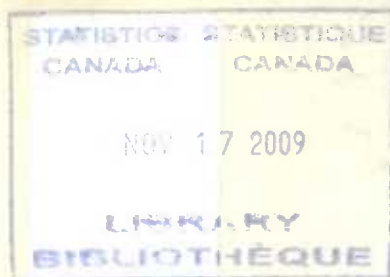


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CANADA

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1960 and 1961

Revenue and Expenditure

PRELIMINARY 1960 - ESTIMATES 1961

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TABLE OF CONTENTS

	Page
Introduction	3
Table 1. Gross Municipal Debenture Debt as at Dec. 31, 1959, 1960 and 1961, by Provinces	5
Table 2. Gross Current Revenues 1959, 1960 and 1961 by Provinces	6
Table 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces	10
Table 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces	10
Table 5. Gross Current Revenues (Preliminary) 1960, by Provinces	14
Table 6. Gross Current Expenditures (Preliminary) 1960, by Provinces	16
Table 7. Assessed Valuations, Taxation and Collections (Preliminary) 1960, by Provinces	16
Table 8. Gross Current Revenues (Estimated) 1961, by Provinces	18
Table 9. Gross Current Expenditures (Estimated) 1961, by Provinces	20
Table 10. Assessed Valuations and Taxation (Estimated) 1961, by Provinces	20
Estimating and Sampling Procedures	23

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.

P preliminary figures.

Note delete D.C. Review
1961-1962

INTRODUCTION

This report is the fifth of an annual series presenting estimated gross current revenues, and 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 term "gross", used in this report in respect of revenues and expenditures, indicates that transfers from other levels of government are included but that transfers from other municipalities have been excluded.

Gross figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual". Care must be taken not to compare the data in this report with the municipal segment of our annual report "A Consolidation of Public Finance Statistics—Municipalities, Provinces and Government of Canada (Actual)", where the data are presented on a "net" basis as described in that publication.

These statistics of "municipal" gross revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions exist in that (1) school board and health unit data are included to the amount of taxation applied at the municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 1, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of schoolboards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1960 and 1961 are presented in totals for each province alongside "actual" 1959 figures.

These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1959". The 1960 and 1961 data are also presented in a form which will facilitate interprovincial comparison. Estimated revenue and expenditure figures for Prince Edward Island and Quebec are also shown for 1960 and 1961 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1959 "preliminary" data for Newfoundland 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 interprovincial 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 and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

September 19, 1961.

TABLE 1. Gross Municipal Debenture Debt as at December 31, 1959, 1960 and 1961, by Provinces

Province	1959 Actual	1960 Preliminary	1961 Estimated
thousands of dollars			
Newfoundland	15,880 ^P	16,660	17,350
Prince Edward Island	7,860 ^P	8,210	..
Nova Scotia	80,342	82,960	91,120
New Brunswick	85,152	86,910	89,690
Quebec	1,147,401	1,265,210	..
Ontario	1,399,502	1,566,130	1,796,050
Manitoba	134,287	149,900	164,600
Saskatchewan	126,595	138,720	146,650
Alberta	400,297	428,480	453,900
British Columbia	401,410	432,180	456,660
Totals	3,798,726 ^P	4,175,360	..

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1959 Prelimi- nary	1960 Estimated	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	2, 228	2, 427	2, 572	1, 571	1, 755	1, 835
2	Personal property	6	6	9	204	210	220
3	Business	842	860	906	214	215	216
4	Other	644	630	563	145 ¹	150 ¹	155 ¹
5	Total general and school taxation	3, 720	3, 923	4, 050	2, 134	2, 330	2, 426
6	Special assessments (owner's share) and charges	—	3	15	4	4	4
7	Total taxation	3, 720	3, 926	4, 065	2, 138	2, 334	2, 430
8	Licences and permits	121	142	130	59	60	60
9	Interest, tax penalties, etc.	12	10	11	3	3	3
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	6	6	6	76	..	..
11	Provincial	965	963	1, 022	353	..	..
12	Other municipal .....	—	—	—	—	..	..
	Government enterprises:						
13	Dominion	—	1	3	13	..	..
14	Provincial .....	—	—	—	—	..	..
15	Own municipal	65	132	105	92	..	..
16	Other contributions	229	230	230	1	..	..
17	Total contributions, grants and subsidies ..	1, 265	1, 332	1, 366	535	565	595
18	Debenture debt charges recoverable	287	287	268	79	83	87
19	Miscellaneous revenues	501	552	463	54	60	65
20	Total gross current revenues	5, 906	6, 249	6, 303	2, 868	3, 105	3, 240

¹ Includes Charlottetown poll tax for educational purposes.

