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TABLE OF CONTENTS

| | Page |
|--|------|
| Introduction | 5 |
| Table 1. Gross Debenture Debt as at Dec. 31, 1956, 1957 and 1958, by Provinces | 5 |
| Table 2. Revenues 1956, 1957 and 1958 by Provinces | 6 |
| Table 3. Expenditures 1956, 1957 and 1958, by Provinces | 10 |
| Table 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces | 10 |
| Table 5. Revenues (Preliminary) 1957, by Provinces | 14 |
| Table 6. Expenditures (Preliminary) 1957, by Provinces | 16 |
| Table 7. Assessed Valuations, Taxation and Collections (Preliminary) 1957, by Provinces | 16 |
| Table 8. Revenues (Estimated) 1958, by Provinces | 18 |
| Table 9. Expenditures (Estimated) 1958, by Provinces | 20 |
| Table 10. Assessed Valuations and Taxation (Estimated) 1958, by Provinces.... | 20 |
| Sampling Procedure..... | 22 |

SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Not available
- ... Not applicable
- Nil

INTRODUCTION

This report is the second of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments. For the first time, estimated gross debenture debt issued and outstanding at the year end has been included.

The report "Financial Statistics of Municipal Governments - Actual" which is based on provincial compilations of municipal statistics, other provincial documents and annual reports of local governments, can be compiled only after those sources are published. The Dominion-Provincial Conferences on Municipal Statistics, convinced of the need for earlier indication of trends in municipal financial statistics, approved a proposal for a statistical survey which would permit estimation of such statistics from returns obtained from a sampling of municipal financial statements and budgets. This report presents such sample-based estimates for 1957 and 1958.

This series will make municipal financial statistics for Canada and its provinces available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

Actual: The source of "actual" statistics is the same for all governments - the published financial statements.

Preliminary: Provincial "preliminary" statistics are based on preliminary financial statements, usually submitted with the budget. Municipal "preliminary" statistics are estimates based on a sample of "actual" figures, audited or unaudited.

Estimated: Provincial "estimates" are based on analyses of the official estimates of the provincial governments. Municipal "estimates" are based on a sampling of municipal budgets.

Currency of financial statistics of municipalities is in this way considerably improved and their usefulness increased.

Thanks are due to the provincial and municipal officials for their assistance.

It should be emphasized that the above procedure is made possible by the development to date in uniform municipal accounting and reporting.

For the purpose of determining trends, the estimates for 1957 and 1958, presented in totals for each province excepting Quebec, are shown alongside actual 1956 figures which were recently released in a more comprehensive report "Financial Statistics of Municipal Governments - Actual 1956". This same data is also presented for 1957 and 1958 in a form which will facilitate inter-provincial comparison. "Actual" figures for Quebec are presented in Tables 1 to 4 only, and they are for different years. Quebec estimates for 1957 and 1958 could not be obtained for inclusion in this publication.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders inter-provincial comparison impossible except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

TABLE 1. Gross Debenture Debt as at December 31, 1956, 1957 and 1958, by Provinces

| Province | 1956 Actual | 1957 Preliminary | 1958 Estimate |
|----------------------------|----------------|---------------------|------------------|
| thousands of dollars | | | |
| Newfoundland | 11,490 | 13,503 | 15,133 |
| Prince Edward Island | 6,335 | 7,673 | 8,440 |
| Nova Scotia | 67,144 | 67,638 | 70,832 |
| New Brunswick | 68,061 | 74,853 | 70,085 |
| Quebec | 793,147 | .. | .. |
| Ontario | 935,495 | 1,071,554 | 1,238,178 |
| Manitoba | 106,644 | 113,788 | 121,073 |
| Saskatchewan | 83,661 | 97,013 | 110,643 |
| Alberta | 269,502 | 311,634 | 344,677 |
| British Columbia | 303,239 | 327,643 | 343,119 |

3,382,180

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces

| No. | Items | Newfoundland | | | Prince Edward Island | | |
|-----|---|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| | Taxation for municipal purposes: | | | | | | |
| | General: | | | | | | |
| 1 | Real property | 1,459 | 1,713 | 1,773 | 454 | 493 | 492 |
| 2 | Personal property | 39 | 2 | 2 | 145 | 351 ¹ | 350 ¹ |
| 3 | Business | 587 | 660 | 676 | 200 | ¹ | ¹ |
| 4 | Poll | 100 | 105 | 114 | 104 ² | 120 ² | 120 ² |
| 5 | Other | 465 | 492 | 436 | — | — | — |
| 6 | Total general | 2,650 | 2,972 | 3,001 | 903 | 964 | 962 |
| 7 | Special assessments and charges | .. | .. | .. | 5 | 10 | 10 |
| 8 | Total taxation for municipal purposes | 2,650 | 2,972 | 3,001 | 908 | 974 | 972 |
| 9 | Taxation for school purposes | ... | ... | ... | 973 | 1,055 | 1,137 |
| 10 | Total taxation | 2,650 | 2,972 | 3,001 | 1,881 | 2,029 | 2,109 |
| 11 | Licences and permits | 97 | 102 | 101 | 43 | 38 | 38 |
| 12 | Interest, tax penalties, etc. | — | 2 | 10 | 4 | 12 | 12 |
| | Contributions, grants and subsidies: | | | | | | |
| | Governments: | | | | | | |
| 13 | Dominion | 47 | 32 | 32 | 5 | 7 | 6 |
| 14 | Provincial | 885 | 845 | 1,006 | 111 | 110 | 110 |
| 15 | Other municipal | — | — | — | — | — | — |
| | Government enterprises: | | | | | | |
| 16 | Dominion | — | — | — | — | — | — |
| 17 | Provincial | — | — | — | — | — | — |
| 18 | Own municipal | 135 | 127 | 81 | 106 | 117 | 117 |
| 19 | Other contributions | 267 | 156 | 155 | — | — | — |
| 20 | Total contributions, grants and subsidies | 1,334 | 1,160 | 1,274 | 222 | 234 | 233 |
| 21 | Debenture debt charges recoverable | 238 | 291 | 305 | 45 | 46 | 49 |
| 22 | Miscellaneous revenues | 409 | 431 | 416 | 53 | 48 | 49 |
| 23 | Total revenues | 4,728 | 4,958 | 5,107 | 2,248 | 2,407 | 2,490 |

¹ "Business tax" included in "Personal property tax".² Includes Charlottetown poll tax for educational purposes of 85 for 1956 and 101 for 1957 and 1958.³ "Other" includes: Sales tax 25,849 in 1954, 30,128 and 33,509 in 1955 and 1956 respectively and business tax of undisclosed amount for 1955 and 1956.

