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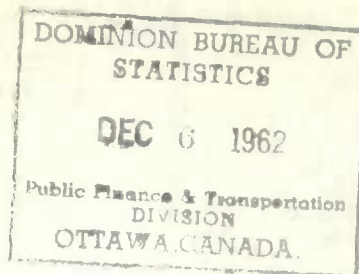
68-203

ANNUAL

FOR REVIEW



CANADA



FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1961 and 1962

Revenue and Expenditure

PRELIMINARY 1961 - ESTIMATES 1962

Published by Authority of
The Honourable George Hees, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section

December 1962
8502-527

Price 50 cents

ROGER DUHAMEL, F.R.S.C., Queen's Printer and Controller of Stationery, Ottawa, 1962

Reports Published by the
Public Finance and Transportation Division
dealing with

PUBLIC FINANCE

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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.
- ▷ preliminary figures.

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1961 and 1962

Revenue and Expenditure

PRELIMINARY 1961 - ESTIMATES 1962

INTRODUCTION

This report is the sixth of an annual series presenting estimated gross current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges is presented this year for the first time. Estimated gross debenture debt issued and outstanding at the year end has again been included.

This year, changes were made in the presentation of revenue and expenditure data as follows:

- (a) "Debenture debt charges recoverable" has been deleted by netting to "debt charges".
- (b) "Debenture debt charges for school purposes" is now a component of "Education", whereas it was formerly included in the expenditure item "Debt charges".

Consequently the item "Debt charges" now represents debenture and other debt charges for general municipal purposes only, whereas it previously included debenture debt charges for utility and school purposes. These changes conform with the more recently approved method of presentation whereby the expenditure item "Education" approximates the school authority requisition and "Debt charges" is confined to that for general municipal purposes. To provide comparability with the former series and thereby maintain continuity, supplementary data on debenture debt charges of utilities and schools are shown in Tables 3, 6 and 9.

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 school boards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1961 and 1962 are presented in totals for each province alongside "actual" 1960 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments - Actual 1960". The 1961 and 1962 data are also presented in a form which will facilitate interprovincial comparison. This year, the Quebec Bureau of Statistics conducted a survey to procure revenue and expenditure information for the years 1961 and 1962, and forwarded copies of questionnaires to the Dominion Bureau of Statistics where a sample of these municipal returns was selected and estimates were compiled. However, at the time of this report, 1960 Actual data were not available and it was necessary to interpolate an estimate for 1960.

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.

October 31, 1962.

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	2,473	2,546	2,711	1,807	2,318	2,534
2	Personal property	4	4	4	251	275	283
3	Business	915	954	994	226	283	282
4	Other	661	675	588	155 ¹	162 ¹	143 ¹
5	Total general and school taxation	4,053	4,179	4,297	2,439	3,038	3,242
6	Special assessments (owner's share) and charges	253	255	260	7	8	40
7	Total taxation	4,306	4,434	4,557	2,446	3,046	3,282
8	Licences and permits	147	160	169	55	50	40
9	Interest, tax penalties, etc.	10	12	13	3	6	4
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	210	146	148	85	87	92
11	Provincial	1,351	1,358	1,350	350	350	370
12	Other municipal	—	—	—	—	—	—
	Government enterprises:						
13	Dominion	8	8	8	2	2	2
14	Provincial	—	—	—	—	—	—
15	Own municipal	50	54	54	83	83	83
16	Other contributions	130	200	200	5	5	5
17	Total contributions, grants and subsidies ..	1,749	1,766	1,760	525	527	552
18	Miscellaneous revenues	279	223	236	61	60	61
19	Total gross current revenues	6,491	6,595	6,735	3,090	3,689	3,939

¹ Includes Charlottetown poll tax for educational purposes.