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated	
thousands of dollars									
23,873	25,568	27,734	18,598	19,508	20,691	201,134	220,000	235,000	1
5,000	5,147	5,073	4,307	4,690	4,918	...	...	...	2
1,392	1,453	1,509	1,601	1,708	1,820	21,276	22,000	25,000	3
1,383	1,247	1,316	2,569	2,668	2,726	76,488 ¹	78,600 ²	82,600 ²	4
31,648	33,415	35,632	27,075	28,574	30,155	298,898	320,600	342,600	5
303	414	430	116	93	93	33,701	39,000	46,000	6
31,951	33,829	36,062	27,191	28,667	30,248	332,599	359,600	388,600	7
403	414	427	224	271	270	5,595	5,600	5,880	8
404	449	441	223	254	259	5,899	6,200	6,500	9
2,142	2,191	2,282	2,302	2,336	2,498	3,000	3,000	3,000	10
3,242	3,520	3,880	5,524	7,248	7,259	4,813	5,000	5,000	11
-	-	-	-	-	-	-	-	-	12
299	338	400	162	98	100	-	-	-	13
180	136	129	5	5	5	-	-	-	14
223	209	236	145	286	305	18,890	19,000	20,000	15
476	293	309	17	101	98	3,776	3,000	2,000	16
6,512	6,687	7,236	8,155	10,074	10,265	30,479	30,000	30,000	17
1,005	1,020	1,040	1,196	1,386	1,444	27,283	30,000	33,000	18
1,317	1,235	1,306	750	654	608	12,816	13,400	14,000	19
41,592	43,634	46,512	37,739	41,306	43,094	414,671	444,800	477,980	20

¹ "Other" includes: Sales tax of 72,923 in 1959 and of an undisclosed amount for 1960 and 1961.

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	511,737 ³	564,361 ³	598,995 ³	51,707 ⁴	54,456 ⁴	60,761 ⁴
2	Personal property .....	...	...	...	4	4	4
3	Business	3	3	3	4,697	5,219	5,344
4	Other	128	141	145	576	543	545
5	Total general and school taxation	511,865	564,502	599,140	56,980	60,218	66,650
6	Special assessments (owner's share) and charges	18,152	18,786	19,213	4,659	5,501	5,755
7	Total taxation	530,017	583,288	618,353	61,639	65,719	72,405
8	Licences and permits	6,759	6,781	6,895	1,550	1,532	1,663
9	Interest, tax penalties, etc.	6,375	6,189	5,999	1,083	1,113	1,223
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	10,850	11,186	11,805	1,056	1,104	1,186
11	Provincial	108,708	115,039	119,181	7,680	8,284	8,685
12	Other municipal	6,537	7,213	7,643	-	-	-
	Government enterprises:						
13	Dominion	1,276	1,715	1,863	560	573	567
14	Provincial	3,314	2,768	2,840	715	762	780
15	Own municipal	1,174	1,470	1,585	1,215	1,180	1,226
16	Other contributions	758	683	721	450	411	425
17	Total contributions, grants and subsidies	132,617	140,074	145,638	11,676	12,314	12,869
18	Debenture debt charges recoverable	35,388	37,222	40,516	4,316	4,640	5,264
19	Miscellaneous revenues	30,637	31,948	31,080	1,953	3,775	3,787
20	Total gross current revenues	741,793	805,502	848,481	82,217	89,093	97,211

³ "Business tax" included in "Real property tax".

