

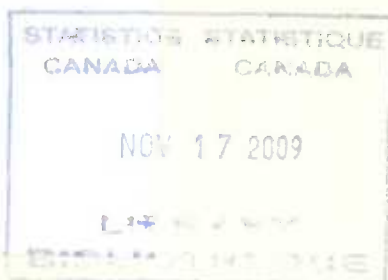
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CANADA



# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1958 and 1959

## Revenue and Expenditure

PRELIMINARY 1958 - ESTIMATES 1959

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# 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 third of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments. Estimated gross debenture debt issued and outstanding at the year end has again 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 1958 and 1959.

Municipal financial statistics for Canada and its provinces are now available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

**Actual:** The source of "actual" statistics is the published municipal financial statistics of provincial government departments and financial reports of local government bodies.

**Preliminary:** Municipal "preliminary" statistics are estimates derived from a sample of "actual" figures, audited or unaudited.

**Estimated:** Municipal "estimates" are derived from a sample of municipal budgets.

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 of uniform municipal accounting and reporting.

For the purpose of determining trends, the estimates for 1958 and 1959, are presented in totals for each province alongside "actual" 1957 figures. These will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1957". The 1958 and 1959 data are also presented in a form which will facilitate inter-provincial comparison. Estimated revenue and expenditure figures for Quebec are also shown for 1958 and 1959 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1957 "preliminary" data for Newfoundland and Nova Scotia as the "actual" data were not available.

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.

September 10, 1959.

TABLE 1. Gross Debenture Debt as at December 31, 1957, 1958 and 1959, by Provinces

Province	1957 Actual	1958 Preliminary	1959 Estimated
thousands of dollars			
Newfoundland.....	13,823	13,998	14,638
Prince Edward Island .....	7,641	7,617	8,093
Nova Scotia .....	67,678	71,183	78,836
New Brunswick .....	75,221	77,189	83,422
Quebec .....	891,637	1,060,000 <sup>1</sup>	1,145,800
Ontario .....	1,079,846	1,234,521	1,437,988
Manitoba .....	113,470	117,923	127,538
Saskatchewan.....	96,196	110,323	126,537
Alberta .....	315,171	344,911	386,390
British Columbia .....	328,428	347,041	393,962

<sup>1</sup> Estimated.

3,384,706 3,907,904

TABLE 2. Revenues 1957, 1958 and 1959, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1957 Prelimi- nary	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
	Taxation for municipal purposes:						
	General:						
1	Real property .....	1,713	2,020	2,198	428	420	420
2	Personal property .....	32	32	39	159	162	162
3	Business .....	630	761	767	205	206	206
4	Other .....	597	597	591	124 <sup>1</sup>	124 <sup>1</sup>	124 <sup>1</sup>
5	<b>Total general</b> .....	<b>2,972</b>	<b>3,410</b>	<b>3,595</b>	<b>916</b>	<b>912</b>	<b>912</b>
6	Special assessments and charges .....	..	..	5	10	10	10
7	<b>Total taxation for municipal purposes</b> .....	<b>2,972</b>	<b>3,410</b>	<b>3,600</b>	<b>926</b>	<b>922</b>	<b>922</b>
8	Taxation for school purposes .....	...	...	...	1,065	1,137	1,200
9	<b>Total taxation</b> .....	<b>2,972</b>	<b>3,410</b>	<b>3,600</b>	<b>1,991</b>	<b>2,059</b>	<b>2,122</b>
10	Licences and permits .....	102	122	116	42	44	45
11	Interest, tax penalties, etc. ....	2	1	2	12	12	12
	Contributions, grants and subsidies:						
	Governments:						
12	Dominion .....	32	26	21	70	69	69
13	Provincial .....	845	1,100	1,117	122	130	388
14	Other municipal .....	—	—	—	—	—	—
	Government enterprises:						
15	Dominion .....	—	10	12	3	3	3
16	Provincial .....	—	—	—	—	—	—
17	Own municipal .....	127	194	111	111	111	111
18	Other contributions .....	156	120	120	1	1	1
19	<b>Total contributions, grants and subsidies</b> .....	<b>1,160</b>	<b>1,450</b>	<b>1,381</b>	<b>307</b>	<b>314</b>	<b>572</b>
20	Debenture debt charges recoverable .....	291	282	305	42	42	42
21	Miscellaneous revenues .....	431	319	221	46	49	49
22	<b>Total revenues</b> .....	<b>4,958</b>	<b>5,584</b>	<b>5,625</b>	<b>2,440</b>	<b>2,520</b>	<b>2,842</b>

<sup>1</sup> Includes Charlottetown poll tax for educational purposes of 101 for 1957, 1958 and 1959.

