment services, intergovernmental services, conferences, public open house events; general accident and damage claims; fire and public liability insurance; and court litigations.
<b>2. Protection Services</b>	
<b>a. Policing</b>	<p>The policing subcategory includes expenditures for the maintenance of law and order, for the establishment, training, operation, maintenance, and equipment of police forces.</p> <p>It also includes expenditures for the purchase of police services from other governments.</p>

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>b. Firefighting</b>	This subcategory includes expenditures for the prevention, protection, suppression, and investigation and extinction of fire; fire investigation officers; firefighting forces; specialized training establishments; and fire trucks and other firefighting equipment. It also includes expenditures for the purchase of firefighting services from other governments or from non-government sources.
<b>c. Regulatory Measures</b>	Regulatory measures subcategory includes expenditures for a wide array of services provided to ensure that public interest objectives are achieved. It includes expenditures for inspection of buildings, electrical systems, plumbing and gas installations, and other systems likely to create safety problems.
<b>d. Other Protective Services</b>	This subcategory includes expenditures for special actions taken to cope with emergency situations and expenditures for permanent organizations established to deal with such contingencies. It also includes expenditures on animal and pest control services and activities of a protection nature not covered by other subcategories.
<b>3. Transportation</b>	
<b>a. Roads and Streets</b>	<p>Roads and streets subcategory includes expenditures made on highways, secondary roads, roads to resource areas, boulevards, avenues, streets, and related storm sewers (where separated from sanitary sewers).</p> <p>It also includes expenditures on bridges, overpasses, underpasses, tunnels, and on ferries, usually operated by highway departments, that form integral parts of road systems and the cost of removing debris, leaves, and other deposits, street lighting, flushing, and expenses pertaining to traffic control.</p>
<b>b. Snow and Ice Removal</b>	This subcategory includes the costs of removing snow and ice and surface sanding.

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>c. Parking</b>	This subcategory includes the planning, maintaining, constructing, and operating parking facilities.
<b>d. Public Transit</b>	This subcategory includes expenditures on planning and research related to public transit systems and includes capital and operating subsidies to public transit systems, including rail systems.
<b>e. Other Transportation</b>	This subcategory includes transportation outlays that cannot be further identified regarding subcategories or that overlap several subcategories.
<b>4. Recreation and Culture</b>	
<b>a. Recreation</b>	This subcategory includes expenditures for sporting and recreational services, such as those for community centres, swimming pools, beaches, marinas, golf courses, skating rinks and arenas, amusement parks, exhibition grounds, parks, and playgrounds. While expenditures on parks can be a “Resource Conservation” function, they are classified as “Recreation” because of the association with leisure activities.
<b>b. Culture</b>	This subcategory covers expenditures on archives, art galleries, museums, libraries, and centres for the performing arts, zoos, aquariums, aviaries, and planetariums.
<b>c. Heritage Protection</b>	This subcategory includes expenditures on the research, management, identification, and protection of First Nation heritage sites.
<b>d. Other Recreation and Culture</b>	This subcategory includes administrative expenditures of departments and agencies with activities spanning both recreation and culture and expenditures on cinematography, amateur sport, and miscellaneous services related to recreation and culture.
<b>5. Community Development</b>	

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>a. Housing</b>	This subcategory includes government expenditures on housing, with the exception of transfers to individuals made to help alleviate their current rental costs (rent supplements/subsidies).
<b>b. Planning and Zoning</b>	This subcategory includes expenditures of planning boards, research and planning, official plans, and the operations of departments and agencies entrusted with matters relating to planning and zoning.
<b>c. Community Planning</b>	This subcategory includes expenditures of departments and agencies engaged in community renewal projects, general land assembly, and other expenditures specifically related to community and regional development and assistance.
<b>d. Economic Development Program</b>	This subcategory includes expenditures on actions taken to provide economic opportunities.
<b>e. Tourism</b>	This subcategory includes expenditures in respect of tourist bureaus and the promotion of tourism.
<b>f. Trade and Industry</b>	This subcategory includes expenditures for the promotion, protection and development of general industrial and commercial activities.
<b>g. Land Rehabilitation and Beautification</b>	This subcategory includes expenditures in respect of land rehabilitation, and beautification.
<b>h. Other regional Planning and Development</b>	This subcategory includes all community development expenditures which cannot be identified with any specific community development subcategory.
<b>6. Environment Health Services</b>	
<b>a. Water Purification and Supply</b>	This subcategory includes outlays for the construction, operation and maintenance of water acquisition, treatment and distribution facilities.

