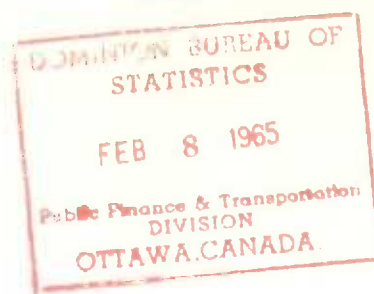


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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1963 and 1964

Revenue and Expenditure

PRELIMINARY 1963 - ESTIMATES 1964

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TABLE OF CONTENTS

	Page
Introduction	5
Table	
1. Gross Current Revenues 1962, 1963 and 1964, by Provinces	8
2. Gross Current Expenditures 1962, 1963 and 1964, by Provinces	12
3. Analysis of Debt Charges on Debentures Issued by Municipalities 1962, 1963 and 1964, by Provinces	14
4. Gross Current Revenues (Preliminary) 1963, by Provinces	16
5. Gross Current Expenditures (Preliminary) 1963, by Provinces	18
6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1963, by Provinces	18
7. Gross Current Revenues (Estimated) 1964, by Provinces	20
8. Gross Current Expenditures (Estimated) 1964, by Provinces	22
9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1964, by Provinces	22
10. Gross Municipal Debenture Debt as at Dec. 31, 1962, 1963 and 1964, by Provinces	24
Estimating and Sampling Procedures	25

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1963 and 1964

Revenue and Expenditure

PRELIMINARY 1963 - ESTIMATES 1964

This report is the eighth of 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 in the sixth report 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 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 1963 and 1964 are presented in totals for each province alongside "actual" 1962 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1962". The 1963 and 1964 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 1964 and forwarded to the Dominion Bureau of Statistics copies of the questionnaires from which estimates were compiled. Estimated debenture debt outstanding for Quebec was derived by projection of trend.

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. 1961-1962 fiscal year data are included in 1962. 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 1960 to 1964 in all but one itemized classification of gross current revenues and expenditures. The exception occurred with a slight decline

in "Public works" expenditures for 1961. Although total revenues and expenditures showed a succession of increases, the rate of increase was irregular but within a narrow range and averaged seven per cent per year.

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, with minor exceptions, 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.

December 30, 1964.

Gross Current Revenues by Province, 1960-64

	1960	1961	1962	1963 ^P	1964 ¹
millions of dollars					
Newfoundland	6	7	8	9	9
Prince Edward Island	3	3	4	4	4
Nova Scotia	46	50	55	58	60
New Brunswick	41	44	48	52	53
Quebec	425	452	460	504	562
Ontario	781	837	904	968	1,016
Manitoba	85	96	104	111	116
Saskatchewan	108	114	120	125	128
Alberta	165	181	195	207	217
British Columbia	183	199	214	229	244
Totals	1,843	1,983	2,112	2,267	2,409

¹ Estimated.

Gross Current Expenditures by Province, 1960-64

	1960	1961	1962	1963 ^P	1964 ¹
millions of dollars					
Newfoundland	6	7	8	9	9
Prince Edward Island	3	4	4	4	4
Nova Scotia	47	51	56	59	61
New Brunswick	40	44	48	52	53
Quebec	426	467	472	509	560
Ontario	781	833	905	965	1,026
Manitoba	86	94	103	109	115
Saskatchewan	110	112	120	123	127
Alberta	165	178	196	208	217
British Columbia	181	199	216	230	246
Totals	1,845	1,989	2,128	2,268	2,418

¹ Estimated.

Gross Current Revenues, 1960 - 64

	1960	1961	1962	1963 ^P	1964 ¹
	millions of dollars				
General taxation	1,336	1,437	1,510	1,624	1,703
Special assessments	88	102	116	128	134
Licences and permits	25	28	29	31	32
Interest, tax penalties etc.	20	22	26	27	28
Grants	298	312	338	355	412
Other	76	82	92	100	102
Totals	1,843	1,983	2,111	2,265	2,411

¹ Estimated.