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces

| Nova Scotia | | | New Brunswick | | | Quebec | | | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1954 Actual | 1955 Actual | 1956 Actual | |
| thousands of dollars | | | | | | | | | |
| 8,976 | 9,780 | 9,891 | 2,199 | 2,450 | 1,950 | 66,865 | 70,125 | 77,786 | 1 |
| 2,311 | 2,200 | 1,967 | 3,397 | 3,880 | 3,914 | ... | ... | ... | 2 |
| 1,351 | 1,325 | 1,399 | 1,373 | 1,401 | 1,499 | 4 | 3 | 3 | 3 |
| 827 | 941 | 1,010 | 1,737 | 1,725 | 1,718 | ... | ... | ... | 4 |
| 195 | 268 | 273 | 428 | 548 | 547 | 38,040 ³ | 58,945 ³ | 53,871 ³ | 5 |
| 13,660 | 14,514 | 14,540 | 9,134 | 10,004 | 9,628 | 104,905 | 129,070 | 131,657 | 6 |
| 150 | 151 | 145 | 127 | 217 | 242 | — | — | 10,260 | 7 |
| 13,810 | 14,665 | 14,685 | 9,261 | 10,221 | 9,870 | 104,905 | 129,070 | 141,917 | 8 |
| 11,090 | 12,380 | 13,179 | 11,529 | 13,226 | 14,075 | 71,689 | 78,343 | 88,490 | 9 |
| 24,900 | 27,045 | 27,864 | 20,790 | 23,447 | 23,945 | 176,594 | 207,413 | 230,407 | 10 |
| 317 | 327 | 340 | 196 | 225 | 222 | 16,639 ⁴ | 5,097 | 5,071 | 11 |
| 308 | 338 | 311 | 180 | 190 | 174 | 2,495 | 2,614 | 3,311 | 12 |
| 1,229 | 1,843 | 1,931 | 571 | 924 | 945 | .. | .. | 1,002 | 13 |
| 1,646 | 1,753 | 2,541 | 3,255 | 3,803 | 3,982 | .. | .. | 4,491 | 14 |
| — | 2 | 2 | — | — | — | — | — | — | 15 |
| 216 | 193 | 212 | 123 | 171 | 170 | .. | .. | .. | 16 |
| 52 | 38 | 37 | — | — | — | .. | .. | .. | 17 |
| 263 | 184 | 120 | 302 | 231 | 237 | .. ⁶ | .. ⁶ | 16,197 | 18 |
| 248 | 24 | 24 | 84 | 115 | 120 | .. | .. | 412 | 19 |
| 3,654 | 4,037 | 4,867 | 4,335 | 5,244 | 5,454 | 3,806 ⁵ | 4,753 ⁵ | 22,102 | 20 |
| 852 | 914 | 927 | 1,113 | 1,160 | 1,197 | 29,884 ⁶ | 33,253 ⁶ | 18,287 | 21 |
| 1,139 | 1,156 | 1,180 | 572 | 607 | 511 | 9,714 | 8,443 | 11,111 | 22 |
| 31,170 | 33,817 | 35,489 | 27,186 | 30,873 | 31,503 | 239,132 | 261,573 | 290,289 | 23 |

⁴ "Licences and permits" includes "Business tax" for 1954.

⁵ Detail not available; excludes "Utility surplus".

⁶ "Utility surplus" included in "Debenture debt charges recoverable".

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces - Concluded

| No. | Items | Ontario | | | Manitoba | | |
|-----|--|----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| | Taxation for municipal purposes: | | | | | | |
| | General: | | | | | | |
| 1 | Real property | 184,321 | 208,512 | 219,940 | 23,231 ¹ | 22,994 ¹ | 23,785 ¹ |
| 2 | Personal property | ... | ... | ... | 1 | 1 | 1 |
| 3 | Business | 23,075 | 25,945 | 27,661 | 3,874 | 4,126 | 4,241 |
| 4 | Poll | 184 | 218 | 217 | 9 | 12 | 12 |
| 5 | Other | — | — | — | 372 | 382 | 383 |
| 6 | Total general | 207,580 | 234,675 | 247,818 | 27,486 | 27,514 | 28,421 |
| 7 | Special assessments and charges | 13,332 | 14,968 | 16,073 | 3,482 | 3,888 | 4,255 |
| 8 | Total taxation for municipal purposes | 220,912 | 249,643 | 263,891 | 30,968 | 31,402 | 32,676 |
| 9 | Taxation for school purposes | 164,836 | 186,543 | 193,033 | 20,885 | 23,060 | 23,302 |
| 10 | Total taxation | 385,748 | 436,186 | 456,924 | 51,853 | 54,462 | 55,978 |
| 11 | Licences and permits | 5,622 | 5,890 | 5,886 | 1,064 | 1,161 | 1,195 |
| 12 | Interest, tax penalties, etc. | 3,964 | 4,426 | 4,130 | 893 | 966 | 960 |
| | Contributions grants and subsidies: | | | | | | |
| | Governments: | | | | | | |
| 13 | Dominion | 5,262 | 9,204 | 9,194 | 549 | 1,047 | 1,100 |
| 14 | Provincial | 65,760 | 80,221 | 89,083 | 3,162 | 6,656 | 7,350 |
| 15 | Other municipal | 5,346 | 5,854 | 5,786 | — | — | — |
| | Government enterprises: | | | | | | |
| 16 | Dominion | 783 | 908 | 902 | 609 | 692 | 654 |
| 17 | Provincial | 1,232 | 1,087 | 1,159 | 421 | 383 | 428 |
| 18 | Own municipal | 2,125 | 1,436 | 1,077 | 1,238 | 1,268 | 1,289 |
| 19 | Other contributions | 1,515 | 1,182 | 1,102 | 462 | 461 | 451 |
| 20 | Total contributions, grants and subsidies | 82,023 | 99,892 | 108,303 | 6,441 | 10,507 | 11,272 |
| 21 | Debenture debt charges recoverable | 23,362 | 27,847 | 31,107 | 3,060 | 3,399 | 3,544 |
| 22 | Miscellaneous revenues | 23,174 | 22,556 | 22,040 | 1,908 | 1,877 | 1,919 |
| 23 | Total revenues | 523,893 | 596,787 | 628,390 | 65,219 | 72,372 | 74,809 |

¹ "Personal property tax" included in "Real property tax".