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>b. Sewage Collection and Disposal</b>	This subcategory includes outlays for the construction, operation and maintenance of sewage removal and treatment facilities.
<b>c. Garbage, Waste Collection, and Disposal</b>	This subcategory includes outlays for garbage, waste collection, and disposal and expenditures for incinerators, nuisance grounds, dumps for garbage and waste disposal.
<b>d. Recycling</b>	This subcategory includes expenditures for the construction, maintenance, operation, and management of recycling facilities and programs.
<b>e. Other Environmental Services</b>	This subcategory includes miscellaneous expenditures relating to the "Environment" function that cannot be identified with any specific subcategory or which applies to several subcategories (e.g., the administrative expenditures of a department of the environment or a government agency engaged in environment activities).
<b>7. Fiscal Services</b>	
<b>a. Long-Term Borrowing Payments to the First Nations Finance Authority (FNFA)</b>	This subcategory includes debt repayments including interest paid in respect of long term borrowing using local revenue, and acquired through the FNFA.
<b>b. Interim Financing Payments to the FNFA</b>	This subcategory includes debt repayments including interest paid in respect of interim financing arrangements using local revenue, and acquired through the FNFA.
<b>c. Other Debt Payments</b>	This subcategory includes debt repayments including interest paid in respect of borrowings for local revenue expenditures other than through the FNFA, commissions and other charges on sale of securities and other charges pertaining to the servicing of the public debt, excluding administrative costs.
<b>d. Accelerated Debt Payments</b>	This subcategory includes accelerated debt repayments including interest paid in respect of borrowings for local revenue expenditures other than through the FNFA.

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>e. Other Fiscal Services</b>	This subcategory includes expenditures relating to fiscal services which cannot be identified with any specific fiscal services subcategory.
<b>8. Other Services</b>	
<b>a. Health</b>	This subcategory includes expenditures made to ensure that health services are available to citizens.
<b>b. Social Programs and Assistance</b>	This subcategory includes expenditures relating to actions taken by a First Nation government, either alone or in co-operation with the citizenry, to offset or to forestall situations where the well-being of individuals or families is threatened by circumstances beyond their control. This includes community service programs such as those directed at the youth, elders, or the disabled.
<b>c. Agriculture</b>	This subcategory includes outlays for drainage and irrigation of farm land; agricultural research and development; agricultural protection and quality control; weed and agricultural product pest control; control, regulation, promotion and marketing of farm production, and soil survey and conservation.
<b>d. Education</b>	This subcategory includes the costs of developing, improving, and operating educational systems and of specific education services.
<b>e. Other Services</b>	This subcategory provides for expenditures which cannot be directly identifiable with another subcategory.
<b>9. Grants</b>	This category includes amounts granted under any granting programs established by the First Nation.

<b>Categories/Subcategories</b>	<b>Explanation</b>
<b>10. Contingency Amounts</b>	This category includes amounts allocated for contingencies. Contingency amounts are amounts set aside in an expenditure budget to address budgetary shortfalls. Contingency amounts must be for an amount between one and ten percent (1% and 10%) of total local revenue (excluding local revenue amounts transferred to reserve funds).
<b>11. Transfers into reserve funds</b>	This category includes transfers to established reserve funds. Transfers into reserve funds should also be reflected in the amounts disclosed in the Reserve Fund Balances schedule included in Appendix A of the Annual Expenditure Law.
<b>12. Repayment of moneys borrowed from reserve funds</b>	This category includes repayment of moneys borrowed from reserve funds including interest and should be reflected in the amounts disclosed in the Reserve Fund Balances schedule included in Appendix A of the Annual Expenditure Law.
<b>13. Transfers into DCC reserve funds</b>	This category includes transfers to established DCC reserve funds. Transfers into DCC reserve funds should also be reflected in the amounts disclosed in the DCC Reserve Fund Balances schedule included in Appendix B of the Annual Expenditure Law.
<b>14. Repayment of moneys borrowed from DCC reserve funds</b>	This category includes repayment of moneys borrowed from DCC reserve funds including interest and should be reflected in the amounts disclosed in the Reserve Fund Balances schedule included in Appendix B of the Annual Expenditure Law.