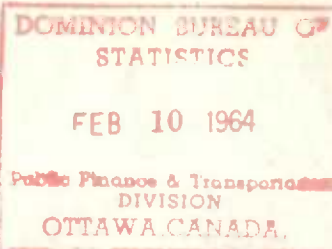


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# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1962 and 1963

## Revenue and Expenditure

PRELIMINARY 1962 - ESTIMATES 1963

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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.

<sup>p</sup> preliminary figures.

<sup>r</sup> revised figures.



# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

## 1962 and 1963

### Revenue and Expenditure

#### PRELIMINARY 1962 - ESTIMATES 1963

This report is the seventh on an annual series presenting estimated gross current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges and estimated gross debenture debt issued and outstanding at the year end has again been included.

As introduced last year, the presentation of revenue and expenditure data is as follows:

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

Consequently the item "Debt charges" 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 where possible. A residual amount remains in Ontario revenue which represents duplication of expenditures reported.

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 and where capital expenditures are included.

These statistics of "municipal" gross current 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 10, 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 1962 and 1963 are presented in totals for each province alongside "actual" 1961 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1961". The 1962 and 1963 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 year 1963 and forwarded to the Dominion Bureau of Statistics copies of the questionnaires from which estimates were compiled.

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 and certain city data in Quebec. In both Prince Edward Island and Quebec education data have been included for the fiscal year ended June 30 of each year presented, e.g. 1960-1961 fiscal year data are included in 1961. 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.

As illustrated in the following summary tables of revenue and expenditure, increases occurred each year from 1959 to 1963 in every itemized classification of gross current revenues and expend-

itures. Although total revenues and expenditures showed a succession of increases, the amount of each successive annual increment showed a tendency to diminish at a regular rate.

The percentage distribution tables illustrate the consistency of the relationship of the items of revenue and expenditure to their respective totals each year. Sources of revenue and functions of expenditure increased at the same rate as total revenues and expenditures. Of the revenue items "special assessment" taxation which increased at a greater rate was offset by "general" taxation so that total taxes followed the same pattern of growth as total revenues. The percentage distribution of expenditures also showed only slight differences in the trend of the components as compared to total.

November 5, 1963.

#### Gross Current Revenues by Province, 1959-63

	1959 <sup>f</sup>	1960	1961	1962 <sup>p</sup>	1963 <sup>1</sup>
millions of dollars					
Newfoundland .....	6	6	7	8	8
Prince Edward Island .....	3	3	3	4	4
Nova Scotia .....	41	46	50	54	57
New Brunswick .....	37	41	44	47	50
Quebec .....	387	425	452	454	481
Ontario .....	706	781	837	901	944
Manitoba .....	78	85	96	102	106
Saskatchewan .....	96	108	114	123	126
Alberta .....	146	165	181	194	202
British Columbia .....	164	183	199	212	224
<b>Totals</b> .....	<b>1,664</b>	<b>1,843</b>	<b>1,983</b>	<b>2,099</b>	<b>2,202</b>

<sup>1</sup> Estimated.

#### Gross Current Expenditures by Province, 1959-63

	1959 <sup>f</sup>	1960	1961	1962 <sup>p</sup>	1963 <sup>1</sup>
millions of dollars					
Newfoundland .....	6	6	7	7	8
Prince Edward Island .....	3	3	4	4	4
Nova Scotia .....	41	47	51	55	57
New Brunswick .....	36	40	44	47	50
Quebec .....	388	426	467	467	496
Ontario .....	707	781	833	899	947
Manitoba .....	79	86	94	101	106
Saskatchewan .....	95	110	112	121	123
Alberta .....	144	165	178	193	202
British Columbia .....	163	181	199	213	224
<b>Totals</b> .....	<b>1,662</b>	<b>1,845</b>	<b>1,989</b>	<b>2,107</b>	<b>2,217</b>

<sup>1</sup> Estimated.



## Gross Current Revenues, 1959 - 63

	1959	1960	1961	1962	1963 <sup>1</sup>
	millions of dollars				
General taxation .....	1,206	1,336	1,437	1,511	1,592
Special assessments .....	74	88	102	110	119
Licences and permits .....	25	25	28	29	31
Interest, tax penalties etc. ....	19	20	22	24	24
Grants .....	268	298	312	334	341
Other .....	72	76	82	91	95
<b>Totals</b> .....	<b>1,664</b>	<b>1,843</b>	<b>1,983</b>	<b>2,099</b>	<b>2,202</b>

<sup>1</sup> Estimated.