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	
thousands of dollars									
70,921 ¹	74,985 ¹	78,602 ¹	86,021	94,944	100,003	105,390	117,653	122,747	1
...	...	...	...	...	...	...	...	...	2
'	'	'	5,837	6,574	7,034	3,273	3,504	3,622	3
1,833	1,743	1,593	-	-	-	825	839	834	4
72,754	76,728	80,195	91,858	101,518	107,037	109,488	121,996	127,203	5
2,642	3,389	3,692	8,343	8,867	9,742	6,042	6,278	7,008	6
75,396	80,117	83,887	100,201	110,385	116,779	115,530	128,274	134,211	7
1,918	1,848	1,922	2,000	2,712	2,680	6,066	6,035	6,175	8
1,216	1,490	1,230	1,493	1,550	1,519	2,049	2,272	2,423	9
581	..	..	1,909	1,580	1,690	1,531	2,014	2,004	10
8,182	..	..	22,921	25,242	24,626	24,252	27,406	29,340	11
-	..	..	-	-	-	-	-	-	12
409	..	..	553	538	538	542	552	517	13
534	..	..	88	61	66	224	210	216	14
3,578	..	..	7,472	7,470	6,994	2,494	2,353	2,572	15
1,003	..	..	134	143	145	139	1,167	670	16
14,287	15,551	15,970	33,077	35,034	34,059	29,182	33,702	35,319	17
3,085	3,111	3,303	7,084	7,857	8,758	3,853	4,271	4,854	18
3,646	4,217	4,115	9,197	10,790	10,409	11,321	11,405	11,709	19
99,548	106,334	110,427	153,052	168,328	174,204	168,001	185,959	194,691	20

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

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1959 Preliminary	1960 Estimated	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated
		thousands of dollars					
1	General government	686	769	906	191	220	261
2	Protection to persons and property	279	304	318	295	340	383
3	Public works	1,612	1,711	1,734	277	283	290
4	Sanitation and waste removal	504	543	545	6	6	7
5	Health	10 ¹	12 ¹	11 ¹	9	8	8
6	Social welfare	1	1	1	30	33	35
7	Education	163	206	237	1,106	1,180	1,275
8	Recreation and community services	172	143	150	50	55	50
9	Debt charges	1,133	1,190	1,195	686	720	756
10	Utilities and other municipal enterprises (deficits and levies)	303	244	221	48	40	40
11	Provision for reserves	28	27	44	41	35	40
12	Capital expenditure provided out of revenue	690	1,041	838	56	63	60
13	Joint or special expenditures	—	—	—	—	—	—
14	Miscellaneous expenditures	99	38	42	12	23	16
15	Total gross current expenditures	5,679	6,228	6,241	2,807	3,006	3,221

¹ "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1959 Preliminary	1960 Estimated	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property .....	..	..	..	34,748	..	..
2	Business .....	..	..	..	7,773	..	..
3	Other ¹ .....	..	..	..	7,027	..	..
4	Total assessed valuations .....	..	..	..	49,548	..	..
5	Total taxation	3,720	3,926	4,065	2,138	2,334	2,430
6	Tax collections .....	..	..	...	1,961	..	...
7	Ratio, collections to taxation ..... %	..	..	...	91.72	..	...

¹ Mostly personal property.

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated	
thousands of dollars									
1,879	3,121	3,223	2,873	3,042	3,196	35,702	38,900	42,100	1
5,436	5,580	6,053	3,839	4,214	4,461	47,231	50,900	54,600	2
2,255	2,453	2,330	2,350	2,761	2,804	54,184	58,000	62,000	3
908	921	981	593	645	686	9,843	10,500	11,200	4
2,627	2,742	2,865	1,625	1,388	1,356	15,402	15,600	15,500	5
1,913	2,417	2,500	1,259	1,832	2,182	5,517	6,000	6,600	6
14,536	15,463	16,736	14,416	15,905	17,218	87,479	94,400	101,400	7
989	916	971	685	858	897	10,207	10,400	10,900	8
9,094	8,563	9,304	7,582	8,009	8,565	129,084	142,500	154,800	9
83	111	112	436	320	337	4,255	4,400	4,500	10
707	711	633	492	544	512	1,629	1,600	1,600	11
470	1,063	1,094	300	364	316	10,986	8,000	8,000	12
—	—	—	—	—	—	—	—	—	13
385	408	411	891	1,016	1,100	3,779	3,000	4,000	14
42,232	44,469	47,213	37,341	40,898	43,630	415,298	444,200	477,200	15