TABLE 2. Revenues 1957, 1958 and 1959, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1957 Prelimi- nary	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Estimated	1959 Estimated	
thousands of dollars									
9,780	11,502	10,766	2,605	2,714	2,796	82,010	86,438	91,107	1
2,200	2,294	2,147	3,887	3,966	4,084	...	...	...	2
1,325	1,398	1,392	1,463	1,623	1,686	16,000	18,272	20,867	3
1,209	1,244	1,352	2,212	2,376	2,415	38,992 <sup>1</sup>	41,208 <sup>2</sup>	43,273 <sup>2</sup>	4
14,514	16,438	15,657	10,167	10,679	10,981	137,002	145,918	155,247	5
151	172	194	81	128	128	14,276	16,000	18,000	6
14,665	16,610	15,851	10,248	10,807	11,109	151,278	161,918	173,247	7
12,380	12,477	14,724	13,337	14,082	15,138	101,961	110,961	121,000	8
27,045	29,087	30,575	23,585	24,889	26,247	253,239	272,879	294,247	9
327	370	384	226	181	177	5,224	5,381	5,542	10
338	439	408	196	228	207	3,560	..	..	11
1,843	1,943	1,978	912	1,221	1,241	1,700	2,000	2,000	12
1,753	2,461	2,335	3,809	4,514	4,692	4,739	8,000	7,275	13
2	6	4	—	—	—	—	—	—	14
193	255	256	173	111	91	—	—	—	15
38	71	68	—	—	—	—	—	—	16
184	251	224	300	167	157	16,795	17,416	18,060	17
24	36	43	121	86	86	662	800	1,000	18
4,037	5,023	4,908	5,315	6,099	6,267	23,896	28,216	28,335	19
914	909	925	1,091	1,058	1,110	20,496	22,976	25,756	20
1,155	1,241	1,163	674	780	745	12,198	17,220	18,820	21
33,817	37,069	38,363	31,087	33,235	34,753	318,613	346,672	372,700	22

<sup>1</sup> "Other" includes: Sales tax of 34,897 in 1957 and of an undisclosed amount for 1958 and 1959.



TABLE 2. Revenues 1957, 1958 and 1959, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
	Taxation for municipal purposes:						
	General:						
1	Real property .....	207,306	216,955	229,505	23,163 <sup>3</sup>	23,163 <sup>3</sup>	23,787 <sup>3</sup>
2	Personal property .....	...	...	...	'	'	'
3	Business .....	25,701	31,429	35,885	4,127	4,362	4,493
4	Other .....	181	180	140	393	421	415
5	<b>Total general .....</b>	<b>233,188</b>	<b>248,564</b>	<b>265,530</b>	<b>27,683</b>	<b>28,501</b>	<b>28,695</b>
6	Special assessments and charges .....	15,056	16,409	17,621	4,014	4,396	4,645
7	<b>Total taxation for municipal purposes .....</b>	<b>248,244</b>	<b>264,973</b>	<b>283,151</b>	<b>31,697</b>	<b>32,897</b>	<b>33,340</b>
8	Taxation for school purposes .....	187,067	198,636	220,750	23,034	23,282	25,292
9	<b>Total taxation .....</b>	<b>435,311</b>	<b>463,609</b>	<b>503,901</b>	<b>54,731</b>	<b>56,179</b>	<b>58,632</b>
10	Licences and permits .....	6,040	6,453	6,330	1,155	1,160	1,216
11	Interest, tax penalties, etc. ....	4,497	4,599	3,982	965	1,164	1,128
	Contributions, grants and subsidies:						
	Governments:						
12	Dominion .....	9,443	9,778	10,357	944	1,280	1,233
13	Provincial .....	78,420	89,634	100,681	7,504	8,150	8,210
14	Other municipal .....	6,027	5,586	5,590	—	—	—
	Government enterprises:						
15	Dominion .....	1,168	1,102	1,163	615	648	649
16	Provincial .....	2,018	2,073	2,254	431	407	412
17	Own municipal .....	1,548	1,560	1,619	1,218	1,283	1,322
18	Other contributions .....	1,526	1,174	1,136	630	594	584
19	<b>Total contributions, grants and subsidies</b>	<b>100,150</b>	<b>110,907</b>	<b>122,800</b>	<b>11,342</b>	<b>12,362</b>	<b>12,410</b>
20	Debenture debt charges recoverable .....	27,911	31,576	34,308	3,317	3,369	3,489
21	Miscellaneous revenues .....	24,003	27,454	25,405	1,820	2,101	2,709
22	<b>Total revenues .....</b>	<b>597,912</b>	<b>644,598</b>	<b>696,726</b>	<b>73,330</b>	<b>76,335</b>	<b>79,584</b>