## Gross Current Expenditures, 1959 - 63

	1959	1960	1961	1962	1963 <sup>1</sup>
	millions of dollars				
General government .....	121	129	140	153	164
Protection .....	203	221	243	263	280
Public works .....	240	265	262	284	293
Sanitation .....	61	64	70	74	77
Health and social welfare .....	127	131	148	142 <sup>2</sup>	148 <sup>2</sup>
Education (Including debenture debt charges) .....	567	645	704	721	771
Debt charges .....	177	184	228	252	268
Miscellaneous .....	166	206	194	218 <sup>2</sup>	216 <sup>2</sup>
<b>Totals</b> .....	<b>1,662</b>	<b>1,845</b>	<b>1,989</b>	<b>2,107</b>	<b>2,217</b>

<sup>1</sup> Estimated.<sup>2</sup> "Health and Social Welfare" for Quebec included with "Miscellaneous".

## Percentage Distribution of Gross Current Revenues, 1959 - 63

	1959	1960	1961	1962	1963 <sup>1</sup>
General taxation .....	73	73	73	72	72
Special assessments .....	4	5	5	6	6
Licences and permits .....	2	1	1	1	1
Interest, tax penalties etc. ....	1	1	1	1	1
Grants .....	16	16	16	16	16
Other .....	4	4	4	4	4
<b>Totals</b> .....	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

<sup>1</sup> Estimated.

## Percentage Distribution of Gross Current Expenditures, 1959 - 63

	1959	1960	1961	1962	1963 <sup>1</sup>
General government .....	7	7	7	7	7
Protection .....	12	12	12	12	13
Public works .....	14	14	13	14	13
Sanitation .....	4	4	4	4	3
Health and social welfare .....	8	7	7	7	7
Education (Including debenture debt charges) .....	34	35	35	34	35
Debt charges .....	11	10	12	12	12
Miscellaneous .....	10	11	10	10	10
<b>Totals</b> .....	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

<sup>1</sup> Estimated.

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1961 Actual	1962 Esti- mated	1963 Estimated	1961 Actual	1962 Esti- mated	1963 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property .....	2,604	2,714	2,805	2,293	2,534	2,751
2	Personal property .....	4	3	2	160	161	162
3	Business .....	1,001	1,039	1,070	278	279	280
4	Other .....	876	1,001	1,040	158	135	138
5	<b>Total general and school taxation .....</b>	<b>4,485</b>	<b>4,757</b>	<b>4,917</b>	<b>2,889</b>	<b>3,109</b>	<b>3,331</b>
6	Special assessments (owner's share) and charges	250	259	266	18	45	48
7	<b>Total taxation .....</b>	<b>4,735</b>	<b>5,016</b>	<b>5,183</b>	<b>2,907</b>	<b>3,154</b>	<b>3,379</b>
8	Licences and permits .....	163	178	188	62	55	55
9	Interest, tax penalties, etc. ....	7	8	8	8	6	7
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion .....	165	161	163	91	91	91
11	Provincial .....	1,489	1,511	1,520	335	406	409
12	Other municipal .....	—	—	—	—	—	—
	Government enterprises:						
13	Dominion .....	3	1	1	2	2	2
14	Provincial .....	—	15	15	—	—	—
15	Own municipal .....	51	103	100	80	80	80
16	Other contributions .....	235	240	240	4	4	4
17	<b>Total contributions, grants and subsidies ....</b>	<b>1,943</b>	<b>2,031</b>	<b>2,039</b>	<b>512</b>	<b>583</b>	<b>586</b>
18	Miscellaneous revenues .....	214	295	235	55	54	56
19	<b>Total gross current revenues .....</b>	<b>7,062</b>	<b>7,528</b>	<b>7,653</b>	<b>3,544</b>	<b>3,852</b>	<b>4,043</b>

<sup>1</sup> "Other" includes: Sales tax of an undisclosed amount.



TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1961 Actual	1962 Prelimi- nary	1963 Esti- mated	1961 Actual	1962 Prelimi- nary	1963 Esti- mated	1961 Actual	1962 Esti- mated	1963 Esti- mated	
thousands of dollars									
28,825	32,434	33,997	20,474	22,276	23,738	226,444	249,454	254,545	1
6,465	6,529	6,840	5,015	5,575	5,877	...	...	...	2
1,509	1,624	1,744	2,424	2,419	2,576	23,890	27,981	29,827	3
1,602	1,632	1,633	2,704	2,965	3,110	94,989 <sup>1</sup>	59,213 <sup>1</sup>	62,636 <sup>1</sup>	4
38,401	42,219	44,214	30,617	33,235	35,301	345,323	336,648	347,008	5
434	485	480	92	101	111	50,331	55,006	61,881	6
38,835	42,704	44,694	30,709	33,336	35,412	395,654	391,654	408,889	7
435	439	465	251	294	332	5,601	6,361	7,561	8
498	597	577	301	311	308	7,303	7,425	7,700	9
2,394	2,485	2,518	2,631	2,556	2,541	6,381	..	..	10
5,241	5,596	6,017	8,781	9,650	9,638	13,940	..	..	11
—	—	—	—	—	—	—	..	..	12
384	447	446	102	105	124	270	..	..	13
232	285	294	14	37	41	—	..	..	14
315	331	323	319	382	467	4,572	..	..	15
430	354	354	32	32	32	2,110	..	..	16
8,996	9,498	9,952	11,879	12,762	12,843	27,273	29,581	32,479	17
1,170	1,120	1,109	734	806	775	15,958	19,235	24,082	18
49,934	54,358	56,797	43,874	47,509	49,670	451,789	454,256	480,711	19