Gross Current Expenditures, 1960 - 64

	1960	1961	1962	1963 ^P	1964 ¹
	millions of dollars				
General government	129	140	161	170	182
Protection	221	243	263	282	299
Public works	265	262	284	297	304
Sanitation	64	70	74	78	82
Health and social welfare	131	148	154	149 ²	160 ²
Education (including debenture debt charges)	645	704	725	796	865
Debt charges	199	228	250	269	291
Miscellaneous	191	194	216	228	236
Totals	1,845	1,989	2,127	2,269	2,419

¹ Estimated.² "Health and social welfare" for Quebec included with "Miscellaneous".

Percentage Distribution of Gross Current Revenues, 1960 - 64

	1960	1961	1962	1963 ^P	1964 ¹
General taxation	73	73	73	72	71
Special assessments	5	5	5	6	6
Licences and permits	1	1	1	1	1
Interest, tax penalties etc.	1	1	1	1	1
Grants	16	16	16	16	17
Other	4	4	4	4	4
Totals	100	100	100	100	100

¹ Estimated.

Percentage Distribution of Gross Current Expenditures, 1960 - 64

	1960	1961	1962	1963 ^P	1964 ¹
General government	7	7	8	8	8
Protection	12	12	12	12	12
Public works	14	13	13	13	13
Sanitation	4	4	3	3	3
Health and social welfare	7	7	7	7 ²	7 ²
Education (including debenture debt charges)	35	35	35	35	35
Debt charges	11	12	12	12	12
Miscellaneous	10	10	10	10	10
Totals	100	100	100	100	100

¹ Estimated.² "Health and social welfare" for Quebec included with "Miscellaneous".

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	2,993	3,312	3,550	2,339	2,529	2,882
2	Personal property	4	4	4	256	253	252
3	Business	1,137	1,467	1,585	282	286	347
4	Other	913	1,102	1,167	134	132	143
5	Total general and school taxation	5,047	5,885	6,306	3,011	3,200	3,624
6	Special assessments (owner's share) and charges	23	28	35	47	66	45
7	Total taxation	5,070	5,913	6,341	3,058	3,266	3,669
8	Licences and permits	188	203	191	44	58	60
9	Interest, tax penalties, etc.	2	7	8	9	7	7
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	141	147	172	84	84	84
11	Provincial	1,567	1,590	1,641	465	459	458
12	Other municipal	—	—	—	—	—	—
	Government enterprises:						
13	Dominion	3	3	3	—	—	—
14	Provincial	—	—	—	—	—	—
15	Own and/or other municipal	113	77	80	99	87	88
16	Other contributions	369	423	430	1	1	1
17	Total contributions, grants and subsidies ..	2,193	2,240	2,326	649	631	631
18	Miscellaneous revenues	330	316	312	68	87	82
19	Total gross current revenues	7,783	8,679	9,178	3,828	4,049	4,449

¹ "Other" includes Sales tax of an undisclosed amount up to April 25, 1964 when Provincial administration of Sales tax came into effect.

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated	
thousands of dollars									
32,429	33,736	35,331	22,966	24,922	26,187	249,459	272,545	310,092	1
5,939	7,362	7,701	5,561	5,902	5,979	...	...	...	2
1,624	1,744	1,907	1,916	1,992	2,076	25,985	27,700	30,700	3
1,634	1,747	1,722	3,041	3,619	3,626	61,676 ¹	65,241 ¹	26,863 ¹	4
42,626	44,589	46,661	33,484	36,435	37,868	337,120	365,486	367,655	5
596	658	537	187	174	174	58,109	65,372	69,025	6
43,134	45,247	47,198	33,671	36,609	38,042	395,229	430,858	436,680	7
438	445	487	305	342	325	6,327	7,521	7,857	8
570	661	687	403	426	412	7,805	8,094	8,204	9
2,518	2,717	2,780	2,696	2,936	3,033	4,065	..	..	10
5,829	6,140	6,401	9,789	9,799	9,751	17,274	..	..	11
-	-	-	-	-	-	-	..	..	12
470	496	522	105	131	155	3,277	..	..	13
365	295	303	65	77	77	-	..	..	14
395	361	349	369	671	502	3,577	..	..	15
437	472	465	64	67	68	2,151	..	..	16
9,734	10,481	10,820	13,088	13,681	13,586	30,344	33,317	83,113	17
1,204	1,207	1,198	695	848	747	19,922	24,942	26,170	18
55,080	58,041	60,390	48,162	51,906	53,112	459,627	504,732	562,024	19

