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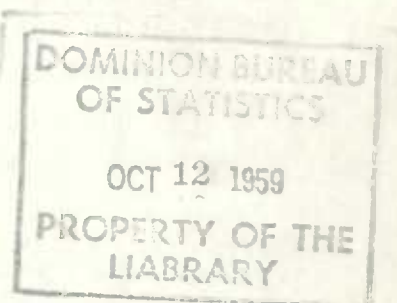


FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1959 and 1960

Revenue and Expenditure

PRELIMINARY 1959 - ESTIMATES 1960



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SYMBOLS

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

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.

INTRODUCTION

This report is the fourth 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 1959 and 1960.

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 1959 and 1960 are presented in totals for each province alongside "actual" 1958 figures. These will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1958". The 1959 and 1960 data are also presented in a form which will facilitate inter-provincial comparison. Estimated revenue and expenditure figures for Quebec are also shown for 1959 and 1960 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1958 "preliminary" data for Newfoundland and Quebec 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.

August 28, 1960.

TABLE 1. Gross Debenture Debt as at December 31, 1958, 1959 and 1960, by Provinces

Province	1958 Actual	1959 Preliminary	1960 Estimated
thousands of dollars			
Newfoundland	13,991	14,526	15,513
Prince Edward Island	7,366	7,951	8,210
Nova Scotia	75,106	81,326	90,346
New Brunswick	78,495	83,900	85,081
Quebec	1,045,370	..	..
Ontario	1,248,234	1,420,982	1,597,579
Manitoba	120,503	133,737	145,444
Saskatchewan	110,326	123,058	138,377
Alberta	350,394	402,961	434,960
British Columbia	354,751	399,797	427,474

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1958 Prelimi- nary	1959 Estimated	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated
		thousands of dollars					
	Taxation for municipal purposes:						
	General:						
1	Real property	2,020	2,194	2,195	376	347	357
2	Personal property	32	6	6	163	166	169
3	Business	761	808	803	212	213	213
4	Other	597	579	596	135 ¹	135 ¹	135 ¹
5	Total general	3,410	3,587	3,600	886	861	874
6	Special assessments and charges	—	5	3	6	6	6
7	Total taxation for municipal purposes	3,410	3,592	3,603	892	867	880
8	Taxation for school purposes .....	..	..	..	1,172	1,280	1,398
9	Total taxation	3,410	3,592	3,603	2,064	2,147	2,278
10	Licences and permits	122	122	135	49	54	51
11	Interest, tax penalties, etc.	1	6	5	3	3	3
	Contributions, grants and subsidies:						
	Governments:						
12	Dominion	26	81	81	67	71	73
13	Provincial	1,100	950	968	290	304	307
14	Other municipal	—	—	—	—	—	—
	Government enterprises:						
15	Dominion	10	70	76	8	8	8
16	Provincial	—	—	—	—	—	—
17	Own municipal	194	162	192	104	92	95
18	Other contributions	120	205	205	1	1	1
19	Total contributions, grants and subsidies	1,450	1,468	1,522	470	476	484
20	Debenture debt charges recoverable	282	292	293	75	81	72
21	Miscellaneous revenues	319	462	484	50	48	47
22	Total revenues	5,584	5,942	6,042	2,711	2,809	2,935

¹ Includes Charlottetown poll tax for educational purposes.² "Other" includes: Sales tax of 35,630 in 1958 and of an undisclosed amount for 1959 and 1960.