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces—Concluded

| Saskatchewan | | | Alberta | | | British Columbia | | | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | |
| thousands of dollars | | | | | | | | | |
| 25,910 | 28,313 | 29,819 | 31,937 | 34,256 | 34,632 | 37,000 | 41,940 | 46,978 | 1 |
| ... | ... | ... | 1,566 | 1,711 | 1,780 | ... | ... | ... | 2 |
| 1,303 | 1,411 | 1,476 | 3,889 | 4,223 | 4,863 | 2,037 | 2,696 | 2,917 | 3 |
| 815 | 682 | 661 | 84 | 59 | — | 111 | — | — | 4 |
| 1,082 | 754 | 760 | — | — | — | 500 | 477 | 471 | 5 |
| 29,110 | 31,160 | 32,716 | 37,476 | 40,249 | 41,275 | 39,648 | 45,113 | 50,366 | 6 |
| 1,388 | 2,082 | 2,407 | 5,361 | 5,859 | 6,587 | 3,640 | 4,023 | 4,338 | 7 |
| 30,498 | 33,242 | 35,123 | 42,837 | 46,108 | 47,862 | 43,288 | 49,136 | 54,704 | 8 |
| 30,355 | 32,312 | 33,665 | 30,047 | 34,984 | 39,986 | 29,868 | 36,400 | 44,274 | 9 |
| 60,853 | 65,554 | 68,788 | 72,884 | 81,092 | 87,848 | 73,156 | 85,536 | 98,978 | 10 |
| 1,452 | 1,597 | 1,675 | 1,417 | 1,554 | 1,654 | 4,990 | 5,144 | 5,320 | 11 |
| 1,206 | 1,170 | 1,101 | 1,394 | 1,326 | 1,227 | 1,289 | 1,474 | 1,162 | 12 |
| 47 | .. | .. | 455 | 1,056 | 1,258 | 693 | 1,570 | 1,634 | 13 |
| 3,679 | .. | .. | 21,728 | 23,469 | 26,716 | 15,486 | 17,155 | 17,484 | 14 |
| — | .. | .. | — | — | — | — | — | — | 15 |
| 238 | .. | .. | 73 | 27 | 42 | 369 | 449 | 445 | 16 |
| 122 | .. | .. | 85 | 76 | 78 | 128 | 127 | 131 | 17 |
| 3,199 | .. | .. | 4,549 | 5,328 | 5,689 | 2,281 | 2,131 | 1,957 | 18 |
| 316 | .. | .. | 175 | 150 | 138 | 556 | 303 | 276 | 19 |
| 7,601 | 11,377 ² | 11,197 ² | 27,065 | 30,106 | 33,921 | 19,513 | 21,735 | 21,927 | 20 |
| 1,946 | 1,996 | 2,221 | 4,635 | 5,246 | 6,036 | 3,166 | 3,314 | 3,400 | 21 |
| 3,961 | 3,738 | 3,465 | 6,102 | 7,257 | 7,333 | 7,460 | 7,866 | 8,630 | 22 |
| 77,019 | 85,432 | 88,447 | 113,497 | 126,581 | 138,019 | 109,574 | 125,069 | 139,417 | 23 |

² Detail not available.

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces

| No. | Items | Newfoundland | | | Prince Edward Island | | |
|-----|--|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| 1 | General government | 570 | 582 | 693 | 132 | 143 | 143 |
| 2 | Protection to persons and property | 228 | 259 | 285 | 195 | 204 | 200 |
| 3 | Public works | 1,242 | 1,474 | 1,365 | 231 | 217 | 216 |
| 4 | Sanitation and waste removal | 442 | 468 | 502 | 6 | 6 | 6 |
| 5 | Health | 7 ¹ | 8 ¹ | 7 ¹ | 11 | 10 | 10 |
| 6 | Social welfare | 2 | 2 | 2 | 16 | 16 | 16 |
| 7 | Education | 2 | 2 | 2 | 965 | 1,055 | 1,137 |
| 8 | Recreation and community services | 136 | 182 | 247 | 61 | 52 | 52 |
| 9 | Debt charges | 670 | 870 | 1,071 | 547 | 576 | 575 |
| 10 | Utilities and other municipal enterprises (def- icits and levies) | 203 | 258 | 374 | .. | .. | .. |
| 11 | Provision for reserves | 11 | 15 | 14 | 13 | 23 | 23 |
| 12 | Capital expenditure provided out of revenue | 1,024 | 769 | 449 | 4 | 3 | 3 |
| 13 | Joint or special expenditures | — | — | — | — | — | — |
| 14 | Miscellaneous expenditures | 81 | 103 | 79 | 19 | 20 | 19 |
| 15 | Total expenditures | 4,614 | 4,990 | 5,088 | 2,200 | 2,325 | 2,400 |

¹ "Sanitation" included in "Public works".² "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces

| No. | Items | Newfoundland ¹ | | | Prince Edward Island | | |
|-----|--|---------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| | Assessed valuations: | | | | | | |
| 1 | Real property | .. | .. | .. | 29,147 | 29,636 | 29,645 |
| 2 | Business | .. | .. | .. | 7,277 | 7,458 | 7,458 |
| 3 | Personal | .. | .. | .. | 6,029 | 6,253 | 6,259 |
| 4 | Other | .. | .. | .. | — | — | — |
| 5 | Total assessed valuations | .. | .. | .. | 42,453 | 43,347 | 43,362 |
| 6 | Total taxation | .. | .. | .. | 1,881 | 2,029 | 2,109 |
| 7 | Tax collections | .. | .. | .. | 1,732 | 1,932 | ... |
| 8 | Ratio, collections to taxation | .. | .. | .. | 92.08 | 95.22 | ... |

¹ The majority of Newfoundland municipalities do not levy real property taxes. Where such taxes are levied, the assessment is based largely on rental values.

