

DOMINION BUREAU OF STATISTICS

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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

1954

These financial statistics of municipal governments for the year 1954 have been prepared in advance of the annual report from both preliminary and final sources of information. For Prince Edward Island statistics for 1953 were used for Alberton, Borden, Kensington and Montague as no information was available for 1954. In Newfoundland, information covers only nine months for several municipalities which changed to a calendar year basis.

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.
Public Finance Section.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1954.

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Real and Personal Property Taxes	1,179	1,429	19,033	15,075
3.	Business Taxes	460	75	1,483	987
4.	Other Taxes	411 ^{3/}	30	952	1,962 ^{4/}
5.	Sub-Total	2,050	1,534	21,468	18,024
6.	Licences and Permits	67	28	280	163
7.	Other Governments:				
8.	Dominion	16	7	461	232
9.	Provincial Subsidies - General	210	100	1,017	2,662
10.	Other Provincial Grants ^{12/}	279	5	-	225
11.	Other Municipalities	-	-	-	56
12.	Utilities and Other Government Enterprises:				
13.	Dominion	-	-	141	95
14.	Provincial	-	-	-	-
15.	Own Municipal	172	98	212	354
16.	Other Municipal	-	-	-	1
17.	Other Revenue	391	89	2,521	1,598
18.	TOTAL REVENUE	3,185	1,861	26,100	23,410

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

19.	Public Works	148	-	-	200
20.	Health	...	2	-	-
21.	Social Welfare	...	-	-	1
22.	Other	131	3	-	24
23.	TOTAL	279	5	-	225

Note: See page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1954.

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
							1.
126,035 ^{1/}	276,660	39,966	49,760	61,806	58,515	649,458	2.
..	32,575 ^{2/}	3,187	2,591 ^{2/}	3,136	1,586	46,080	3.
70,465 ^{5/}	182	346 ^{6/}	1,524 ^{7/}	82	127	76,081	4.
196,500	309,417	43,499 ^{8/}	53,875 ^{9/}	65,024	60,228	771,619	5.
..	4,915	914	1,148	927	3,918	..	6.
							7.
..	2,679	20	-	100	146	..	8.
..	14,479 ^{10/}	62	-	9,006	11,402 ^{11/}	..	9.
3,739	38,472	2,046	1,396	10,268	7,760 ^{13/}	64,190	10.
..	4,436	-	-	-	3	..	11.
							12.
..	403	208	126	71	228	..	13.
..	172	372	45	64	87	..	14.
..	2,003	1,257	2,944	3,906	2,124	..	15.
..	-	4	20	-	-	..	16.
..	38,833	5,495	5,524	9,135	10,082	..	17.
..	415,809	53,877	65,078	98,501	95,978	..	18.

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

3,739	30,598	1,483	514	8,009	2,553	47,244	19.
..	361	54	25	1,471	49	1,962	20.
..	5,242	498	771	673	4,674	11,859	21.
..	2,271	11	86	115	484	3,125	22.
3,739	38,472	2,046	1,396	10,268	7,760	64,190	23.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.
1.	Public Works	1,212	517	2,860	3,503
2.	Sanitation and Waste Removal	429	7	1,366	670
3.	Health	3	8	4,198	1,720
4.	Social Welfare	...	15	1,379	910
5.	Education	...	1,523	9,921	12,476
6.	Debt Charges:				
7.	Debenture	263	363	4,931	2,934
8.	Other	83	29	106	221
9.	Contributions to Other Governments	-	-	246 ^{1/}	-
10.	Utilities and Other Municipal Enterprises (Deficits and Levies)	103	1	62	339
11.	Other Expenditure	1,172	419	7,406	6,958
12.	TOTAL EXPENDITURE	3,265	2,882	32,475	29,731

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

13.	Public Works	(1)	181	314	938	1,755
14.		(2)	225	-	267	80
15.	Sanitation and Waste Removal	(1)	61	2	670	326
16.		(2)	49	-	53	--
17.	Health	(1)	...	-	1,978	449
18.		(2)	...	-	-	3
19.	Social Welfare	(1)	...	-	73	2
20.		(2)	...	-	12	4
21.	Education	(1)	...	680	1,991	3,058
22.	Other	(1)	365	61	353	905
23.		(2)	159	6	64 ^{2/}	106
24.	Not Distributable	(2)	-	-	-	-
25.	TOTALS	(1)	607	1,057	6,003	6,495
26.		(2)	433	6	396	193
27.			1,040	1,063	6,399	6,688