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1961 Actual	1962 Prelimi- nary	1963 Esti- mated	1961 Actual	1962 Prelimi- nary	1963 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property .....	620, 288 <sup>2</sup>	666, 303 <sup>2</sup>	709, 665 <sup>2</sup>	65, 221 <sup>3</sup>	68, 744 <sup>3</sup>	72, 037 <sup>3</sup>
2	Personal property .....	...	...	...	3	3	3
3	Business .....	2	2	2	5, 592	5, 950	6, 204
4	Other .....	117	107	96	519	489	491
5	<b>Total general and school taxation .....</b>	<b>620, 405</b>	<b>666, 410</b>	<b>709, 761</b>	<b>71, 332</b>	<b>75, 183</b>	<b>78, 732</b>
6	Special assessments (owner's share) and charges	22, 195	22, 544	23, 008	6, 750	7, 217	7, 508
7	<b>Total taxation .....</b>	<b>642, 600</b>	<b>688, 954</b>	<b>732, 769</b>	<b>78, 082</b>	<b>82, 400</b>	<b>86, 240</b>
8	Licences and permits .....	7, 413	7, 670	7, 938	1, 495	1, 654	1, 573
9	Interest, tax penalties, etc. ....	6, 429	7, 960	8, 030	1, 446	1, 566	1, 608
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion .....	14, 798	16, 185	15, 122	1, 542	1, 664	1, 765
11	Provincial .....	123, 736	133, 701	135, 131	8, 141	8, 905	8, 498
12	Other municipal .....	2, 736	3, 054	3, 217	—	—	—
	Government enterprises:						
13	Dominion .....	1, 592	1, 765	1, 870	576	607	615
14	Provincial .....	3, 940	3, 937	4, 015	728	881	1, 035
15	Own municipal .....	1, 368	2, 024	1, 993	1, 036	967	1, 488
16	Other contributions .....	874	869	751	342	269	368
17	<b>Total contributions, grants and subsidies.</b>	<b>149, 044</b>	<b>161, 535</b>	<b>162, 099</b>	<b>12, 365</b>	<b>13, 293</b>	<b>13, 769</b>
18	Miscellaneous revenues .....	32, 164	34, 697	34, 018	2, 408	2, 682	2, 668
19	<b>Total gross current revenues .....</b>	<b>837, 650</b>	<b>900, 816</b>	<b>944, 854</b>	<b>95, 796</b>	<b>101, 595</b>	<b>105, 858</b>

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

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1961 Actual	1962 Prelimi- nary	1963 Esti- mated	1961 Actual	1962 Prelimi- nary	1963 Esti- mated	1961 Actual	1962 Prelimi- nary	1963 Esti- mated	
thousands of dollars									
79,423 <sup>2</sup>	86,376 <sup>2</sup>	89,384 <sup>2</sup>	105,980	116,689	121,889	125,031	132,311	144,083	1
...	...	...	...	...	...	...	...	...	2
2	2	2	7,129	7,418	7,584	3,639	3,675	3,720	3
2,738	2,435	2,473	—	—	—	20	18	19	4
82,161	88,811	91,857	113,109	124,107	129,473	128,690	136,004	147,822	5
3,660	4,611	4,927	10,574	10,702	11,713	7,985	8,869	9,512	6
85,821	93,422	96,784	123,683	134,809	141,186	136,675	144,873	157,334	7
2,206	2,257	2,297	3,556	3,450	3,463	6,681	6,731	6,792	8
1,422	1,494	1,484	1,683	1,943	1,877	2,889	2,902	2,381	9
1,021	..	..	2,020	2,079	2,296	2,201	2,173	2,320	10
11,380	..	..	26,493	26,856	26,825	33,009	33,804	34,893	11
—	..	..	—	—	—	—	—	—	12
637	..	..	688	698	797	505	474	500	13
1,395	..	..	87	99	97	239	1,782	1,545	14
4,657	..	..	10,139	10,863	11,554	3,155	3,166	3,040	15
777	..	..	107	132	121	1,173	1,777	1,806	16
19,867	21,110	21,032	39,534	40,727	41,690	40,282	43,176	44,104	17
4,447	4,662	4,419	12,625	13,362	13,523	12,193	13,862	13,815	18
113,763	122,945	126,016	181,081	194,291	201,739	198,720	211,544	224,426	19

