

DOMINION BUREAU OF STATISTICS

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Memorandum

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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

1955

These financial statistics of municipal governments for the year 1955 have been prepared in advance of the annual report from both preliminary and final sources of information. For Prince Edward Island 1953 statistics were used for Alberton and Kensington as no information was available for 1955. No report on 1955 municipal statistics had been issued by the Province of Quebec at the time of publication.

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.

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, Household and Tenant Taxes in Nova Scotia and New Brunswick, in addition to those specifically footnoted.

(continued on page 8)

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

8503-501-125

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1955.

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Real and Personal Property Taxes	1,308	1,542	20,197	16,029
3.	Business Taxes	507	72	1,531	1,186
4.	Other Taxes	487 2/	104	939	1,929 3/
5.	Sub-Total	2,302	1,718	22,667	19,144
6.	Licences and Permits	83	30	298	194
7.	Other Governments:				
8.	Dominion	11	1	1,088	474
9.	Provincial Subsidies - General	256	101	988	2,846
10.	Other Provincial Grants 10/	434	6	-	270
11.	Other Municipalities	-	-	-	35
12.	Utilities and Other Government Enterprises:				
13.	Dominion	-	-	173	113
14.	Provincial	-	-	-	-
15.	Own Municipal	128	122	245	207
16.	Other Municipal	-	-	-	-
17.	Other Revenue	388	97	2,613	1,763
18.	Total Revenue	3,602	2,075	28,072	25,046

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

19.	Public Works	210	3	-	186
20.	Health	...	-	-	37
21.	Social Welfare	...	--	-	-
22.	Other	224	3	-	47
23.	TOTAL	434	6	-	270

Note: See Page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1955.

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
					1.
303,441	42,719	52,694	62,184	64,207	2.
36,069 1/	3,376	2,712 1/	3,505	1,789	3.
181	355 4/	1,594 5/	83	123	4.
339,691	46,450 6/	57,000 7/	65,772	66,119	5.
5,258	1,015	1,298	1,292	4,331	6.
					7.
3,146	90	32	270	479	8.
21,426 8/	111	-	9,428	7,343 9/	9.
41,441	2,148	2,511	11,324	5,701	10.
4,895	-	-	-	-	11.
					12.
700	601	129	72	355	13.
164	342	69	55	132	14.
1,987	1,203	2,823	4,073	2,430	15.
-	-	-	-	132	16.
48,148	6,180	6,488	10,223	10,754	17.
466,856	58,140	70,350	102,509	97,776	18.

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

35,184	1,554	764	7,360	164 9/	19.
5	80	26	2,875	147	20.
6,252	507	1,003	825	5,099	21.
-	7	718	264	291	22.
41,441	2,148	2,511	11,324	5,701	23.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.
1.	Public Works	1,430	615	3,268	3,775
2.	Sanitation and Waste Removal	419	11	1,052	507
3.	Health	4	9	2,546	2,744
4.	Social Welfare	1	16	1,270	933
5.	Education	2	959	9,932	12,738
6.	Debt Charges:				
7.	Debenture	380	399	5,368	3,195
8.	Other	45	49	156	258
9.	Contributions to Other Governments	-	-	246 1/	-
10.	Utilities and Other Municipal Enterprises (Deficits and Levies)	174	-	92	344
11.	Other Expenditure	1,254	667	7,488	6,801
12.	TOTAL EXPENDITURE	3,709	2,725	31,418	31,295

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

13.	Public Works	(1)	8	381	1,263	2,018
14.		(2)	444	7	246	92
15.	Sanitation and Waste Removal	(1)	-	6	386	173
16.		(2)	60	-	22	-
17.	Health	(1)	...	-	3	1,391
18.		(2)	...	-	-	5
19.	Social Welfare	(1)	...	-	11	2
20.		(2)	...	-	9	3
21.	Education	(1)	...	76	1,304	2,486
22.	Other	(1)	240	228	130	289
23.		(2)	169	1	68 2/	60
24.	Not Distributable	(2)	-	-	-	-
25.	TOTALS	(1)	248	691	3,097	6,359
26.		(2)	673	8	345	160
27.			921	699	3,442	6,519

