

D.B.S. MEMORANDUM

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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Preliminary)

1949

These tables present preliminary statistics of revenue and expenditure, and tax collections, for the municipalities of eight provinces in 1949. No compilation of statistics of Quebec municipalities for the year is available from that province. Also data for Newfoundland municipalities are not included, as information for their corresponding fiscal year, which ended March 31st, 1950, the first year of Confederation, is not available at this date.

The statements have been prepared largely from preliminary reports obtained from the provincial departments of municipal affairs pending the availability of the regular annual reports of the departments. While it has been necessary to make estimates for some of the detail components in the main items, these statistics are considered to be sufficiently comprehensive to indicate the general trend in municipal finance in the latest fiscal year.

The classifications used follow those in the reports for previous years in this series covering 1944 to 1948 inclusive, as does the method of reporting gross general revenue and expenditure. The latter has been varied in this statement to the extent that capital expenditures has been combined with ordinary expenditure to arrive at the total for the year for each function. The supplementary table II (a) of capital expenditures which have been included, permits comparisons to be made with general expenditures of previous years by subtraction of the amounts shown from corresponding items in the main part of the table.

Subject to the foregoing the reports of previous years contain detailed comment on this series of statistics, as well as descriptions of the sources of information.

..... (continued on page 8)

Prepared in the Public Finance and Transportation Division.

MUNICIPAL GOVERNMENTS
TABLE I - GENERAL REVENUE
PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31st, 1949.

(Thousands of Dollars)

NO.	SOURCE	P.E.I.	N.S.	N.B.
1.	Taxation:			
2.	Real and Personal Property Taxes	755	12,322	9,121
3.	Business Taxes	-	804	802
4.	Other Taxes	23	657	1,193
5.	Sub-Total	778	13,783	11,116
6.	Licences and Permits	14	158	128
7.	Other Governments:			
8.	Dominion	-	-	-
9.	Provincial Subsidies - General	55	596	2,033
10.	Other Provincial Grants	3	121	116
11.	Government Enterprises -			
12.	Utility Surplus Used	88	174	416
13.	Other Revenue	70	1,795	991
14.	TOTAL REVENUE	1,008	16,627	14,800

1/ Includes Winnipeg Electricity and Gas Sales Tax 261.

3/ Federal Grant to City of Ottawa.

TABLE I(a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

15.	Public Works	-	-	108
16.	Public Welfare	1	121	7
17.	Other	2	-	1
18.		3	121	116

MUNICIPAL GOVERNMENTS
TABLE I - GENERAL REVENUE
PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31st, 1949.

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
					1.
151,985	27,839	31,384	36,410	33,956	2.
18,766	2,322	1,652	1,432	1,020	3.
132	263 ^{1/}	994 ^{2/}	58	312	4.
170,883	30,424	34,030	37,900	35,288	5.
2,659	503	541	546	2,799	6.
					7.
452 ^{3/}	-	-	-	-	8.
5,575	-	-	62	5,960	9.
22,102	272	1,164	2,095	4,793	10.
					11.
3,437	1,821	2,952	2,441	1,366	12.
23,489	4,647	3,475	4,619	5,954	13.
228,597	37,667	42,162	47,663	56,160	14.

2/ Includes Amusement Taxes of 237, Medical and Hospital Services of 730.

TABLE I(a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

19,189	9	600	1,622	1,657	15.
2,576	250	488	458	3,066	16.
337	13	76	15	70	17.
22,102	272	1,164	2,095	4,793	18.

MUNICIPAL GOVERNMENTS

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31st, 1949.

(Thousands of Dollars)

NO.	FUNCTION	P.E.I.	N.S.	N.B.
1.	Public Works	206	3,171	2,475
2.	Sanitation and Waste Removal	3	1,362	674
3.	Conservation of Health	4	165	89
4.	Public Welfare	6	2,346	1,426
5.	Education	431	6,549	8,815
6.	Debt Charges:			
7.	Debenture Debt Charges	230	2,902	1,783
8.	Other	7	276	404
9.	Contributions to Other Governments	-	246 1/	-
10.	Deficits of Utilities	23	28	153
11.	Other Expenditure	218	4,785	3,988
12.	TOTAL EXPENDITURE	1,128	21,830	19,807

1/ Provincial Highway Tax.