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Estimated	1961 Estimated	1962 Estimated	
thousands of dollars									
26,882	28,637	31,750	19,552	21,267	23,138	223,000	242,303	265,454	1
5,987	6,526	6,677	4,737	5,149	5,694	...	...	...	2
1,483	1,551	1,658	1,867	1,891	1,962	22,000	22,587	26,678	3
1,337	1,367	1,378	2,419	2,500	2,656	89,600 ¹	77,676 ¹	59,213 ¹	4
35,689	38,081	41,463	28,575	30,807	33,450	334,600	342,566	351,345	5
406	549	487	88	87	87	36,000	39,572	44,247	6
36,095	38,630	41,950	28,663	30,894	33,537	370,600	382,138	395,592	7
421	446	462	250	277	288	5,900	6,938	7,698	8
464	521	534	257	295	277	6,000	6,120	6,242	9
2,287	2,371	2,460	2,789	2,883	2,842	..	..	..	10
4,202	4,617	4,944	7,742	8,308	8,414	..	..	..	11
—	—	—	—	—	—	..	..	..	12
343	371	360	97	101	102	..	..	..	13
142	142	144	11	13	21	..	..	..	14
288	277	311	322	283	354	..	..	..	15
340	341	351	74	46	53	..	..	..	16
7,602	8,119	8,570	11,035	11,634	11,786	38,000	44,192	46,502	17
1,575	1,623	1,509	718	840	806	13,600	14,900	18,235	18
46,157	49,339	53,025	40,923	43,940	46,694	432,100	454,288	474,269	19

¹ "Other" includes: Sales tax of an undisclosed amount.

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	571,714 ^s	611,090 ^s	646,526 ^s	56,473	63,548	66,159
2	Personal property .....	...	...	...	4	4	4
3	Business	s	s	s	5,269	5,513	5,779
4	Other	134	120	108	501	515	573
5	Total general and school taxation	571,848	611,210	646,634	62,243	69,576	72,511
6	Special assessments (owner's share) and charges	20,530	22,060	21,994	5,721	5,964	6,324
7	Total taxation	592,378	633,270	668,628	67,964	75,540	78,835
8	Licences and permits	6,907	7,078	7,137	1,504	1,555	1,610
9	Interest, tax penalties, etc.	6,231	6,564	6,843	1,355	1,366	1,363
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	12,537	13,290	13,672	1,157	1,496	1,610
11	Provincial	119,429	125,279	132,484	7,967	8,618	9,061
12	Other municipal	7,506 ^p	8,140	8,546	—	—	—
	Government enterprises:						
13	Dominion	1,425	1,546	1,776	596	633	656
14	Provincial	3,957	4,120	4,381	713	807	867
15	Own municipal	1,397	1,521	4,369	1,217	1,244	1,294
16	Other contributions	739	1,036	1,016	366	375	435
17	Total contributions, grants and subsidies ..	146,990	154,932	166,244	12,016	13,173	13,923
18	Miscellaneous revenues	33,137	35,380	35,280	2,188	2,290	2,257
19	Total gross current revenues	785,843	837,224	884,132	85,027	93,924	97,988

^s "Business tax" included in "Real property tax".

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	
thousands of dollars									
75,901 ³	78,688 ³	80,605 ³	95,740	102,348	110,006	117,851	122,545	133,429	1
...	...	...	...	...	...	...	...	...	2
'	'	'	6,720	7,068	7,244	3,509	3,646	3,708	3
2,340	2,429	2,426	—	—	—	51	33	33	4
78,241	81,117	83,031	102,460	109,416	117,250	121,411	126,224	137,170	5
2,413	2,697	2,974	9,447	10,962	11,966	7,143	7,421	8,124	6
80,654	83,814	86,005	111,907	120,378	129,216	128,554	133,645	145,294	7
1,974	2,145	2,198	2,369	2,555	2,654	6,201	6,440	6,543	8
1,615	1,409	1,359	1,752	1,915	1,999	2,371	2,725	2,595	9
985	..	..	1,943	1,990	2,116	2,284	2,333	2,369	10
11,950	..	..	26,318	26,959	28,401	27,628	32,967	35,492	11
—	..	..	—	—	—	—	—	—	12
770	..	..	531	512	496	532	474	446	13
737	..	..	94	110	123	209	220	290	14
3,666	..	..	8,958	9,950	10,908	2,590	2,998	2,852	15
850	..	..	198	209	230	1,055	580	800	16
18,758	20,043	20,475	38,042	39,730	42,274	34,298	39,572	42,249	17
4,650	4,745	4,522	10,244	9,065	9,102	11,786	10,313	10,915	18
107,651	112,156	114,559	164,314	173,643	185,245	183,210	192,695	207,596	19