<sup>3</sup> "Personal property tax" included in "Real property tax".



TABLE 2. Revenues 1957, 1958 and 1959, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	
thousands of dollars									
29,135	30,392	31,931	35,797	35,828	39,677	42,761	47,901	51,521	1
...	...	...	1,608	2,149	...	...	...	...	2
1,452	1,488	1,589	4,309	5,112	6,842	2,715	2,995	3,279	3
1,998	1,249	1,213	87	49	51	613	628	838	4
32,585	33,129	34,733	41,801	43,138	46,570	46,089	51,522	55,636	5
1,624	2,377	2,614	6,855	7,110	8,729	4,182	4,542	4,855	8
34,209	35,506	37,347	48,656	50,248	55,299	50,271	56,064	60,491	7
32,637	34,138	35,552	35,646	40,163	44,174	36,649	44,539	50,533	8
66,846	69,644	72,899	84,302	90,411	99,473	86,920	100,603	111,024	9
1,640	1,816	1,727	1,911	1,937	1,983	5,051	5,808	5,851	10
1,163	1,228	1,203	1,481	1,384	1,312	1,560	1,494	1,291	11
94	..	..	648	1,351	1,350	1,577	2,050	1,548	12
6,939	..	..	19,018	23,617	22,991	17,449	19,721	20,112	13
-	..	..	-	-	-	-	-	-	14
316	..	..	411	420	413	407	373	501	15
261	..	..	97	-	-	170	181	218	16
3,359	..	..	5,328	8,532	6,291	1,842	2,502	2,471	17
339	..	..	89	219	194	347	342	318	18
11,308	13,907	14,759	25,589	32,139	31,239	21,792	25,169	25,162	19
2,360	1,940	2,143	5,376	6,309	7,082	3,412	3,860	4,185	20
3,690	4,162	3,640	6,887	8,072	7,591	8,956	9,040	8,890	21
87,007	92,697	96,571	125,546	140,252	148,660	127,691	145,774	156,403	22

TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1957 Prelimi- nary	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
1	General government .....	582	704	828	146	147	175
2	Protection to persons and property .....	259	275	303	237	235	278
3	Public works .....	1,474	1,389	1,601	237	242	303
4	Sanitation and waste removal .....	468	419	444	6	6	7
5	Health .....	8 <sup>1</sup>	7 <sup>1</sup>	7 <sup>1</sup>	10	10	12
6	Social welfare .....	1	1	1	17	18	21
7	Education .....	2	—	—	1,036	1,107	1,170
8	Recreation and community services .....	182	211	276	56	56	66
9	Debt charges .....	870	995	1,232	597	594	689
10	Utilities and other municipal enterprises (def- icits and levies) .....	258	374	401	..	1	1
11	Provision for reserves .....	15	32	33	20	21	21
12	Capital expenditure provided out of revenue .....	769	597	433	7	12	13
13	Joint or special expenditures .....	—	—	—	—	—	—
14	Miscellaneous expenditures .....	103	56	33	13	12	15
15	<b>Total expenditures .....</b>	<b>4,990</b>	<b>5,059</b>	<b>5,591</b>	<b>2,382</b>	<b>2,461</b>	<b>2,771</b>

<sup>1</sup> "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1957 Prelimi- nary	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property .....	..	..	..	29,590	..	..
2	Business .....	..	..	..	7,458	..	..
3	Other <sup>1</sup> .....	..	..	..	6,434	..	..
4	<b>Total assessed valuations .....</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>43,482</b>	<b>..</b>	<b>..</b>
5	Total taxation .....	..	..	..	1,991	..	..
6	Tax collections .....	..	..	..	1,985	..	..
7	Ratio, collections to taxation ..... %	..	..	..	99.70	..	..