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces - Concluded

No.	Items	Ontario			Manitoba		
		1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	667,346 ²	719,450 ²	762,468 ²	69,145 ³	73,681 ³	78,842 ³
2	Personal property .....	...	...	...	3	3	3
3	Business	2	2	2	6,027	6,281	6,530
4	Other	95	82	58	541	555	575
5	Total general and school taxation	667,441	719,532	762,526	75,713	80,517	85,947
6	Special assessments (owner's share) and charges	23,365	25,394	25,590	7,426	7,814	8,076
7	Total taxation	690,806	744,926	788,116	83,139	88,331	94,023
8	Licences and permits	7,727	8,209	8,690	1,635	1,779	1,722
9	Interest, tax penalties, etc.	8,384	9,253	9,753	1,679	1,901	1,898
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	13,124	13,951	15,203	1,746	1,911	2,035
11	Provincial	135,110	140,594	143,311	9,737	9,558	9,059
12	Other municipal	3,140	3,223	3,277	—	—	—
	Government enterprises:						
13	Dominion	5,321	5,884	5,715	611	645	190
14	Provincial	2,010	2,549	2,562	652	851	975
15	Own and/or other municipal	2,113	2,044	1,964	1,113	1,612	1,989
16	Other contributions	844	757	877	580	771	799
17	Total contributions, grants and subsidies	161,662	169,002	172,909	14,439	15,348	15,047
18	Miscellaneous revenues	35,765	36,538	36,956	2,735	3,571	3,324
19	Total gross current revenues	904,344	967,928	1,016,424	103,627	110,930	115,979

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

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces — Concluded

Saskatchewan			Alberta			British Columbia			No.
1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	
thousands of dollars									
82,991 ²	85,592 ²	88,782 ²	116,335	123,272	130,490	132,747	146,152	158,982	1
...	...	...	...	...	...	...	...	...	2
2	2	2	7,459	7,764	8,054	3,675	3,782	3,799	3
1,923	2,075	2,075	—	—	—	16	18	30	4
84,914	87,667	90,857	123,794	131,036	138,544	136,438	149,952	162,811	5
4,614	5,688	6,122	11,667	12,325	12,821	10,144	11,069	11,964	6
89,528	93,355	96,979	135,461	143,361	151,365	146,582	161,021	174,775	7
2,481	2,507	2,541	3,068	3,399	3,392	6,933	6,996	7,045	8
1,608	1,666	1,684	2,344	2,560	2,563	3,067	2,838	2,394	9
884	..	..	2,108	2,147	2,202	2,115	2,129	2,261	10
12,342	..	..	24,509	26,266	26,560	34,215	35,153	36,209	11
—	..	..	—	—	—	—	—	—	12
1,244	..	..	1,144	1,376	1,451	482	505	485	13
1,062	..	..	2,011	2,285	2,590	1,782	1,855	1,879	14
4,947	..	..	11,157	12,850	14,076	3,264	2,949	2,807	15
789	..	..	166	74	68	1,833	1,272	1,540	16
31,268	21,745	21,927	41,095	44,998	46,947	43,691	43,863	45,181	17
4,653	5,361	5,037	12,916	12,658	12,919	14,046	14,702	15,155	18
119,538	124,634	128,168	194,884	206,976	217,186	214,319	229,420	244,550	19

