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FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1964 and 1965

Revenue and Expenditure

PRELIMINARY 1964 - ESTIMATES 1965

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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.
- preliminary figures.
- * revised figures.

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1964 and 1965

Revenue and Expenditure

PRELIMINARY 1964 - ESTIMATES 1965

This report is the ninth of an annual series presenting estimated 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) "Debentures 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 terms "revenue" and "expenditure", used in this report indicate 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.

Figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual", Catalogue No. 68-204. Care must be taken not to compare the data in this report with the municipal segment of our annual report "Consolidated Public Finance—Federal, Provincial and Municipal Governments", Catalogue No. 68-202, where the data are presented on a "net" basis as described in that publication and where capital expenditures are included.

These statistics of "municipal" 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.

Legislation in three provinces provides, through grants, a certain measure of relief to municipal taxpayers in regards to property taxes payable by them.

In Ontario an unconditional per capita grant is payable by the Province to the municipalities to be applied solely for the benefit of persons paying taxes on residential or farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In British Columbia under the Home-owners Grant Act the Province provides tax relief for resident home-owners. The maximum amount of this grant was \$100.00 in 1965, and no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owners tax account. The grant has no effect on the amount of taxes levied by the municipalities.

In Manitoba, commencing in 1965 a school tax rebate grant has been provided by provincial legislation. This rebate is the lesser of \$50.00 or 50% of the yearly school tax. As in British Columbia this rebate is applied at the time of payment of taxes and does not affect the tax levy of the municipalities.

For the purpose of determining trends, the estimates for 1964 and 1965 are presented in totals for each province alongside "actual" 1963 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1963". The 1964 and 1965 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 1965 and forwarded to the Dominion Bureau of Statistics estimated totals for inclusion in this report. 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. 1963-1964 fiscal year data are included in 1963. 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, in most instances increases occurred each year from 1961 to 1965 in all itemized classifications of current revenues and expenditures. Exceptions occurred with a slight decline in "Special assessments", and "Interest and tax penalties" for 1963 and in "Other revenue" for 1964. Although total revenues and expenditures showed a succession of increases, the rate of increase was irregular but within a narrow range and averaged almost eight 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.

February 28, 1966.

Current Revenue by Province, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
millions of dollars					
Newfoundland	7	8	9	10	11
Prince Edward Island	3	4	4	5	5
Nova Scotia	50	55	59	62	64
New Brunswick	44	48	52	56	57
Quebec	452	460	522	578	649
Ontario	837	904	978	1,042	1,109
Manitoba	96	104	110	115	122
Saskatchewan	114	120	126	136	140
Alberta	181	195	206	210	222
British Columbia	199	214	231	247	273
Totals	1,983	2,112	2,297	2,461	2,652

¹ Estimated.

Current Expenditure by Province, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
millions of dollars					
Newfoundland	7	8	9	10	10
Prince Edward Island	4	4	4	5	5
Nova Scotia	51	56	60	63	65
New Brunswick	44	48	52	56	58
Quebec	467	472	538	578	650
Ontario	833	905	977	1,050	1,129
Manitoba	94	103	110	116	121
Saskatchewan	112	120	125	137	143
Alberta	178	196	207	211	223
British Columbia	199	216	233	251	277
Totals	1,989	2,128	2,315	2,477	2,680

¹ Estimated.

Current Revenue, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
	millions of dollars				
General taxation	1,437	1,510	1,675	1,736	1,864
Special assessments	102	116	91	132	130
Licences and permits	28	29	32	33	33
Interest, tax penalties etc.	22	26	22	23	22
Grants	312	339	360	423	486
Other	82	92	117	114	117
Totals	1,983	2,112	2,297	2,461	2,652

¹ Estimated.

Current Expenditure, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
	millions of dollars				
General government	140	161	161	178	199
Protection	243	263	285	304	335
Public works	262	284	313	327	351
Sanitation	70	74	65 ²	67 ²	74 ²
Health and social welfare	148	154	147 ³	158 ³	168 ³
Education (including debenture debt charges)	704	726	823	897	974
Debt charges	228	250	264	281	296
Miscellaneous	194	216	257	265	283
Totals	1,989	2,128	2,315	2,477	2,680

¹ Estimated.² "Sanitation" for Quebec included with "Public works".³ "Health and social welfare" for Quebec included with "Miscellaneous".

