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# D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

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## FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

### SUMMARY OF

### REVENUE, EXPENDITURE AND TAX COLLECTIONS (Interim)

1950

These tables present statistics of revenue and expenditure, and tax collections, for the municipalities of all provinces in 1950, prepared from interim reports obtained from the provincial departments of municipal affairs pending the availability of the regular annual reports. While it has been necessary to make estimates for some of the detail, these statistics are indicative of the general trend in municipal finance for the year 1950.

The classifications used follow those in the reports for previous years in this series covering 1944 to 1949 inclusive, as does the method of reporting gross general revenue and expenditure. The latter has been varied herein to the extent that capital expenditure has been combined with ordinary expenditure. The supplementary table 11 (a) showing capital expenditure which has been included permits comparisons to be made with general expenditure of previous years by subtraction of the amounts shown from corresponding items in the main part of the table.

Subject to the above, the detailed comment in reports of previous years in this series of statistics is applicable, as are the descriptions of the sources of information.

With a view to minimizing the time involved in preparing these statistics in interim form, the data are not produced in the same detail as in the final reports. It will be noted that revenues are classified 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.

..... (continued on page 8)

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Real and Personal Property Taxes	841	839	12,797	10,058
3.	Business Taxes	38	-	846	864
4.	Other Taxes	137 4/	26	677	1,372
5.	Sub-Total	1,016	865	14,320	12,294
6.	Licences and Permits	17	14	235	139
7.	Other Governments:				
8.	Dominion	-	-	216	77
9.	Provincial Subsidies - General	208	53	597	2,055
10.	Other Provincial Grants 12/	125	5	-	124
11.	Government Enterprises -				
12.	Utility Surplus Used	-	93	200	478
13.	Other Revenue	80	80	2,202	1,079
14.	TOTAL REVENUE	1,446	1,110	17,770	16,246

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

15.	Public Works	115	1	-	118
16.	Public Welfare	-	1	-	6
17.	Other	10	3	-	-
18.		125	5	-	124

Note: See page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
							1.
86,240 1/	167,455	29,766	33,621	40,405	37,430	419,452	2.
(2)	21,360 3/	2,613	1,780 3/	1,761	1,606	30,868	3.
37,363 5/	145	279 6/	814 7/	72	92	40,977	4.
123,603	188,960	32,658 8/	36,215	42,238	39,128	491,297	5.
4,136	3,104	582	655	577	2,713	12,172	6.
							7.
-	1,015	-	9	-	40	1,357	8.
-	1,692 9/	-	-	304 10/	9,112 11/	14,021	9.
1,104	28,457	2,804	1,158	4,315	5,698 13/	43,790	10.
							11.
19,877 14/	3,365	1,887	2,330	2,495	2,051	32,776	12.
17,559	26,692	4,662	3,976	5,647	6,425	68,402	13.
166,279	253,285	42,593	44,343	55,576	65,167	663,815	14.

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

623	20,248	676	506	4,075	1,844	28,206	15.
-	3,586	318	644	197	3,346	8,098	16.
481	4,623	1,810 1/	8	43	508	7,486	17.
1,104	28,457	2,804	1,158	4,315	5,698	43,790	18.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.
1.	Public Works	857	412	4,235	2,509
2.	Sanitation and Waste Removal	250	4	1,113	651
3.	Conservation of Health	1	9	180	84
4.	Public Welfare	2	7	2,618	2,402
5.	Education	-	511	9,023	9,369
6.	Debt Charges:				
7.	Debenture Debt Charges	136	244	3,015	2,118
8.	Other	49	10	328	424
9.	Contributions to Other Governments	-	-	246 7/	-
10.	Deficits of Utilities	39	32	41	161
11.	Other Expenditure	430	242	5,548	4,431
12.	TOTAL EXPENDITURE	1,764	1,471	26,347	22,149

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

13.	Public Works	(1)	146	317	2,748	1,454
14.		(2)	117	26	204	2/
15.	Sanitation and Waste Removal	(1)	-	1	567	412
16.		(2)	-	-	53	2/
17.	Public Welfare	(1)	-	-	12	871
18.		(2)	-	-	6	2/
19.	Education	(1)	-	18	3,916	2,806
20.	Other	(1)	25	14	719	443
21.		(2)	23	4	246	2/
22.	TOTALS	(1)	171	350	7,962	5,986
23.		(2)	140	30	509	2/
24.			311	380	8,471	5,986 5/