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Estimated	1961 Estimated	
thousands of dollars									
594,023	723,224	787,967	442,019	489,153	499,943	8,132,710	..	..	1
31,328	29,896	31,048	23,750	40,270	40,629	..	..	..	2
121,865	102,276	104,621	107,852	108,279	108,595	..	..	..	3
847,216	855,396	923,636	573,621	637,702	649,167	..	..	..	4
31,951	33,829	36,062	27,191	28,667	30,248	332,599	359,600	388,600	5
30,466	33,410	...	25,864	26,750	...	..	..	...	6
95.35	98.76	...	95.12	93.31	...	..	..	...	7

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated
		thousands of dollars					
1	General government	48,410	50,447	55,126	5,046	5,582	5,716
2	Protection to persons and property	89,544	97,548	103,521	9,765	10,564	10,524
3	Public works	112,769	120,063	117,091	12,313	13,109	14,343
4	Sanitation and waste removal	32,624	34,103	35,894	3,037	3,120	2,973
5	Health	15,531	13,573	14,831	1,533	1,658	1,821
6	Social welfare.....	38,437	42,867	48,885	3,819	4,369	4,778
7	Education	188,460	205,861	218,982	22,745	24,093	26,609
8	Recreation and community services	24,257	28,792	29,954	2,066	2,463	2,944
9	Debt charges	146,224	160,027	173,197	14,341	16,333	18,117
10	Utilities and other municipal enterprises (def- icits and levies).....	3,011	2,703	2,690	1,213	1,165	1,100
11	Provision for reserves	5,664	7,152	5,634	2,571	1,669	1,680
12	Capital expenditure provided out of revenue	23,361	25,591	25,704	3,278	3,542	3,486
13	Joint or special expenditures	5,011	4,695	5,269	359	369	245
14	Miscellaneous expenditures	9,182	10,846	11,342	732	738	2,416
15	Total gross current expenditures	742,485	804,268	848,120	82,818	88,774	96,752

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961
by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated
		thousands of dollars					
	Assessed valuations:						
1	Real property	7, 710, 919	8, 247, 979	8, 622, 133	1, 019, 009	1, 067, 127	1, 099, 130
2	Business	957, 174	1, 031, 400	1, 081, 206	44, 521	47, 864	48, 708
3	Other ²	—	—	—	8, 792	9, 680	10, 440
4	Total assessed valuations	8, 668, 093	9, 279, 379	9, 703, 339	1, 072, 322	1, 124, 671	1, 158, 278
5	Total taxation	530, 017	583, 288	618, 353	61, 639	65, 719	72, 405
6	Tax collections	521, 926	574, 450	...	59, 997	64, 478	...
7	Ratio, collections to taxation	98. 47	98. 48	...	97. 34	98. 11	...

² Mostly personal property.

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	
thousands of dollars									
6,818	7,427	7,704	7,631	9,442	10,024	10,468	10,955	11,397	1
6,914	7,482	7,956	15,623	17,046	18,434	24,208	26,212	27,668	2
17,857	19,735	19,565	22,426	23,285	22,640	14,291	15,482	15,795	3
2,472	2,713	2,829	5,304	5,379	5,632	5,710	6,254	6,474	4
5,606	5,834	5,797	8,343	8,429	8,503	2,219	2,291	2,309	5
4,503	5,846	6,437	3,337	4,060	4,475	15,462	18,225	20,615	6
34,059	36,894	38,037	36,119	41,541	42,933	50,559	57,570	59,679	7
2,672	2,960	3,065	4,515	4,652	5,319	7,661	8,293	8,845	8
11,061	11,145	12,347	34,432	39,433	42,000	25,097	27,465	30,112	9
368	418	306	2,287	2,487	2,700	1,613	1,964	1,833	10
1,640	1,451	1,422	1,617	880	760	2,073	2,314	2,293	11
2,682	2,962	2,497	6,106	6,591	5,392	6,221	6,568	7,524	12
—	—	—	721	821	824	468	462	490	13
1,505	1,584	1,650	2,930	3,248	3,418	921	941	1,523	14
98,157	106,451	109,612	151,391	167,294	173,054	166,971	184,996	196,557	15

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	1959 Actual	1960 Prelimi- nary	1961 Estimated	
thousands of dollars									
1, 130, 840	1, 167, 722	1, 231, 492	1, 505, 288	1, 616, 380	1, 677, 343	1, 721, 747	1, 856, 328	1, 929, 934	1
58, 129	59, 459	61, 170	73, 365	81, 788	84, 941	..	..	..	2
350 ³	350 ³	350 ³	410	269	268	—	—	—	3
1, 189, 089	1, 227, 531	1, 293, 012	1, 579, 063	1, 698, 437	1, 762, 552	..	..	..	4
75, 396	80, 117	83, 887	100, 201	110, 385	116, 779	115, 530	128, 274	134, 211	5
71, 468	80, 541	...	98, 771	107, 849	...	114, 708	126, 931	...	6
94. 79	100. 53	...	98. 57	97. 70	...	99. 29	98. 95	...	7

³ Special franchise on which taxation is classified "Real property".