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

TABLE 2. Gross Current Expenditures 1962, 1963 and 1964, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated
		thousands of dollars					
1	General government	904	1,075	1,131	260	283	293
2	Protection to persons and property	489	528	568	414	440	479
3	Public works	1,939	2,257	2,310	407	423	462
4	Sanitation and waste removal	631	716	795	26	26	103
5	Health	13	12	15	1	1	1
6	Social welfare	4	4	4	81	84	76
7	Education (including debt charges)	294	325	370	1,725	1,822	1,970
8	Recreation and community services	152	181	208	77	69	81
	Debt charges: ¹						
9	Debenture	645	740	940	487	538	604
10	Other	230	253	225	73	75	78
11	Utilities and other municipal enterprises (deficits and levies)	267	345	375	28	28	28
12	Provision for reserves	87	95	274	130	106	79
13	Contributions to Capital and Loan Fund	1,828	2,015	1,668	81	81	81
14	Joint or special expenditures	—	—	—	—	—	—
15	Miscellaneous expenditures	268	241	245	15	17	43
16	Total gross current expenditures	7,751	8,787	9,128	3,805	3,993	4,378
		Ontario			Manitoba		
		1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated
		thousands of dollars					
17	General government	57,146	59,701	66,289	7,729	8,155	8,672
18	Protection to persons and property	112,277	119,399	126,744	12,449	12,577	13,268
19	Public works	125,243	133,268	138,665	14,946	15,395	15,738
20	Sanitation and waste removal	39,803	41,790	44,130	3,525	3,461	3,559
21	Health	16,251	17,223	19,820	2,004	2,055	2,088
22	Social welfare	53,451	58,196	63,920	5,021	4,912	4,598
23	Education (including debt charges)	315,214	342,837	361,868	37,398	40,568	42,649
24	Recreation and community services	33,905	36,769	39,345	3,310	3,759	4,073
	Debt charges: ²						
25	Debenture	82,219	92,831	100,626	7,892	9,042	9,866
26	Other	12,173	9,439	11,449	505	1,045	1,077
27	Utilities and other municipal enterprises (deficits and levies)	12,158	15,457	13,734	1,845	1,708	2,411
28	Provision for reserves	10,365	9,960	8,949	2,179	1,981	2,264
29	Contributions to Capital and Loan Fund	22,206	18,877	19,887	2,807	3,060	3,081
30	Joint or special expenditures	3,174	2,776	2,516	270	233	244
31	Miscellaneous expenditures	9,766	6,741	7,592	972	1,046	1,214
32	Total gross current expenditures	905,351	965,264	1,025,534	102,852	108,997	114,802

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

TABLE 2. Gross Current Expenditures 1962, 1963 and 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	
thousands of dollars									
3,642	3,774	3,987	3,189	3,583	3,836	57,479	60,565	62,688	1
6,900	7,255	7,747	5,007	5,239	5,456	66,286	73,263	77,646	2
2,877	3,118	3,262	2,680	3,386	3,095	67,060	70,034	71,850	3
1,228	1,310	1,398	772	759	771	12,768	13,169	13,867	4
3,192	3,500	3,825	876	628	617	7,523	1	1	5
2,926	3,251	3,399	4,217	4,174	3,753	4,346	1	1	6
25,578	26,716	27,702	22,562	24,762	26,266	146,269	168,000	199,400	7
868	983	1,017	1,057	1,074	1,136	16,115	16,765	17,593	8
4,667	5,039	4,902	4,356	4,960	5,530	62,751	77,328	85,150	9
967	714	927	616	904	667	10,819			10
64	59	93	373	255	233	—	1	1	11
1,364	1,386	1,248	659	614	446	—	1	1	12
913	962	858	428	499	272	18,277	15,313	16,068	13
—	—	—	—	—	—	—	—	—	14
587	666	732	1,372	1,342	1,365	2,092	14,542 ¹	15,674 ¹	15
55,773	58,733	61,097	48,164	52,179	53,443	471,785	508,979	559,936	16
Saskatchewan			Alberta			British Columbia			
1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	1962 Actual	1963 Prelimi- nary	1964 Esti- mated	
thousands of dollars									
7,726	8,156	8,470	10,973	12,625	13,110	11,590	12,094	13,190	17
8,752	9,302	9,699	21,052	23,126	24,611	29,039	30,683	32,532	18
23,461	23,441	22,951	28,030	28,298	27,924	16,986	17,165	18,102	19
2,753	2,893	3,073	6,135	6,629	6,988	6,509	6,822	7,308	20
4,872	4,262	4,335	10,366	11,580	12,646	2,864	2,501	2,217	21
5,928	7,161	7,241	4,988	5,388	5,654	23,812	24,475	25,393	22
44,667	46,642	48,154	66,019	70,514	74,178	65,749 ²	73,577 ²	82,391 ²	23
4,235	4,392	4,800	6,804	7,854	9,061	10,241	11,040	11,604	24
6,163	7,467	7,851	22,766	23,986	25,202	29,801 ²	31,911 ²	33,440 ²	25
805	554	851	610	686	617	1,235	1,141	1,025	26
2,261	1,968	2,291	3,373	3,044	3,412	2,037	2,126	2,456	27
1,791	1,253	1,453	2,829	2,114	2,579	4,682	4,985	4,558	28
3,469	3,624	3,462	7,174	8,127	6,179	10,491	10,497	10,618	29
—	—	—	74	75	78	142	154	167	30
1,898	1,819	1,972	4,549	4,495	4,666	1,228	1,322	1,438	31
119,783	122,934	126,603	195,742	208,541	216,905	216,406	230,493	246,439	32