Percentage Distribution of Current Revenue, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
General taxation	73	73	73	71	70
Special assessments	5	5	4	5	5
Licences and permits	1	1	1	1	1
Interest, tax penalties etc.	1	1	1	1	1
Grants	16	16	16	17	18
Other	4	4	5	5	5
Totals	100	100	100	100	100

¹ Estimated.

Percentage Distribution of Current Expenditure, 1961-65

	1961	1962	1963 ^P	1964 ^P	1965 ¹
General government	7	8	7	7	8
Protection	12	12	12	12	12
Public works	13	13	14	13	13
Sanitation	4	3	3 ²	3 ²	3 ²
Health and social welfare	7	7	6 ³	7 ³	6 ³
Education (including debenture debt charges)	35	35	36	36	36
Debt charges	12	12	11	11	11
Miscellaneous	10	10	11	11	11
Totals	100	100	100	100	100

¹ Estimated.² "Sanitation" for Quebec included with "Public works".³ "Health and social welfare" for Quebec included with "Miscellaneous".

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Prelimi- nary	1964 Prelimi- nary	1965 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	3,305	3,868	4,008	2,722	2,997	3,300
2	Personal property	4	4	4	156	265	266
3	Business	1,252	1,350	1,417	396	347	350
4	Other	1,148	1,547	1,347	135	154	162
5	Total general and school taxation	5,709	6,769	6,776	3,409	3,763	4,078
6	Special assessments (owner's share) and charges	69	74	66	79	57	58
7	Total taxation	5,778	6,843	6,842	3,488	3,820	4,136
8	Licences and permits	190	193	216	59	65	66
9	Interest, tax penalties, etc.	8	16	6	7	7	7
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	173	190	182	86	91	91
11	Provincial	1,785	2,177	2,236	425	455	479
12	Other municipal	—	—	—	—	—	—
	Government enterprises:						
13	Dominion	7	10	30	2	2	2
14	Provincial	—	—	—	—	—	—
15	Own and/or other municipal	104	96	100	90	131	133
16	Other contributions	539	571	499	1	1	1
17	Total contributions, grants and subsidies ...	2,608	3,044	3,047	604	680	706
18	Miscellaneous revenue	536	486	487	82	78	84
19	Total current revenue	9,120	10,582	10,598	4,240	4,650	4,999

¹ In 1963 "Real property" includes special taxes on property for snow removal, maintenance of roads in winter, waste removal, local improvements, water and sewer. In 1964 and 1965, these taxes are included in "Special assessments (owner's share) and charges".

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1963 Actual	1964 Preliminary	1965 Estimated	1963 Preliminary	1964 Preliminary	1965 Estimated	1963 Preliminary	1964 Estimated	1965 Estimated	
thousands of dollars									
34,443	36,427	38,350	25,050	26,754	27,748	313,474 ¹	329,692	369,771	1
7,263	7,377	7,467	5,956	6,378	6,670	...	...	...	2
1,841	1,817	1,857	1,929	2,024	1,714	28,420	30,700	33,974	3
1,803	1,898	1,805	3,633	3,723	3,845	70,326	26,863 ²	12,558	4
45,350	47,519	49,479	36,568	38,879	39,977	412,220	387,255	416,303	5
629	600	540	188	184	184	30,765	69,025 ¹	66,789 ¹	6
45,979	48,119	50,019	36,756	39,063	40,161	442,985	456,280	483,092	7
441	564	515	344	339	319	7,473	7,857	7,536	8
616	750	690	416	429	409	2,511	2,700	2,800	9
2,660	2,693	2,685	2,938	3,098	3,263	4,181	..	..	10
6,850	6,926	7,025	9,867	10,737	10,814	22,759	..	..	11
—	—	—	—	—	—	—	..	..	12
546	473	751	125	119	119	6,726	..	..	13
319	257	259	79	78	77	—	..	..	14
439	434	425	517	697	710	..	..	..	15
439	487	419	46	193	120	3,542	..	..	16
11,253	11,270	11,564	13,572	14,922	15,103	37,208	83,113	127,729	17
1,255	1,429	1,657	822	927	1,131	31,689	28,170	28,298	18
59,544	62,132	64,445	51,910	55,680	57,123	521,866	578,120	649,455	19

² "Other" includes Sales tax of an undisclosed amount up to April 25, 1964 when Provincial administration of Sales tax came into effect.