TABLE 5. Gross Current Revenues (Preliminary) 1960, by Provinces

No.	Items	New- foundland ¹	Prince Edward Island ¹	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school: <i>Can. Nat. Assets 21/1/62</i>				
1	Real property	2,427	1,755	25,568	19,508
2	Personal property	6	210	5,147	4,690
3	Business	860	215	1,453	1,708
4	Other	630	150 ²	1,247	2,668
5	Total general and school taxation	3,923	2,330	33,415	28,574
6	Special assessments (owner's share) and charges	3	4	414	93
7	Total taxation	3,926	2,334	33,829	28,667
8	Licences and permits	142	60	414	271
9	Interest, tax penalties, etc.	10	3	449	254
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	6	..	2,191	2,336
11	Provincial	963	..	3,520	7,248
12	Other municipal	-	..	-	-
	Government enterprises:				
13	Dominion	1	..	338	98
14	Provincial	-	..	136	5
15	Own municipal	132	..	209	286
16	Other contributions	230	..	293	101
17	Total contributions, grants and subsidies	1,332	565	6,687	10,074
18	Debenture debt charges recoverable	287	83	1,020	1,386
19	Miscellaneous revenues	552	60	1,235	654
20	Total gross current revenues	6,249	3,105	43,634	41,306

¹ Figures for Newfoundland, Prince Edward Island and Quebec are estimated.² "Business tax" included with "Real property tax".

TABLE 5. Gross Current Revenues (Preliminary) 1960, by Provinces

Quebec ¹	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
235,083	515,744	60,278	47,720	99,434	109,946	1,138,000	
220,000	564,361 ²	54,456 ³	74,985 ²	94,944	117,653	..	1
...	...	...	...	...	...	..	2
22,000	2	5,219	2	6,574	3,504	..	3
78,600	141	543	1,743	—	839	..	4
320,600	564,502	60,218	76,728	101,518	121,996	1,313,804	5
39,000	18,786	5,501	3,389	8,867	6,278	82,335	6
359,600	583,288	65,719	80,117	110,385	128,274	1,396,139	7
5,600	6,781	1,532	1,848	2,712	6,035	25,395	8
6,200	6,189	1,113	1,490	1,550	2,272	19,530	9
3,000	11,186	1,104	..	1,580	2,014	..	10
5,000	115,039	8,284	..	25,242	27,406	..	11
—	7,213	—	..	—	—	..	12
—	1,715	573	..	538	552	..	13
—	2,768	762	..	61	210	..	14
19,000	1,470	1,180	..	7,470	2,353	..	15
3,000	683	411	..	143	1,167	..	16
30,000	140,074	12,314	15,551	35,034	33,702	285,333	17
30,000	37,222	4,640	3,111	7,857	4,271	89,877	18
13,400	31,948	3,775	4,217	10,790	11,405	78,036	19
444,800	805,502	89,093	106,334	168,328	185,959	1,894,310	20

¹ "Personal property tax" included in "Real property tax".² Includes Charlottetown "Poll tax" for educational purposes.

TABLE 6. Gross Current Expenditures (Preliminary) 1960, by Provinces

No.	Items	Newfoundland ¹	Prince Edward Island ¹	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	769	220	3,121	3,042
2	Protection to persons and property	304	340	5,580	4,214
3	Public works	1,711	283	2,453	2,761
4	Sanitation and waste removal	543	6	921	645
5	Health	12 ²	8	2,742	1,388
6	Social welfare	'	33	2,417	1,832
7	Education	206	1,180	15,463	15,905
8	Recreation and community services	143	55	916	858
9	Debt charges	1,190	720	8,563	8,009
10	Utilities and other municipal enterprises (deficits and levies)	244	40	111	320
11	Provision for reserves	27	35	711	544
12	Capital expenditure provided out of revenue	1,041	63	1,063	364
13	Joint or special expenditures	—	—	—	—
14	Miscellaneous expenditures	38	23	408	1,016
15	Total gross current expenditures	6,228	3,006	44,469	40,898

¹ Figures for Newfoundland, Prince Edward Island and Quebec are estimated.