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Prelimi- nary	1959 Estimated	1960 Estimated	
thousands of dollars									
9,827	10,333	11,200	2,185	1,876	1,554	88,130	95,180	102,794	1
2,738	2,360	2,376	3,968	4,308	4,399	...	...	...	2
1,398	1,392	1,483	1,579	1,598	1,684	18,000	20,160	22,580	3
1,264	1,349	1,163	2,368	2,466	2,586	40,580 ^a	43,109 ^a	45,029 ^a	4
15,227	15,434	16,222	10,100	10,248	10,223	146,710	158,449	170,403	5
194	277	287	165	172	178	19,493	26,315	35,525	6
15,421	15,711	16,509	10,263	10,420	10,401	166,203	184,764	205,928	7
13,641	15,601	17,543	15,276	16,701	18,240	113,697 ^a	125,067 ^a	137,574 ^a	8
29,062	31,312	34,052	25,541	27,121	28,641	279,900	309,831	343,502	9
370	373	388	210	238	257	5,188	5,408	5,408	10
389	410	390	207	216	215	3,296	..	..	11
2,010	2,073	2,159	1,625	1,826	1,871	1,868	2,055	2,260	12
3,282	3,319	3,522	4,899	5,289	5,472	6,621	7,945	9,534	13
—	—	—	—	—	—	—	—	—	14
282	304	341	169	160	161	—	—	—	15
131	135	137	—	—	—	—	—	—	16
196	199	213	246	284	242	18,975	21,821	25,094	17
290	227	217	22	23	23	800	701	520	18
6,191	6,257	6,589	6,961	7,532	7,769	28,264	32,522	37,408	19
940	994	988	1,136	1,186	1,383	24,185	29,022	34,826	20
1,353	1,306	1,383	686	723	843	12,033	13,429	9,962	21
38,305	40,652	43,790	34,741	37,016	39,108	352,866	390,212	431,106	22

^a "Taxation for school purposes" includes: Sales tax of 20,939 in 1958 and an undisclosed amount for 1959 and 1960.

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated
		thousands of dollars					
	Taxation for municipal purposes:						
	General:						
1	Real property	225,627	239,227	259,291	24,359	24,246	24,088
2	Personal property .....	...	...	...	4	4	4
3	Business	28,795	35,577	38,397	4,448	4,654	5,197
4	Other	171	167	167	452	474	498
5	Total general	254,593	274,971	297,855	29,259	29,374	29,783
6	Special assessments and charges	16,198	16,775	17,336	4,387	4,785	5,174
7	Total taxation for municipal purposes	270,791	291,746	315,191	33,646	34,159	34,957
8	Taxation for school purposes	198,679	229,851	246,660	23,320	26,008	27,626
9	Total taxation	469,470	521,597	561,851	56,966	60,167	62,583
10	Licences and permits	6,777	6,763	6,706	1,265	1,404	1,400
11	Interest, tax penalties, etc.	4,730	5,300	4,957	1,055	1,109	1,212
	Contributions, grants and subsidies:						
	Governments:						
12	Dominion	10,096	11,129	11,518	1,212	1,222	1,256
13	Provincial	92,669	102,529	103,488	7,897	7,871	7,335
14	Other municipal	6,664	7,026	6,987	—	—	—
	Government enterprises:						
15	Dominion	1,065	1,264	1,429	553	565	546
16	Provincial	2,617	2,638	2,784	607	611	609
17	Own municipal	1,067	1,011	1,147	1,278	1,232	1,312
18	Other contributions	1,055	791	530	530	503	508
19	Total contributions, grants and subsidies	115,233	126,388	127,883	12,077	12,004	11,566
20	Debenture debt charges recoverable	31,783	36,604	38,325	3,810	4,221	5,710
21	Miscellaneous revenues	29,418	28,451	27,069	1,851	2,274	2,908
22	Total revenues	657,411	725,103	766,791	77,024	81,179	85,379

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

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	
thousands of dollars									
31,019	32,659	35,118	37,082	40,226	45,492	48,514	53,262	57,939	1
...	...	...	1,921	...	...	...	...	...	2
1,515	1,727	1,828	5,182	5,752	6,415	2,998	3,265	3,576	3
2,214	2,175	2,164	—	—	—	690	718	717	4
34,748	36,561	39,110	44,185	45,978	51,907	52,202	57,245	62,232	5
1,983	2,613	2,859	7,492	7,977	9,169	5,020	5,027	5,257	6
36,731	39,174	41,969	51,677	53,955	61,076	57,222	62,272	67,489	7
34,617	35,804	37,823	40,584	45,785	50,529	45,435	51,614	58,650	8
71,348	74,978	79,792	92,261	99,740	111,605	102,657	113,886	126,139	9
1,831	1,873	1,866	2,018	2,153	2,165	5,627	6,017	6,081	10
1,184	1,140	1,101	1,324	1,505	1,488	1,720	1,839	1,835	11
89	..	..	1,023	1,032	1,149	2,057	2,044	2,051	12
7,649	..	..	22,253	23,518	23,639	19,679	23,354	24,768	13
—	..	..	—	—	—	—	—	—	14
583	..	..	537	542	541	398	566	537	15
347	..	..	135	145	156	181	254	209	16
3,317	..	..	6,705	6,965	6,842	2,018	2,274	2,345	17
582	..	..	107	153	136	337	401	431	18
12,567	12,540	12,993	30,760	32,355	32,463	24,670	28,893	30,341	19
2,694	2,972	3,262	6,313	7,028	7,681	3,609	3,831	4,319	20
3,976	3,802	3,382	7,625	8,594	8,200	9,967	10,493	10,733	21
93,600	97,305	102,396	140,301	151,375	163,602	148,250	164,959	179,448	22

TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1958 Preliminary	1959 Estimated	1960 Estimated	1958 Actual	1959 Preliminary	1960 Estimated
		thousands of dollars					
1	General government	704	805	892	171	171	171
2	Protection to persons and property	275	272	296	261	274	279
3	Public works.....	1,389	1,474	1,601	236	240	243
4	Sanitation and waste removal.....	419	494	503	7	6	6
5	Health	7 ¹	8 ¹	8 ¹	13	12	12
6	Social welfare.....	1	1	1	20	25	29
7	Education .....	..	..	..	1,056	1,160	1,278
8	Recreation and community services	211	272	324	66	59	60
9	Debt charges.....	995	1,080	1,217	651	660	658
10	Utilities and other municipal enterprises (deficits and levies).....	374	282	271	39	15	18
11	Provision for reserves.....	32	28	31	41	43	31
12	Capital expenditure provided out of revenue	597	845	777	70	97	94
13	Joint or special expenditures.....	—	—	—	—	—	—
14	Miscellaneous expenditures	56	59	59	28	20	18
15	Total expenditures.....	5,059	5,619	5,979	2,659	2,782	2,897

¹ "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1958 Preliminary	1959 Estimated	1960 Estimated	1958 Actual	1959 Preliminary	1960 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property .....	..	..	..	34,482	34,491	34,567
2	Business .....	..	..	..	7,722	7,722	7,722
3	Other ¹ .....	..	..	..	6,999	7,002	7,103
4	Total assessed valuations .....	..	..	..	49,203	49,215	49,392
5	Total taxation .....	..	..	..	2,064	2,147	2,278
6	Tax collections .....	..	..	..	1,818	2,010	..
7	Ratio, collections to taxation .....	..	..	..	88.08	93.62	..

¹ Mostly personal property.

TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Estimated	1960 Estimated	
Thousands of dollars									
2,923	2,913	3,123	2,672	2,839	3,029	32,377	35,615	39,176	1
4,987	5,080	5,452	3,519	3,774	3,976	43,521	48,308	53,622	2
2,133	2,219	2,297	2,151	2,248	2,456	50,200	55,220	60,742	3
894	882	888	455	467	493	8,839	9,458	10,120	4
3,479	3,033	3,019	1,840	1,611	1,203	16,674	17,509	18,384	5
1,570	1,649	1,796	1,109	1,292	1,268	4,310	4,615	4,926	6
12,295	14,068	15,819	12,842	14,078	15,383	75,830	84,930	95,122	7
900	757	860	627	628	711	9,653	10,337	11,035	8
7,348	8,027	8,571	6,977	7,537	8,404	99,346	109,185	119,989	9
17	48	45	501	508	478	2,951	3,160	3,373	10
303	642	671	459	434	447	..	..	..	11
622	1,298	1,107	335	267	195	5,942	6,363	6,792	12
-	-	-	-	-	-	-	-	-	13
401	481	458	751	781	815	3,156	3,380	3,607	14
38,877	41,102	44,106	34,238	36,464	38,858	352,799	388,080	426,888	15

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1958 Prelimi- nary	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Prelimi- nary	1959 Estimated	1960 Estimated	
thousands of dollars									
555,212	686,894	719,184	415,189	447,109	484,485	7,167,283	..	..	1
31,077	29,311	29,896	23,416	29,603	38,514	..	..	..	2
111,859	110,783	99,732	106,210	108,667	110,051	—	..	..	3
698,148	826,988	848,812	544,815	585,379	633,050	7,167,283	..	..	4
29,052	31,312	34,052	25,541	27,121	28,641	279,900	..	..	5
33,073	30,463	...	24,712	25,322	...	..	..	...	6
96.60	97.29	...	96.75	93.37	...	..	..	...	7

TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated
		thousands of dollars					
1	General government	43,401	48,780	52,729	4,805	5,250	5,543
2	Protection to persons and property	80,983	87,942	95,413	8,969	9,424	9,885
3	Public works	97,111	107,993	109,553	12,392	12,476	12,875
4	Sanitation and waste removal	29,122	31,512	34,296	2,759	2,928	3,009
5	Health	23,535	15,964	15,537	2,890	2,235	1,949
6	Social welfare	32,922	35,482	36,911	3,347	3,472	3,025
7	Education	160,961	190,828	205,004	21,515	24,071	25,644
8	Recreation and community services	21,483	24,131	26,134	1,743	2,039	2,300
9	Debt charges	126,724	138,511	149,494	11,149	12,227	14,282
10	Utilities and other municipal enterprises (def- icits and levies)	2,562	3,033	3,120	1,033	1,079	1,121
11	Provision for reserves	6,078	7,213	7,173	1,788	1,765	1,661
12	Capital expenditure provided out of revenue.....	20,178	20,458	20,115	2,851	3,046	3,294
13	Joint or special expenditures	5,292	6,426	6,233	339	307	314
14	Miscellaneous expenditures.....	7,282	6,184	7,220	414	451	449
15	Total expenditures	657,634	724,457	768,932	75,994	80,770	85,451

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960
by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property	7, 276, 869	7, 647, 474	8, 092, 886	970, 597	995, 113	1, 036, 009
2	Business	928, 865	976, 666	1, 024, 351	41, 771	44, 067	46, 815
3	Other ²	—	—	—	7, 488	7, 598	7, 515
4	Total assessed valuations	8, 205, 734	8, 624, 140	9, 117, 237	1, 019, 856	1, 046, 778	1, 090, 339
5	Total taxation	469, 470	521, 597	561, 851	56, 966	60, 167	62, 583
6	Tax collections	466, 656	513, 305	...	57, 081	58, 857	...
7	Ratio, collections to taxation %	99. 40	98. 41	...	100. 20	97. 82	...

² Mostly personal property.

TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	
Thousands of dollars									
6,444	6,859	7,185	7,376	8,223	8,779	9,844	10,550	11,264	1
6,107	6,514	7,060	13,782	15,651	17,256	21,660	24,270	26,228	2
18,367	19,025	20,391	22,038	22,779	23,061	13,470	14,426	15,341	3
2,344	2,484	2,680	4,722	5,131	5,264	4,924	5,444	6,166	4
5,064	5,276	5,416	9,338	8,171	8,781	2,790	2,283	2,482	5
3,063	2,683	2,516	3,319	3,118	3,403	10,373	14,503	15,892	6
32,725	34,288	36,424	31,689	36,316	40,069	42,815	49,712	56,828	7
2,550	2,666	2,862	3,990	4,517	5,314	6,538	7,229	7,759	8
9,311	10,211	10,933	30,854	34,102	38,720	22,352	24,197	26,961	9
356	332	318	1,816	2,025	2,316	1,474	1,535	1,515	10
1,435	1,385	1,391	1,302	1,354	1,048	2,000	1,758	1,842	11
3,080	3,371	3,185	6,023	6,569	6,240	6,260	6,575	6,814	12
—	—	—	565	550	560	279	263	312	13
1,427	1,489	1,476	2,550	2,640	2,817	1,571	1,352	1,405	14
92,773	96,583	101,837	139,364	151,146	163,628	146,350	164,097	180,809	15

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	1958 Actual	1959 Prelimi- nary	1960 Estimated	
thousands of dollars									
1, 057, 373	1, 120, 206	1, 157, 164	1, 387, 033	1, 470, 624	1, 585, 928	1, 562, 992	1, 732, 418	1, 823, 850	1
51, 489	56, 791	57, 807	64, 159	84, 766	94, 253	..	..	..	2
294 ³	294 ³	294 ³	51, 058	...	...	—	—	—	3
1, 109, 156	1, 177, 291	1, 215, 265	1, 502, 250	1, 555, 390	1, 680, 181	1, 562, 992	1, 732, 418	1, 823, 850	4
71, 348	74, 978	79, 792	92, 261	99, 740	111, 605	102, 657	113, 886	126, 139	5
70, 690	74, 821	...	92, 149	98, 214	...	102, 259	112, 669	...	6
99. 07	99. 79	...	99. 88	98. 47	...	99. 61	98. 93	...	7

^a Special franchise on which taxation is classified "Real property".

