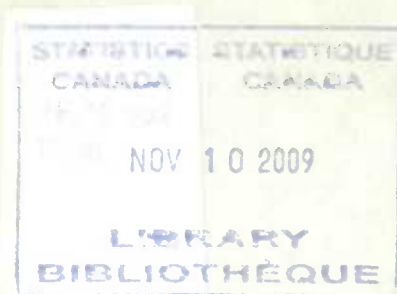


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MUNICIPAL GOVERNMENT FINANCE

1966

Revenue and Expenditure

Assets and Liabilities

Actual

DOMINION BUREAU OF STATISTICS

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Governments Division

Local Government Section

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- preliminary figures.
- ⋆ revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

Municipalities are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" hereinafter include "territory" and "territorial" unless the sense clearly indicates otherwise.) These services may be described generally as those which provincial governments consider best administered at the local level. Clearly, there can be wide variations in the delegation of authority for the provision of particular services, not merely from province to province, but also between municipal corporations within a province. Similarly, while all provinces provide financial assistance to their municipalities, the degree of such assistance can vary widely.

As a consequence of variations in jurisdictions and services provided by municipalities inter-provincial comparisons of revenue and expenditure are more meaningful when local government information is combined with that of the provincial government for each respective province. Consolidated statements of provincial and municipal statistics may be obtained by adding together the gross general revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to municipalities shown as expenditures of provincial

governments must be offset against the amounts of provincial conditional and unconditional grants shown as revenue of the municipal governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

Consolidations of provincial-municipal as well as federal-provincial-municipal revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1966", Catalogue No. 68-202. Provincial government financial data is available in the publication "Provincial Government Finance Revenue and Expenditure, 1966", Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1967 is available in the publication "Federal Government Finance, Revenue and Expenditure", Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1967 on a preliminary basis, and for 1968 on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Projections of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

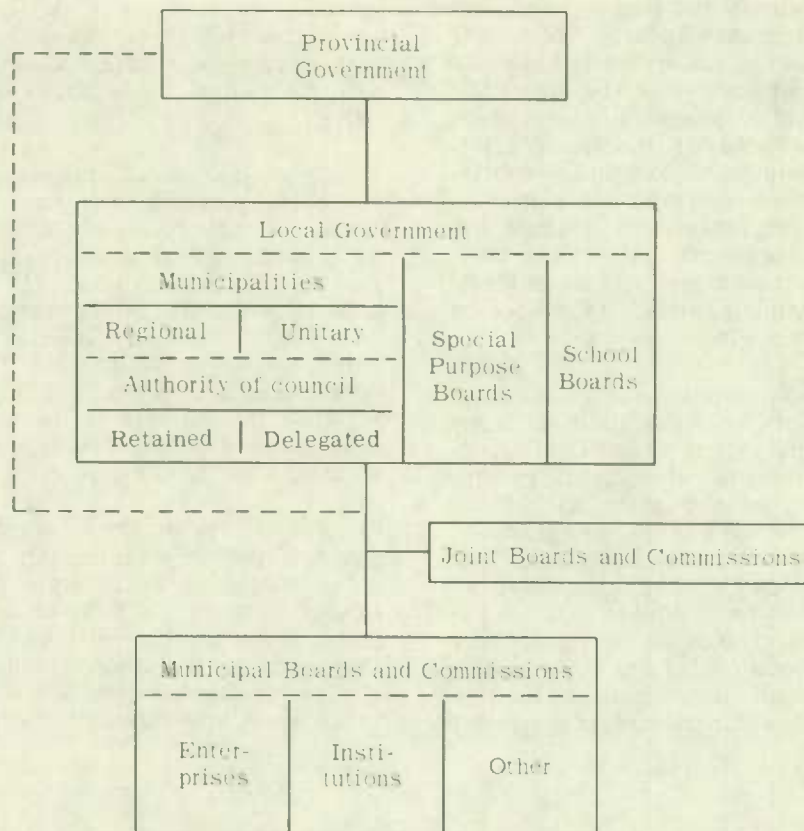
Government in Canada is conceived as a three level structure comprising federal, provincial (and territorial), and local governments. Local government in turn, comprises all government entities below the provincial level. Not only is the number of these entities very large, but their relationships with one another and with the other levels of government are extremely complex. An understanding of these relationships is essential for the interpretation of local government statistics.

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, for practical purposes, are historically administered by municipal corporations having defined jurisdictions. Because the constitution is permissive in so far as the establishment of "municipal institutions" by provincial governments

and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Local government entities can be assigned to four principal categories—(1) regional municipalities, (2) unitary municipalities, (3) special purpose boards, and (4) school boards. There are two subordinate categories comprising (1) joint boards and commissions and (2) enterprises, institutions, and special purpose boards which are usually the creations of regional and unitary municipalities; some of the subordinate organizations however, may be provincial creations and, as such, be more or less independent of other local governments.

The relationship of the **basic units** of local government organization to the provincial government, and the joint boards and commissions to municipalities can be illustrated as follows:



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTARY

The statistics in this report do not represent the whole of the local government universe due to the unavailability of data.

In terms of organizational structure and municipal accounting framework the extent of the coverage in this presentation is **the measurement of the involvement of municipalities and regional governments in the financing of local government.**

The revenue and expenditure of local and regional municipalities and their joint boards and commissions are reported fully, whereas local boards and school boards are reflected only to the extent of their financing by local and regional municipalities. Conversely, when municipal boards and commissions transfer a surplus, the amount is reflected in such revenue items as "recreation and

community services" or "contributions—government enterprises—own and/or other municipalities".

With the exception of local government enterprises, capital expenditures for all units of local government are included in the "Gross general expenditure". The revenue information respecting capital is confined to contributions from other levels of government: the amounts of contributions by land developers, revenue from sale of fixed assets, interest on temporary investments of the capital fund etc. are not available.

Assets and liabilities of all local government units are presented in consolidated form.

Qualifications as to the extent of the coverage within each province are described in detail later in the text.

Gross General Revenue and Expenditure

The "gross general" concept is employed in the presentation of statistics in this publication as for the other levels of government. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. In the calculation of gross general expenditure, outlays for the acquisition of fixed assets are reflected at the point in time at which the fixed asset is acquired rather than when any loan in this respect is repaid. (Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose.) As the gross general presentation constitutes a consolidation of the "current" and "capital" funds, the current expenditure item "contributions to the capital and loan fund" is eliminated as an inter-fund transfer.

Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross general expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. The limitations in coverage, particularly respecting capital revenue as noted in the general commentary above, should be considered when appraising this statistical series as should the qualifications respecting capital expenditures.

Specific comments on the revenue and expenditure coverage within each province follows:

Newfoundland.—Included are taxes levied and collected by the local school tax area authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing. The capital expenditures related to the sewerage were estimated at twenty percent of the total water and/or sewerage utility figure.