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

TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated
		thousands of dollars					
1	General government	771	800	925	221	244	272
2	Protection to persons and property	340	340	353	344	357	397
3	Public works	1,713	2,101	2,209	329	403	372
4	Sanitation and waste removal	582	624	655	20	20	20
5	Health	15 ¹	17 ¹	14 ¹	1	1	1
6	Social welfare	1	1	1	48	58	52
7	Education (including debt charges)	214	225	236	1,412	1,901	2,068
8	Recreation and community services	156	141	282	65	61	66
	Debt charges: ³						
9	Debenture	767	780	785	451	468	498
10	Other	116	121	369	72	79	84
11	Utilities and other municipal enterprises (def- icits and levies)	375	464	370	13	13	13
12	Provision for reserves	81	67	92	49	82	99
13	Contributions to Capital and Loan Fund	1,081	829	641	80	80	80
14	Joint or special expenditures	—	—	—	—	—	—
15	Miscellaneous expenditures	139	71	71	14	14	14
16	Total gross current expenditures	6,350	6,580	7,002	3,119	3,781	4,036

See footnotes at end of table.

TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,
1960, 1961 and 1962, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1960 Actual	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated
		thousands of dollars					
1	General ¹	767	780	785	451	468	498
2	School .....	...	...	...	138	143	153
3	Utility	452	461	465	102	103	113
4	Totals	1,219	1,241	1,250	691	714	764
5	Principal and sinking fund requirements	484	498	503	319	329	348
6	Interest	735	743	747	372	385	416

¹ As per Table 2, item 9.

TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Estimated	1961 Estimated	1962 Estimated	
thousands of dollars									
3,172	3,517	3,713	2,950	3,145	3,380	38,900	43,375	47,908	1
5,922	6,515	6,851	4,309	4,735	5,049	55,000	62,523	69,178	2
2,630	2,525	2,584	2,933	3,136	3,149	58,000	66,271	71,009	3
1,084	1,141	1,192	635	799	837	10,500	11,649	12,445	4
2,676	2,919	3,301	975	1,107	1,205	2	2	2	5
2,453	2,533	2,700	1,986	2,675	3,007	2	2	2	6
20,484	22,119	23,987	18,924	20,470	22,279	157,709	152,475	144,623	7
1,193	1,088	1,116	833	821	866	10,400	12,862	14,459	8
3,984	4,303	4,647	4,089	4,694	4,780	65,500	69,064	79,488	9
1,192	1,306	960	633	433	547	..	..	..	10
56	85	66	147	201	290	2	2	2	11
892	949	1,154	726	704	493	2	2	2	12
648	900	676	380	419	519	12,000	17,520	14,689	13
—	—	—	17	21	23	—	—	—	14
466	464	515	837	967	1,037	26,200 ²	24,849 ²	25,178 ²	15
46,852	50,364	53,462	40,374	44,327	47,461	434,209	460,588	478,977	16

TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1960 Actual	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated	
thousands of dollars									
3,984	4,303	4,647	4,089	4,694	4,780	..	..	..	1
3,806	4,453	5,313	2,738	3,012	3,313	..	..	..	2
1,067	1,236	1,332	965	1,029	1,175	..	..	..	3
8,857	9,992	11,292	7,792	8,735	9,268	..	..	..	4
5,152	5,825	6,436	4,110	4,649	4,967	..	..	..	5
2,705	4,167	4,856	3,682	4,086	4,301	..	..	..	6

TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces, - Concluded

No.	Items	Ontario			Manitoba		
		1960 Prelimi- nary	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated
		thousands of dollars					
1	General government	50,101	54,265	60,435	5,588	7,259	7,899
2	Protection to persons and property	97,979	105,812	112,272	10,865	10,823	11,540
3	Public works	121,107	114,980	126,173	14,465	15,527	15,752
4	Sanitation and waste removal	34,492	36,693	39,166	3,309	3,406	3,480
5	Health	14,627	15,548	15,926	1,670	1,860	1,927
6	Social welfare	43,267	51,847	57,207	3,559	4,267	4,930
7	Education (including debt charges)	261,700 ^P	284,840	302,784	30,177	34,102	35,492
8	Recreation and community services	29,544	31,610	33,544	2,305	2,940	3,373
	Debt charges: ³						
9	Debenture	67,773 ^P	70,964	78,115	6,847	7,192	7,299
10	Other	10,531	8,955	9,446	193	151	206
11	Utilities and other municipal enterprises (deficits and levies)	10,953	10,576	11,645	1,154	1,385	1,661
12	Provision for reserves	6,868	10,098	9,323	1,979	1,667	1,628
13	Contributions to Capital and Loan Fund	19,024	20,001	17,991	2,941	2,537	2,786
14	Joint or special expenditures	6,554	6,018	6,054	400	528	549
15	Miscellaneous expenditures	11,013	6,828	7,876	583	687	756
16	Total gross current expenditures	785,533	829,035	887,957	86,035	94,331	99,278