TABLE 5. Revenues (Preliminary) 1959, by Provinces

No.	Items	Newfoundland ¹	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation for municipal purposes:				
	General:				
1	Real property	2,194	347	10,333	1,876
2	Personal property	6	166	2,360	4,308
3	Business	808	213	1,392	1,598
4	Other	579	135 ²	1,349	2,466
5	Total general	3,587	861	15,434	10,248
6	Special assessments and charges	5	6	277	172
7	Total taxation for municipal purposes	3,592	867	15,711	10,420
8	Taxation for school purposes .....	..	1,280	15,601	16,701
9	Total taxation	3,592	2,147	31,312	27,121
10	Licences and permits	122	54	373	238
11	Interest, tax penalties, etc.	6	3	410	216
	Contributions, grants and subsidies:				
	Governments:				
12	Dominion	81	71	2,073	1,826
13	Provincial	950	304	3,319	5,289
14	Other municipal	—	—	—	—
	Government enterprises:				
15	Dominion	70	8	304	160
16	Provincial	—	—	135	—
17	Own municipal	162	92	199	234
18	Other contributions	205	1	227	23
19	Total contributions, grants and subsidies	1,468	476	6,257	7,532
20	Debenture debt charges recoverable	292	81	994	1,186
21	Miscellaneous revenues	462	48	1,306	723
22	Total revenues	5,942	2,809	40,652	37,016

¹ Figures for Newfoundland and Quebec are estimated.² Includes Charlottetown "Poll tax" for educational purposes.

TABLE 5. Revenues (Preliminary) 1959, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
35,130	239,227	24,246 ¹	32,659	40,226	53,262	499,550	1
...	...	...	...	...	...	6,840	2
30,160	35,577	4,654	1,727	5,752	3,265	75,146	3
43,109	167	474	2,175	—	718	51,172	4
158,449	274,971	29,374	36,561	45,978	57,245	632,708	5
36,315	16,775	4,785	2,613	7,977	5,027	63,952	6
184,764	291,746	34,159	39,174	53,955	62,272	696,660	7
135,067	229,851	26,008	35,804	45,785	51,614	547,711	8
309,831	521,597	60,167	74,978	99,740	113,886	1,244,371	9
5,408	6,763	1,404	1,873	2,153	6,017	24,405	10
...	5,300	1,109	1,140	1,505	1,839	11,528	11
3,655	11,129	1,222	..	1,032	2,044	..	12
7,945	102,529	7,871	..	23,518	23,354	..	13
—	7,026	—	..	—	—	..	14
—	1,264	565	..	542	566	..	15
—	2,638	611	..	145	254	..	16
21,921	1,011	1,232	..	6,965	2,274	..	17
701	791	503	..	153	401	..	18
32,522	126,388	12,004	12,540	32,355	28,893	260,435	19
29,022	36,604	4,221	2,972	7,028	3,831	86,231	20
13,429	28,451	2,274	3,802	8,594	10,493	69,582	21
390,212	725,103	81,179	97,305	151,375	164,959	1,696,552	22

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

TABLE 6. Expenditures (Preliminary) 1959, by Provinces

No.	Items	Newfoundland ¹	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	805	171	2,918	2,839
2	Protection to persons and property	272	274	5,080	3,774
3	Public works	1,474	240	2,219	2,248
4	Sanitation and waste removal	494	6	882	467
5	Health	8 ²	12	3,033	1,611
6	Social welfare	2	25	1,649	1,292
7	Education .....	..	1,160	14,068	14,078
8	Recreation and community services	272	59	757	628
9	Debt charges	1,080	660	8,027	7,537
10	Utilities and other municipal enterprises (deficits and levies)	282	15	48	508
11	Provision for reserves	28	43	642	434
12	Capital expenditure provided out of revenue	845	97	1,298	267
13	Joint or special expenditures	—	—	—	—
14	Miscellaneous expenditures	59	20	481	781
15	Total expenditures	5,619	2,782	41,102	36,464

¹ Figures for Newfoundland and Quebec are estimated.