Prince Edward Island.—For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Provincial capital grants for education were obtained by survey directly from the Department of Education. Capital expenditures are available for

Charlottetown, Summerside, Kensington, Montague, Parkdale and Morell. Capital expenditures for schools were compiled from data provided by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of other boards or commissions (municipally owned), special area or district charges, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Taxes levied by city and town school boards are as provided by the Department of Education, and an estimate of the levy by local school boards for Restigouche County is added.

Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report. Capital expenditures for schools were obtained from the Department of Education Report.

Quebec.—The revenues and expenditures of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Estimates of school revenue and expenditure and of provincial capital grants and capital expenditures for school purposes were made according to public investment concepts. Because municipal capital expenditures cannot be functionalized, the entire amount is included in miscellaneous expenditure.

Ontario.—School taxation obtained from the Department of Municipal Affairs Report has been augmented by the amount of local tax levy of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1966, it has not been possible to integrate these with other municipal revenues and expenditures.

The breakdown of other revenue is based on information obtained from a sample survey of municipalities. This source is also used to estimate the amount of business tax.

Municipal capital expenditures are also based on a sample survey of the municipalities, outlays from school capital funds are as shown in the Department of Education annual report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

Manitoba.—In 1966 the Department of Urban Development and Municipal Affairs published its first annual financial report. To this report were added the revenues and expenditures of the Winnipeg Sewer Rental Fund and the General and Sanitation Divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not available. Data for local government districts are not included. The estimate of the amount of personal property tax was obtained from a sample survey of municipalities.

The functional breakdown of capital expenditures is derived from the DBS public investment survey; school capital expenditures were obtained from the Department of Education.

Saskatchewan.—On April 1, 1966 the provincial government assumed the responsibility of social aid administration. School taxation is as reported in the annual report of the Department of Municipal Affairs. The estimate of business tax is obtained from a sample survey of municipalities.

Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report. Amounts of new debenture issues for union hospital districts were obtained from the Local Government Board Report.

Alberta.—School tax levies are as reported in the annual report of the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual reports of the Departments of Municipal Affairs and Education.

British Columbia.—Taxation for school purposes includes rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1967. These taxes are levied by boards of rural school districts in unorganized areas and collected for them by the province.

Capital expenditures for all municipalities are as shown by the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. Data for the Improvement Districts are as obtained from the Department of Lands and Forests. Capital expenditures for schools are as reported by 85.5 per cent of the school districts surveyed in the province.

Yukon Territory.—Information has been compiled from the financial statements of the cities of Whitehorse and Dawson.

Capital expenditures are as reported by the municipalities.

Northwest Territories.—Information has been compiled from the financial statements of the towns of Hay River and Yellowknife and the village of Fort Smith.

Capital expenditures are as reported by the municipalities.

Assets and Liabilities

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 9 and 10 present a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds (Table 16) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 9 and 10 as they are not considered to be government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Additional information has been obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Additional information has been obtained from city reports. Assets and liabilities of schools are obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1967, were not available for this publication, nor were adequate data available for substitution.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities are as reported in the 1966 annual financial statements of the Department of Urban Development and Municipal Affairs. The non-disposable fixed assets, such as roads, streets, sidewalks, sewers, etc., have been written off the Departments' books. Information for schools is obtained from the Department of Education.

Saskatchewan.—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River and Yellowknife and the Village of Fort Smith.

Direct Debt

Table 15 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 11 and total direct debt less sinking funds as shown in Table 15 appears in Table 11 items 12 to 14.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Gross General Revenue
Fiscal Years Ended December 31

Province	1963	1964	1965	1966
millions of dollars				
Newfoundland	9.6	10.8	11.7	13.4
Prince Edward Island	4.3	4.7	5.0	6.2
Nova Scotia	60.9	64.6	69.2	78.2
New Brunswick	54.7	58.2	60.4	64.8
Quebec	503.7	616.3	444.2 ¹	882.3
Ontario	1,091.8	1,104.0	1,201.6	1,371.8
Manitoba	110.2	118.7	128.9	145.7
Saskatchewan	130.0	142.5	152.1	172.6
Alberta	228.6	220.9	245.0	283.2
British Columbia	231.5	249.3	286.1	356.6
Yukon Territory	0.6	0.6	0.5	0.7
Northwest Territories	0.7	1.0	1.0	1.0
Totals	2,426.6	2,591.6	2,605.7	3,376.5

¹ Excludes school data.

Gross General Expenditure
Fiscal Years Ended December 31

Province	1963	1964	1965	1966
millions of dollars				
Newfoundland	9.6	12.3	17.4	14.2
Prince Edward Island	7.8	7.9	5.5	7.1
Nova Scotia	67.7	68.3	79.7	87.3
New Brunswick	59.5	62.7	67.5	75.2
Quebec	597.1	684.2	494.4 ¹	931.3
Ontario	1,320.8	1,334.0	1,478.8	1,739.9
Manitoba	136.0	136.9	154.7	163.1
Saskatchewan	155.6	167.5	184.4	204.2
Alberta	266.6	249.7	288.0	342.7
British Columbia	265.1	293.6	342.7	376.3
Yukon Territory	0.5	0.5	0.5	0.6
Northwest Territories	0.6	0.9	1.0	1.3
Totals	2,886.9	3,018.5	3,114.6	3,943.2

¹ Excludes school data.

Gross General Revenue by Source
Fiscal Year Ended December 31

Source	1963	1964	1965	1966
millions of dollars				
Taxation:				
Real property, personal, business and poll	1,587.6	1,765.9	1,677.8 ¹	2,172.0
Sales (including amusement)	62.4	4.6	7.1	9.8
Special assessments and charges	91.1	98.2	108.5	119.1
Other	11.5	7.2	6.2	7.2
Total, taxation	1,752.6	1,875.9	1,799.6	2,308.1
Privileges, licences and permits	44.1	46.6	49.0	54.6
Sales and services	20.9	20.8	24.2	45.5
Fines and penalties	34.9	37.7	45.1	34.4
Own enterprises	26.1	29.4	31.4	33.5
Other revenue	78.2	94.4	100.6	112.6
Gross revenue from own sources	1,956.8	2,104.8	2,049.9	2,588.7
Conditional and unconditional transfers:				
Federal	39.4	41.3	39.6	56.6
Provincial	406.2	427.4	492.8	707.5
Enterprises	24.2	18.1	23.4	23.7
Total transfers	469.8	486.8	555.8	787.8
Gross general revenue	2,426.6	2,591.6	2,605.7	3,376.5

¹ Excludes Quebec school data.