<sup>1</sup> Mostly personal property.

TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1957 Preliminary	1958 Preliminary	1959 Estimated	1957 Actual	1958 Preliminary	1959 Estimated	1957 Actual	1958 Estimated	1959 Estimated	
thousands of dollars									
2,635	2,858	2,776	2,438	2,546	2,695	28,406	33,718	36,023	1
4,356	4,674	5,115	3,292	3,517	3,591	39,312	41,243	44,567	2
2,004	2,156	2,299	2,022	2,135	2,296	44,815	48,851	54,992	3
766	892	884	409	515	520	8,249	9,000	9,819	4
2,885	2,989	2,484	1,549	1,813	1,673	15,584	15,680	15,828	5
1,503	1,677	1,691	1,022	1,089	1,119	3,557	3,351	3,157	6
10,894	12,058	12,950	11,113 <sup>2</sup>	11,787 <sup>2</sup>	12,671 <sup>2</sup>	68,004	71,648	76,761	7
755	875	904	596	598	663	8,814	8,303	7,821	8
6,998	7,601	8,130	6,321 <sup>2</sup>	6,821 <sup>2</sup>	7,340 <sup>2</sup>	88,723	98,996	110,410	9
44	72	77	363	347	373	2,890	2,722	2,564	10
613	705	653	523	370	363	2,846	2,681	2,526	11
624	764	725	211	296	192	6,366	5,997	5,649	12
324	383	432	—	—	—	—	—	—	13
299	304	292	685	646	692	1,745	1,644	1,549	14
<b>34,700</b>	<b>38,008</b>	<b>39,412</b>	<b>30,544</b>	<b>32,480</b>	<b>34,188</b>	<b>319,311</b>	<b>343,834</b>	<b>371,666</b>	15

<sup>2</sup> "Debt charges for education" included in "Education".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1957 Preliminary	1958 Preliminary	1959 Estimated	1957 Actual	1958 Preliminary	1959 Estimated	1957 Actual	1958 Estimated	1959 Estimated	
thousands of dollars									
460,033	523,410	562,115	359,101	384,408	390,757	6,448,193	..	..	1
27,850	29,426	29,311	23,385	26,971	27,592	..	..	..	2
83,366	88,504	87,577	97,996	104,224	105,072	—	..	..	3
<b>571,249</b>	<b>641,340</b>	<b>679,003</b>	<b>480,482</b>	<b>515,603</b>	<b>523,421</b>	<b>6,448,193</b>	..	..	4
27,045	29,087	30,575	23,585	24,889	26,247	253,239	..	..	5
25,389	28,687	...	22,625	24,329	...	..	..	...	6
93.88	98.62	...	95.93	97.75	...	..	..	...	7



TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1957 actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
1	General government .....	38,053	43,213	47,983	4,420	5,217	5,574
2	Protection to persons and property .....	72,705	79,858	86,847	8,006	8,935	9,538
3	Public works .....	87,956	93,691	102,840	11,605	12,179	12,068
4	Sanitation and waste removal .....	26,990	28,447	31,056	2,594	2,539	2,668
5	Health .....	22,807	22,120	17,465	3,732	2,846	2,629
6	Social welfare .....	26,365	33,693	38,198	2,822	3,168	3,586
7	Education .....	155,488 <sup>a</sup>	162,681 <sup>a</sup>	182,888 <sup>a</sup>	21,270	22,225	24,229
8	Recreation and community services .....	18,631	21,234	23,956	1,530	1,899	2,095
9	Debt charges .....	109,409 <sup>a</sup>	118,269 <sup>a</sup>	131,658 <sup>a</sup>	10,191	10,378	10,802
10	Utilities and other municipal enterprises (def- icits and levies) .....	2,112	2,081	2,226	838	758	874
11	Provision for reserves .....	6,283	6,579	6,925	2,021	1,635	1,598
12	Capital expenditure provided out of revenue ....	17,448	17,965	18,049	2,581	3,030	3,136
13	Joint or special expenditures .....	4,062	5,184	5,612	327	295	314
14	Miscellaneous expenditures .....	6,704	6,202	5,502	450	769	775
15	Total expenditures .....	595,013	641,217	701,205	72,387	75,873	79,886

<sup>3</sup> Debt charges for education included in "Education".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property .....	7, 047, 527	7, 372, 090	7, 665, 397	885, 557	956, 568	987, 852
2	Business .....	874, 204	941, 435	1, 067, 334	38, 569	40, 888	42, 122
3	Other <sup>2</sup> .....	—	—	—	7, 283	8, 183	8, 460
4	Total assessed valuations .....	7, 921, 731	8, 313, 525	8, 732, 731	931, 409	1, 005, 639	1, 038, 434
5	Total taxation .....	435, 311	463, 609	526, 386	54, 731	56, 179	58, 632
6	Tax collections .....	428, 610	464, 575	...	53, 339	55, 262	...
7	Ratio, collections to taxation ..... %	98.46	100.21	...	97.46	98.37	...