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces

| Nova Scotia | | | New Brunswick | | | Quebec | | | No. |
|----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|----------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1954 Actual | 1955 Actual | 1956 Actual | |
| thousands of dollars | | | | | | | | | |
| 2,398 | 2,635 | 2,825 | 2,240 | 2,444 | 2,498 | 22,697 | 21,738 | 23,621 | 1 |
| 4,057 | 4,356 | 4,709 | 3,069 | 3,212 | 3,368 | 30,529 | 33,212 | 35,740 | 2 |
| 1,942 | 2,004 | 2,127 | 1,791 | 1,974 | 1,954 | 38,214 ¹ | 42,375 ¹ | 38,568 | 3 |
| 751 | 766 | 837 | 413 | 411 | 439 | ¹ | ¹ | 7,557 | 4 |
| 2,819 | 2,885 | 2,999 | 1,387 | 1,551 | 1,698 | 17,841 ² | 19,201 ² | 15,967 | 5 |
| 1,394 | 1,503 | 1,605 | 973 | 1,026 | 1,051 | ² | ² | 4,660 | 6 |
| 9,706 | 10,894 | 11,590 | 11,495 ³ | 13,196 ³ | 14,045 ³ | 55,900 | 58,953 | 62,817 | 7 |
| 797 | 755 | 836 | 520 | 572 | 613 | 7,386 | 7,384 | 9,410 | 8 |
| 6,812 | 6,998 | 7,389 | 3,798 ³ | 4,135 ³ | 4,429 ³ | 58,139 | 64,594 | 74,588 | 9 |
| 43 | 44 | 62 | 288 | 234 | 262 | 1,167 | 1,500 | 2,009 | 10 |
| 563 | 613 | 563 | 377 | 418 | 439 | ⁴ | ⁴ | 2,568 | 11 |
| 424 | 624 | 736 | 164 | 236 | 268 | 11,281 | 8,380 | 10,213 | 12 |
| 246 | 324 | 310 | — | — | — | 431 | 434 | 480 | 13 |
| 316 | 299 | 313 | 673 | 705 | 706 | 3,186 | 4,083 | 2,232 | 14 |
| 32,268 | 34,700 | 36,901 | 27,188 | 30,114 | 31,770 | 246,771 | 261,854 | 290,430 | 15 |

¹ "Debt charges for education" included in "Education".⁴ "Provision for reserves" included in "Miscellaneous".

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces

| Nova Scotia | | | New Brunswick | | | Quebec | | | No. |
|---------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------------|----------------|----------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1954 Actual | 1955 Actual | 1956 Actual | |
| thousand of dollars | | | | | | | | | |
| 458,812 | 460,033 | 493,241 | 344,096 | 359,101 | 391,996 | 4,398,195 | 4,780,408 | 5,897,377 | 1 |
| 27,850 | 27,850 | 29,426 | 22,251 | 23,385 | 23,355 | .. | .. | .. | 2 |
| 81,787 | 83,366 | 111,175 | 86,989 | 93,804 | 99,733 | ... | ... | ... | 3 |
| — | — | — | 6,230 | 4,192 | 4,320 | — | — | — | 4 |
| 568,449 | 571,249 | 633,842 | 459,566 | 480,482 | 519,404 | 4,398,195 | 4,780,408 | 5,897,377 | 5 |
| 24,900 | 27,045 | 27,864 | 20,790 | 23,447 | 23,945 | 176,594 | 207,413 | 230,407 | 6 |
| 23,933 | 25,389 | ... | 20,397 | 22,270 | ... | .. | .. | .. | 7 |
| 96.12 | 93.88 | ... | 98.11 | 94.98 | ... | .. | .. | .. | 8 |

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces - Concluded

| No. | Items | Ontario | | | Manitoba | | |
|-----|--|----------------------|--------------------------|----------------------|----------------|--------------------------|-------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| 1 | General government | 35,129 | 38,322 | 42,929 | 4,239 | 4,544 | 4,771 |
| 2 | Protection to persons and property | 64,108 | 72,594 | 79,275 | 7,418 | 8,094 | 9,125 |
| 3 | Public works | 82,564 | 86,859 | 92,059 | 10,659 | 11,138 | 11,085 |
| 4 | Sanitation and waste removal | 24,138 | 27,116 | 28,743 | 2,391 | 2,133 | 2,173 |
| 5 | Health | 22,209 | 22,212 | 22,817 | 2,968 | 3,586 | 3,716 |
| 6 | Social welfare | 23,097 | 26,831 | 32,756 | 2,482 | 2,633 | 2,908 |
| 7 | Education | 161,928 ¹ | 187,552 ¹ | 194,564 ¹ | 19,448 | 21,484 | 21,640 |
| 8 | Recreation and community services | 16,303 | 18,647 | 20,726 | 1,309 | 1,574 | 1,770 |
| 9 | Debt charges | 70,320 ¹ | 75,239 ¹ | 84,236 ¹ | 9,159 | 9,598 | 10,355 |
| 10 | Utilities and other municipal enterprises (def- icits and levies) | 4,205 | 2,222 | 2,217 | 683 | 711 | 996 |
| 11 | Provision for reserves | 3,320 | 6,911 | 6,202 | 1,252 | 1,636 | 1,643 |
| 12 | Capital expenditure provided out of revenue | 10,022 | 16,285 | 15,990 | 1,817 | 2,562 | 2,613 |
| 13 | Joint or special expenditures | 3,638 | 4,246 | 5,204 | 307 | 317 | 331 |
| 14 | Miscellaneous expenditures | 6,007 | 5,035 | 4,977 | 372 | 423 | 697 |
| 15 | Total expenditures | 526,988 | 590,071 | 632,695 | 64,504 | 70,433 | 73,823 |

¹ Debt charges for education included in "Education".