Note: See page 7 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
139,621	18,036	17,326	34,845	18,327	1.
57,316	2,763	4,132	14,867	7,184	2.
24,055	3,904	6,379	12,300	3,117	3.
26,326	2,334	1,685	2,692	7,358	4.
174,362	21,642	29,948	38,536	40,720	5.
					6.
79,461	7,410	5,482	17,804	17,163	7.
3,431	207	311	307	223	8.
-	14 2/	-	-	-	9.
1,819	1,013	111	1,412	898	10.
139,634	15,009	14,997	21,770	31,530	11.
646,025	72,332	80,371	144,533	126,520	12.

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

61,558	7,129	3,552	11,547	5,867	13.
4,471	1,155	1,563	3,635	2,699	14.
34,221	359	2,162	11,369	3,730 1/	15.
696	234	147	135	240	16.
2,686	1,341	1,752	3,499	161	17.
3	7	44	11	22	18.
4,367	-	-	75	157	19.
224	1	-	6	4	20.
55,421	3,973	2,351	17,164	17,235	21.
21,340	541	1,335	263	4,024	22.
2,452	294	385	1,156 3/	917	23.
-	-	-	-	-	24.
179,593	13,343	11,152	43,917	31,174	25.
7,846	1,691	2,139	4,943	3,882	26.
187,439	15,034	13,291	48,860	35,056	27.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

NO.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Tax Levies:				
2.	General, Including Schools	2,302	1,674	22,667	19,072
3.	Special Assessments (Owners' Share) and Charges	-	44	-	72
4.	Total Taxation Revenue	2,302	1,718	22,667	19,144
5.	Tax Collections	1,989	1,582	22,057	18,363
6.	Percentage of Current Levy	86.40%	92.08%	97.31%	95.92%
7.	Taxes Receivable, Current & Arrears	1,198	469	6,321	6,900
8.	Percentage of Current Levy	52.04%	27.30%	27.89%	36.04%

Footnotes for Tables I and I (a)

- 1/ Estimate
- 2/ Includes amusement taxes \$150 thousands, fuel oil and coal sales tax \$236 thousands and \$14 thousands for telephones.
- 3/ Includes New Brunswick telephone taxes \$93 thousands.
- 4/ Includes Winnipeg electricity and gas sales tax \$346 thousands.
- 5/ Includes amusement taxes \$407 thousands and sales tax \$303 thousands.
- 6/ Levies made by resident administrator in unorganized areas are not available.
- 7/ Does not include the utility portion of the frontage levy as this is credited to utility revenue.
- 8/ Includes supplementation, municipal portion of fees received from licences, re: Liquor Control Board.
- 9/ See text on page 8.
- 10/ Does not include provincial grants to hospitals and local school authorities.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
					1.
327,656	43,704	56,005	60,996	63,025	2.
12,035	2,746	995	4,776	3,094	3.
339,691	46,450	57,000	65,772	66,119	4.
335,933	44,419	52,156	64,625	66,232	5.
98.89%	95.63%	91.50%	98.26%	100.17%	6.
35,874	10,461	22,038	19,346	4,845	7.
10.56%	22.52%	38.66%	29.41%	7.33%	8.

Footnotes for Table II

- 1/ Provincial Highway Tax.
- 2/ Provincial Trunk Highway levies.

Footnotes for Table II (a)

- 1/ Includes \$105 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$3 thousands capital expenditure for education.
- 3/ Includes \$249 thousands capital expenditure of Counties for education.



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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.

Under a new scheme of assistance to municipalities in British Columbia the 1955 provincial subsidy for general purposes, computed on a new basis, was less than in the previous year. The share of motor vehicle licences paid to municipalities was discontinued. These decreases were more than offset by larger grants to schools, permitting the municipalities to increase their tax rates for municipal purposes as those for schools were reduced, and hence to maintain or increase general municipal revenues.

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.