Gross General Expenditure by Function
Fiscal Years Ended December 31

Function	1963	1964	1965	1966
millions of dollars				
General government	189.5	198.4	220.4	234.0
Protection to persons and property	300.3	323.0	357.0	393.0
Public works	532.1	544.0	612.8	679.6
Sanitation and waste removal	187.6	192.5	201.1	224.9
Health	59.6	61.9	77.7	71.7
Social welfare	117.6	121.4	130.8	132.6
Recreation and community services	108.2	117.6	146.4	178.9
Education	1,002.8	1,024.3	888.1 ¹	1,392.6
Debt charges (excluding debt retirement and sinking fund contributions):				
Debenture interest ²	182.0	206.8	198.6 ¹	281.4
Other long-term interest	0.6	0.6	0.6	0.6
Other	18.2	13.1	24.4	18.0
Own enterprises	27.5	28.6	30.2	30.0
Other expenditure	160.9	186.3	226.5	305.9
Gross general expenditure	2,886.9	3,018.5	3,114.6	3,943.2

¹ Excludes Quebec school data.

² Includes interest on debenture charges issued by or on behalf of local school authorities as follows: 1963, 80.9; 1964, 83.8; 1965, 65.3 and 1966, 80.2.

SECTION A

TABLE 1. General Revenue, by Provinces, 1966

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Taxes:					
	General and school:					
1	Real property	4,864	3,273	41,606	32,461	502,000
2	Personal property	6	185	8,021	5,269	..
3	Business	1,747	600	2,031	1	36,823
4	Poll	320	166	1,889	2,295	..
5	Sales (including amusement)	990	..	..	..	4,822
6	Other	61	1	575	77	6,209
7	Total general and school taxes	7,988	4,225	54,122	40,102	549,854
8	Special assessments (owners' share) and charges	59	49	1,126	224	42,925
9	Total taxes¹	8,047	4,274	55,248	40,326	592,779
	Privileges, licences and permits:					
10	Licences and permits	242	79	563	342	9,165
11	Rents, concessions and franchises	284	16	683	315	3,997
12	Total privileges, licences and permits	526	95	1,246	657	13,162
	Sales and services:					
13	Recreation and community	110	3	615	175	4,824
14	Service charges	38	2	—	89	4,273
15	Total sales and services	148	5	615	264	9,097
	Fines and penalties:					
16	Fines	3	86	389	334	7,819
17	Tax penalties ¹	—	—	—	—	—
18	Total fines and penalties	3	86	389	334	7,819
19	Interest, discount, premium and foreign exchange	38	9	968	435	7,626
20	Own enterprise contributions	193	93	—	758	—
21	Other revenue	1,131	23	1,702	672	37,707
22	Gross revenue from own sources	10,086	4,585	60,168	43,446	668,190
	Conditional transfers from:					
23	Federal government	235	3	3,061	138	515
24	Provincial governments	763	893	9,187	8,549	107,445
25	Total conditional transfers⁴	998	896	12,248	8,687	107,960
	Unconditional transfers:					
	From governments:					
26	Federal — Grants in lieu of taxes	251	270	2,935	1,240	2,898
27	Other .....	..	..	..	..	..
28	Provincial — Grants in lieu of taxes	193	..	..	..	..
29	Other	1,907	474	1,210	11,186	102,198
	From government enterprises: ⁵					
30	Federal	—	2	783	115	1,059
31	Provincial	—	—	867	142	—
32	Total unconditional transfers	2,351	746	5,795	12,683	106,155
33	Total transfers (items 25 and 32)	3,349	1,642	18,043	21,370	214,115
34	Gross general revenue (items 22 and 33)	13,435	6,227	78,211	64,816	882,305
35	Less: conditional transfers (item 25)	998	896	12,248	8,687	107,960
36	Net general revenue	12,437	5,331	65,963	56,129	774,345

¹ Included in "Personal property".² Local taxation for school purposes as follows: Nfld. — 654; P.E.I. — 2,817; N.S. — 32,976; N.B. — 31,770; Que. — 322,959; Ont. — 449,167; Man. — 51,138; Sask. — 58,422; Alta. — 83,294; B.C. — 115,317; total — 1,148,514. See Table 19 for provincial grants paid direct to school boards. Local taxations for school purposes for Quebec is estimated.

TABLE 1. General Revenue, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
871,132	89,000	106,985	146,302	201,831	1,999,454	219	453	2,000,126	1
...	1,686	...	...	...	15,167	...	...	15,167	2
83,943	7,544	3,899	9,452	6,013	152,052	...	12	152,064	3
37	...	10	...	...	4,717	...	11	4,728	4
...	595	3,366	...	...	9,773	...	...	9,773	5
...	...	231	...	34	7,188	...	...	7,188	6
955,112	98,825	114,491	155,754	207,878	2,188,351	219	476	2,189,046	7
25,660	11,222	6,521	14,796	16,375	118,957	41	60	119,058	8
980,772	110,047	121,012	170,550	224,253	2,307,308	260	536	2,308,104	9
9,816	1,654	2,001	3,564	8,881	36,307	36	18	36,361	10
4,764	454	861	4,172	2,720	18,266	2	—	18,268	11
14,580	2,108	2,862	7,736	11,601	54,573	38	18	54,629	12
5,259	—	1,104	2,291	2,336	16,717	7	6	16,730	13
12,664	1,277	1,073	4,594	4,694	28,704	—	2	28,706	14
17,923	1,277	2,177	6,885	7,030	45,421	7	8	45,436	15
16,406	1,194	1,158	2,450	4,586	34,425	1	1	34,427	16
—	—	—	—	—	—	—	—	—	17
16,406	1,194	1,158	2,450	4,586	34,425	1	1	34,427	18
13,043	1,932	2,259	3,111	3,808	33,229	6	12	33,247	19
2,113	3,101	4,300	19,526	3,423	33,507	—	4	33,511	20
25,637	1,276	2,842	4,663	3,621	79,274	12	49	79,335	21
1,070,474	120,935	136,610	214,921	258,322	2,587,737	324	628	2,588,689	22
8,198	602	1,493	4,939	2,480	21,664	—	—	21,664	23
222,057	15,074	30,556	35,143	65,729	495,396	82	89	495,567	24
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	25
17,807	2,625	1,165	2,795	2,698	34,684	60	150	34,894	26
...	...	...	...	...	...	...	...	...	27
1,634	1,860	500	1,848	485	6,520	...	...	6,520	28
40,560	3,075	...	20,557	23,927	205,094	178	146	205,418	29
4,431	176	141	—	642	7,349	—	—	7,349	30
6,678	1,357	2,112	2,973	2,260	16,389	—	—	16,389	31
71,110	9,093	3,918	28,173	30,012	270,036	238	296	270,570	32
301,365	24,769	35,967	68,255	98,221	787,096	320	385	787,801	33
1,371,839	145,704	172,577	283,176	356,543	3,374,833	644	1,013	3,376,490	34
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	35
1,141,584	130,028	140,528	243,094	288,334	2,857,773	562	924	2,859,259	36

* Included with "Interest, discount, premium and foreign exchange".

* See Table 6, page 20 for analysis.

* Grants are mostly in lieu of taxes.