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



TABLE 2. Gross Current Expenditures 1961, 1962 and 1963, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated
		thousands of dollars					
1	General government .....	878	899	920	209	257	267
2	Protection to persons and property .....	418	446	465	381	409	420
3	Public works .....	2, 115	1, 957	2, 025	391	398	404
4	Sanitation and waste removal .....	692	716	735	24	24	24
5	Health .....	17 <sup>1</sup>	16 <sup>1</sup>	16 <sup>1</sup>	1	1	1
6	Social welfare .....	1	1	1	64	50	46
7	Education (including debt charges) .....	202	210	215	1, 627	1, 822	2, 022
8	Recreation and community services .....	137	150	150	69	71	69
	Debt charges: <sup>2</sup>						
9	Debenture .....	814	830	850	463	493	517
10	Other .....	149	162	175	74	85	71
11	Utilities and other municipal enterprises (deficits and levies) .....	473	480	480	32	33	33
12	Provision for reserves .....	48	60	60	91	100	99
13	Contributions to Capital and Loan Fund .....	1, 082	1, 338	1, 270	57	57	57
14	Joint or special expenditures .....	—	—	—	—	—	—
15	Miscellaneous expenditures .....	160	162	165	16	16	16
16	<b>Total gross current expenditures .....</b>	<b>7, 185</b>	<b>7, 426</b>	<b>7, 526</b>	<b>3, 499</b>	<b>3, 816</b>	<b>4, 046</b>
		Ontario			Manitoba		
		1961 Actual	1962 Preliminary	1963 Estimated	1961 Actual	1962 Preliminary	1963 Estimated
		thousands of dollars					
17	General government .....	52, 500	57, 509	63, 305	6, 969	7, 669	8, 256
18	Protection to persons and property .....	105, 978	113, 158	119, 834	11, 208	12, 321	12, 469
19	Public works .....	113, 504	126, 840	131, 179	14, 082	14, 951	15, 309
20	Sanitation and waste removal .....	37, 962	39, 677	42, 167	3, 151	3, 393	3, 491
21	Health .....	16, 692	16, 915	18, 409	1, 773	1, 973	2, 028
22	Social welfare .....	49, 661	53, 784	56, 937	4, 534	4, 680	5, 024
23	Education (including debt charges) .....	292, 495	313, 462	330, 073	34, 448	36, 704	39, 188
24	Recreation and community services .....	31, 279	34, 194	36, 217	2, 796	3, 160	3, 539
	Debt charges: <sup>2</sup>						
25	Debenture .....	69, 339	76, 273	84, 594	7, 014	7, 624	8, 387
26	Other .....	14, 135	13, 285	12, 631	639	559	536
27	Utilities and other municipal enterprises (deficits and levies) .....	10, 888	12, 069	14, 697	1, 482	1, 849	1, 859
28	Provision for reserves .....	7, 938	9, 757	9, 147	2, 214	2, 356	2, 299
29	Contributions to Capital and Loan Fund .....	20, 035	21, 338	16, 986	2, 973	2, 624	2, 807
30	Joint or special expenditures .....	3, 422	2, 778	2, 064	232	266	265
31	Miscellaneous expenditures .....	7, 366	8, 023	8, 428	615	941	992
32	<b>Total gross current expenditures .....</b>	<b>833, 194</b>	<b>899, 062</b>	<b>946, 668</b>	<b>94, 130</b>	<b>101, 070</b>	<b>106, 449</b>