¹ See introduction for explanation.² 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,
1962, 1963 and 1964, by Provinces**

No.	Items	Newfoundland			Prince Edward Island		
		1962 Actual	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated
		thousands of dollars					
1	General ¹	645	740	940	487	538	604
2	School .....	...	...	...	202	232	267
3	Utility	754	825	905	111	113	116
4	Totals	1,399	1,565	1,845	800	883	987
5	Principal and sinking fund requirements	520	595	785	346	389	464
6	Interest	879	970	1,060	454	494	523
		Ontario			Manitoba		
		1962 Prelimi- nary	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated
		thousands of dollars					
7	General ¹	82,219	92,831	100,626	7,892	9,042	9,866
8	School	66,567	73,460	80,212	7,041	7,900	8,700
9	Utility	35,352	36,992	38,124	6,213	6,304	6,775
10	Totals	184,138	203,283	218,962	21,146	23,246	25,341
11	Principal and sinking fund requirements	109,350	120,036	128,740	11,677	12,840	13,701
12	Interest	74,788	83,247	90,222	9,469	10,406	11,640

¹ As per Table 2, items 9 and 25.

TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,
1962, 1963 and 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1962 Actual	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated	
thousands of dollars									
4,867	5,039	4,902	4,356	4,960	5,530	62,751	..	..	1
5,044	5,820	6,212	3,166	3,267	3,511	61,678	..	..	2
1,243	1,417	1,330	1,225	1,286	1,331	34,718	..	..	3
10,954	12,276	12,444	8,747	9,513	10,372	159,147	..	..	4
6,300	7,195	7,040	4,584	5,030	5,279	89,007	..	..	5
4,654	5,081	5,404	4,163	4,483	5,093	70,140	..	..	6
Saskatchewan			Alberta			British Columbia			
1962 Actual	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated	1962 Actual	1963 Esti- mated	1964 Esti- mated	
thousands of dollars									
6,183	7,467	7,851	22,766	23,986	25,202	29,801	31,911	33,440	7
5,703	5,955	6,148	13,748	14,684	15,447				8
4,529	4,879	4,999	9,046	9,813	10,336	4,963	5,301	5,960	9
16,895	18,301	18,998	45,560	48,483	50,985	34,764	37,212	39,400	10
7,842	9,308	9,790	25,862	27,392	28,546	17,434	18,690	19,304	11
8,553	8,993	9,208	19,698	21,091	22,439	17,330	18,522	20,096	12

TABLE 4. Gross Current Revenues (Preliminary) 1963, by Provinces

No.	Items	New- found- land	Prince Edward Island	Nova Scotia	New Brunsw- ick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	3,312	2,529	33,736	24,922
2	Personal property	4	253	7,362	5,902
3	Business	1,467	286	1,744	1,992
4	Other	1,102	132	1,747	3,619
5	Total general and school taxation	5,885	3,200	44,589	36,435
6	Special assessments (owner's share) and charges	28	66	658	174
7	Total taxation	5,913	3,266	45,247	36,609
8	Licences and permits	203	58	445	342
9	Interest, tax penalties, etc.	7	7	661	426
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	147	84	2,717	2,936
11	Provincial	1,590	459	6,140	9,799
12	Other municipal	—	—	—	—
	Government enterprises:				
13	Dominion	3	—	496	131
14	Provincial	—	—	295	77
15	Own municipal and/or other municipal	77	87	361	671
16	Other contributions	423	1	472	67
17	Total contributions, grants and subsidies	2,240	631	10,481	13,681
18	Miscellaneous revenues	316	87	1,207	848
19	Total gross current revenues	8,679	4,049	58,041	51,906