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces — Concluded

No.	Items	Ontario			Manitoba		
		1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Actual	1964 Prelimi- nary	1965 Esti- mated
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	721,649	778,819	836,790	73,727	77,958	82,593
2	Personal property .....	...	...	...	4	4	4
3	Business	3	3	3	6,339	6,651	7,055
4	Other	82	49	35	562	577	587
5	Total general and school taxation	721,731	778,868	836,825	80,628	85,186	90,235
6	Special assessments(owner's share) and charges	22,268	23,191	23,452	7,912	8,023	8,264
7	Total taxation	743,999	802,059	860,277	88,540	93,209	98,499
8	Licences and permits	8,150	8,948	8,787	1,798	1,858	1,888
9	Interest, tax penalties, etc.	9,620	10,206	9,630	1,829	1,870	1,817
	Contributions, grants and subsidies:						
	Governments:						
10	Dominion	15,207	16,249	16,977	2,076	2,250	2,371
11	Provincial	142,492	146,680	155,646	8,816	8,471	9,708
12	Other municipal	3,290	3,292	3,185	—	—	—
	Government enterprises:						
13	Dominion	2,698	2,937	2,823	536	174	167
14	Provincial	5,149	4,227	4,424	774	905	832
15	Own and/or other municipal	1,723	2,086	2,017	1,717	1,818	1,889
16	Other contributions	669	499	947	653	781	797
17	Total contributions, grants and subsidies....	171,228	175,970	186,019	14,572	14,399	15,764
18	Miscellaneous revenue	44,651	44,364	43,762	3,082	4,082	4,174
19	Total current revenue	977,648	1,041,547	1,108,475	109,821	115,418	122,092

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

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces - Concluded

Saskatchewan			Alberta			British Columbia			No.
1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Actual	1964 Prelimi- nary	1965 Esti- mated	
thousands of dollars									
86,967	91,604	96,688	122,840	123,595	131,880	146,506	159,914	177,292	1
...	...	...	...	...	...	...	...	...	2
3	3	3	7,774	8,091	8,610	3,782	3,903	4,456	3
1,400	1,004	1,024	—	—	—	17	9	12	4
88,367	92,608	97,712	130,614	131,686	140,490	150,305	163,826	181,760	5
5,265	5,450	5,665	12,559	12,257	11,919	11,261	12,671	13,590	6
93,632	98,058	103,377	143,173	143,943	152,409	161,566	176,497	195,350	7
2,626	2,468	2,686	3,762	3,570	3,599	7,007	7,548	7,661	8
1,768	1,854	1,762	2,199	2,295	2,193	2,876	2,842	2,649	9
960	..	..	2,811	3,019	3,084	2,163	2,362	2,485	10
12,976	..	..	24,843	26,932	27,822	35,084	35,509	41,258	11
—	..	..	—	—	—	—	—	—	12
1,341	..	..	—	—	—	515	492	505	13
947	..	..	2,291	2,184	2,191	1,868	1,890	1,920	14
5,485	..	..	13,096	13,497	14,478	2,928	3,051	2,959	15
894	..	..	102	132	125	844	1,326	948	16
22,603	28,709	27,837	43,143	45,764	47,700	43,402	44,630	50,075	17
5,050	4,686	4,801	14,137	14,297	15,992	15,873	15,836	17,211	18
125,679	135,775	140,463	206,414	209,869	221,893	230,724	247,353	272,946	19