¹ "Social welfare" included in "Health" in Newfoundland.² "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.

TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962 by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1960 Preliminary	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated
		thousands of dollars					
1	General ¹	67,773 ^P	70,964	78,115	6,847	7,192	7,299
2	School	56,265	61,774	66,936	4,939	5,476	6,133
3	Utility	30,003	31,340	32,911	4,485	4,855	4,732
4	Totals	154,041	164,078	177,962	16,271	17,523	18,164
5	Principal and sinking fund requirements	92,947	94,084	101,631	9,511	10,019	10,494
6	Interest	61,094	69,994	76,331	6,760	7,504	7,670

¹ As per Table 2, item 9.

Revision of footnote 4, page 13
1961-62 Column

~~Includes debt charges on~~

Includes municipalities' share of debt charges on debentures issued directly by school districts.

1. Charges on debentures for schools issued directly by municipalities are not available and are therefore included in "Debt charges".

or

2. Includes major portion of school debenture debt charges, i.e. charges on debentures issued directly by school districts.

enough? ↗

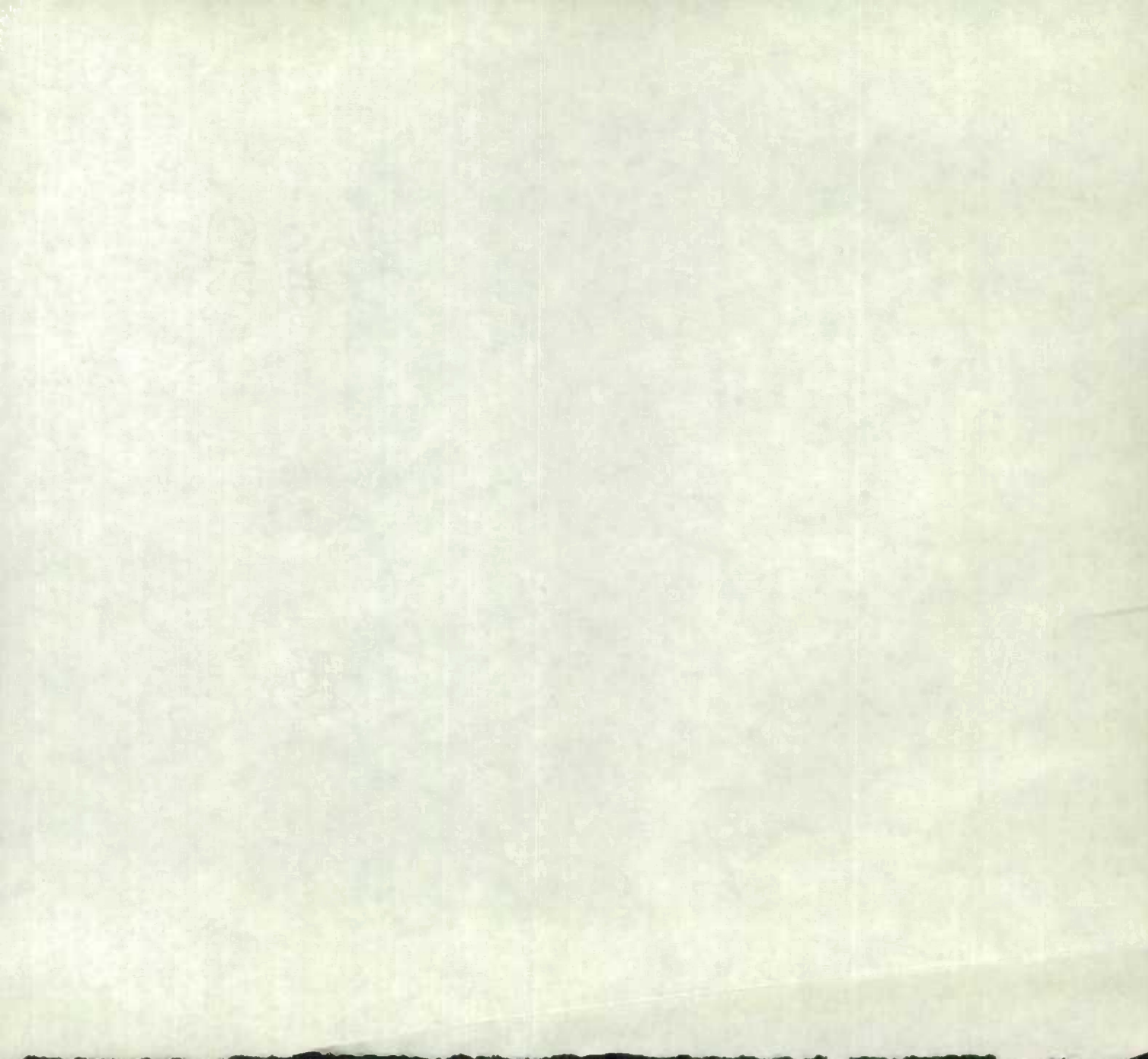


TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	1960 Actual	1961 Prelimi- nary	1962 Estimated	
thousands of dollars									
6,985	7,270	7,471	8,738	9,277	10,381	10,543	10,976	11,849	1
7,559	8,034	8,484	17,048	19,141	20,821	26,186	27,840	28,746	2
24,210	21,932	23,708	24,686	25,849	27,561	15,684	15,592	16,966	3