TABLE 2. General Expenditure, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	2,153	357	6,374	3,951	75,132
	Protection to persons and property:					
2	Fire	404	235	3,971	2,689	32,751
3	Police, law enforcement and corrections	74	347	4,254	3,150	57,192
4	Street lighting	465	101	1,037	581	8,832
5	Other	126	1	437	805	3,871
6	Total protection to persons and property	1,069	684	9,699	7,225	102,646
7	Public works	4,388	572	5,745	7,766	89,768
8	Sanitation and waste removal	2,351	104	6,585	1,890	18,351
	Health:					
9	Public health and medical, dental and allied services ..	5	—	537	218	6,421
10	Hospital care	—	1	2,764	1,198	71
11	Other	—	—	—	543	641
12	Total health	5	1	3,301	1,959	7,133
	Social welfare:					
13	Aid to the aged	—	—	1,184	89	3,498
14	Aid to the unemployed and unemployable	—	45	4,188	3,562	733
15	Child welfare	—	—	772	978	684
16	Other	2	2	356	269	1,603
17	Total social welfare	2	47	6,500	4,898	6,518
18	Recreation and community services	1,031	135	3,665	4,056	27,516
19	Education (excluding debenture debt charges)	654	4,261	36,095	34,432	344,459
	Debt charges (excluding retirements and sinking fund contribution):					
20	Debenture interest	570	732	5,505	3,567	101,820
21	Other long-term interest	106	2	111	61	353
22	Other	648	72	763	770	3,983
23	Total debt charges	1,324	806	6,379	4,398	106,156
24	Own enterprises	586	6	75	641	..
	Other expenditures:					
25	Provision for reserves	349	114	1,159	659	5,889
26	Special projects	—	—	—	—	—
27	Other	253	24	1,723	3,306	147,704
28	Total other expenditures	602	138	2,882	3,965	153,593
29	Gross general expenditure (cost of services provided)	14,165	7,111	87,300	75,181	931,272

TABLE 2. General Expenditure, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
89,447	9,892	10,334	16,798	19,113	233,551	99	291	233,941	1
39,124	7,257	4,287	9,402	14,032	114,152	85	25	114,262	2
65,082	7,109	5,195	11,252	19,671	173,326	—	19	173,345	3
9,432	2,214	1,640	2,133	2,282	28,717	14	12	28,743	4
53,874	1,703	1,532	7,570	6,644	76,563	34	12	76,609	5
167,512	18,283	12,654	30,357	42,629	392,758	133	68	392,959	6
372,606	34,337	49,843	68,223	45,961	679,209	233	197	679,639	7
132,803	11,014	6,112	18,605	26,916	224,731	53	148	224,932	8
14,290	1,417	968	3,767	2,465	30,088	3	—	30,091	9
13,955	282	5,006	13,150	1,718	38,145	—	7	38,152	10
—	72	2,026	—	166	3,448	—	—	3,448	11
28,245	1,771	8,000	16,917	4,349	71,681	3	7	71,691	12
5,754	—	621	...	1,746	12,892	—	—	12,892	13
34,736	3,266	3,929	...	30,037	80,496	—	—	80,496	14
10,688	776	—	...	—	13,898	—	—	13,898	15
15,672	41	440	5,648	1,300	25,333	—	3	25,336	16
66,850	4,083	4,990	5,648	33,083	132,619	—	3	132,622	17
73,924	8,196	12,311	22,153	25,756	178,743	45	90	178,878	18
578,677	53,250	78,704	126,837	134,942	1,392,311	—	272	1,392,583	19
104,668	9,160	8,659	22,154	24,576	281,411	—	12	281,423	20
—	—	—	—	—	633	—	—	633	21
7,490	711	1,475	783	1,269	17,964	—	—	17,964	22
112,158	9,871	10,134	22,937	25,845	300,008	—	12	300,020	23
12,383	4,179	4,701	4,630	2,698	29,899	—	85	29,984	24
15,302	3,951	3,481	3,037	10,693	44,634	5	—	44,639	25
3,500	—	—	—	—	3,500	—	—	3,500	26
86,479	4,289	2,947	6,551	4,372	257,648	15	106	257,769	27
105,281	8,240	6,428	9,588	15,065	305,782	20	106	305,908	28
1,739,886	163,116	204,211	342,693	376,357	3,941,292	586	1,279	3,943,157	29

up to 629,652

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	845	5	1,649	263	
2	Protection to persons and property	155	59	332	498	
3	Public works	2,330	143	2,483	3,898	
4	Sanitation and waste removal	1,182	—	4,925	895	
5	Health	—	—	1,105	187	
6	Social welfare	—	—	922	21	
7	Recreation and community services	853	10	1,933	2,291	
8	Education	—	2,291	10,324	7,103	116,170
9	Other	—	—	803	2,116	142,384
10	Totals	5,365	2,508	24,476	17,272	258,554

TABLE 4. Percentage Distribution of Gross General Revenue, by Provinces, 1966

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	36.2	52.5	53.2	50.1	56.9
2	Personal property	—	3.0	10.3	8.1	—
3	Business	13.0	9.6	2.6	¹	4.2
4	Poll	2.4	2.7	2.4	3.5	—
5	Sales (including amusement)	7.4	—	—	—	.5
6	Other .....	.5	—	.7	.1	.7
7	Total general and school	59.5	67.8	69.2	61.8	62.3
8	Special assessments (owners' share) and charges .....	.4	.8	1.4	.4	4.9
9	Total taxation	59.9	68.6	70.6	62.2	67.2
10	Privileges, licences and permit	3.9	1.5	1.6	1.0	1.5
11	Sales and services	1.1	.1	.8	.4	1.0
12	Fines and penalties	—	1.4	.5	.5	.9
13	Own enterprises	1.5	1.5	—	1.2	—
14	Other revenue (including Table 1, item 19)	8.7	.5	3.4	1.7	5.1
15	Gross revenue from own sources	75.1	73.6	76.9	67.0	75.7
Conditional and unconditional transfers:						
16	Federal	3.6	4.4	7.7	2.1	.4
17	Provincial	21.3	22.0	13.3	30.5	23.8
18	Enterprises	—	—	2.1	.4	.1
19	Total transfers (Table 1, item 33)	24.9	26.4	23.1	33.0	24.3
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in personal property.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
10,078	503	906	2,202	2,287	18,738	19	151	18,908	1
10,637	4,114	495	1,644	3,098	21,032	—	3	21,035	2
199,141	21,801	18,545	34,420	25,580	308,341	112	63	308,516	3
76,020	2,195	2,678	10,948	16,664	115,507	—	96	115,603	4
5,721	6	3,580	2,096	966	13,661	—	—	13,661	5
6,800	—	—	—	6	7,749	—	—	7,749	6
22,122	2,004	6,097	9,491	9,998	54,799	7	30	54,836	7
221,000	20,335	27,599	65,534	43,061	513,417	—	—	513,417	8
73,133	—	9,535	2,147	2,737	232,855	—	87	232,942	9
624,652	50,958	69,435	128,482	104,397	1,286,099	138	430	1,286,667	10