<sup>2</sup> Mostly personal property.



TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	
thousands of dollars									
5,763	6,689	6,755	6,750	7,369	8,007	8,680	9,827	10,788	1
5,276	6,051	6,633	11,663	13,783	15,050	18,776	21,672	24,001	2
18,351	19,956	20,299	19,441	23,730	22,313	12,420	12,818	13,775	3
2,151	2,439	2,432	4,324	4,628	4,914	4,403	4,940	5,577	4
4,762	4,512	4,607	10,182	9,753	9,030	3,408	2,931	2,702	5
2,476	3,060	3,490	3,048	3,338	3,307	7,893	10,299	10,995	6
31,069 <sup>3</sup>	32,045 <sup>3</sup>	33,209 <sup>3</sup>	28,084	31,962	35,163	34,258 <sup>4</sup>	42,273 <sup>4</sup>	48,502 <sup>4</sup>	7
2,283	2,649	2,716	3,516	3,981	4,208	5,417	6,149	6,018	8
8,089 <sup>3</sup>	8,232 <sup>3</sup>	9,537 <sup>3</sup>	25,156	30,302	32,929	20,005	21,271	23,056	9
320	311	309	1,881	1,764	1,679	1,190	1,336	1,614	10
1,543	1,645	1,720	985	799	771	1,092	1,838	1,664	11
2,963	3,287	3,072	5,859	6,088	5,281	5,964	6,297	6,170	12
—	53	57	506	428	482	334	457	510	13
1,252	1,478	1,551	2,433	2,583	2,673	1,105	1,213	1,126	14
86,298	92,407	96,387	123,828	140,508	145,807	124,945	143,321	156,498	15

<sup>4</sup> Includes an undisclosed amount of debt charges for education.

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	1957 Actual	1958 Prelimi- nary	1959 Estimated	
thousands of dollars									
1,025,689	1,027,721	1,086,531	1,316,770	1,394,120	1,515,655	1,415,936	1,894,164	2,067,921	1
50,962	50,225	54,957	61,649	69,355	76,075	..	..	..	2
294	300	300	48,722	41,333	...	—	—	—	3
1,076,945	1,078,246	1,141,788	1,427,141	1,504,808	1,591,730	1,415,936	1,894,164	2,067,921	4
66,846	69,644	72,899	84,302	90,411	99,473	86,920	100,603	111,024	5
66,585	70,358	...	83,226	89,485	...	86,815	98,987	...	6
99.61	101.02	...	98.72	98.98	...	99.87	98.39	...	7

TABLE 5. Revenues (Preliminary) 1958, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation for municipal purposes:				
	General:				
1	Real property .....	2,020	420	11,502	2,714
2	Personal property .....	32	162	2,294	3,966
3	Business .....	761	206	1,398	1,623
4	Other .....	597	124 <sup>1</sup>	1,244	2,376
5	Total general .....	3,410	912	16,438	10,679
6	Special assessments and charges .....	..	10	172	128
7	Total taxation for municipal purposes .....	3,410	922	16,610	10,807
8	Taxation for school purposes .....	...	1,137	12,477	14,082
9	Total taxation .....	3,410	2,059	29,087	24,889
10	Licences and permits .....	122	44	370	181
11	Interest, tax penalties, etc. ....	1	12	439	228
	Contributions, grants and subsidies:				
	Governments:				
12	Dominion .....	26	69	1,943	1,221
13	Provincial .....	1,100	130	2,461	4,514
14	Other municipal .....	—	—	6	—
	Government enterprises:				
15	Dominion .....	10	3	255	111
16	Provincial .....	—	—	71	—
17	Own municipal .....	194	111	251	167
18	Other contributions .....	120	1	36	86
19	Total contributions, grants and subsidies .....	1,450	314	5,023	6,099
20	Debenture debt charges recoverable .....	282	42	909	1,058
21	Miscellaneous revenues .....	319	49	1,241	780
22	Total revenues .....	5,584	2,520	37,069	33,235