TABLE 7. Assessed Valuation, Taxation and Collections (Preliminary) 1960, by Provinces

No.	Items	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
Assessed valuations:					
1	Real property .....	..	..	723,224	489,153
2	Business .....	..	..	29,896	40,270
3	Other ¹ .....	..	..	102,276	108,279
4	Total assessed valuations .....	..	..	855,396	637,702
5	Total taxation	3,926	2,334	33,829	28,667
6	Tax collections .....	..	..	33,410	36,750
7	Ratio, collections to taxation .....	..	..	98.76	93.81

¹ Mostly personal property.

TABLE 6. Gross Current Expenditures (Preliminary) 1960, by Provinces

Quebec ¹	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
38,900	50,447	5,582	7,427	9,442	10,955	129,905	1
50,900	97,548	10,564	7,482	17,046	26,212	220,190	2
58,000	120,063	13,109	19,735	23,285	15,482	256,882	3
10,500	34,103	3,120	2,713	5,379	6,254	64,184	4
15,600	13,573	1,658	5,834	8,429	2,291	51,535	5
6,000	42,867	4,369	5,846	4,060	18,225	85,649	6
94,400	205,861	24,093	36,894	41,541	57,570	493,113	7
10,400	28,792	2,463	2,960	4,652	8,293	59,532	8
142,500	160,027	16,333	11,145	39,433	27,465	415,385	9
4,400	2,703	1,165	418	2,487	1,964	13,852	10
1,600	7,152	1,669	1,451	880	2,314	16,383	11
8,000	25,591	3,542	2,962	6,591	6,568	55,785	12
—	4,695	369	—	821	462	6,347	13
3,000	10,846	738	1,584	3,248	941	21,842	14
444,200	804,268	88,774	106,451	167,294	184,996	1,890,584	15

¹ "Social Welfare" included in "Health".

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1960, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	8,247,979	1,067,127	1,167,722	1,616,380	1,856,328	1
..	1,031,400	47,864	59,459	81,788	..	2
..	—	9,680	350	269	—	3
..	9,279,379	1,124,671	1,227,531	1,698,437	..	4
359,600	583,288	65,719	80,117	110,385	128,274	5
..	574,450	64,418	80,541	107,849	128,931	6
..	98.48	98.11	100.53	97.70	98.95	7

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

TABLE 8. Gross Current Revenues (Estimated) 1961, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,572	1,835	27,734	20,691
2	Personal property	9	220	5,073	4,918
3	Business	906	216	1,509	1,820
4	Other	563	155 ¹	1,316	2,726
5	Total general and school taxation	4,050	2,426	35,632	30,155
6	Special assessments (owner's share) and charges	15	4	430	93
7	Total taxation	4,065	2,430	36,062	30,248
8	Licences and permits	130	60	427	270
9	Interest, tax penalties, etc.	11	3	441	255
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	6	..	2,282	2,498
11	Provincial	1,022	..	3,880	7,259
12	Other municipal	—	..	—	—
	Government enterprises:				
13	Dominion	3	..	400	100
14	Provincial	—	..	129	5
15	Own municipal	105	..	236	305
16	Other contributions	230	..	309	98
17	Total contributions, grants and subsidies	1,366	595	7,236	10,265
18	Debenture debt charges recoverable	268	87	1,040	1,444
19	Miscellaneous revenues	463	65	1,306	608
20	Total gross current revenues	6,303	3,240	46,512	43,094

¹ "Business tax" included with "Real property tax".² "Personal property tax" included in "Real property tax".