2,597	2,642	2,710	5,408	5,377	5,910	6,286	6,608	7,104	4
6,145	5,937	5,761	7,474	8,536	9,177	2,294	2,346	2,445	5
5,576	6,479	6,965	4,066	4,542	4,733	18,718	24,361	25,767	6
40,004	41,644	42,932	54,266	56,907	61,988	56,968 ^a	57,822 ^a	64,894 ^a	7
3,068	3,427	3,710	5,385	6,416	6,759	8,699	9,150	9,400	8
4,935	5,497	6,255	19,347	19,881	21,820	23,518 ^a	25,900 ^a	27,191 ^a	9
599	469	492	541	411	535	596	469	626	10
708	267	421	2,868	2,867	2,322	1,782	1,894	1,696	11
1,353	1,094	1,168	1,413	1,202	1,035	2,432	2,080	2,501	12
3,632	3,272	3,078	8,698	8,531	8,033	6,464	7,013	8,885	13
—	—	—	1,056	1,120	1,183	18	27	47	14
1,723	2,152	1,959	3,356	3,113	2,914	1,008	1,095	1,139	15
109,094	110,116	115,114	164,350	173,170	185,172	181,196	192,973	209,256	16

^a See introduction for explanation.^a Debt charges for schools are not available and are therefore included in "Debt charges" in British Columbia.*Revised for 1962-63*

TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1960 Actual	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated	1960 Actual	1961 Estimated	1962 Estimated	
thousands of dollars									
4,935	5,497	6,255	19,347	19,881	21,820	23,518	25,900	27,191	1
3,864	4,443	4,887	12,093	13,423	14,765				2
3,568	3,686	3,912	7,880	8,723	9,275				3
12,367	13,626	15,054	39,320	42,027	45,860	27,782	31,121	32,744	4
6,129	6,653	7,556	27,897 ^a	29,350 ^a	31,258 ^a	14,145	17,193	18,305	5
6,238	6,973	7,498	11,423	12,677	14,602	13,642	13,928	14,439	6

^a Includes some interest not separable.