TABLE II(a) - CAPITAL EXPENDITURES INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS;
(2) FROM REVENUE FUNDS

13.	Public Works	(1) 110	1,929	1,332
14.		(2) -	160	3
15.	Sanitation and Waste Removal	(1) -	928	578
16.		(2) -	8	-
17.	Public Welfare	(1) -	32	-
18.		(2) -	20	13
19.	Education	(1) -	1,686	2,785
20.	Other	(1) 13	538	310
21.		(2) 4	61	-
22.	TOTALS	(1) 123	5,113	5,005
23.		(2) 4	249	16
24.		127	5,362	5,021

MUNICIPAL GOVERNMENTS

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31st, 1949

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
52,759	8,143	8,525	11,814	10,927	1.
19,834	2,457	1,985	2,360	4,319	2.
4,787	536	268	310	533	3.
24,999	3,199	6,115	4,526	6,971	4.
63,721	13,146	18,277	20,402	19,180	5.
					6.
33,168	4,010	1,869	3,966	9,046	7.
1,393	381	770	1,625	1,027	8.
-	500	-	-	-	9.
1,081	851	14	393	2	10.
70,840	10,054	8,124	8,136	15,464	11.
272,582	43,277	45,947	53,532	67,469	12.

2/ Municipal Commissioner's and Provincial Trunk Highway Levies.

TABLE II(a) - CAPITAL EXPENDITURES INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS;
(2) FROM REVENUE FUNDS

11,565	1,089	807	1,540	3,096	13.
3,351	1,349	1,459	2,160	1,260	14.
8,484	1,053	822	982	2,023	15.
392	156	75	52	272	16.
6,672	546	1,698	1,465	962	17.
6	=	48	30	40	18.
9,592	2,125	1,460	2,938	5,237	19.
7,480	486	39	-	377	20.
1,041	348	542	493	390	21.
43,793	5,299	4,826	6,925	11,695	22.
4,790	1,853	2,124	2,735	1,962	23.
48,583	7,152	6,950	9,660	13,657	24.

MUNICIPAL GOVERNMENTS

TABLE III - MUNICIPAL TAXATION

PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31, 1949.

(Thousands of Dollars)

NO.	ITEMS	P.E.I.	N.S.	N.R.
1.	Total Tax Levies	778	13,783	11,116
2.	Tax Collections	762	-	10,210
3.	Percentage of Levy Collected	97.94%	-	91.84%
4.	Taxes Receivable, Current and Arrears	226	3,834	3,518
5.	Property Acquired for Taxes	-	191	81
6.	Total Taxes Receivable and Property Acquired for Taxes	226	4,025	3,599
7.	Percentage of Current Levy	29.04%	29.20%	32.38%

MUNICIPAL GOVERNMENTS

TABLE III - MUNICIPAL TAXATION

PRELIMINARY ESTIMATES

For Fiscal Years Ended December 31, 1949.

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
170,883	30,424	34,030	37,900	35,288	1.
167,722	29,071	-	37,044	34,645	2.
98.15%	95.55%	-	97.74%	98.18%	3.
16,223	5,514	11,367	9,119	3,024	4.
5,386	4,267	9,620	11,008	6,160	5.
21,609	9,781	20,987	20,127	9,184	6.
12.64%	32.15%	61.67%	53.10%	26.03%	7.



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With a view to minimizing the time involved in preparing the statistics in preliminary form, the data are not produced in the same degree of detail as for the final published figures. It will be noted that revenues are shown for only the major or more important sources and expenditures are condensed somewhat in terms of what are considered to be the more significant functional services or categories of municipal operations from a social and economic point of view.

General Revenue: (Table 1)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and receipts have been used. Other taxes consist of Poll Taxes in Prince Edward Island, Nova Scotia, New Brunswick, Ontario, Saskatchewan, Alberta and British Columbia, Household and Tenant Taxes in Nova Scotia and New Brunswick, and Occupancy Tax in New Brunswick, in addition to those specifically foot-noted.

Provincial Subsidies - General, represent grants to municipalities the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table I (a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; law enforcement (police fines, etc.); investment earnings (mainly interest and tax penalties); service charges; revenues from recreation and community services, and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table 2)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items:

general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.); recreation and community services; and other miscellaneous items not specifically provided for in the main classifications of the table.

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