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Gross Current Expenditures 1961, 1962 and 1963, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1961 Actual	1962 Prelimi- nary	1963 Estimated	1961 Actual	1962 Prelimi- nary	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated	
thousands of dollars									
3,541	3,701	3,798	2,909	3,331	3,523	44,649	49,248	51,892	1
6,528	7,053	7,509	4,707	4,970	5,217	58,884	65,539	72,437	2
2,608	2,774	2,816	2,963	2,682	3,122	64,428	67,166	70,145	3
1,144	1,204	1,213	746	823	819	11,703	12,445	12,836	4
2,911	3,321	3,746	756	985	975	2	2	2	5
2,797	3,203	3,343	3,387	3,865	3,883	2	2	2	6
22,314	24,028	24,804	20,395	22,133	24,000	169,542	146,274	160,000	7
934	939	974	925	1,019	1,054	13,490	15,059	15,666	8
4,385	4,502	4,740	4,205	4,437	4,703	61,474	79,988	83,960	9
1,131	1,320	1,357	544	676	702	9,023	..	..	10
43	71	67	178	157	182	2	2	2	11
1,027	1,258	1,163	620	483	401	2	2	2	12
795	934	902	339	345	293	17,727	14,689	12,307	13
—	—	—	9	10	12	—	—	—	14
472	458	501	1,381	1,386	1,275	16,148 <sup>2</sup>	16,477 <sup>2</sup>	17,163 <sup>2</sup>	15
50,630	54,766	56,933	44,064	47,302	50,161	467,068	466,885	496,406	16
Saskatchewan			Alberta			British Columbia			
1961 Actual	1962 Prelimi- nary	1963 Estimated	1961 Actual	1962 Prelimi- nary	1963 Estimated	1961 Actual	1962 Prelimi- nary	1963 Estimated	
thousands of dollars									
7,250	7,780	8,001	10,095	11,570	12,286	10,691	11,207	11,956	17
8,248	8,832	9,212	19,272	21,105	22,100	27,719	28,774	30,323	18
21,144	23,315	23,186	25,219	27,672	27,728	16,086	16,209	17,475	19
2,638	2,707	2,802	5,554	5,613	6,059	6,503	6,921	7,017	20
6,052	5,383	4,889	9,228	9,703	10,096	2,306	2,549	2,335	21
6,519	6,726	6,951	5,498	4,888	5,130	24,688	23,981	24,621	22
42,177	44,631	46,876	59,412	65,945	70,295	60,991 <sup>4</sup>	66,139 <sup>4</sup>	73,120 <sup>4</sup>	23
3,335	4,106	4,454	6,193	6,597	7,551	9,306	10,171	10,438	24
5,231	5,909	6,734	20,824	23,669	25,601	26,455 <sup>4</sup>	28,925 <sup>4</sup>	30,264 <sup>4</sup>	25
1,058	1,512	1,572	493	303	242	721	956	457	26
1,817	1,504	1,666	3,180	2,856	2,644	2,057	1,827	1,941	27
1,851	2,041	1,944	3,455	1,175	912	2,852	4,587	4,382	28
3,010	4,236	3,309	6,279	7,582	6,932	7,299	9,588	8,331	29
—	—	—	146	196	248	269	280	292	30
1,795	2,080	1,887	3,520	3,868	3,850	1,122	1,129	1,070	31
112,125	120,762	123,483	178,368	192,742	201,674	199,065	213,243	224,022	32

<sup>3</sup> See introduction for explanation.<sup>4</sup> Debt charges on debentures issued by municipalities for schools are not available and are therefore included in "Debt charges" in British Columbia.

**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,  
1961, 1962 and 1963, by Provinces**

No.	Items	Newfoundland			Prince Edward Island		
		1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated
		thousands of dollars					
1	General <sup>1</sup> .....	814	830	850	463	493	517
2	School .....	...	...	...	164	175	183
3	Utility .....	479	485	500	116	127	131
4	<b>Totals</b> .....	<b>1,293</b>	<b>1,315</b>	<b>1,350</b>	<b>743</b>	<b>795</b>	<b>831</b>
5	Principal and sinking fund requirements .....	484	490	495	358	379	394
6	Interest .....	809	825	855	385	416	437
		Ontario			Manitoba		
		1961 Prelimi- nary	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated
		thousands of dollars					
7	General <sup>1</sup> .....	69,339	76,273	84,594	7,014	7,624	8,387
8	School .....	63,826	71,607	78,593	5,962	6,400	6,900
9	Utility .....	32,925	34,411	35,876	5,574	5,702	5,844
10	<b>Totals</b> .....	<b>166,090</b>	<b>182,291</b>	<b>199,063</b>	<b>18,550</b>	<b>19,726</b>	<b>21,131</b>
11	Principal and sinking fund requirements .....	99,954	109,375	119,155	10,362	11,244	12,045
12	Interest .....	66,136	72,916	79,908	8,188	8,482	9,086

<sup>1</sup> As per Table 2, item 9.



TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,  
1961, 1962 and 1963, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated	
thousands of dollars									
4,385	4,502	4,740	4,205	4,437	4,703	61,474	..	..	1
4,357	4,758	5,257	2,967	3,300	3,500	56,936	..	..	2
1,144	927	902	1,089	3,719	3,851	32,811	..	..	3
9,886	10,187	10,899	8,261	11,456	12,054	151,221	..	..	4
5,721	5,705	5,885	4,401	5,957	4,637	96,325	..	..	5
4,165	4,482	5,014	3,860	5,499	7,417	54,896	..	..	6
Saskatchewan			Alberta			British Columbia			
1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated	1961 Actual	1962 Estimated	1963 Estimated	
thousands of dollars									
5,231	5,909	6,734	20,824	23,669	25,601	26,455	28,925	30,264	7
5,183	6,000	6,700	13,362	14,830	16,300				8
3,964	4,246	4,596	8,580	9,142	9,041	4,625	4,890	4,993	9
14,378	16,155	18,030	42,766	47,641	50,942	31,080	33,815	35,257	10
6,700	7,617	8,794	24,778	27,155	28,468	15,592	17,236	17,926	11
7,678	8,538	9,236	17,988	20,486	22,474	15,488	16,579	17,331	12