<sup>1</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 5. Revenues (Preliminary) 1958, by Provinces

Quebec <sup>1</sup>	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
86,438	216,955	23,718 <sup>2</sup>	30,392	35,828	47,901	457,888	1
...	...	<sup>2</sup>	...	2,149	...	8,603	2
18,272	31,429	4,362	1,488	5,112	2,995	67,646	3
41,208	180	421	1,249	49	626	48,074	4
<b>143,918</b>	<b>248,564</b>	<b>28,501</b>	<b>33,129</b>	<b>43,138</b>	<b>51,522</b>	<b>582,211</b>	5
16,000	16,409	4,396	2,377	7,110	4,542	51,144	6
<b>161,918</b>	<b>264,973</b>	<b>32,897</b>	<b>35,506</b>	<b>50,248</b>	<b>56,064</b>	<b>633,355</b>	7
110,961	198,636	23,282	34,138	40,163	44,539	479,415	8
272,879	<b>463,609</b>	<b>56,179</b>	<b>69,644</b>	<b>90,411</b>	<b>100,603</b>	<b>1,112,770</b>	9
5,381	6,453	1,160	1,816	1,937	5,608	23,072	10
—	4,599	1,164	1,228	1,384	1,494	10,549	11
2,000	9,778	1,280	..	1,351	2,050	..	12
8,000	89,634	8,150	..	23,617	19,721	..	13
—	5,586	—	..	—	—	..	14
—	1,102	648	..	420	373	..	15
—	2,073	407	..	—	181	..	16
17,416	1,560	1,283	..	6,532	2,502	..	17
800	1,174	594	..	219	342	..	18
<b>28,216</b>	<b>110,907</b>	<b>12,362</b>	<b>13,907</b>	<b>32,139</b>	<b>25,169</b>	<b>235,586</b>	19
22,976	31,576	3,369	1,940	6,309	3,860	72,321	20
17,220	27,454	2,101	4,162	8,072	9,040	70,438	21
<b>346,672</b>	<b>644,598</b>	<b>76,335</b>	<b>92,697</b>	<b>140,252</b>	<b>145,774</b>	<b>1,524,736</b>	22

<sup>1</sup> "Personal property tax" included in "Real property tax".<sup>2</sup> Figures for Quebec are estimated.

TABLE 6. Expenditures (Preliminary) 1958, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government .....	704	147	2,858	2,546
2	Protection to persons and property .....	275	235	4,674	3,517
3	Public works .....	1,389	242	2,156	2,135
4	Sanitation and waste removal .....	419	6	892	515
5	Health .....	7 <sup>1</sup>	10	2,989	1,813
6	Social welfare .....	<sup>1</sup>	18	1,677	1,089
7	Education .....	—	1,107	12,058	11,787 <sup>2</sup>
8	Recreation and community services .....	211	56	875	598
9	Debt charges .....	995	594	7,601	6,821 <sup>2</sup>
10	Utilities and other municipal enterprises (deficits and levies) .....	374	1	72	347
11	Provision for reserves .....	32	21	705	370
12	Capital expenditure provided out of revenue .....	597	12	764	296
13	Joint or special expenditures .....	—	—	383	—
14	Miscellaneous expenditures .....	56	12	304	646
15	<b>Total expenditures .....</b>	<b>5,059</b>	<b>2,461</b>	<b>38,008</b>	<b>32,480</b>

<sup>1</sup> "Social Welfare" included in "Health".<sup>2</sup> Debt charges for education included in "Education".

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1958, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
Assessed valuations:					
1	Real property .....	..	..	523,410	384,408
2	Business .....	..	..	29,426	26,971
3	Other <sup>1</sup> .....	..	..	88,504	104,224
4	<b>Total assessed valuations .....</b>	<b>..</b>	<b>..</b>	<b>641,340</b>	<b>515,603</b>
5	Total taxation .....	..	..	29,087	24,889
6	Tax collections .....	..	..	28,687	24,329
7	Ratio, collections to taxation ..... %	..	..	98.62	97.75

<sup>1</sup> Mostly personal property.