685,281 420 1/2

TABLE 4. Percentage Distribution of Gross General Revenue, by Provinces, 1966

[illegible]

TABLE 5. Percentage Distribution of Gross General Expenditure, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	15.2	5.0	7.3	5.3	8.1
2	Protection to persons and property	7.5	9.6	11.1	9.6	11.6
3	Public works	31.0	8.1	6.6	10.3	9.6
4	Sanitation and waste removal	16.6	1.5	7.5	2.5	2.0
5	Health	—	—	3.8	2.6	.8
6	Social welfare	—	.7	7.4	6.5	.7
7	Recreation and community services	7.3	1.9	4.2	5.4	3.0
8	Education	4.6	59.9	41.4	45.8	37.0
	Debt charges (excluding debt retirement and sinking fund contribution):					
9	Debenture interest	4.0	10.3	6.3	4.7	10.9
10	Other long-term interest .....	.8	—	.1	.1	—
11	Other	4.6	1.0	.9	1.0	.4
12	Own enterprises	4.1	.1	.1	.9	—
13	Other expenditure	4.3	1.9	3.3	5.3	16.5
14	Gross general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 6. Conditional Transfers from Governments, Functionalized, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
				thousands of dollars		
	Federal:					
1	General government	—	—	545	—	—
2	Protection to persons and property	—	—	9	—	—
3	Public works	—	—	151	—	515
4	Sanitation and waste removal	235	3	298	120	—
5	Health	—	—	202	—	—
6	Social welfare	—	—	58	—	—
7	Recreation and community services	—	—	72	—	—
8	Education	—	—	1,007	—	—
9	Debt charges	—	—	—	—	—
10	Utility deficits and levies	—	—	—	—	—
11	Other	—	—	719	18	—
12	Total federal (Table 1, item 23)	235	3	3,061	138	515
	Provincial:					
13	General government	—	—	17	2	—
14	Protection to persons and property	—	11	172	368	1,181
15	Public works	763	26	775	806	38,188
16	Sanitation and waste removal	—	—	20	—	—
17	Health	—	—	430	518	—
18	Social welfare	—	1	2,856	2,981	—
19	Recreation and community services	—	2	178	3	—
20	Education	—	853	4,013	1,614	68,076
21	Debt charges	—	—	—	—	—
22	Utility deficits and levies	—	—	—	641	—
23	Other	—	—	726	1,616	—
24	Total provincial (Table 1, item 24)	763	893	9,187	8,549	107,445
25	Total conditional transfers (Table 1, item 25)	998	896	12,248	8,687	107,960

TABLE 5. Percentage Distribution of Gross General Expenditure, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5.1	6.1	5.1	4.9	5.1	5.9	16.9	22.8	5.9	1
9.6	11.2	6.2	8.9	11.3	10.0	22.7	5.3	10.0	2
21.4	21.1	24.4	19.9	12.2	17.2	39.8	15.4	17.2	3
7.6	6.8	3.0	5.4	7.2	5.7	9.0	11.6	5.7	4
1.6	1.1	3.9	4.9	1.2	1.8	.5	.5	1.8	5
3.9	2.5	2.5	1.6	8.8	3.4	—	.2	3.4	6
4.3	5.0	6.0	6.5	6.8	4.5	7.7	7.0	4.5	7
33.3	32.6	38.5	37.0	35.9	35.3	—	21.3	35.3	8
6.0	5.6	4.2	6.5	6.5	7.1	—	.9	7.1	9
—	—	—	—	—	—	—	—	—	10
.4	.4	.7	.2	.3	.5	—	—	.5	11
.7	2.6	2.3	1.4	.7	.8	—	6.7	.8	12
6.1	5.0	3.2	2.8	4.0	7.8	3.4	8.3	7.8	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 6. Conditional Transfers from Governments Functionalized, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	117	662	—	—	662	1
—	—	—	—	47	56	—	—	56	2
3,307	—	1,151	2,236	708	8,068	—	—	8,068	3
4,291	602	342	287	1,100	7,278	—	—	7,278	4
—	—	—	533	—	735	—	—	735	5
—	—	—	—	—	58	—	—	58	6
600	—	—	375	483	1,530	—	—	1,530	7
—	—	—	—	—	1,007	—	—	1,007	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
—	—	—	1,508	25	2,270	—	—	2,270	11
8,198	602	1,493	4,939	2,480	21,664	—	—	21,664	12
276	—	360	—	331	986	—	6	992	13
567	764	96	—	181	3,340	21	—	3,361	14
119,387	1,467	18,378	9,989	2,565	192,344	57	51	192,452	15
—	—	81	—	1,908	2,009	—	—	2,009	16
561	115	192	631	495	2,942	—	1	2,943	17
33,078	2,061	3,012	2,877	26,738	73,604	—	—	73,604	18
118	40	149	41	1,530	2,061	4	31	2,096	19
67,517	6,454	7,557	17,666	31,100	204,850	—	—	204,850	20
—	—	—	—	—	—	—	—	—	21
—	—	—	—	—	641	—	—	641	22
553	4,173	731	3,939	881	12,619	—	—	12,619	23
222,057	15,074	30,556	35,143	65,729	495,396	82	89	495,567	24
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	25

**TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Provinces, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	8,047	4,274	55,248	40,326	592,779
2	Tax collections	7,972	4,090	53,007	39,247	..
3	Tax collections as a percentage of taxation revenue %	99.07	95.69	95.94	97.33	..
4	Taxes receivable, current and arrears (Table 9, item 7)	3,354	1,503	13,912	14,412	97,192
5	Taxes receivable as a percentage of taxation revenue %	41.68	35.17	25.18	35.74	16.40

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	570	274	2,485	1,798	53,822
2	Serial principal	249	81	3,541	2,951	51,954
3	Sinking fund requirements	142	163	62	88	385
4	Total general	961	518	6,088	4,837	106,161
	Schools:					
5	Interest .....	...	458	3,020	1,769	47,998
6	Serial principal .....	...	331	3,981	2,535	46,672
7	Sinking fund requirements .....	...	58	70	138	..
8	Total schools .....	...	847	7,071	4,442	94,670
9	Total general and schools	961	1,365	13,159	9,279	200,831
	Utilities:					
10	Interest	648	125	702	804	33,479
11	Serial principal	346	73	803	702	27,685
12	Sinking fund requirements	31	43	95	175	111
13	Total utilities	1,025	241	1,600	1,681	61,275
14	Totals	1,986	1,606	14,759	10,960	262,106

¹ Includes some sinking fund requirements.

² Included in serial principal.

**TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Provinces, 1966**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
980,772	110,047	121,012	170,550	224,253	2,307,308	260	536	2,308,104	1
975,890	106,067	119,288	168,734	224,983	1,699,278	224	522	1,700,024	2
99.50	96.38	98.58	98.94	100.33	73.65	86.15	97.39	73.65	3
93,691	16,025	17,175	32,114	7,476	296,854	171	152	297,177	4
9.55	14.56	14.19	18.83	3.33	12.87	65.77	28.36	12.88	6

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
38,286	4,439	4,199	12,295	15,034	153,202	1	12	153,215	1
73,039	6,815	2,600	15,999	14,945 ¹	172,174	11	29	172,214	2
²	²	2,195	258	648	3,941	—	—	3,941	3
131,325	11,254	8,994	28,552	30,627	329,317	12	41	329,370	4
46,382	4,721	4,460	9,859	9,542	128,209	—	—	128,209	5
50,208	4,571	4,195	12,208	14,325 ¹	139,026	—	—	139,026	6
²	²	—	—	311	577	—	—	577	7
96,590	9,292	8,655	22,067	24,178	267,812	—	—	267,812	8
227,915	20,546	17,649	50,619	54,805	597,129	12	41	597,182	9
18,704	3,785	3,532	5,458	5,306	72,543	32 ³	6 ³	72,581	10
22,860	3,138	2,553	5,913	5,251 ¹	69,324	25 ³	19 ³	69,368	11
²	²	455	—	229	1,139	—	—	1,139	12
41,564	6,923	6,540	11,371	10,786	143,006	57	25	143,088	13
269,479	27,469	24,189	61,990	65,591	740,135	69	66	740,270	14

¹ Includes some sanitation.

1. The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research.

2. The second part of the report is a detailed description of the methodology used in the study. It includes information about the sample size, the data collection methods, and the statistical analysis techniques.

3. The third part of the report is a presentation of the results of the study. It includes tables and graphs showing the data collected and the statistical analysis results.

4. The fourth part of the report is a discussion of the results and their implications. It discusses the findings of the study and their relevance to the field of study.

SECTION B

TABLE 9. Consolidated Assets, ¹ by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,807	240	⁴	2,823	42,290
2	Investments	1,867	2,763	15,931	9,202	78,196
	Accounts receivable:					
3	Sundry (gross)	2,542	276	14,244	3,437	78,803
4	Due from federal government	412	1	368	925	6,816
5	Due from provincial governments	2,663	75	2,409	1,856	78,027 ⁵
6	Due from special districts	—	—	—	6	—
7	Taxes receivable (gross)	3,354	1,503	13,912	14,412	97,192
8	Property acquired for taxes (gross)	—	1	535	175	1,498
9	General fixed assets (gross)	88,807	37,038	341,904	215,967	3,027,802
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	76,524 ⁷
12	Due from trust funds	—	—	—	—	—
13	Other assets	1,953	293	4,495	4,459	133,912
14	Total assets	103,405	42,190	393,798	253,262	3,621,060
15	Deficits and/or extraordinary expenses capitalized	1,641	191	9,488	3,967	83,746
16	Totals	105,046	42,381	403,286	257,229	3,704,806

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Included with investment.TABLE 10. Consolidated Liabilities, ¹ by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	19,990	1,699	29,270	25,896	178,116
	Accounts payable:					
2	Sundry	3,764	171	3,971	3,108	120,232
3	Due to federal government	—	—	21	1,103	76
4	Due to provincial governments	414	—	269	774	18,142
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	25,952	13,641	129,890	84,146	1,964,168 ⁶
	Other long-term indebtedness:					
7	Due to province	2,857	974	1,179	—	—
8	Due to federal government enterprises	4,878	3	—	—	—
9	Other	3,702	620	3,703	3,789	5,843
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	—
12	Due to trust funds	—	—	—	—	—
13	Other liabilities	3,282	24	6,914	11,708	104,084 ¹⁰
14	Total liabilities	64,839	17,132	175,217	130,524	2,390,661
15	Surplus (including reserves and investment in capital assets)	40,207	25,249	228,069	126,705	1,314,145
16	Totals	105,046	42,381	403,286	257,229	3,704,806

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Includes treasury bills 468.⁵ Territorial government.

TABLE 9. Consolidated Assets,¹ by Provinces, 1966

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
52,961	34,867	29,315	31,041	19,229	214,573	80	51	214,704	1
223,227	25,613	43,924	39,131	133,413	573,267	—	—	573,267	2
49,936	9,244	17,711	15,560	7,426	199,179	38	149	199,366	3
7,498	360	895	1,679	932	19,886	60	87	20,033	4
68,561	20,965	12,180	13,787	8,065	208,588	30 ⁶	108 ⁶	208,726	5
—	—	74	—	7	87	—	—	87	6
93,691	16,025	17,175	32,114	7,476	296,854	171	152	297,177	7
3,241	—	4,828	5,467	1,568	17,313	—	32	17,345	8
3,389,817	512,970	680,900	1,286,576	1,047,735	10,629,516	2,235	4,368	10,636,119	9
6,075	—	—	—	425	6,500	—	—	6,500	10
24,159	—	—	—	—	100,683	—	—	100,683	11
—	—	—	—	—	—	—	—	—	12
109,980	11,007	34,289	35,402	18,765	354,555	7	73	354,635	13
4,029,146	631,051	841,291	1,460,757	1,245,041	12,621,001	2,621	5,020	12,628,642	14
40,025	—	147	1,881	24,837	165,923	—	—	165,923	15
4,069,171	631,051	841,438	1,462,638	1,269,878	12,786,924	2,621	5,020	12,794,565	16

⁵ Includes 45,287 due from province to Montreal Metropolitan Boulevard Fund.⁶ Territorial government.⁷ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to the redemption of debt incurred for the construction and equipment of the Metro System — \$1,440.TABLE 10. Consolidated Liabilities,¹ by Provinces, 1966

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
178,336	43,099	20,601	17,857	20,399	535,263	—	155	535,418	1
96,859	14,209	15,507	24,845	13,838	296,504	30	112	296,646	2
2,142	179	21	55	1,451	5,048	—	—	5,048	3
3,629	142	254	960 ⁴	82	24,666	114 ⁵	6 ⁴	24,786	4
—	—	175	42	38	255	—	—	255	5
2,517,632	275,789	254,137	624,408	661,768 ⁷	6,551,531	883	622	6,553,036	6
65,227 ⁸	101	2,151	187	2,679	75,355	—	—	75,355	7
20,209 ⁹	1	—	—	902	25,993	—	—	25,993	8
21,778	—	—	1,099	3,533	44,067	—	—	44,067	9
8,606	—	—	—	755	9,361	—	73	9,434	10
—	—	—	—	—	—	—	—	—	11
—	—	—	—	—	—	—	—	—	12
41,516	17,886	12,423	35,717	17,745	251,299	42	98	251,439	13
2,955,934	351,406	305,269	705,170	723,190	7,819,342	1,069	1,066	7,821,477	14
1,113,237	279,645	536,169	757,468	546,688	4,967,582	1,552	3,954	4,973,088	15
4,069,171	631,051	841,438	1,462,638	1,269,878	12,786,924	2,621	5,020	12,794,565	16

¹ Includes 46,199 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes 686 short-term capital borrowings.³ Due to Ontario Water Resources Commission.⁴ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.⁵ Includes 76,524. Same as footnote 7, Table 9.