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

TABLE 4. Gross Current Revenues (Preliminary) 1963, by Provinces

Quebec ¹	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
272,545	719,450 ²	73,681 ³	85,592 ²	123,272	146,152	..	1
...	...	³	...	...	...	..	2
27,700	²	6,281	²	7,764	3,782	..	3
65,241	82	555	2,075	—	18	..	4
365,486	719,532	80,517	87,667	131,036	149,952	1,624,299	5
65,372	25,394	7,814	5,688	12,325	11,069	128,588	6
436,858	744,926	88,331	93,355	143,361	161,021	1,752,887	7
7,521	8,209	1,779	2,507	3,399	6,996	31,459	8
8,094	9,253	1,901	1,666	2,560	2,838	27,413	9
..	13,951	1,911	..	2,147	2,129	..	10
..	140,594	9,558	..	26,266	35,153	..	11
..	3,223	—	..	—	—	..	12
..	5,884	645	..	1,376	505	..	13
..	2,549	851	..	2,285	1,855	..	14
..	2,044	1,612	..	12,850	2,949	..	15
..	757	771	..	74	1,272	..	16
33,317	169,002	15,348	21,745	44,998	43,863	355,306	17
24,942	36,538	3,571	5,361	12,658	14,702	100,230	18
504,732	967,928	110,930	124,634	206,976	229,420	2,267,295	19

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

TABLE 5. Gross Current Expenditures (Preliminary) 1963, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	1,075	283	3,774	3,583
2	Protection to persons and property	528	440	7,255	5,239
3	Public works	2,257	423	3,118	3,386
4	Sanitation and waste removal	716	26	1,310	759
5	Health.....	12	1	3,500	628
6	Social welfare	4	84	3,251	4,174
7	Education (including debt charges)	325	1,822	26,716	24,762
8	Recreation and community services.....	181	69	983	1,074
	Debt charges: ⁴				
9	Debenture.....	740	538	5,039	4,960
10	Other.....	253	75	714	904
11	Utilities and other municipal enterprises (deficits and levies).....	345	28	59	255
12	Provision for reserves	95	106	1,386	614
13	Contributions to Capital and Loan Fund.....	2,015	81	962	499
14	Joint or special expenditures	—	—	—	—
15	Miscellaneous expenditures	241	17	666	1,342
16	Total gross current expenditures	8,787	3,993	58,733	52,179

¹ Figures for Quebec are estimated.² "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1963, by Provinces**

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	740	538	5,039	4,960
2	School.....	...	232	5,820	3,267
3	Utility	825	113	1,417	1,286
4	Totals.....	1,565	883	12,276	9,513
5	Principal and sinking fund requirements.....	595	389	7,195	5,030
6	Interest.....	970	494	5,081	4,483

¹ As per Table 5, item 9.

TABLE 5. Gross Current Expenditures (Preliminary) 1963, by Provinces

Quebec ¹	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
60,565	59,701	8,155	8,156	12,625	12,094	170,011	1
73,263	119,399	12,577	9,302	23,126	30,683	281,812	2
70,034	133,268	15,395	23,441	28,298	17,165	296,785	3
13,169	41,790	3,461	2,893	6,629	6,822	77,575	4
"	17,223	2,055	4,262	11,580	2,501	41,762 ²	5
"	58,196	4,912	7,161	5,388	24,475	107,645 ²	6
168,000	342,837	40,568	46,642	70,514	73,577 ³	795,763 ³	7
16,765	36,769	3,759	4,392	7,854	11,040	82,886	8
77,328	92,831	9,042	7,467	23,986	31,911 ³	..	9
	9,439	1,045	554	686	1,141	..	10
"	15,457	1,708	1,968	3,044	2,126	24,990 ²	11
"	9,960	1,981	1,253	2,114	4,985	22,494 ²	12
15,313	18,877	3,060	3,624	8,127	10,497	63,055	13
—	2,776	233	—	75	154	3,238	14
14,542 ²	6,741	1,046	1,819	4,495	1,322	32,231 ²	15
508,979	965,264	108,997	122,934	208,541	230,493	2,268,900	16

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

² See introduction for explanation.

TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1963, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	No.
thousands of dollars						
..	92,831	9,042	7,467	23,986	31,911	1
..	73,460	7,900	5,955	14,684	..	2
..	36,992	6,304	4,879	9,813	5,301	3
..	203,283	23,246	18,301	48,483	37,212	4
..	120,036	12,840	9,308	27,392	18,690	5
..	83,247	10,406	8,993	21,091	18,522	6

TABLE 7. Gross Current Revenues (Estimated) 1964, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	3,550	2,882	35,331	26,187
2	Personal property	4	252	7,701	5,979
3	Business	1,585	347	1,907	2,076
4	Other	1,167	143	1,722	3,626
5	Total general and school taxation	6,306	3,624	46,661	37,868
6	Special assessments (owner's share) and charges	35	45	537	174
7	Total taxation	6,341	3,669	47,198	38,042
8	Licences and permits	191	60	487	325
9	Interest, tax penalties, etc.	8	7	687	412
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	172	84	2,780	3,033
11	Provincial	1,641	458	6,401	9,751
12	Other municipal	—	—	—	—
	Government enterprises:				
13	Dominion	3	—	522	155
14	Provincial	—	—	303	77
15	Own and/or other municipal	80	88	349	502
16	Other contributions	430	1	465	68
17	Total contributions, grants and subsidies	2,326	631	10,820	13,586
18	Miscellaneous revenues	312	82	1,198	747
19	Total gross current revenues	9,178	4,449	60,390	53,112

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

TABLE 7. Gross Current Revenues (Estimated) 1964, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
310,092	762,468 ¹	78,842 ²	88,782 ¹	130,490	158,982	..	1
...	...	²	...	...	...	..	2
30,700	¹	6,530	¹	8,054	3,799	..	3
26,863	58	575	2,075	—	30	..	4
367,655	762,526	85,947	90,857	138,544	162,811	1,702,799	5
69,025	25,590	8,076	6,122	12,821	11,964	134,389	6
436,680	788,116	94,023	96,979	151,365	174,775	1,837,188	7
7,857	8,690	1,722	2,541	3,392	7,045	32,310	8
8,204	9,753	1,863	1,684	2,563	2,394	27,575	9
..	15,203	2,035	..	2,202	2,261	..	10
..	143,311	9,059	..	26,560	36,209	..	11
..	3,277	—	..	—	—	..	12
..	5,715	190	..	1,451	485	..	13
..	2,562	975	..	2,590	1,879	..	14
..	1,964	1,989	..	14,076	2,807	..	15
..	877	799	..	68	1,540	..	16
83,113	172,909	15,047	21,927	46,947	45,181	412,487	17
26,170	36,956	3,324	5,037	12,919	15,155	101,900	18
562,024	1,016,424	115,979	128,168	217,186	244,550	2,411,460	19

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

TABLE 8. Gross Current Expenditures (Estimated) 1964, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New-Brunswick
thousands of dollars					
1	General government	1,131	293	3,987	3,836
2	Protection to persons and property	568	479	7,747	5,456
3	Public works	2,310	462	3,262	3,095
4	Sanitation and waste removal	795	103	1,398	771
5	Health	15	1	3,825	617
6	Social welfare	4	78	3,399	3,753
7	Education (including debt charges)	370	1,970	27,702	26,266
8	Recreation and community services	208	81	1,017	1,136
	Debt charges: ¹				
9	Debenture	940	604	4,902	5,530
10	Other	225	78	927	667
11	Utilities and other municipal enterprises (deficits and levies)	375	28	93	233
12	Provision for reserves	274	79	1,248	446
13	Contributions to Capital and Loan Fund	1,668	81	858	272
14	Joint or special expenditures	—	—	—	—
15	Miscellaneous expenditures	245	43	732	1,365
16	Total gross current expenditures	9,128	4,378	61,097	53,443

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

TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	940	604	4,902	5,530
2	School .....	...	267	6,212	3,511
3	Utility	905	116	1,330	1,331
4	Totals	1,845	987	12,444	10,372
5	Principal and sinking fund requirements	785	464	7,040	5,279
6	Interest	1,060	523	5,404	5,093

¹ As per Table 8, item 9.