TABLE 8. Gross Current Revenues (Estimated) 1961, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
235,000	598,995 ¹	60,761 ²	78,602 ¹	100,003	122,747	..	1
...	...	2	...	...	...	..	2
35,000	1	5,344	1	7,034	3,622	..	3
82,600	145	545	1,593	—	834	..	4
342,600	593,140	66,650	80,195	107,037	127,203	1,395,088	5
46,000	19,213	5,755	3,692	9,742	7,008	91,952	6
388,600	618,353	72,405	83,887	116,779	134,211	1,487,040	7
5,860	5,895	1,663	1,922	2,680	6,175	26,102	8
5,500	5,999	1,223	1,230	1,519	2,423	19,608	9
3,000	11,805	1,186	..	1,690	2,004	..	10
5,000	119,181	8,685	..	24,626	29,340	..	11
—	7,643	—	..	—	—	..	12
—	1,863	567	..	538	517	..	13
—	2,840	780	..	66	216	..	14
20,000	1,585	1,226	..	6,994	2,572	..	15
2,000	721	425	..	145	670	..	16
30,000	145,638	12,869	15,970	34,059	35,319	293,317	17
33,000	40,516	5,264	3,303	8,758	4,854	98,534	18
14,000	31,080	3,787	4,115	10,409	11,709	77,542	19
477,980	848,481	97,211	110,427	174,204	194,691	2,002,143	20

¹ Includes Charlottetown "Poll tax" for educational purposes.

TABLE 9. Gross Current Expenditures (Estimated) 1961, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	906	261	3,223	3,196
2	Protection to persons and property	318	383	6,053	4,461
3	Public works	1,734	290	2,330	2,804
4	Sanitation and waste removal	545	7	981	686
5	Health	11 ¹	8	2,865	1,356
6	Social welfare	¹	35	2,500	2,182
7	Education	237	1,275	16,736	17,218
8	Recreation and community services	150	50	971	897
9	Debt charges	1,195	756	9,304	8,565
10	Utilities and other municipal enterprises (deficits and levies)	221	40	112	337
11	Provision for reserves	44	40	633	512
12	Capital expenditures provided out of revenue	838	60	1,094	316
13	Joint or special expenditures	—	—	—	—
14	Miscellaneous expenditures	42	16	411	1,100
15	Total gross current expenditures	6,241	3,221	47,213	43,630

¹ "Social welfare" included in "Health".

TABLE 10. Assessed Valuations and Taxation (Estimated) 1961, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
	Assessed valuations:				
1	Real property .....	..	..	787,967	499,943
2	Business .....	..	..	31,048	40,629
3	Other ¹ .....	..	..	104,621	108,595
4	Total assessed valuations .....	..	..	923,636	649,167
5	Total taxation	4,065	2,430	36,062	30,248

¹ Mostly personal property.

TABLE 9. Gross Current Expenditures (Estimated) 1961, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
42,400	55,425	3,715	7,704	10,024	11,397	139,653	1
54,600	103,521	10,524	7,956	18,434	27,668	233,918	2
52,000	117,091	14,343	19,565	22,640	15,795	258,592	3
11,200	35,894	2,973	2,829	5,632	6,474	67,221	4
15,500	14,831	1,821	5,797	8,503	2,309	53,001	5
6,600	48,885	4,778	6,437	4,475	20,615	96,507	6
101,400	218,982	26,609	38,037	42,933	59,679	523,106	7
10,900	29,954	2,944	3,065	5,319	8,845	63,095	8
154,800	173,197	18,117	12,347	42,000	30,112	450,393	9
4,500	2,690	1,100	306	2,700	1,833	13,839	10
1,600	5,634	1,680	1,422	760	2,293	14,618	11
3,000	25,704	3,486	2,497	5,392	7,524	54,911	12
—	5,269	245	—	824	490	6,828	13
4,000	11,342	2,416	1,650	3,418	1,523	25,918	14
477,200	848,120	96,752	109,612	173,054	196,557	2,001,600	15

TABLE 10. Assessed Valuations and Taxation (Estimated) 1961, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	8,622,133	1,099,130	1,231,492	1,677,343	1,929,934	1
..	1,081,206	48,708	61,170	84,941	..	2
..	—	10,440	350	268	—	3
..	9,703,339	1,158,278	1,293,012	1,762,552	..	4
388,600	618,353	72,405	83,887	116,779	134,211	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 are made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals are not to 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 are used as are used in the "actual" compilations. However, where possible, the most recent data available are 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 increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, 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 introduced in 1957-58 was based on 1956 Census of Population data. It 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. A description of the former sampling technique may be found in the 1959-60 report.

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 pro-

vincial 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:

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 un-

changed. 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.

Because analysis showed that the relative importance of counties was 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 surveying Quebec municipalities for financial statistics and the preparation of estimates 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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