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces - Concluded

| No. | Items | Ontario | | | Manitoba | | |
|-----|---------------------------------------|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
| | | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated |
| | | thousands of dollars | | | | | |
| | Assessed valuations: | | | | | | |
| 1 | Real property | 6,394,668 | 7,039,872 | 7,322,578 | 323,567 | 885,845 | 944,243 |
| 2 | Business | 801,212 | 875,978 | 920,934 | 35,903 | 38,591 | 40,167 |
| 3 | Personal..... | ... | ... | ... | 6,818 | 7,253 | 7,271 |
| 4 | Other | — | — | — | — | — | — |
| 5 | Total assessed valuations | 7,195,880 | 7,915,850 | 8,243,512 | 866,288 | 931,689 | 991,681 |
| 6 | Total taxation | 385,748 | 436,186 | 456,924 | 51,853 | 54,462 | 55,978 |
| 7 | Tax collections..... | 380,230 | 429,128 | ... | 50,183 | 55,321 | ... |
| 8 | Ratio, collections to taxation..... % | 98.57 | 98.38 | ... | 96.78 | 101.58 | ... |

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces — Concluded

| Saskatchewan | | | Alberta | | | British Columbia | | | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | |
| thousands of dollars | | | | | | | | | |
| 5,292 | 5,975 | 6,299 | 5,970 | 6,490 | 7,020 | 7,372 | 8,479 | 9,698 | 1 |
| 4,533 | 5,254 | 6,011 | 9,816 | 11,567 | 13,635 | 16,028 | 18,968 | 21,376 | 2 |
| 14,320 | 18,313 | 17,696 | 21,910 | 22,715 | 24,600 | 12,110 | 12,118 | 13,079 | 3 |
| 1,970 | 2,197 | 2,204 | 3,996 | 4,100 | 4,517 | 3,642 | 4,186 | 4,556 | 4 |
| 4,515 | 4,650 | 4,925 | 9,864 | 11,050 | 11,301 | 3,111 | 3,296 | 2,771 | 5 |
| 1,936 | 2,490 | 2,674 | 2,720 | 3,037 | 3,131 | 7,453 | 7,901 | 8,640 | 6 |
| 30,622 ¹ | 32,278 ¹ | 33,580 ¹ | 23,898 | 27,860 | 31,875 | 27,508 ² | 34,324 ² | 42,399 ² | 7 |
| 2,035 | 2,304 | 2,528 | 3,103 | 3,562 | 3,759 | 4,489 | 5,129 | 6,064 | 8 |
| 5,182 ¹ | 5,489 ¹ | 6,358 ¹ | 21,332 | 24,752 | 29,286 | 18,489 | 19,498 | 20,892 | 9 |
| 238 | 320 | 365 | 1,881 | 1,878 | 1,655 | 1,025 | 1,514 | 1,712 | 10 |
| 1,321 | 1,533 | 1,281 | 654 | 763 | 676 | 1,861 | 2,188 | 2,394 | 11 |
| 2,533 | 3,056 | 3,071 | 4,929 | 5,187 | 4,448 | 4,218 | 5,306 | 5,403 | 12 |
| — | — | — | 382 | 390 | 263 | 356 | 357 | 492 | 13 |
| 1,213 | 1,208 | 1,308 | 2,100 | 2,122 | 2,193 | 933 | 839 | 1,455 | 14 |
| 75,620 | 85,067 | 88,300 | 112,555 | 125,473 | 138,359 | 108,595 | 124,103 | 140,931 | 15 |

² Includes an undisclosed amount of debt charges for education.

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces — Concluded

| Saskatchewan | | | Alberta | | | British Columbia | | | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | 1956 Actual | 1957 Prelimi- nary | 1958 Estimated | |
| thousands of dollars | | | | | | | | | |
| 989,530 | 1,022,884 | 1,037,647 | 1,230,703 | 1,302,206 | 1,364,448 | 1,238,390 | 1,670,292 | 1,787,565 | 1 |
| 49,738 | 50,963 | 51,363 | 56,542 | 57,932 | 65,252 | .. | .. | .. | 2 |
| ... | ... | ... | 47,894 | 54,937 | 54,357 | ... | ... | ... | 3 |
| 29 | 294 | 300 | — | — | — | — | — | — | 4 |
| 1,039,297 | 1,074,141 | 1,089,310 | 1,335,139 | 1,415,075 | 1,484,057 | 1,238,390 | 1,670,292 | 1,787,565 | 5 |
| 60,853 | 65,524 | 68,788 | 72,884 | 81,092 | 87,848 | 73,156 | 85,536 | 98,978 | 6 |
| 60,530 | 65,249 | ... | 72,383 | 79,818 | ... | 72,778 | 85,242 | ... | 7 |
| 99.47 | 99.58 | ... | 99.31 | 98.43 | ... | 99.48 | 99.66 | ... | 8 |

TABLE 5. Revenues (Preliminary) 1957, by Provinces¹

| No. | Items | Newfoundland | Prince Edward Island | Nova Scotia |
|-----|--|----------------------|----------------------|---------------|
| | | thousands of dollars | | |
| | Taxation for municipal purposes: | | | |
| | General: | | | |
| 1 | Real property | 1,713 | 493 | 9,780 |
| 2 | Personal property | 2 | 351 ² | 2,200 |
| 3 | Business | 660 | ² | 1,325 |
| 4 | Poll | 105 | 120 ³ | 941 |
| 5 | Other | 492 | — | 268 |
| 6 | Total general | 2,972 | 964 | 14,514 |
| 7 | Special assessments and charges | .. | 10 | 151 |
| 8 | Total taxation for municipal purposes | 2,972 | 974 | 14,665 |
| 9 | Taxation for school purposes | ... | 1,055 | 12,380 |
| 10 | Total taxation | 2,972 | 2,029 | 27,045 |
| 11 | Licences and permits | 102 | 38 | 327 |
| 12 | Interest, tax penalties, etc. | 2 | 12 | 338 |
| | Contributions, grants and subsidies: | | | |
| | Governments: | | | |
| 13 | Dominion | 32 | 7 | 1,843 |
| 14 | Provincial | 845 | 110 | 1,753 |
| 15 | Other municipal | — | — | 2 |
| | Government enterprises: | | | |
| 16 | Dominion | — | — | 193 |
| 17 | Provincial | — | — | 38 |
| 18 | Own municipal | 127 | 117 | 184 |
| 19 | Other contributions | 156 | — | 24 |
| 20 | Total contributions, grants and subsidies | 1,160 | 234 | 4,037 |
| 21 | Debenture debt charges recoverable | 291 | 46 | 914 |
| 22 | Miscellaneous revenues | 431 | 48 | 1,156 |
| 23 | Total revenues | 4,958 | 2,407 | 33,817 |