TABLE 6. Expenditures (Preliminary) 1958, by Provinces

Quebec <sup>4</sup>	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
33,718	43,213	5,217	6,689	7,369	9,827	112,288	1
41,243	79,858	8,935	6,051	13,783	21,672	180,243	2
48,851	93,691	12,179	19,956	23,730	12,818	217,147	3
9,000	28,447	2,539	2,439	4,628	4,940	53,825	4
15,680	22,120	2,846	4,512	9,753	2,931	62,661	5
3,351	33,693	3,168	3,060	3,338	10,299	59,693	6
71,648	162,681 <sup>2</sup>	22,225	32,045 <sup>2</sup>	31,962	42,273 <sup>3</sup>	387,786	7
8,303	21,234	1,899	2,649	3,981	6,149	45,955	8
98,996	118,269 <sup>2</sup>	10,378	8,232 <sup>2</sup>	30,302	21,271	303,459	9
2,722	2,081	758	311	1,764	1,336	9,766	10
2,681	6,579	1,635	1,645	799	1,838	16,305	11
5,997	17,965	3,030	3,287	6,088	6,297	44,333	12
—	5,184	295	53	428	457	6,800	13
1,644	6,202	769	1,478	2,583	1,213	14,907	14
343,834	641,217	75,873	92,407	140,508	143,321	1,515,168	15

<sup>2</sup> Includes an undisclosed amount of debt charges for education.<sup>4</sup> Figures for Quebec are estimated.

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1958, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	7,372,090	956,568	1,027,721	1,394,120	1,894,164	1
..	941,435	40,888	50,225	69,355	..	2
..	—	8,183	300	41,333	—	3
..	8,313,525	1,005,639	1,078,246	1,504,808	1,894,164	4
..	463,609	56,179	69,644	90,411	100,603	5
..	464,575	55,262	70,358	89,485	98,987	6
..	100,21	98,37	101,02	98,98	98,39	7

TABLE 8. Revenues (Estimated) 1959, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation for municipal purposes:				
	General:				
1	Real property .....	2,198	420	10,766	2,796
2	Personal property .....	39	162	2,147	4,084
3	Business .....	767	206	1,392	1,686
4	Other .....	591	124 <sup>1</sup>	1,352	2,415
5	Total general .....	3,595	912	15,657	10,981
6	Special assessments and charges .....	5	10	194	128
7	Total taxation for municipal purposes .....	3,600	922	15,851	11,109
8	Taxation for school purposes .....	...	1,200	14,724	15,138
9	Total taxation .....	3,600	2,122	30,575	26,247
10	Licences and permits .....	116	45	384	177
11	Interest, tax penalties, etc. ....	2	12	408	207
	Contributions, grants and subsidies:				
	Governments:				
12	Dominion .....	21	69	1,978	1,241
13	Provincial .....	1,117	388	2,335	4,692
14	Other municipal .....	—	—	4	—
	Government enterprises:				
15	Dominion .....	12	3	256	91
16	Provincial .....	—	—	68	—
17	Own municipal .....	111	111	224	157
18	Other contributions .....	120	1	43	86
19	Total contributions, grants and subsidies .....	1,391	572	4,908	6,267
20	Debenture debt charges recoverable .....	305	42	925	1,110
21	Miscellaneous revenues .....	221	49	1,163	745
22	Total revenues .....	5,625	2,842	38,363	34,753

<sup>1</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 8. Revenues (Estimated) 1959, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
91,107	229,505	23,787 <sup>2</sup>	31,931	39,677	51,521	483,708	1
...	...	<sup>2</sup>	...	...	...	6,432	2
20,867	35,885	4,493	1,589	6,842	3,279	77,006	3
43,273	140	415	1,213	51	836	50,410	4
155,247	265,530	28,695	34,733	46,570	55,636	617,556	5
18,000	17,621	4,645	2,614	8,729	4,855	56,801	6
173,247	283,151	33,340	37,347	55,299	60,491	674,357	7
121,000	220,750	25,292	35,552	44,174	50,533	528,363	8
294,247	503,901	58,632	72,899	99,473	111,024	1,202,720	9
5,542	6,330	1,216	1,727	1,983	5,851	23,371	10
—	3,982	1,128	1,203	1,312	1,291	9,545	11
2,000	10,357	1,233	..	1,350	1,546	..	12
7,275	100,681	8,210	..	22,991	20,112	..	13
—	5,590	—	..	—	—	..	14
—	1,163	649	..	413	501	..	15
—	2,254	412	..	—	216	..	16
18,060	1,619	1,322	..	6,291	2,471	..	17
1,000	1,136	584	..	194	316	..	18
28,335	122,800	12,410	14,759	31,239	25,162	247,833	19
25,756	34,308	3,489	2,143	7,062	4,185	79,325	20
18,820	25,405	2,709	3,840	7,591	8,890	69,433	21
372,700	696,726	79,584	96,571	148,660	156,403	1,632,227	22

<sup>2</sup> "Personal property tax" included in "Real property tax".