TABLE 11. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	106,100	...	396,939	200,207
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	68,532
3	Municipal enterprises	1,159		26,744	5,792
4	Special municipal activities (see commentary on assets and liabilities)	42		—	483 ³
5	Other	917 ²		—	—
	Deductions:				
6	Inter-municipal eliminations	—		210	1,975
7	Interfund eliminations	3,110		20,187	15,811
8	Trust funds	—		—	—
9	Duplication of debt	62		—	—
10	Surplus, reserves and investment in capital assets	40,207		228,069	126,704
11	Total consolidated liabilities (per Table 10, item 14)	64,839	17,132⁷	175,217	130,524
12	Sinking funds	185	2,850	3,478	6,363
13	Adjustment re; elimination of utility debt	⁸	- 100	- 6,258	- 10,374
14	Total direct debt (per Table 15, item 8)	64,654	14,182	165,481	113,787

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund — Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 12. Analysis of Debenture Debt, by Purpose, by Provinces, 1966

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,883	7,710	1,870	5,829	50,185 ¹	2,083	42,332 ²	3,761 ²	1,059,331		674,083	429,494
2	Schools .....	...	...	738	2,756	59,498	1,835	22,262	2,162	..	..	528,986	267,007
3	Sub-totals	3,883	7,710	2,608	8,585	109,683	3,918	64,594	5,923	1,059,331		1,203,069	696,501
	Utilities												
4	Water supply systems	12,742 ⁴	669 ⁴	424	1,715	14,007	1,672	7,822 ⁵	2,364 ⁵	741,678		64,318	140,642
5	Electric light and power	948	—	309	—	582	28	2,251	718	...	...	85,067	9,073
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	3,982	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	46,199	100,202	3,236
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	7,564	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	—	—
10	Ferries .....	...	...	...	...	...	...	...	...	...	...	—	—
11	Airports .....	...	...	...	...	...	...	410	—	...	...	—	—
12	Housing .....	...	...	...	...	...	...	64	—	...	...	6,483	3,298
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	10,015	2,592
14	Other .....	—	—	—	—	—	—	...	...	19,469		1,275	—
15	Sub-totals	13,690	669	733	1,715	14,589	1,700	10,547	3,082	1,461,147		278,906	158,841
16	Unclassified	—	—	—	—	—	—	—	—	43,116	54,375	—	—
17	Total debenture debt	17,573	8,379	3,341	10,300	124,272	5,618	75,141	9,005	43,116	100,574	1,481,975	855,342
										1,820,478		180,315	

¹ Includes some housing.

² Includes some utilities not separable.

³ Roman Catholic separate schools and public schools in unorganized areas.

⁴ Includes some sanitation not separable.

TABLE 11. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,684,613	4,501,762	372,430	599,783	1,055,982	952,357	1
..	180,315	216,609	298,410	437,820	217,355	2
46,199 ¹	—	—	—	—	—	3
119,062	—	—	2,429	16,903	167,731	4
—	—	73,738	147 ⁴	—	38,681 ⁵	5
8,186	100,255	629	9,048	268	19,392	6
136,882	512,651	10,950	28,874	47,799	86,854	7
—	—	—	—	—	—	8
—	—	20,147	21,409 ⁶	—	—	9
1,314,145	1,113,237	279,645	536,169	757,468	546,688	10
2,390,661	2,955,934	351,406	305,269	705,170	723,190	11
3,834	198,033	31,642	24,400	5,532	69,540	12
- 80,429	- 37,007	"	"	2,534	2,157	13
2,306,398	2,720,894	319,764	280,869	702,172	655,807	14

¹ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.⁸ Not separable.

TABLE 12. Analysis of Debenture Debt, by Purpose, by Provinces, 1966

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
91,458	12,709	59,981	52,879	278,364	4,767	196,517	130,132	3,134,953	100	—	622 ²	—	3,135,675	1
		10,682		16,903										
17,046	2,924	10,931	10,478	33,866	—	222,084	6,923	1,665,104	...	...	...	...	1,665,104	2
67,111		58,448		169,734										
108,504	15,633	70,912	63,357	312,230	4,767	418,601	137,055	4,800,057	100	—	622	—	4,800,779	3
67,111		69,130		186,637										
45,046	5,106	30,311	11,341	48,694	1,750	79,247	23,997	1,233,545	783	—	6	...	1,234,328	4
20,697	7,570	7,116	—	32,824	1,050	2,033	—	170,266	...	...	...	...	170,266	5
—	—	—	—	2,321	—	...	...	6,303	...	...	...	...	6,303	6
5,326	—	478	1,492	8,145	—	22	—	165,100	...	...	...	...	165,100	7
—	—	—	—	23,931	1,900	254	...	33,649	...	...	...	...	33,649	8
796	—	—	—	...	...	...	...	796	...	...	...	...	796	9
—	—	—	—	...	...	...	...	—	...	...	...	...	—	10
—	—	—	—	159	—	2	288	859	...	...	...	...	859	11
—	—	—	—	...	...	...	...	9,845	...	...	...	...	9,845	12
—	—	—	—	...	...	...	...	12,607	...	...	...	...	12,607	13
—	—	—	—	—	—	269	...	21,013	...	...	...	...	21,013	14
71,865	12,676	37,905	12,833	116,074	4,700	81,827	24,285	1,653,983	783	—	—	—	1,654,766	15
—	—	—	—	—	—	—	—	97,491	—	—	—	—	97,491	16
180,369	28,309	108,817	76,190	428,304	9,467	500,428	161,340	6,551,531 ⁷	883 ⁸	—	622	—	6,553,036 ⁷	17
67,111		69,130		186,637										

¹ Includes some sanitation; also electric light for city of Moncton.² Included in general.³ Data for Quebec schools not available.⁴ Whitehorse only.

TABLE 13. Changes in Gross Debenture Debt During 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Gross debenture debt as at December 31, 1965	22,873	12,347	117,065	89,392	1,722,301
2	Debentures sold during 1966	4,000	1,607	19,913	5,396	345,047
3	Debentures retired during 1966	921	313	7,088	10,642	103,180
4	Gross debenture debt as at December 31, 1966	25,952	13,641	129,890	84,146	1,964,168
5	Unclassified	—	—	—	—	937,947
6	Classified	25,952	13,641	129,890	84,146	1,026,221

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 14. Analysis of Debenture Debt Classified by Place of Payment, by Provinces, 1966

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Canada only	23,334	13,641	125,514	79,746	476,927
2	London (England) only	—	—	—	—	3,140
3	London (England) and Canada	—	—	—	—	508
4	New York only	2,618	—	2,871	4,033	531,584
5	New York and Canada	—	—	1,505	367	9,562
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Totals	25,952	13,641	129,890	84,146	1,026,221

¹ Data for Quebec schools not available.