¹ Quebec figures not available.² "Business tax" included in "Personal property tax".³ Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 5. Revenues (Preliminary) 1957, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|---------|---------------------|---------------------|---------|------------------|-----|
| thousands of dollars | | | | | | |
| 2,450 | 208,512 | 22,994 ⁴ | 28,313 | 34,256 | 41,940 | 1 |
| 3,880 | ... | 4 | ... | 1,711 | ... | 2 |
| 1,401 | 25,945 | 4,126 | 1,411 | 4,223 | 2,696 | 3 |
| 1,725 | 218 | 12 | 682 | 59 | — | 4 |
| 548 | — | 382 | 754 | — | 477 | 5 |
| 10,004 | 234,675 | 27,514 | 31,160 | 40,249 | 45,113 | 6 |
| 217 | 14,968 | 3,888 | 2,082 | 5,859 | 4,023 | 7 |
| 10,221 | 249,643 | 31,402 | 33,242 | 46,108 | 49,136 | 8 |
| 13,226 | 186,543 | 23,060 | 32,312 | 34,984 | 36,400 | 9 |
| 23,447 | 436,186 | 54,462 | 65,554 | 81,092 | 85,536 | 10 |
| 225 | 5,890 | 1,161 | 1,597 | 1,554 | 5,144 | 11 |
| 190 | 4,426 | 966 | 1,170 | 1,326 | 1,474 | 12 |
| 924 | 9,204 | 1,047 | .. | 1,056 | 1,570 | 13 |
| 3,803 | 80,221 | 6,656 | .. | 23,469 | 17,155 | 14 |
| — | 5,854 | — | .. | — | — | 15 |
| 171 | 908 | 692 | .. | 27 | 449 | 16 |
| — | 1,087 | 383 | .. | 76 | 127 | 17 |
| 231 | 1,436 | 1,268 | .. | 5,328 | 2,131 | 18 |
| 115 | 1,182 | 461 | .. | 150 | 303 | 19 |
| 5,244 | 99,892 | 10,507 | 11,377 ⁵ | 30,106 | 21,735 | 20 |
| 1,160 | 27,847 | 3,399 | 1,996 | 5,246 | 3,314 | 21 |
| 607 | 22,556 | 1,877 | 3,738 | 7,257 | 7,866 | 22 |
| 30,873 | 596,797 | 72,372 | 85,432 | 126,581 | 125,069 | 23 |

⁴ "Personal property tax" included in "Real property tax".⁵ Detail not available for Saskatchewan.

TABLE 6. Expenditures (Preliminary) 1957, by Provinces¹

| No. | Items | Newfoundland | Prince Edward Island | Nova Scotia |
|-----|--|----------------------|----------------------|---------------|
| | | thousands of dollars | | |
| 1 | General government | 582 | 143 | 2,635 |
| 2 | Protection to persons and property | 259 | 204 | 4,356 |
| 3 | Public works | 1,474 | 217 | 2,004 |
| 4 | Sanitation and waste removal | 468 | 6 | 766 |
| 5 | Health | 8 ² | 10 | 2,885 |
| 6 | Social welfare | ² | 16 | 1,503 |
| 7 | Education | 2 | 1,055 | 10,894 |
| 8 | Recreation and community services | 182 | 52 | 755 |
| 9 | Debt charges | 870 | 576 | 6,998 |
| 10 | Utilities and other municipal enterprises (deficits and levies) | 258 | .. | 44 |
| 11 | Provision for reserves | 15 | 23 | 613 |
| 12 | Capital expenditure provided out of revenue | 769 | 3 | 624 |
| 13 | Joint or special expenditures | — | — | 324 |
| 14 | Miscellaneous expenditures | 103 | 20 | 299 |
| 15 | Total expenditures | 4,990 | 2,325 | 34,700 |

¹ Quebec figures not available.² "Social Welfare" included in "Health".TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1957, by Provinces¹

| No. | Items | Newfoundland ² | Prince Edward Island | Nova Scotia |
|-----|--|---------------------------|----------------------|----------------|
| | | thousands of dollars | | |
| | Assessed valuations: | | | |
| 1 | Real property | .. | 29,636 | 460,033 |
| 2 | Business | .. | 7,458 | 27,850 |
| 3 | Personal | .. | 6,253 | 83,366 |
| 4 | Other | .. | — | — |
| 5 | Total assessed valuations | .. | 43,347 | 571,249 |
| 6 | Total taxation | .. | 2,029 | 27,045 |
| 7 | Tax collections | .. | 1,932 | 25,389 |
| 8 | Ratio, collections to taxation % | .. | 95.22 | 93.88 |

¹ Quebec figures not available.

TABLE 6. Expenditures (Preliminary) 1957, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|----------------------|----------|--------------|---------|---------------------|-----|
| thousands of dollars | | | | | | |
| 2,444 | 38,322 | 4,544 | 5,975 | 6,490 | 8,479 | 1 |
| 3,212 | 72,594 | 8,094 | 5,254 | 11,567 | 18,968 | 2 |
| 1,974 | 86,859 | 11,138 | 18,313 | 22,715 | 12,118 | 3 |
| 411 | 27,116 | 2,133 | 2,197 | 4,100 | 4,186 | 4 |
| 1,551 | 22,212 | 3,586 | 4,650 | 11,050 | 3,296 | 5 |
| 1,026 | 26,831 | 2,633 | 2,490 | 3,037 | 7,901 | 6 |
| 13,196 ³ | 187,552 ³ | 21,484 | 32,278 | 27,860 | 34,324 ⁴ | 7 |
| 572 | 18,647 | 1,574 | 2,304 | 3,562 | 5,129 | 8 |
| 4,135 ³ | 75,239 ³ | 9,598 | 5,489 | 24,752 | 19,498 | 9 |
| 234 | 2,222 | 711 | 320 | 1,878 | 1,514 | 10 |
| 418 | 6,911 | 1,636 | 1,533 | 763 | 2,188 | 11 |
| 236 | 16,285 | 2,562 | 3,056 | 5,187 | 5,306 | 12 |
| — | 4,246 | 317 | — | 390 | 357 | 13 |
| 705 | 5,035 | 423 | 1,208 | 2,122 | 839 | 14 |
| 30,114 | 590,071 | 70,433 | 85,067 | 125,473 | 124,103 | 15 |

³ Debt charges for education included in "Education".⁴ Includes an undisclosed amount of debt charges for education.TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1957, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|-----------|----------|--------------|-----------|------------------|-----|
| thousands of dollars | | | | | | |
| 359,101 | 7,039,872 | 885,845 | 1,022,884 | 1,302,206 | 1,670,292 | 1 |
| 23,385 | 875,978 | 38,591 | 50,963 | 57,932 | .. | 2 |
| 93,804 | ... | 7,253 | ... | 54,937 | ... | 3 |
| 4,192 | — | — | 294 | — | — | 4 |
| 480,482 | 7,915,850 | 931,689 | 1,074,141 | 1,415,075 | 1,670,292 | 5 |
| 23,447 | 436,186 | 54,462 | 65,524 | 81,092 | 85,536 | 6 |
| 22,270 | 429,128 | 55,321 | 65,249 | 79,818 | 85,242 | 7 |
| 94.98 | 98.38 | 101.58 | 99.58 | 98.43 | 99.66 | 8 |

² The majority of Newfoundland Municipalities do not levy real property taxes. Where such taxes are levied, the assessment is based largely on rental values.