TABLE 4. Gross Current Revenues (Preliminary) 1962, by Provinces

No.	Items	New- foundland <sup>1</sup>	Prince Edward Island <sup>1</sup>	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property .....	2,714	2,534	32,434	22,276
2	Personal property .....	3	161	6,529	5,575
3	Business .....	1,039	279	1,624	2,419
4	Other .....	1,001	135	1,632	2,965
5	<b>Total general and school taxation .....</b>	<b>4,757</b>	<b>3,109</b>	<b>42,219</b>	<b>33,235</b>
6	Special assessments (owner's share) and charges ....	259	45	485	101
7	<b>Total taxation .....</b>	<b>5,016</b>	<b>3,154</b>	<b>42,704</b>	<b>33,336</b>
8	Licences and permits .....	178	55	439	294
9	Interest, tax penalties, etc. ....	8	6	597	311
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion .....	161	91	2,485	2,556
11	Provincial .....	1,511	406	5,596	9,650
12	Other municipal .....	—	—	—	—
	Government enterprises:				
13	Dominion .....	1	2	447	105
14	Provincial .....	15	—	285	37
15	Own municipal .....	103	80	331	382
16	Other contributions .....	240	4	354	32
17	<b>Total contributions, grants and subsidies .....</b>	<b>2,031</b>	<b>583</b>	<b>9,498</b>	<b>12,762</b>
18	Miscellaneous revenues .....	295	54	1,120	806
19	<b>Total gross current revenues .....</b>	<b>7,528</b>	<b>3,852</b>	<b>54,358</b>	<b>47,509</b>

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

1,392,103  
109,839  
1,501,942

TABLE 4. Gross Current Revenues (Preliminary) 1962, by Provinces

Quebec <sup>1</sup>	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
249,454	666,303 <sup>2</sup>	68,744 <sup>3</sup>	86,376 <sup>2</sup>	116,689	132,311	1,392,103	1
...	...	...	...	...	...	...	2
27,981	2	5,950	2	7,418	3,675	..	3
59,213	107	489	2,435	—	18	..	4
336,648	666,410	75,183	88,811	124,107	136,004	1,510,483	5
55,005	22,544	7,217	4,611	10,702	8,869	109,839	6
391,654	688,954	82,400	93,422	134,809	144,873	1,620,322	7
8,851	7,670	1,654	2,257	3,450	6,731	29,089	8
7,425	7,960	1,566	1,494	1,943	2,902	24,212	9
..	16,185	1,664	..	2,079	2,173	..	10
..	133,701	8,905	..	26,856	33,804	..	11
..	3,054	—	..	—	—	..	12
..	1,765	607	..	698	474	..	13
..	3,937	881	..	99	1,782	..	14
..	2,024	967	..	10,863	3,166	..	15
..	869	269	..	132	1,777	..	16
29,581	161,535	13,293	21,110	40,727	43,176	334,296	17
19,235	34,697	2,682	4,662	13,362	13,862	90,775	18
454,256	900,816	101,595	122,945	194,291	211,544	2,098,694	19

<sup>1</sup> "Personal property tax" included in "Real property tax".



TABLE 5. Gross Current Expenditures (Preliminary) 1962, by Provinces

No.	Items	New- foundland <sup>1</sup>	Prince Edward Island <sup>1</sup>	Nova Scotia	New Brunswick
thousands of dollars					
1	General government .....	899	257	3,701	3,331
2	Protection to persons and property .....	446	409	7,053	4,970
3	Publics works .....	1,957	398	2,774	2,682
4	Sanitation and waste removal .....	716	24	1,204	823
5	Health .....	16 <sup>2</sup>	1	3,321	985
6	Social welfare .....	<sup>2</sup>	50	3,203	3,865
7	Education (including debt charges) .....	210	1,822	24,028	22,133
8	Recreation and community services .....	150	71	939	1,019
	Debt charges: <sup>3</sup>				
9	Debenture .....	830	493	4,502	4,437
10	Other .....	162	85	1,320	676
11	Utilities and other municipal enterprises (deficits and levies) .....	480	33	71	157
12	Provision for reserves .....	60	100	1,258	483
13	Contributions to Capital and Loan Fund .....	1,338	57	934	345
14	Joint or special expenditures .....	—	—	—	10
15	Miscellaneous expenditures .....	162	16	458	1,336
16	<b>Total gross current expenditures .....</b>	<b>7,426</b>	<b>3,816</b>	<b>54,766</b>	<b>47,302</b>

<sup>1</sup> Figures for Newfoundland, Prince Edward Island and Quebec are estimated.<sup>2</sup> "Social welfare" included in "Health" in Newfoundland.<sup>3</sup> "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) 1962, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General <sup>1</sup> .....	830	493	4,502	4,437
2	School .....	...	175	4,758	3,300
3	Utility .....	485	127	927	3,719
4	<b>Totals .....</b>	<b>1,315</b>	<b>795</b>	<b>10,187</b>	<b>11,456</b>
5	Principal and sinking fund requirements .....	490	379	5,705	5,957
6	Interest .....	825	416	4,482	5,499

<sup>1</sup> As per Table 5, item 9.