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

TABLE 2. Current Expenditure 1963, 1964 and 1965, by Provinces

No.	Items	Newfoundland			Prince Edward Island		
		1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Prelimi- nary	1964 Prelimi- nary	1965 Esti- mated
		thousands of dollars					
1	General government	1,011	1,477	1,749	279	281	299
2	Protection to persons and property	595	790	889	457	511	52
3	Public works	2,160	2,275	2,180	401	417	427
4	Sanitation and waste removal	883	1,002	1,029	33	103	110
5	Health	10	10	14	5	2	2
6	Social welfare	2	15	4	84	53	61
7	Education (including debt charges)	389	400	450	2,149	2,250	2,350
8	Recreation and community services	214	263	286	74	90	82
	Debt charges: ³						
9	Debenture	723	752	781	513	620	727
10	Other	351	522	609	71	73	87
11	Utilities and other municipal enterprises (deficits and levies)	431	460	510	35	35	35
12	Provision for reserves	123	105	123	98	71	63
13	Contributions to Capital and Loan Fund	2,191	1,805	1,679	46	46	47
14	Joint or special expenditures	—	—	—	—	—	—
15	Miscellaneous expenditures	177	199	145	19	59	75
16	Total current expenditure	9,260	10,075	10,448	4,264	4,611	4,886
		Ontario			Manitoba		
		1963 Actual	1964 Prelimi- nary	1965 Esti- mated	1963 Actual	1964 Prelimi- nary	1965 Esti- mated
		thousands of dollars					
17	General government	59,690	64,475	74,955	8,150	8,266	8,669
18	Protection to persons and property	119,814	131,573	144,273	12,700	13,575	14,260
19	Public works	135,004	142,878	156,187	15,674	16,784	16,302
20	Sanitation and waste removal	42,938	44,297	48,874	3,348	3,337	3,433
21	Health	17,331	19,553	21,753	2,101	2,021	2,092
22	Social welfare	56,215	62,408	65,315	4,827	4,401	4,490
23	Education (including debt charges)	343,271	369,902	387,986	40,821	42,290	44,181
24	Recreation and community services	37,103	39,883	43,394	3,712	4,753	5,188
	Debt charges: ³						
25	Debenture	92,825	100,320	109,956	9,023	10,255	11,600
26	Other	12,918	12,700	12,344	436	508	423
27	Utilities and other municipal enterprises (deficits and levies)	15,134	14,387	14,840	2,142	2,421	2,826
28	Provision for reserves	10,271	11,624	11,918	2,435	2,824	3,042
29	Contributions to Capital and Loan Fund	19,081	20,148	22,883	2,827	2,748	2,969
30	Joint or special expenditures	3,859	4,729	3,074	267	255	255
31	Miscellaneous expenditures	11,750	11,364	11,513	1,058	1,407	1,517
32	Total current expenditure	977,204	1,050,241	1,129,265	109,521	115,845	121,247