Note: See page 7 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
30,456	101,947	14,827	14,852	34,833	19,392	224,399	1.
..	92,046	2,883	3,486	14,546	6,201	..	2.
..	26,949	3,051	5,875	9,348	2,781	..	3.
..	23,440	2,085	1,357	2,252	6,944	..	4.
71,689	146,874	20,905	29,270	47,832	52,487	392,977	5.
							6.
57,062	67,081	6,265	4,504	14,376	15,715	173,494	7.
..	4,051	204	217	247	210	..	8.
-	-	35 ^{2/}	-	-	-	-	9.
..	1,756	912	387	995	716	..	10.
10,540 ^{3/}	115,821	14,070	13,159	18,994	29,139	..	11.
..	579,965	65,237	73,107	143,423	133,585	..	12.

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

..	34,881	5,016	2,108	9,790	7,715	..	13.
..	2,995	1,169	1,830	5,041	1,902	..	14.
..	71,571	704	1,641	11,187	2,955 ^{1/}	..	15.
..	386	112	174	132	309	..	16.
..	6,836	688	1,494	2,084	104	..	17.
..	1	2	16	53	29	..	18.
..	3,988	-	-	-	100	..	19.
..	20	1	-	2	11	..	20.
..	40,828	4,448	3,172	21,091	21,947	..	21.
..	5,510	134	763	484	3,753	..	22.
..	2,661	550	499	818 ^{3/}	917	..	23.
10,540	-	-	-	-	-	-	24.
.. ^{4/}	163,614	10,990	9,178	44,636	36,574	..	25.
10,540	6,063	1,834	2,519	6,046	3,168	..	26.
..	169,677	12,824	11,697	50,682	39,742	..	27.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Year Ended Nearest December 31, 1954

(Thousands of Dollars)

NO.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Tax Levies:				
2.	General, Including Schools	2,050	1,526	21,468	17,961
3.	Special assessments (Owners' Share) and Charges	-	8	-	63
4.	Total Taxation Revenue	2,050	1,534	21,468	18,024
5.	Tax Collections	1,967	1,412	21,131	17,370
6.	Percentage of Current Levy	95.95%	92.05%	98.43%	96.37%
7.	Taxes Receivable, Current & Arrears	849	411	5,898	6,167
8.	Percentage of Current Levy	41.41%	26.79%	27.47%	34.22%

Footnotes for Table I

- 1/ Real estate taxes
- 2/ Estimate
- 3/ Includes amusement taxes \$112 thousands, fuel oil and coal sales tax \$220 thousands and \$13 thousands for telephones.
- 4/ Includes New Brunswick telephone taxes \$86 thousands.
- 5/ Includes sales tax \$37,451 thousands and amusement taxes.
- 6/ Includes Winnipeg electricity and gas tax \$344 thousands.
- 7/ Includes amusement taxes \$432 thousands and sales tax \$265 thousands.
- 8/ Levies made by resident administrator in unorganized areas are not available.
- 9/ Does not include the utility portion of the frontage levy as this is credited to utility revenue.
- 10/ Includes supplementation, municipal portion of fees received from licences, re: Liquor Control Board.
- 11/ Social Services Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$2,553 thousands, re: Municipal Aid Act and Motor Vehicle Licences.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
							1.
196,500	298,840	41,067	53,100	60,949	57,479	750,940	2.
..	10,577	2,432	775	4,075	2,749	20,679	3.
196,500	309,417	43,499	53,875	65,024	60,228	771,619	4.
..	302,866	40,678	46,877	60,591	59,832	..	5.
..	97.88%	93.51%	87.01%	93.18%	99.34%	..	6.
..	32,768	9,119	16,959	18,345	4,705	..	7.
..	10.59%	20.96%	31.48%	28.21%	7.81%	..	8.

Footnotes for Table II

- 1/ Provincial Highway Tax.
- 2/ Provincial Trunk Highway levies.
- 3/ Capital expenditure out of revenue, details not available.

Footnotes for Table II (a)

- 1/ Includes \$153 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$17 thousands capital expenditure for education.
- 3/ Includes \$170 thousands capital expenditure of Counties for education.
- 4/ Details of capital expenditure from revenue not available.



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.

Symbols:

.. to indicate figures are not available; ... to indicate figures are not appropriate or not applicable; - to indicate nil or zero; -- to indicate that the amount is too small to be expressed

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.