TABLE 5. Gross Current Expenditures (Preliminary) 1962, by Provinces

Quebec <sup>1</sup>	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
49,248	57,509	7,669	7,780	11,570	11,207	153,171	1
65,539	113,158	12,321	8,832	21,105	28,774	262,607	2
67,166	126,840	14,951	23,315	27,672	16,209	283,964	3
12,445	39,677	3,393	2,707	5,613	6,921	73,523	4
'	16,915	1,973	5,383	9,703	2,549	40,846 <sup>2,3</sup>	5
'	53,784	4,680	6,726	4,888	23,981	101,177 <sup>2,3</sup>	6
146,274	313,462	36,704	44,631	65,945	66,139 <sup>4</sup>	721,348 <sup>4</sup>	7
15,059	34,194	3,160	4,106	6,597	10,171	75,466	8
79,988	76,273	7,624	5,909	23,669	28,925 <sup>4</sup>	232,650 <sup>4</sup>	9
..	13,285	559	1,512	303	956	18,858	10
'	12,069	1,849	1,504	2,856	1,827	20,846 <sup>3</sup>	11
'	9,757	2,356	2,041	1,175	4,587	21,817 <sup>3</sup>	12
14,689	21,338	2,624	4,236	7,582	9,588	62,731	13
—	2,778	266	—	196	280	3,530	14
16,477 <sup>3</sup>	8,023	941	2,080	3,868	1,129	34,540 <sup>3</sup>	15
466,885	899,062	101,070	120,762	192,742	213,243	2,107,074	16

<sup>4</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>5</sup> See introduction for explanation.

TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	76,273	7,624	5,909	23,669	} 28,925	1
..	71,607	6,400	6,000	14,830		2
..	34,411	5,702	4,246	9,142		3
..	182,291	19,726	16,155	47,641	33,815	4
..	109,375	11,244	7,617	27,155	17,236	5
..	72,916	8,482	8,538	20,486	16,579	6

TABLE 7. Gross Current Revenues (Estimated) 1963, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Taxation:</b>				
	General and school:				
1	Real property .....	2,805	2,751	33,997	23,738
2	Personal property .....	2	162	6,840	5,877
3	Business .....	1,070	280	1,744	2,576
4	Other .....	1,040	138	1,633	3,110
5	<b>Total general and school taxation</b> .....	<b>4,917</b>	<b>3,331</b>	<b>44,214</b>	<b>35,301</b>
6	Special assessments (owner's share) and charges .....	266	48	480	111
7	<b>Total taxation</b> .....	<b>5,183</b>	<b>3,379</b>	<b>44,694</b>	<b>35,412</b>
8	Licences and permits .....	188	65	465	342
9	Interest, tax penalties, etc. ....	8	7	577	308
	<b>Contributions, grants and subsidies:</b>				
	Governments:				
10	Dominion .....	163	91	2,518	2,541
11	Provincial .....	1,520	409	6,017	9,638
12	Other municipal .....	—	—	—	—
	Government enterprises:				
13	Dominion .....	1	2	446	124
14	Provincial .....	15	—	294	41
15	Own municipal .....	100	80	323	467
16	Other contributions .....	240	4	354	32
17	<b>Total contributions, grants and subsidies</b> .....	<b>2,039</b>	<b>586</b>	<b>9,952</b>	<b>12,843</b>
18	Miscellaneous revenues .....	235	56	1,109	775
19	<b>Total gross current revenues</b> .....	<b>7,653</b>	<b>4,093</b>	<b>56,797</b>	<b>49,670</b>

1 "Business tax" included with "Real property tax".



## FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

TABLE 7. Gross Current Revenues (Estimated) 1963, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
234,545	709,665 <sup>1</sup>	72,037 <sup>2</sup>	89,384 <sup>1</sup>	121,889	144,083	1,467,775	1
...	...	2	...	...	...	1,467,775	2
29,827	1	6,204	1	7,584	3,720	..	3
62,636	96	491	2,473	—	19	..	4
347,008	709,761	78,732	91,857	129,473	147,822	1,592,416	5
61,381	23,008	7,508	4,927	11,713	9,512	119,454	6
408,889	732,769	86,240	96,784	141,186	157,334	1,711,870	7
7,561	7,938	1,573	2,297	3,463	6,792	30,674	8
7,700	8,030	1,608	1,484	1,877	2,381	23,980	9
..	15,122	1,765	..	2,296	2,320	..	10
..	135,131	8,498	..	26,825	34,893	..	11
..	3,217	—	..	—	—	..	12
..	1,870	615	..	797	500	..	13
..	4,015	1,035	..	97	1,545	..	14
..	1,993	1,488	..	11,554	3,040	..	15
..	751	368	..	121	1,806	..	16
32,479	162,099	13,769	21,032	41,690	44,104	340,593	17
24,062	34,018	2,668	4,419	13,523	13,815	94,700	18
480,711	944,854	105,858	126,016	201,739	224,426	2,201,817	19

<sup>1</sup> "Personal property tax" included in "Real property tax".