TABLE 15. Direct Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
	Direct debt					
1	Debenture debt	25,952	13,641	129,890	84,146	1,964,168
2	Deduct sinking funds	185	2,850	3,478	6,363	3,834
3	Item 1 less item 2	25,767	10,791	126,412	77,783	1,960,334
4	Temporary loans and overdrafts	19,990	1,619	25,205	24,553	136,578
	Accounts and other payables:					
5	Trust funds and other deposits	—	—	—	—	—
6	Other	15,615	1,761	7,382	6,939	116,608
7	Other liabilities	3,282	11	6,482	4,512	92,878
8	Total direct debt less sinking funds	64,654	14,182	165,481	113,787	2,306,398

¹ Data for Quebec schools not available. Includes 46,199 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 13. Changes in Gross Debenture Debt During 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,278,195	258,043	226,912	558,679	595,717	5,881,524	820	341	5,882,685	1
351,454	29,146	37,096	100,247	92,112 ²	986,018 ³	100	334	986,452 ³	2
112,017	11,400	9,871	34,518	26,641 ²	316,591 ³	37	53	316,681 ³	3
2,517,632	275,789	254,137	624,408	661,768	6,551,531 ³	883	622	6,553,036 ³	4
—	—	—	—	276,876	1,214,823	—	—	1,214,823	5
2,517,632	275,789	254,137	624,408	384,892	5,336,708	883	622	5,338,213	6

³ Information not complete.

TABLE 14. Analysis of Debenture Debt Classified by Place of Payment, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,185,089	239,280	229,195	601,122	293,337	4,267,185	883	622	4,268,690	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	580	1,088	—	—	1,088	3
331,577	34,609	24,942	23,286	80,429	1,035,949	—	—	1,035,949	4
966	—	—	—	9,981	22,381	—	—	22,381	5
—	1,900	—	—	565	2,465	—	—	2,465	6
—	—	—	—	—	4,500	—	—	4,500	7
2,517,632	275,789	254,137	624,408	384,892	5,336,708	883	622	5,338,213	8

TABLE 15. Direct Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,517,632	275,789	254,137	624,408	661,768	6,551,531	883	622	6,553,036	1
198,033	31,642	24,400	5,532	69,540	345,857	—	—	345,857	2
2,319,599	244,147	229,737	618,876	592,228	6,205,674	883	622	6,207,179	3
178,051	43,099	20,601	17,068	20,399	487,163	—	155	487,318	4
—	—	—	—	—	—	—	—	—	5
192,757	14,632	18,108	33,034	28,785	435,621	144	190	435,955	6
30,487	17,886	12,423	33,194	14,395	215,550	42	99	215,691	7
2,720,894	319,764	280,869	702,172	635,807	7,344,008	1,069	1,066	7,346,143	8

TABLE 16. Trust and Agency Funds,¹ by Provinces, 1966

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Assets							
Cash .....	..	151	²	292	..	..	1,360
Investments .....	..	350	10,832	6,658	..	..	78,113
Due from other funds .....	..	—	—	—	..	..	—
Other assets .....	..	—	5	308	..	..	804
Total assets .....	..	501	10,837	7,258	..	..	80,277
Liabilities							
Accounts payable .....	..	—	—	—	..	..	179
Due to other funds .....	..	—	—	—	..	..	—
Other liabilities .....	..	—	—	324	..	..	—
Trust and agency fund balances .....	..	501	10,837	6,934	..	..	80,098
Total liabilities .....	..	501	10,837	7,258	..	..	80,277
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars							
Assets							
Cash	252	177	789	3,021	—	—	3,021
Investments	14,554	60,307	2,714	173,528	—	—	173,528
Due from other funds	—	—	—	—	—	—	—
Other assets	935	4,852	146	7,050	—	—	7,050
Total assets	15,741	65,336	3,649	183,599	—	—	183,599
Liabilities							
Accounts payable	—	26	—	205	—	—	205
Due to other funds	—	—	—	—	—	—	—
Other liabilities	107	105	—	536	—	—	536
Trust and agency fund balances	15,634	65,205	3,649	182,858	—	—	182,858
Total liabilities	15,741	65,336	3,649	183,599	—	—	183,599

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 9 and 10, and are presented here for additional information only. See commentary, page 3.

² Included with investments.

SECTION C

TABLE 17. Population and Area of Organized Municipalities, and of Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 ¹	6 ²	17,291	1
6,633	879	925	1,460	1,531	11,722	..	..	11,722	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,895	958	954	1,464	1,874	19,890	15	26	19,931	4
..	18,467	79,263	163,382	1,666	303,804	..	..	303,804	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

¹ Hay River, Yellowknife and Fort Smith.

TABLE 18. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions by Provinces, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	8,101,342	903,312	610,316 ⁴	1,658,281 ⁵	1,501,041	..	..	1
..	3,309,355	590,580	904,661	1,058,067	1,048,406	..	..	2
..	11,410,697	1,493,892	1,514,977	2,716,348	2,549,447	..	..	3
..	...	20,667	...	...	...	..	..	4
..	1,423,394	70,096	90,616	103,765	..	..	..	5
..	—	—	650 ⁷	—	—	..	..	6
..	12,834,091 ⁸	1,584,655	1,606,243	2,820,113	2,549,447	..	..	7
..	1,940,303	..	589,121	530,494	1,674,961	..	..	8
..	685,608	..	76,181	128,312	195,074	..	..	9
..	2,625,911	..	665,302	658,806	1,870,035	..	..	10
..	5,861	..	—	—	—	..	..	11
..	2,631,772 ¹¹	369,875	665,302	658,806 ¹¹	1,870,035 ¹²	..	..	12
..	422,964	..	36,946	59,663	131,268	..	..	13
..	286,287	..	44,610	148,827	274,745	..	..	14
..	552,198	..	127,713	345,858	328,034	..	..	15
..	1,261,449	..	209,269	554,348	734,047	..	..	16
..	1,337,573	..	456,033	104,458	172,060	..	..	17
..	2,599,022 ¹¹	369,875	665,302	658,806 ¹¹	906,107 ¹³	..	..	18

⁷ Special franchise on which the taxation is classified "real property" in Table 1.

⁸ Excludes 43,251 assessment in unorganized areas on which school taxes only are levied.

⁹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

¹⁰ Personal property.

¹¹ Information not complete.

¹² Municipal only. Valuation of properties exempt from school taxation is 1,492,792.

¹³ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.

TABLE 19. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ³	Total	No.
thousands of dollars									
493,036	37,854	59,114	118,963	94,284	1,213,379	...	495	1,213,874	1
383,061	36,297	46,668	89,734	91,290	978,758	...	377	979,135	2
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	3

¹ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

² Local schools are operated by the Territorial Government and by religious denominations.

³ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

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