TABLE 8. Revenues (Estimated) 1958, by Provinces¹

| No. | Items | Newfoundland | Prince Edward Island | Nova Scotia |
|-----|--|----------------------|----------------------|---------------|
| | | thousands of dollars | | |
| | Taxation for municipal purposes: | | | |
| | General: | | | |
| 1 | Real property | 1,773 | 492 | 9,891 |
| 2 | Personal property | 2 | 350 ² | 1,967 |
| 3 | Business | 676 | ² | 1,399 |
| 4 | Poll | 114 | 120 ³ | 1,010 |
| 5 | Other | 436 | — | 273 |
| 6 | Total general | 3,001 | 962 | 14,540 |
| 7 | Special assessments and charges | .. | 10 | 145 |
| 8 | Total taxation for municipal purposes | 3,001 | 972 | 14,685 |
| 9 | Taxation for school purposes | ... | 1,137 | 13,179 |
| 10 | Total taxation | 3,001 | 2,109 | 27,864 |
| 11 | Licences and permits | 101 | 38 | 340 |
| 12 | Interest, tax penalties, etc. | 10 | 12 | 311 |
| | Contributions, grants and subsidies: | | | |
| | Governments: | | | |
| 13 | Dominion | 32 | 6 | 1,931 |
| 14 | Provincial | 1,006 | 110 | 2,541 |
| 15 | Other municipal | — | — | 2 |
| | Government enterprises: | | | |
| 16 | Dominion | — | — | 212 |
| 17 | Provincial | — | — | 37 |
| 18 | Own municipal | 81 | 117 | 120 |
| 19 | Other contributions | 155 | — | 24 |
| 20 | Total contributions, grants and subsidies | 1,274 | 233 | 4,867 |
| 21 | Debenture debt charges recoverable | 305 | 49 | 927 |
| 22 | Miscellaneous revenues | 416 | 49 | 1,180 |
| 23 | Total revenues | 5,107 | 2,490 | 35,489 |

¹ Estimates for Quebec are not available.² "Business tax" included in "Personal property tax".³ Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 8. Revenues (Estimated) 1958, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|---------|---------------------|---------------------|---------|------------------|-----|
| thousands of dollars | | | | | | |
| 1,950 | 219,940 | 23,785 ⁴ | 29,819 | 34,632 | 46,978 | 1 |
| 3,814 | ... | 4 | ... | 1,780 | ... | 2 |
| 1,499 | 27,661 | 4,241 | 1,476 | 4,863 | 2,917 | 3 |
| 1,718 | 217 | 12 | 661 | — | — | 4 |
| 547 | — | 383 | 760 | — | 471 | 5 |
| 9,628 | 247,818 | 28,421 | 32,716 | 41,275 | 50,366 | 6 |
| 242 | 16,073 | 4,255 | 2,407 | 6,587 | 4,338 | 7 |
| 9,870 | 263,891 | 32,676 | 35,123 | 47,862 | 54,704 | 8 |
| 14,075 | 193,033 | 23,302 | 33,665 | 39,986 | 44,274 | 9 |
| 23,945 | 456,924 | 55,978 | 68,788 | 87,848 | 98,978 | 10 |
| 222 | 5,886 | 1,136 | 1,675 | 1,654 | 5,320 | 11 |
| 174 | 4,130 | 960 | 1,101 | 1,227 | 1,162 | 12 |
| 945 | 9,194 | 1,100 | .. | 1,258 | 1,634 | 13 |
| 3,982 | 89,083 | 7,350 | .. | 26,716 | 17,484 | 14 |
| — | 5,786 | — | .. | — | — | 15 |
| 170 | 902 | 654 | .. | 42 | 445 | 16 |
| — | 1,159 | 428 | .. | 78 | 131 | 17 |
| 237 | 1,077 | 1,289 | .. | 5,689 | 1,957 | 18 |
| 120 | 1,102 | 451 | .. | 138 | 276 | 19 |
| 5,454 | 108,303 | 11,272 | 11,197 ⁵ | 33,921 | 21,927 | 20 |
| 1,197 | 31,107 | 3,544 | 2,221 | 6,036 | 3,400 | 21 |
| 511 | 22,040 | 1,919 | 3,465 | 7,333 | 8,630 | 22 |
| 31,503 | 628,390 | 74,809 | 88,447 | 138,019 | 139,417 | 23 |

⁴ "Personal property tax" included in "Real property tax".⁵ Detail not available for Saskatchewan.

TABLE 9. Expenditures (Estimated) 1958, by Provinces¹

| No. | Items | Newfoundland | Prince Edward Island | Nova Scotia |
|----------------------|---|--------------|----------------------|---------------|
| thousands of dollars | | | | |
| 1 | General government | 693 | 143 | 2,825 |
| 2 | Protection to persons and property | 285 | 200 | 4,709 |
| 3 | Public works | 1,365 | 216 | 2,127 |
| 4 | Sanitation and waste removal | 502 | 6 | 837 |
| 5 | Health | 7 | 10 | 2,999 |
| 6 | Social welfare | — | 16 | 1,605 |
| 7 | Education | 2 | 1,137 | 11,590 |
| 8 | Recreation and community services | 247 | 52 | 836 |
| 9 | Debt charges | 1,071 | 575 | 7,389 |
| 10 | Utilities and other municipal enterprises (deficits and levies).... | 374 | .. | 62 |
| 11 | Provision for reserves | 14 | 23 | 563 |
| 12 | Capital expenditures provided out of revenue | 449 | 3 | 736 |
| 13 | Joint or special expenditures | — | — | 310 |
| 14 | Miscellaneous expenditures | 79 | 19 | 313 |
| 15 | Total expenditures | 5,088 | 2,400 | 36,901 |

¹ Estimates for Quebec are not available.² Debt charges for education included in "Education".TABLE 10. Assessed Valuations and Taxation (Estimated) 1958, by Provinces¹

| No. | Items | Newfoundland ² | Prince Edward Island | Nova Scotia |
|----------------------|--|---------------------------|----------------------|----------------|
| thousands of dollars | | | | |
| | Assessed valuations: | | | |
| 1 | Real property | .. | 29,645 | 493,241 |
| 2 | Business | .. | 7,458 | 29,426 |
| 3 | Personal | .. | 6,259 | 111,175 |
| 4 | Other | .. | — | — |
| 5 | Total assessed valuations | .. | 43,362 | 633,842 |
| 6 | Total taxation | .. | 2,109 | 27,864 |

¹ Estimates for Quebec are not available.