TABLE 9. Expenditures (Estimated) 1959, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government .....	828	175	2,776	2,695
2	Protection to persons and property .....	303	278	5,115	3,591
3	Public works .....	1,601	303	2,299	2,296
4	Sanitation and waste removal .....	444	7	884	520
5	Health .....	7 <sup>1</sup>	12	2,484	1,673
6	Social welfare .....	<sup>1</sup>	21	1,691	1,119
7	Education .....	—	1,170	12,950	12,671 <sup>2</sup>
8	Recreation and community services .....	276	66	904	663
9	Debt charges .....	1,232	689	8,130	7,340 <sup>2</sup>
10	Utilities and other municipal enterprises (deficits and levies) .....	401	1	77	373
11	Provision for reserves .....	33	21	653	363
12	Capital expenditures provided out of revenue .....	433	13	725	192
13	Joint or special expenditures .....	—	—	432	—
14	Miscellaneous expenditures .....	33	15	292	692
15	<b>Total expenditures</b> .....	<b>5,591</b>	<b>2,771</b>	<b>39,412</b>	<b>34,188</b>

<sup>1</sup> "Social welfare" included in "Health".

TABLE 10. Assessed Valuations and Taxation (Estimated) 1959, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assessed valuations:				
1	Real property .....	..	..	562,115	390,757
2	Business .....	..	..	29,311	27,592
3	Other <sup>1</sup> .....	..	..	87,577	105,072
4	<b>Total assessed valuations</b> .....	<b>..</b>	<b>..</b>	<b>679,003</b>	<b>523,421</b>
5	<b>Total taxation</b> .....	<b>..</b>	<b>..</b>	<b>30,575</b>	<b>26,247</b>

<sup>1</sup> Mostly personal property.



TABLE 9. Expenditures (Estimated) 1959, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
36,023	47,983	5,574	6,755	8,007	10,788	121,604	1
44,567	86,847	9,538	6,633	15,050	24,001	195,923	2
54,992	102,840	12,068	20,299	22,313	13,775	232,786	3
9,819	31,056	2,668	2,432	4,914	5,577	58,321	4
15,828	17,465	2,629	4,607	9,030	2,702	56,437	5
3,157	38,198	3,586	3,490	3,307	10,995	65,564	6
76,761	182,888 <sup>2</sup>	24,229	33,209 <sup>2</sup>	35,163	48,502 <sup>3</sup>	427,543	7
7,821	23,956	2,095	2,716	4,208	6,018	48,723	8
110,410	131,658 <sup>2</sup>	10,802	9,537 <sup>2</sup>	32,929	23,056	335,783	9
2,564	2,226	874	309	1,679	1,614	10,118	10
2,526	6,925	1,598	1,720	771	1,664	16,274	11
5,649	18,049	3,136	3,072	5,281	6,170	42,720	12
—	5,612	314	57	482	510	7,407	13
1,549	5,502	775	1,551	2,673	1,126	14,208	14
371,666	701,205	79,886	96,387	145,807	156,498	1,633,411	15

<sup>2</sup> Debt charges for education included in "Education".<sup>3</sup> Includes an undisclosed amount of debt charges for education.

TABLE 10. Assessed Valuations and Taxation (Estimated) 1959, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	7,665,397	987,852	1,086,531	1,515,655	2,067,921	1
..	1,067,334	42,122	54,957	76,075	..	2
..	—	8,460	300	...	—	3
..	8,732,731	1,038,434	1,141,788	1,591,730	2,067,921	4
..	526,386	58,632	72,899	99,473	111,024	5

## ESTIMATING AND SAMPLING PROCEDURES

## Estimations

Basically the method of estimating 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 valuations, 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.

**Note 1.** This method of estimating 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 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 Selecting 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 type 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:**

Strafification 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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