TABLE 4. Gross Current Revenues (Preliminary) 1961, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,546	2,318	28,637	21,267
2	Personal property	4	275	6,526	5,149
3	Business	954	283	1,551	1,891
4	Other	675	162 ¹	1,367	2,500
5	Total general and school taxation	4,179	3,038	38,081	30,807
6	Special assessments (owner's share) and charges	255	8	549	87
7	Total taxation	4,434	3,046	38,630	30,894
8	Licences and permits.....	160	50	446	277
9	Interest, tax penalties, etc.	12	6	521	295
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	146	87	2,371	2,883
11	Provincial	1,358	350	4,617	8,308
12	Other municipal.....	—	—	—	—
	Government enterprises:				
13	Dominion	8	2	371	101
14	Provincial	—	—	142	13
15	Own municipal.....	54	83	277	283
16	Other contributions.....	200	5	341	46
17	Total contributions, grants and subsidies	1,766	527	8,119	11,634
18	Miscellaneous revenues.....	223	60	1,623	840
19	Total gross current revenues	6,595	3,689	49,339	43,940

¹ Figures for Quebec are estimated.² "Business tax" included with "Real property tax".

TABLE 4. Gross Current Revenues (Preliminary) 1961, by Provinces

Quebec ¹	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
342,303	611,090 ²	63,548	78,688 ²	102,348	122,545	..	1
...	...	³	...	...	...	..	2
22,587	²	5,513	¹	7,068	3,646	..	3
77,676	120	515	2,429	—	33	..	4
342,566	611,210	69,576	81,117	109,416	126,224	1,416,214	5
39,572	22,060	5,964	2,697	10,962	7,421	89,575	6
382,138	633,270	75,540	83,814	120,378	133,645	1,505,789	7
6,938	7,078	1,555	2,145	2,555	6,440	27,644	8
6,120	6,564	1,366	1,409	1,915	2,725	20,933	9
..	13,290	1,496	..	1,990	2,333	..	10
..	125,279	8,618	..	26,959	32,967	..	11
..	8,140	—	..	—	—	..	12
..	1,546	633	..	512	474	..	13
..	4,120	807	..	110	220	..	14
..	1,521	1,244	..	9,950	2,998	..	15
..	1,036	375	..	209	580	..	16
44,192	154,932	13,173	20,043	39,730	39,572	333,688	17
14,900	35,380	2,290	4,745	9,065	10,313	79,439	18
454,288	837,224	93,924	112,156	173,643	192,695	1,967,493	19

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

TABLE 5. Gross Current Expenditures (Preliminary) 1961, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	800	244	3,517	3,145
2	Protection to persons and property	340	357	6,515	4,735
3	Public works	2,101	403	2,525	3,136
4	Sanitation and waste removal	624	20	1,141	799
5	Health	17 ²	1	2,919	1,107
6	Social welfare	²	58	2,533	2,675
7	Education (including debt charges)	225	1,901	22,119	20,470
8	Recreation and community services	141	61	1,088	821
	Debt charges ³ :				
9	Debenture	780	468	4,303	4,694
10	Other	121	79	1,306	433
11	Utilities and other municipal enterprises (deficits and levies)	464	13	85	201
12	Provision for reserves	67	82	949	704
13	Contributions to Capital and Loan Fund	829	80	900	419
14	Joint or special expenditures	—	—	—	21
15	Miscellaneous expenditures	71	14	464	967
16	Total gross current expenditures	6,580	3,781	50,364	44,327

¹ Figures for Quebec are estimated.² "Social welfare" included in "Health" in Newfoundland.³ "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities
(Estimated) 1961, by Provinces**

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	780	468	4,303	4,694
2	School .....	..	143	4,453	3,012
3	Utility	461	103	1,236	1,029
4	Totals	1,241	714	9,992	8,735
5	Principal and sinking fund requirements	498	329	5,825	4,649
6	Interest	743	385	4,167	4,086

¹ As per Table 5, item 9.

TABLE 5. Gross Current Expenditures (Preliminary) 1961, by Provinces

Quebec ¹	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
43,375	54,265	7,259	7,270	9,277	10,976	140,128	1
62,523	105,812	10,823	8,034	19,141	27,840	246,120	2
66,271	114,980	15,527	21,932	25,849	15,592	268,316	3
11,649	36,693	3,406	2,642	5,377	6,608	68,959	4
'	15,548	1,860	5,937	8,536	2,346	38,271 ²	5
'	51,847	4,267	6,479	4,542	24,361	96,762 ²	6
152,475	284,840	34,102	41,644	56,907	57,822 ⁴	672,505 ⁴	7
13,862	31,610	2,940	3,427	6,416	9,150	68,516	8
69,064	70,964	7,192	5,497	19,881	25,900 ⁴	221,137 ⁴	9
..	8,955	151	469	411	469	..	10
'	10,576	1,385	267	2,867	1,694	17,552 ³	11
'	10,098	1,667	1,094	1,202	2,080	17,943 ³	12
17,520	20,001	2,537	3,272	8,531	7,013	61,102	13
—	6,018	528	—	1,120	27	7,714	14
24,849 ³	6,828	687	2,152	3,113	1,095	40,240 ³	15
460,388	829,035	94,331	110,116	173,170	192,973	1,963,263	16