Note: See Page 7 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
29,956 1/	52,556	10,051 2/	8,084	18,027	7,174	129,861	1.
5,304	17,090	1,702	1,913	5,102	2,342	35,471	2.
3/	5,788	513	299	308	661	7,843	3.
9,862 4/	27,503	3,581	7,449	5,117	6,203	64,744	4.
62,230 5/	90,415	15,200	19,169	23,012	16,316	245,245	5.
							6.
29,846	37,395	4,215	2,172	4,616	9,625	93,382	7.
504 6/	2,173	373	733	1,531	680	6,805	8.
-	-	507 8/	-	-	-	753	9.
569	1,038	939	133	477	489	3,918	10.
55,416 9/	80,060	13,891 10/	8,697	9,728	30,598 11/	209,041	11.
189,687	314,018	50,972	48,649	67,918	74,088	797,063	12.
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TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS;							
(2) FROM REVENUE FUNDS							
3,922	8,302	2,510	394	4,520	1/		13.
1/	2,447	1,238 3/	1,302	2,949	1/		14.
5,304	4,097	389	645	3,505	1/		15.
1/	511	22	73	116	1/		16.
15	5,755	411	2,722	1,601	1/		17.
1/	36	7	33	37	1/		18.
18,830	30,148	3,200	1,264	3,386	1/		19.
1,839	12,500	127	156	273	1/		20.
1/	1,508	396	596	669	1/		21.
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29,910	60,802	6,637	5,181	13,285	11,917 4/	142,201	22.
7,643 4/	4,502	1,663	2,004	3,771	2,846 4/	23,108	23.
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37,553	65,304	8,300	7,185	17,056	14,763	165,309	24.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1950  
(Thousands of Dollars)

NO.	ITEMS	N.F.L.D.	P.E.I.	N.S.	N.B.
1.	Total Tax Levies	1,016	865	14,320	12,294
2.	Tax Collections	976	822	13,946	11,178
3.	Percentage of Levy Collected	96.06%	95.03%	97.39%	90.92%
4.	Taxes Receivable, Current and Arrears	332	244	4,048	4,356
5.	Property Acquired for Taxes	-	-	181	183
6.	Total Taxes Receivable and Property Acquired for Taxes	332	244	4,229	4,539
7.	Percentage of Current Levy	32.68%	28.21%	29.53%	36.92%

1/ Information not available

Footnotes for Table I

- 1/ Real estate taxes, including an estimate of school taxes.
- 2/ Included in Other Taxes
- 3/ Estimate.
- 4/ Includes amusement taxes.
- 5/ Includes personal property, amusement, business and sales taxes. School taxes estimated.
- 6/ Includes Winnipeg Electricity and Gas Sales Tax, \$270 thousands.
- 7/ Includes amusement taxes, \$269 thousands.
- 8/ Levies made by school boards in unorganized areas are not available.
- 9/ Includes supplementation, municipal portion of fees received from licences re Liquor Control Board, and municipalities' share of corporation tax on railways.
- 10/ Includes municipal portion of Lands and Forest Department leases.
- 11/ Social Security and Municipal Aid Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$1844 thousands, re Municipal Aid Act, Motor Vehicle Licences.
- 14/ Includes debenture debt charges recoverable.

Footnotes for Table IA

- 1/ Includes flood and dyking, \$1742 thousands.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1950  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
123,603	188,960	32,658	36,215	42,238	39,128	491,297	1.
1/	187,673	30,417	33,242	40,531	39,110		2.
1/	99.32%	93.14%	91.79%	95.96%	99.95%		3.
1/	17,708	6,978	13,003	11,445	3,135		4.
1/	4,719	3,769	9,111	10,772	5,989		5.
1/	22,427	10,747	22,114	22,217	9,124		6.
1/	11.87%	32.91%	61.06%	52.60%	23.32%		7.

Footnotes for Table II

- 1/ Includes sewer maintenance.
- 2/ Includes dyking expenditures, \$109 thousands; and general expenditures for sanitation by towns, villages, suburban and rural municipalities.
- 3/ See footnote 4/.
- 4/ Includes health expenditures.
- 5/ Estimate.
- 6/ Temporary debt charges only.
- 7/ Provincial Highway Tax.
- 8/ Municipal Commissioner's and Provincial Trunk Highway levies.
- 9/ Includes capital expenditures provided out of revenue, for which details are not available, \$7,643 thousands; and county rates, \$288 thousands, which were not eliminated because no figures were available for counties.
- 10/ Includes flood expenditure, \$3,374 thousands.
- 11/ Includes capital expenditures provided out of revenue, \$2,846 thousands, capital and loan funds disbursements \$5,206 thousands, for which details are not available, and expenditure on capital account for Vancouver \$6,711 thousands.

Footnotes for Table IIA.

- 1/ See footnote 4/.
- 2/ Not separable from general expenditure.
- 3/ Includes dyking expenditure, \$109 thousands.
- 4/ Details not available. Included in Other Expenditure in Table II.
- 5/ Does not include capital expenditure from revenue funds.



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#### General Revenue: (Table 1)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, Household and Tenant Taxes in Nova Scotia, New Brunswick and Quebec, and Occupancy Tax in New Brunswick, in addition to those specifically footnoted.

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 1 (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.