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1959, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
	Assessed valuations:				
1	Real property .....	..	34,491	686,894	447,109
2	Business .....	..	7,722	29,311	29,603
3	Other ¹ .....	..	7,002	110,783	108,667
4	Total assessed valuations .....	..	49,215	826,988	585,379
5	Total taxation .....	..	2,147	31,312	27,121
6	Tax collections .....	..	2,010	30,463	25,322
7	Ratio, collections to taxation %	..	93.62	97.29	93.37

¹ Mostly personal property.

TABLE 6. Expenditures (Preliminary) 1959, by Provinces

Quebec ¹	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
35,015	48,780	5,250	6,859	8,223	10,550	122,010	1
48,308	87,942	9,424	6,514	15,651	24,270	201,509	2
55,220	107,993	12,476	19,025	22,779	14,426	238,100	3
9,458	31,512	2,928	2,484	5,131	5,444	58,806	4
17,509	15,964	2,235	5,276	8,171	2,283	56,102	5
4,615	35,482	3,472	2,683	3,118	14,503	66,839	6
84,930	190,828	24,071	34,288	36,316	49,712	449,451	7
10,337	24,131	2,039	2,666	4,517	7,229	52,635	8
109,185	138,511	12,227	10,211	34,102	24,197	345,737	9
3,130	3,033	1,079	332	2,025	1,535	12,017	10
..	7,213	1,765	1,385	1,354	1,758	14,622	11
6,303	20,458	3,046	3,371	6,569	6,575	48,889	12
—	6,426	307	—	550	263	7,546	13
3,380	6,184	451	1,489	2,640	1,352	16,837	14
388,080	724,457	80,770	96,583	151,146	164,097	1,691,100	15

¹ "Social Welfare" included in "Health".

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1959, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	7,647,474	995,113	1,120,206	1,470,624	1,732,418	1
..	976,666	44,067	56,791	84,766	..	2
..	—	7,598	294 ²	...	—	3
..	8,624,140	1,046,778	1,177,291	1,555,390	1,732,418	4
..	521,597	60,167	74,978	99,740	113,886	5
..	513,305	58,857	74,821	98,214	112,669	6
..	98.41	97.82	99.79	98.47	98.93	7

² Special franchise on which taxation is classified "Real property".

TABLE 8. Revenues (Estimated) 1960, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation for municipal purposes:				
	General:				
1	Real property	2,195	357	11,200	1,554
2	Personal property	6	169	2,376	4,399
3	Business	803	213	1,483	1,684
4	Other	596	135 ¹	1,163	2,586
5	Total general	3,600	874	16,222	10,223
6	Special assessments and charges	3	6	287	178
7	Total taxation for municipal purposes	3,603	880	16,509	10,401
8	Taxation for school purposes .....	..	1,398	17,543	18,240
9	Total taxation	3,603	2,278	34,052	28,641
10	Licences and permits	135	51	388	257
11	Interest, tax penalties, etc.	5	3	390	243
	Contributions, grants and subsidies:				
	Governments:				
12	Dominion	81	73	2,159	1,871
13	Provincial	968	307	3,522	5,472
14	Other municipal	—	—	—	—
	Government enterprises:				
15	Dominion	76	8	341	161
16	Provincial	—	—	137	—
17	Own municipal	192	95	213	242
18	Other contributions	205	1	217	23
19	Total contributions, grants and subsidies	1,522	484	6,589	7,769
20	Debenture debt charges recoverable	293	72	988	1,383
21	Miscellaneous revenues	484	47	1,383	843
22	Total revenues	6,042	2,935	43,790	39,108

¹ Includes Charlottetown "Poll tax" for educational purposes.

