

DOMINION BUREAU OF STATISTICS

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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

1953

These financial statistics of municipal governments for the year 1953 have been prepared in advance of the annual report from both preliminary and final sources of information. School finance statistics included for the province of Quebec are for the fiscal year ended June 30, 1952.

The revenue and expenditure figures included are presented on a gross basis i.e. grants received for specific activities are not netted out against the expense, or interest revenue against interest expenditure. As shown, in most provinces total expenditure exceeds total revenue in considerable amount, as capital expenditure from borrowed funds to the amount shown in the subsidiary table II(a) is included. Such capital expenditure, does not, however, include amounts expended by or on behalf of utilities. Debt charges on utility debentures are included, as are those on school debentures, whether the debt was issued by the municipality, or by a utility board, a metropolitan utility, or by a school board. Inclusion of these debt charges even though the debentures were not issued by the municipality makes the resultant figures more complete and comparable, regardless of differences in municipal organization and procedure. In a few instances, however, school debt charges not identified as such have of necessity been left in the education expenditure item.

(continued on page 8)

Prepared in the Public Finance and Transportation Division.
Municipal Finance Section.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1953.

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Real and Personal Property Taxes	1,099	1,380	17,797	14,200
3.	Business Taxes	438	-	1,443	1,103
4.	Other Taxes	407 ^{3/}	30	882	1,803
5.	Sub-Total	1,944	1,410	20,122	17,106
6.	Licences and Permits	72	27	277	159
7.	Other Governments:				
8.	Dominion	35	-	400	214
9.	Provincial Subsidies - General	224	88	938	2,598
10.	Other Provincial Grants ^{12/}	289	13	-	168
11.	Other Municipalities	-	-	51	-
12.	Utilities and Other Government Enterprises:				
13.	Dominion	8	-	147	94
14.	Provincial	-	-	-	-
15.	Own Municipal	61	95	169	378
16.	Other Municipal	-	-	-	-
17.	Other Revenue	202	97	2,618	1,584
18.	TOTAL REVENUE	2,835	1,730	24,722	22,301

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

19.	Public Works	112	8	-	146
20.	Health	-	2	-	-
21.	Social Welfare	-	-	-	17
22.	Other	177	3	-	5
23.	TOTAL	289	13	-	168

Note: See page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK	ALTA.	B.C.	TOTAL	NO.
							1.
111,464 ^{1/}	252,189	37,024	44,899	55,431	51,321	586,804	2.
11,887	30,753 ^{2/}	3,314	2,367 ^{2/}	2,775	1,437	55,517	3.
43,122 ^{4/}	191	332 ^{5/}	1,775 ^{6/}	83	131	48,756	4.
166,473	283,133	40,670 ^{7/}	49,041 ^{8/}	58,289	52,889	691,077	5.
4,130	4,632	838	967	863	3,765	15,730	6.
							7.
-	2,183	38	17	153	204	3,244	8.
-	2,675 ^{9/}	61	-	7,686 ^{10/}	11,997 ^{11/}	26,267	9.
2,832	37,692	1,775	1,155	6,806	6,961 ^{13/}	57,691	10.
-	4,049	-	3	-	103	4,211	11.
							12.
-	635	174	113	56	157	1,384	13.
-	194	206	58	41	46	545	14.
18,418	3,324	1,288	2,872	3,695	2,233	32,533	15.
-	-	4	1	-	-	5	16.
29,279	31,407	5,115	5,116	8,073	9,181	92,672	17.
221,132	369,924	50,169	59,343	85,662	87,541	925,359	18.

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

2,832	25,801	1,224	546	5,528	2,563	38,760	19.
-	290	52	16	614	115	1,089	20.
-	4,730	493	572	547	3,803	10,162	21.
-	6,871	6	21	117	480	7,680	22.
2,832	37,692	1,775	1,155	6,806	6,961	57,691	23.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.
1.	Public Works	1,280	375	2,668	3,341
2.	Sanitation and Waste Removal	400	11	1,132	675
3.	Health	3	9	2,875	1,511
4.	Social Welfare	-	13	1,732	857
5.	Education	-	754	9,883	12,191
6.	Debt Charges:				
7.	Debenture	209	336	4,327	2,796
8.	Other	76	37	139	180
9.	Contributions to Other Governments	-	-	246 3/	-
10.	Utilities and Other Municipal Enterprises (Deficits and Levies)	134	1	88	439
11.	Other Expenditure	697	353	6,891	6,321
12.	TOTAL EXPENDITURE	2,799	1,889	29,981	28,311