⁴ Debt charges for schools are not available and therefore included in "Debt charges" in British Columbia.⁵ See introduction for explanation.

TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1961, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	70,964	7,192	5,497	19,881	25,900	1
..	61,774	5,476	4,443	13,423		2
..	31,340	4,855	3,686	8,723	5,221	3
..	164,078	17,523	13,626	42,027	31,121	4
..	94,084	10,019	6,653	29,350 ²	17,193	5
..	69,994	7,504	6,973	12,677	13,928	6

² Includes some interest not separable.

TABLE 7. Gross Current Revenues (Estimated) 1962, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,711	2,534	31,750	23,138
2	Personal property	4	283	6,677	5,694
3	Business	994	282	1,658	1,962
4	Other	588	143 ¹	1,378	2,656
5	Total general and school taxation	4,297	3,242	41,463	33,450
6	Special assessments (owner's share) and charges	260	40	487	87
7	Total taxation	4,557	3,282	41,950	33,537
8	Licences and permits	169	40	462	288
9	Interest, tax penalties, etc.	13	4	534	277
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	148	92	2,460	2,842
11	Provincial	1,350	370	4,944	8,414
12	Other municipal	—	—	—	—
	Government enterprises:				
13	Dominion	8	2	360	102
14	Provincial	—	—	144	21
15	Own municipal	54	83	311	354
16	Other contributions	200	5	351	53
17	Total contributions, grants and subsidies	1,760	552	8,570	11,786
18	Miscellaneous revenues	236	61	1,509	806
19	Total gross current revenues	6,735	3,939	53,025	46,694

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

TABLE 7. Gross Current Revenues (Estimated) 1962, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
386,454	646,526 ¹	66,159 ²	80,605 ¹	110,006	133,429	..	1
...	...	2	...	...	...	..	2
25,678	1	5,779	1	7,244	3,708	..	3
59,213	108	573	2,426	—	33	..	4
351,345	646,634	72,511	83,031	117,250	137,170	1,490,393	5
44,247	21,994	6,324	2,974	11,966	8,124	96,503	6
395,592	668,628	78,835	86,005	129,216	145,294	1,586,896	7
7,698	7,137	1,610	2,198	2,654	6,543	28,799	8
6,242	6,843	1,363	1,359	1,999	2,595	21,229	9
..	13,672	1,610	..	2,116	2,369	..	10
..	132,484	9,061	..	28,401	35,492	..	11
..	8,546	—	..	—	—	..	12
..	1,776	656	..	496	446	..	13
..	4,381	867	..	123	290	..	14
..	4,369	1,294	..	10,908	2,852	..	15
..	1,016	435	..	230	800	..	16
46,502	166,244	13,923	20,475	42,274	42,249	354,335	17
19,235	35,280	2,257	4,522	9,102	10,915	82,923	18
474,269	884,132	97,988	114,559	185,245	207,596	2,074,182	19

¹ Includes Charlottetown "Poll tax" for educational purposes.

TABLE 8. Gross Current Expenditures (Estimated) 1962, by Provinces

No.	Items	New-foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	925	272	3,713	3,380
2	Protection to persons and property	353	397	6,851	5,049
3	Public works	2,209	372	2,584	3,149
4	Sanitation and waste removal	655	20	1,192	837
5	Health	14 ¹	1	3,301	1,205
6	Social welfare	¹	52	2,700	3,007
7	Education (including debt charges)	236	2,068	23,987	22,279
8	Recreation and community services	282	66	1,116	866
	Debt charges: ⁴				
9	Debenture	785	498	4,647	4,780
10	Other	369	84	960	547
11	Utilities and other municipal enterprises (deficits and levies)	370	13	66	290
12	Provision for reserves	92	99	1,154	493
13	Contributions to Capital and Loan Fund	641	80	676	519
14	Joint or special expenditures	—	—	—	23
15	Miscellaneous expenditures	71	14	515	1,037
16	Total gross current expenditures	7,002	4,036	53,462	47,461