TABLE 9. Expenditures (Estimated) 1958, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|----------------------|----------|---------------------|---------|---------------------|-----|
| thousands of dollars | | | | | | |
| 2,438 | 42,929 | 4,771 | 6,299 | 7,020 | 9,698 | 1 |
| 3,368 | 79,275 | 9,125 | 6,011 | 13,635 | 21,376 | 2 |
| 1,954 | 92,059 | 11,085 | 17,696 | 24,600 | 13,079 | 3 |
| 439 | 28,743 | 2,173 | 2,204 | 4,517 | 4,556 | 4 |
| 1,698 | 22,817 | 3,716 | 4,925 | 11,301 | 2,771 | 5 |
| 1,051 | 32,756 | 2,908 | 2,674 | 3,131 | 8,640 | 6 |
| 14,045 ² | 194,564 ² | 21,640 | 33,580 ² | 31,875 | 42,399 ³ | 7 |
| 613 | 20,726 | 1,770 | 2,528 | 3,759 | 6,064 | 8 |
| 4,429 ² | 84,236 ² | 10,355 | 6,358 ² | 29,286 | 20,892 | 9 |
| 262 | 2,217 | 996 | 365 | 1,655 | 1,712 | 10 |
| 439 | 6,202 | 1,643 | 1,281 | 676 | 2,394 | 11 |
| 268 | 15,990 | 2,613 | 3,071 | 4,448 | 5,403 | 12 |
| — | 5,204 | 331 | — | 263 | 492 | 13 |
| 706 | 4,977 | 697 | 1,308 | 2,193 | 1,455 | 14 |
| 31,770 | 632,695 | 73,823 | 88,300 | 138,359 | 140,931 | 15 |

¹ Includes an undisclosed amount of debt charges for education.

TABLE 10. Assessed Valuations and Taxation (Estimated) 1958, by Provinces¹

| New Brunswick | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|-----------|----------|--------------|-----------|------------------|-----|
| thousands of dollars | | | | | | |
| 391,996 | 7,322,578 | 944,243 | 1,037,647 | 1,364,448 | 1,787,565 | 1 |
| 23,355 | 920,934 | 40,167 | 51,363 | 65,252 | .. | 2 |
| 99,733 | ... | 7,271 | ... | 54,357 | ... | 3 |
| 4,320 | — | — | 300 | — | — | 4 |
| 519,404 | 8,243,512 | 991,681 | 1,089,310 | 1,484,057 | 1,787,565 | 5 |
| 23,945 | 456,924 | 55,978 | 68,788 | 87,848 | 98,978 | 6 |

¹ The majority of Newfoundland Municipalities do not levy real property taxes, where such taxes are levied, the assessment is based largely on rental value.

SAMPLING PROCEDURE

Estimation

Basically the method of estimation is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, assessed valuation etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

How high?
Note 1. This method of estimation does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

Note 2. Estimates should be made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals should not be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to

total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather rather than proportionate.

Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods should be used as are used in the "actual" compilations. However, where possible, the most recent data available should be used when applying these methods.

Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain

population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increased the probability of error. Base information was submitted to the provincial governments for publication by the municipal auditors, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled was obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

Description of Revised Sample

The revised sample, based on 1956 Census of Population data was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included.

Prior to describing the revised sample selection technique, the limitations of the original sample should be reviewed as follows:

(a) When the sample was designed, one stratification pattern as well as a standard rate of selection was used throughout the selection covering all provinces. As a result compilation of estimates for individual provinces placed undue emphasis on large provinces.

(b) The understanding prior to the sample design was that all provinces would present financial data in their respective municipal reports according to a standard classification of municipalities. This was a recommendation of the Continuing Committee appointed at the 1947 Dominion-Provincial Conference on Municipal Statistics. As most provinces did not implement this recommendation it became necessary to extract the base data from provincial municipal reports.

(c) Little or no allowance was made for non-response. Of the 53 non-self-representing "cells", 17 were each represented by only one municipality, and 13 by only two municipalities. Consequently 30 of the 53 sample "cells" of the original sample were under-represented. In practice it was found that three municipalities per "cell" is the minimum representation to provide for the non-response factor.

Method of Selection of Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

population of 5,000-14,999 with selection rate of 1 in 3

population of 2,000- 4,999 with selection rate of 1 in 10

population of 1,000- 1,999 with selection rate of 1 in 20

population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census

of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

Newfoundland:

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

Prince Edward Island:

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

Nova Scotia:

There was no need to select new sample municipalities for Nova Scotia since those selected from the 1951 Census of Population remained representative of their respective strata. It was necessary to change only the limits of the strata to conform more readily with the provincial report of municipal statistics. The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax, (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

New Brunswick:

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the

1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

Note: Prior to the survey of 1957-58, analysis of the relative importance of the self-representing versus the non-self-representing municipalities with respect to the item "total taxation" indicated:

- (a) the self-representing accounted for 50% of total;
- (b) towns accounted for 14% of total or 28% of the portion to be estimated; and
- (c) counties therefore accounted for 36% of total or 72% of the portion to be estimated.

Because the relative importance of counties was so great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all 13 counties.

Quebec:

Arrangements have not as yet been completed for sampling the financial statistics of Quebec municipalities and the preparation of statistics based thereon. When such arrangements are made the sampling technique will be suitably adapted but will be similar to that used for other provinces.

Ontario:

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of types of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

Manitoba:

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

Saskatchewan:

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection, a frequency distribution with population ranges of 100 was made

to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

Alberta:

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

British Columbia:

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.

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