TABLE 8. Gross Current Expenditures (Estimated) 1963, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government .....	920	267	3,798	3,523
2	Protection to persons and property .....	465	420	7,509	5,217
3	Public works .....	2,025	404	2,816	3,122
4	Sanitation and waste removal .....	735	24	1,213	819
5	Health .....	16 <sup>1</sup>	1	3,746	975
6	Social welfare .....	<sup>1</sup>	46	3,343	3,883
7	Education (including debt charges) .....	215	2,022	24,804	24,000
8	Recreation and community services .....	150	69	974	1,054
Debt charges: <sup>4</sup>					
9	Debenture .....	850	517	4,740	4,703
10	Other .....	175	71	1,357	702
11	Utilities and other municipal enterprises (deficits and levies) .....	480	33	67	182
12	Provision for reserves .....	60	99	1,163	401
13	Contributions to Capital and Loan Fund .....	1,270	57	902	235
14	Joint or special expenditures .....	—	—	—	12
15	Miscellaneous expenditures .....	165	16	501	1,275
16	<b>Total gross current expenditures .....</b>	<b>7,526</b>	<b>4,046</b>	<b>56,933</b>	<b>50,161</b>

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "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) 1963, by Provinces

No.	Items	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General <sup>1</sup> .....	850	517	4,740	4,703
2	School .....	...	183	5,257	3,500
3	Utility .....	500	131	902	3,851
4	<b>Totals .....</b>	<b>1,350</b>	<b>831</b>	<b>10,889</b>	<b>12,054</b>
5	Principal and sinking fund requirements .....	495	394	5,885	4,637
6	Interest .....	855	437	5,014	7,417

<sup>1</sup> As per Table 8, item 9.

TABLE 8. Gross Current Expenditures (Estimated), 1963 by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
51,892	63,305	8,256	8,001	12,286	11,956	164,204	1
73,437	119,834	12,469	9,212	22,100	30,323	279,986	2
76,145	131,179	15,309	23,186	27,728	17,475	293,389	3
12,836	42,167	3,491	2,802	6,059	7,017	77,163	4
	18,409	2,028	4,889	10,096	2,335	42,495 <sup>1,2</sup>	5
	56,937	5,024	6,951	5,130	24,621	105,935 <sup>1,2</sup>	6
160,000	330,073	39,188	46,876	70,295	73,120 <sup>3</sup>	770,593 <sup>3</sup>	7
15,666	36,217	3,539	4,454	7,551	10,438	80,112	8
83,960	84,594	8,387	6,734	25,601	30,264 <sup>3</sup>	250,350 <sup>3</sup>	9
..	12,631	536	1,572	242	457	17,743	10
	14,697	1,859	1,666	2,644	1,941	23,569 <sup>2</sup>	11
	9,147	2,299	1,944	912	4,382	20,407 <sup>2</sup>	12
12,307	16,986	2,807	3,309	6,932	8,331	53,194	13
—	2,064	265	—	248	292	2,881	14
17,163 <sup>2</sup>	8,428	992	1,887	3,850	1,070	35,347 <sup>2</sup>	15
496,406	946,668	106,449	123,483	201,674	224,022	2,217,368	16

<sup>1</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>2</sup> See introduction for explanation.

TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1963, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	84,594	8,387	6,734	25,601	30,264	1
..	78,593	6,900	6,700	16,300		2
..	35,876	5,844	4,596	9,041	4,993	3
..	199,063	21,131	18,030	50,942	35,257	4
..	119,155	12,045	8,794	28,468	17,926	5
..	79,908	9,086	9,236	22,474	17,331	6

TABLE 10. Gross Municipal Debenture Debt as at December 31, 1961, 1962 and 1963, by Provinces

Province	1961 Actual	1962 Preliminary	1963 Estimated
thousands of dollars			
Newfoundland .....	18,615	19,033	19,500
Prince Edward Island .....	9,351	10,452	10,950
Nova Scotia .....	96,460	102,714	110,483
New Brunswick .....	93,138	92,777	96,099
Quebec .....	1,536,032	1,675,775	1,850,000
Ontario .....	1,701,647	1,826,715	1,996,119
Manitoba .....	180,749	195,470	215,929
Saskatchewan .....	160,693	175,922	190,642
Alberta .....	455,805	477,347	494,296
British Columbia .....	479,699	502,380	536,378
<b>Total</b> .....	<b>4,732,189</b>	<b>5,078,565</b>	<b>5,520,396</b>



## 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 initiated last year were continued for the survey of Quebec municipalities. The Quebec Bureau of Statistics requested information from municipalities with population of 10,000 and over, and copies of the returns of responding municipalities were forwarded to the Dominion Bureau of Statistics. As these municipalities account for approximately 85 per cent of total municipal financial operations, estimates were projected on the trend of the respondents.

**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



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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.