¹ "Social welfare" included in "Health" in Newfoundland.² "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces**

No.	Items	New-foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	785	498	4,647	4,780
2	School .....	..	153	5,313	3,313
3	Utility	465	113	1,332	1,175
4	Totals	1,250	764	11,292	9,268
5	Principal and sinking fund requirements	503	348	6,436	4,967
6	Interest	747	416	4,856	4,301

¹ As per Table 8, item 9.

TABLE 8. Gross Current Expenditures (Estimated) 1962 by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
47,908	60,435	7,899	7,471	10,381	11,849	154,233	1
69,178	112,272	11,540	8,484	20,821	28,746	263,691	2
71,009	126,173	15,752	23,708	27,561	16,966	289,483	3
12,445	39,166	3,480	2,710	5,910	7,104	73,519	4
2	15,926	1,927	5,761	9,177	2,445	39,757 ⁴	5
2	57,207	4,930	6,965	4,733	25,767	105,361 ^{1,2}	6
144,623	302,784	35,492	42,932	61,988	64,894 ³	701,283 ³	7
14,459	33,544	3,373	3,710	6,759	9,400	73,575	8
79,488	78,115	7,299	6,255	21,820	27,191 ³	244,143 ³	9
..	9,446	206	492	535	626	..	10
2	11,645	1,661	421	2,322	1,696	18,484 ²	11
2	9,323	1,628	1,168	1,035	2,501	17,493 ²	12
14,689	17,991	2,786	3,078	8,033	8,885	57,378	13
—	6,054	549	—	1,183	47	7,856	14
25,178 ²	7,876	756	1,959	2,914	1,139	41,459 ²	15
478,977	887,957	99,278	115,114	185,172	209,256	2,087,715	16

³ Debt charges for schools are not available and therefore included in "Debt charges" in British Columbia. *X rewrite*⁴ See introduction for explanation.

TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	78,115	7,299	6,255	21,820	27,191	1
..	66,936	6,133	4,887	14,765		2 <i>102,200</i>
..	32,911	4,732	3,912	9,275	5,553	3
..	177,962	18,164	15,054	45,860	32,744	4 <i>312,358</i>
..	101,631	10,494	7,556	31,258 ²	18,305	5 <i>181,498</i>
..	76,331	7,670	7,498	14,602	14,439	6

² Includes some interest not separable.

TABLE 10. Gross Municipal Debenture Debt as at December 31, 1960, 1961 and 1962, by Provinces

Province	1960 Actual	1961 Preliminary	1962 Estimated
thousands of dollars			
Newfoundland	16,885	17,585	17,933
Prince Edward Island	8,330	9,306	10,352
Nova Scotia	89,111	96,789	106,242
New Brunswick	90,897	96,427	100,757
Quebec ¹ .....	..	..	..
Ontario	1,558,233	1,689,278	1,852,176
Manitoba	159,851	176,711	187,406
Saskatchewan	145,073	159,889	176,765
Alberta	431,883	462,424	497,230
British Columbia	451,552	484,112	525,998
Totals (excluding Quebec)	2,951,815	3,192,521	3,474,859

¹ As at December 31, 1959 Gross municipal debenture debt for Quebec was \$1,147,401,000 exclusive of \$66,230,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

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, 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 and expenditure. 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 results could be used, 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.

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 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.

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 were completed last year for the survey of Quebec municipalities. The Quebec Bureau of Statistics requested information from all municipalities and copies of the returns of responding municipalities were forwarded to the Dominion Bureau of Statistics. A sample was selected from these returns. The classification of municipalities of the Quebec Bureau of Statistics was employed as the basis of stratification. All cities and towns with population of 15,000 and over were considered self-representing while the remainder were divided into two groups, 2,000-14,999 and under 2,000, and sampled at appropriate rates of selection. Villages and rural incorporations were combined, grouped by county, and sampled to obtain adequate representation of all types of incorporation as well as representative geographic distribution.

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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