TABLE 8. Gross Current Expenditures (Estimated), 1964 by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total	No.
thousands of dollars							
62,688	66,289	8,672	8,470	13,110	13,190	181,666	1
77,646	126,744	13,268	9,699	24,611	32,532	298,750	2
71,850	138,665	15,738	22,951	27,924	18,102	304,359	3
13,867	44,130	3,559	3,073	6,988	7,308	81,992	4
¹	19,820	2,088	4,335	12,646	2,217	45,564 ¹	5
¹	63,920	4,598	7,241	5,654	25,393	114,038 ¹	6
199,400	361,868	42,649	48,154	74,178	82,391 ²	864,948 ²	7
17,593	39,345	4,073	4,800	9,061	11,604	88,918	8
85,150	100,626	9,866	7,851	25,202	33,440 ²	..	9
	11,449	1,077	851	617	1,025	..	10
¹	13,734	2,411	2,291	3,412	2,456	25,033 ¹	11
¹	8,949	2,264	1,453	2,579	4,558	21,850 ¹	12
16,068	19,887	3,081	3,462	6,179	10,618	62,174	13
—	2,516	244	—	78	167	3,005	14
15,674 ¹	7,592	1,214	1,972	4,666	1,438	34,941 ¹	15
559,936	1,025,534	114,802	126,603	216,905	246,439	2,418,265	16

² Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

³ See introduction for explanation.

TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
thousands of dollars						
..	100,626	9,866	7,851	25,202	33,440	1
..	80,212	8,700	6,148	15,447		2
..	38,124	6,775	4,999	10,336		3
..	218,962	25,341	18,998	50,985	39,400	4
..	128,740	13,701	9,790	28,546	19,304	5
..	90,222	11,640	9,208	22,439	20,096	6

TABLE 10. Gross Municipal Debenture Debt as at December 31, 1962, 1963 and 1964, by Provinces

Province	1962 Actual	1963 Preliminary	1964 Estimated
thousands of dollars			
Newfoundland	19,668	19,321	19,457
Prince Edward Island	11,492	12,506	13,050
Nova Scotia	105,521	113,614	119,811
New Brunswick	85,517	88,688	92,861
Quebec	1,675,755	1,816,000 ¹	1,957,000
Ontario	1,832,172	1,965,909	2,184,199
Manitoba	190,594	212,238	228,372
Saskatchewan	175,237	188,144	202,761
Alberta	475,507	490,212	503,506
British Columbia	503,133	550,057	570,461
Totals	5,074,596	5,456,689	5,891,478

¹ Estimated.

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:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \text{Estimate of total (current)}$$

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.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \text{Estimate of total (current)}$$

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 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 and has been revised annually to take into account changes in municipal government structure and the latest 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 has been retained, and consequently, all the larger municipalities are again included. A description of the original sampling technique may be found in the 1959-60 report.

Method of Selecting Revised Sample

As it was unlikely that there would be any substantial change in the format of provincial municipal reports, 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 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

Newfoundland:

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

Prince Edward Island:

There is no municipal report of 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 are (a) those comprising the Metropolitan Area of Halifax and the Major Urban Area of Sydney-Glace Bay (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over. 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 are self-representing as are the remaining three cities, one village and fourteen counties. It was necessary to sample only for towns. Five of the 19 towns were selected on a random basis after the group was listed in descending order of population size.

Consideration was given to sampling counties, but analysis showed that the relative importance of counties is great and it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all counties.

Quebec:

Arrangements initiated two years ago 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 Annual Report of Municipal Statistics. The classification contained in this report is 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 report was used to select the Ontario sample. Assessed population figures were used in place of Census of Population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 97 municipalities in the seven metropolitan areas, and 10 major urban 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, counties 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 is designed 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 each 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. 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 as the basis of selection. 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 the continuation of their 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:

To conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification used originally. 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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