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

13.	Public Works	(1)	40	155	732	1,797
14.		(2)	397	9	213	108
15.	Sanitation and Waste Removal	(1)	-	7	402	290
16.		(2)	65	-	80	-
17.	Health	(1)	-	-	1,027	411
18.		(2)	-	-	9	-
19.	Social Welfare	(1)	-	-	130	5
20.		(2)	-	-	11	1
21.	Education	(1)	-	1	2,630	3,247
22.	Other	(1)	4	26	295	451
23.		(2)	38	-	71 2/	141
24.	Not Distributable	(2)	-	-	-	-
25.	TOTALS	(1)	44	189	5,216	6,201
26.		(2)	500	9	384	250
27.			544	198	5,600	6,451

Note: See page 7 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

QUE. 1/	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
26,945	76,514	12,931	14,792	30,451	24,592	193,889	1.
8,648	32,111	2,653	3,178	10,628	4,784	64,220	2.
9,542 2/	20,227	2,811	5,013	7,509	2,932	52,432	3.
4,759	19,078	1,853	1,195	2,014	5,740	37,241	4.
48,772	130,549	17,904	25,391	47,660	31,830	324,934	5.
							6.
46,907	55,669	6,001	2,760	11,309	13,888	144,202	7.
803	3,425	210	230	232	247	5,579	8.
-	-	17 4/	-	-	-	263	9.
							10.
605	1,677	855	378	820	487	5,484	
67,645	107,138	14,371	11,942	16,718	26,395	258,471	11.
214,626	446,388	59,606	64,879	127,341	110,895	1,086,715	12.

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

	19,655	3,587	2,374	9,294	13,797	51,431	13.
	3,119	1,233	2,183	4,690	2,097	14,049	14.
	13,637	666	1,457	7,775	1,806 1/	26,040	15.
	374	83	198	147	233	1,180	16.
	4,112	603	960	1,981	307	9,401	17.
	24	6	16	49	5	109	18.
	1,577	-	-	-	-	1,712	19.
	1	1	-	3	2	19	20.
	34,078	3,105	1,070	23,078	4,913	72,122	21.
	7,038	471	387	290	3,326	12,288	22.
	2,828	510	574	610 3/	860	5,632	23.
9,242	-	-	-	-	-	9,242	24.
4/	80,097	8,432	6,248	42,418	24,149	172,994	25.
9,242 5/	6,346	1,833	2,971	5,499	3,197	30,231	26.
9,242	86,443	10,265	9,219	47,917	27,346	203,225	27.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

NO.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Tax Levies:				
2.	General, Including Schools	1,944	1,404	20,122	16,903
3.	Special assessments (Owners' Share) and Charges	-	6	-	203
4.	Total Taxation Revenue	1,944	1,410	20,122	17,106
5.	Tax Collections	1,938	1,278	19,345	15,502
6.	Percentage of Current Levy	99.69%	90.64%	96.14%	90.62%
7.	Taxes Receivable, Current & Arrears	559	362	5,575	5,518
8.	Percentage of Current Levy	28.76%	25.67%	27.71%	32.26%

1/ Information not available.

Footnotes for Table I

- 1/ Real estate taxes
- 2/ Estimate
- 3/ Includes amusement taxes \$119 thousands, and fuel oil sales tax \$179 thousands.
- 4/ Includes sales tax \$32,770 thousands and amusement taxes.
- 5/ Includes Winnipeg electricity and gas sales tax \$322 thousands.
- 6/ Includes amusement taxes \$388 thousands
- 7/ Levies made by resident administrator in unorganized areas are not available.
- 8/ Does not include municipal levies for utilities as this information is not available.
- 9/ Includes supplementation, municipal portion of fees received from licences, re: Liquor Control Board, payments to "Mining Municipalities" and municipalities' share of corporation tax on railways.
- 10/ Includes municipal portion of Lands and Forests Department Leases.
- 11/ Social Services Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$2,563 thousands, re: Municipal Aid Act, Motor Vehicle Licences.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
							1.
166,473	273,672	38,553	48,432	55,539	50,502	673,544	2.
1/	9,461	2,117	609	2,750	2,387	17,533	3.
166,473	283,133	40,670	49,041	58,289	52,889	691,077	4.
1/	279,738	38,465	47,208	56,714	52,727	-	5.
1/	98.80%	94.58%	96.26%	97.30%	99.69%	-	6.
23,051	27,289	10,416	12,200	14,404	4,200	103,574	7.
13.85%	9.64%	25.61%	24.88%	24.71%	7.94%	14.99%	8.

Footnotes for Table II

- 1/ General expenditure only.
- 2/ Includes social welfare for county councils
- 3/ Provincial Highway Tax.
- 4/ Provincial Trunk Highway levies.

Footnotes for Table II (a)

- 1/ Includes \$125 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$10 thousands capital expenditure for education.
- 3/ Includes \$101 thousands capital expenditure of Counties for education.
- 4/ Capital expenditure from Capital Funds not available.
- 5/ Details of capital expenditure from Revenue not available.



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General Revenue: (Table I)

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, except Quebec, Household and Tenant Taxes in Nova Scotia and 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 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; fines; interest, tax penalties, etc.; 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 II)

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 classification of the table.