TABLE 8. Revenues (Estimated) 1960, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
102,794	259,291	24,088 ²	35,118	45,492	57,939	540,028	1
...	...	2	...	...	...	6,950	2
22,580	38,397	5,197	1,828	6,415	3,576	82,176	3
45,029	167	498	2,164	—	717	53,055	4
170,403	297,855	29,783	39,110	51,907	62,232	682,209	5
35,525	17,336	5,174	2,859	9,169	5,257	75,794	6
205,928	315,191	34,957	41,969	61,076	67,489	758,003	7
137,574	246,660	27,626	37,823	50,529	58,650	596,043	8
343,502	561,851	62,583	79,792	111,605	126,139	1,354,046	9
5,408	6,706	1,400	1,866	2,165	6,081	24,457	10
..	4,957	1,212	1,101	1,488	1,835	11,206	11
2,260	11,518	1,256	..	1,149	2,051	..	12
9,534	103,488	7,335	..	23,639	24,768	..	13
—	6,987	—	..	—	—	..	14
—	1,429	546	..	541	537	..	15
—	2,784	609	..	156	209	..	16
25,094	1,147	1,312	..	6,842	2,345	..	17
520	530	508	..	136	431	..	18
37,408	127,883	11,566	12,993	32,463	30,341	269,018	19
34,826	38,325	5,710	3,262	7,681	4,319	96,859	20
9,962	27,069	2,908	3,382	8,200	10,733	65,011	21
431,106	766,791	85,379	102,396	163,602	179,448	1,820,597	22

² "Personal property tax" included in "Real property tax".

TABLE 9. Expenditures (Estimated) 1960, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	892	171	3,123	3,029
2	Protection to persons and property	296	279	5,452	3,976
3	Public works	1,601	243	2,297	2,456
4	Sanitation and waste removal	503	6	888	493
5	Health	8 ¹	12	3,019	1,203
6	Social welfare	¹	29	1,796	1,268
7	Education .....	..	1,278	15,819	15,383
8	Recreation and community services	324	60	860	711
9	Debt charges	1,217	658	8,571	8,404
10	Utilities and other municipal enterprises (deficits and levies)	271	18	45	478
11	Provision for reserves	31	31	671	447
12	Capital expenditures provided out of revenue	777	94	1,107	195
13	Joint or special expenditures	—	—	—	—
14	Miscellaneous expenditures	59	18	458	815
15	Total expenditures	5,979	2,897	44,106	38,858

¹ "Social welfare" included in "Health".

TABLE 10. Assessed Valuations and Taxation (Estimated) 1960, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
	Assessed valuations:				
1	Real property .....	..	34,567	719,184	484,485
2	Business .....	..	7,722	29,896	38,514
3	Other ¹ .....	..	7,103	99,732	110,051
4	Total assessed valuations .....	..	49,392	848,812	633,050
5	Total taxation .....	..	2,278	34,052	28,641

¹ Mostly personal property.

TABLE 9. Expenditures (Estimated) 1960, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
39,176	52,729	5,643	7,185	8,779	11,264	131,991	1
53,622	95,413	9,885	7,060	17,256	26,228	219,467	2
60,742	109,553	12,875	20,391	23,061	15,341	248,560	3
10,120	34,296	3,009	2,680	5,264	6,166	63,425	4
18,384	15,537	1,949	5,416	8,781	2,482	56,791	5
4,926	36,911	3,025	2,516	3,403	15,892	69,766	6
95,122	205,004	25,644	36,424	40,069	56,828	491,571	7
11,035	26,134	2,300	2,862	5,314	7,759	57,359	8
119,989	149,494	14,282	10,933	38,720	26,961	379,229	9
3,373	3,120	1,121	318	2,316	1,515	12,575	10
..	7,173	1,661	1,391	1,048	1,842	14,295	11
6,792	20,115	3,294	3,185	6,240	6,814	48,613	12
—	6,233	314	—	560	312	7,419	13
3,607	7,220	449	1,476	2,817	1,405	18,324	14
426,888	768,932	85,451	101,837	163,628	180,809	1,819,385	15

TABLE 10. Assessed Valuations and Taxation (Estimated) 1960, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	8,092,886	1,036,009	1,157,164	1,585,928	1,823,850	1
..	1,024,351	46,815	57,807	94,253	..	2
..	—	7,515	294	...	—	3
..	9,117,237	1,090,339	1,215,265	1,680,181	1,823,850	4
..	561,851	62,583	79,792	111,605	126,139	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 were 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 thirteen 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:

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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