¹ "Sanitation and waste removal" included in "Public works" in Quebec.² "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Current Expenditure 1963, 1964 and 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
1963 Actual	1964 Preliminary	1965 Estimated	1963 Actual	1964 Preliminary	1965 Estimated	1963 Preliminary	1964 Preliminary	1965 Estimated	
thousands of dollars									
3,760	4,139	4,242	3,334	3,623	3,738	52,674	62,688	69,918	1
7,329	7,878	8,198	5,297	5,530	5,871	75,533	77,646	88,916	2
2,927	3,205	3,096	3,377	3,353	3,343	84,564	85,717	94,404	3
1,255	1,363	1,444	776	884	907	1	1	1	4
3,301	3,607	3,541	971	1,086	1,063	2	2	2	5
3,336	3,685	3,663	4,195	3,977	3,931	2	2	2	6
26,157	27,931	28,783	70,374	27,215	29,228	190,398	219,000	252,000	7
933	1,146	1,337	1,068	1,167	1,277	18,015	19,593	24,274	8
5,190	5,378	6,060	4,402	4,818	5,006	66,754	75,150	74,600	{ 9 10
1,395	1,290	1,198	752	692	802	4,128			
61	89	91	420	392	333	2	2	2	11
1,530	1,275	955	780	769	788	2	2	2	12
2,114	1,577	1,367	378	416	296	28,120	20,068	23,673	13
—	—	—	—	—	—	—	—	—	14
614	753	814	1,440	1,668	1,510	18,016	17,674	22,385	15
59,902	63,316	64,789	52,196	55,590	58,093	538,202	577,536	650,170	16
Saskatchewan			Alberta			British Columbia			
1963 Actual	1964 Preliminary	1965 Estimated	1963 Actual	1964 Preliminary	1965 Estimated	1963 Actual	1964 Preliminary	1965 Estimated	
thousands of dollars									
7,706	8,320	8,676	12,547	11,454	11,723	12,100	13,243	15,046	17
9,328	10,112	10,748	22,878	23,964	25,429	30,637	32,857	35,704	18
23,898	26,850	26,589	27,566	27,481	28,535	17,071	18,388	19,443	19
2,999	3,047	3,156	6,487	6,515	7,067	6,348	6,456	7,497	20
3,655	3,555	3,696	11,408	11,973	12,777	3,018	3,416	3,577	21
7,032	6,968	7,309	5,276	5,424	6,732	24,471	25,549	27,699	22
47,839	50,921	55,245	70,364	72,165	76,877	76,322	84,540	97,201	23
4,423	4,731	4,359	8,083	8,822	9,651	11,087	12,167	13,997	24
6,786	7,379	7,916	24,728	25,706	26,442	30,714	32,334	34,049	25
436	590	963	601	519	609	1,231	1,262	1,554	26
3,157	3,758	3,730	3,296	3,188	3,183	2,696	2,643	2,263	27
2,455	2,910	1,212	2,778	2,911	2,760	5,021	5,380	4,270	28
3,799	5,499	5,085	6,750	6,683	7,227	10,495	11,796	12,515	29
—	—	—	148	144	162	—	—	—	30
1,891	2,428	2,732	3,697	3,746	3,748	1,286	1,494	1,719	31
125,404	137,068	141,416	206,617	210,695	222,922	232,497	251,525	276,534	32

* See introduction for explanation.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,
1963, 1964 and 1965, by Provinces**

No.	Items	Newfoundland			Prince Edward Island		
		1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Prelimi- nary	1964 Esti- mated	1965 Esti- mated
		thousands of dollars					
1	General ¹	723	752	781	513	620	727
2	School .....	...	...	...	..	..	..
3	Utility	919	979	1,039	161	177	193
4	Totals	1,642	1,731	1,820	674	797	920
5	Principal and sinking fund requirements	663	841	884	318	383	448
6	Interest	979	890	936	356	414	472
		Ontario			Manitoba		
		1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Actual	1964 Esti- mated	1965 Esti- mated
		thousands of dollars					
7	General ¹	92,825	100,320	109,956	9,023	10,255	11,600
8	School	74,648	79,253	85,800	7,600	8,159	8,718
9	Utility	38,004	40,825	42,188	7,341	7,866	8,515
10	Totals	205,477	220,398	237,944	23,964	26,280	28,833
11	Principal and sinking fund requirements	121,962	130,000	137,757	12,986	13,988	15,411
12	Interest	83,515	90,398	100,187	10,978	12,292	13,422

¹ As per Table 2, items 9 and 25.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities
1963, 1964 and 1965, by Provinces**

Nova Scotia			New Brunswick			Quebec			No.
1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Prelimi- nary	1964 Esti- mated	1965 Esti- mated	
thousands of dollars									
5,190	5,378	6,060	4,402	4,818	5,006	66,754	..	..	1
5,861	6,270	6,378	3,644	3,838	4,051	..	..	..	2
1,487	1,500	1,550	1,437	1,463	1,584	42,434	..	..	3
12,538	13,148	13,988	9,483	10,119	10,641	109,188	..	..	4
7,229	7,275	8,053	4,885	5,461	5,722	55,035	..	..	5
5,309	5,873	5,935	4,598	4,658	4,919	54,153	..	..	6
Saskatchewan			Alberta			British Columbia			
1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Actual	1964 Esti- mated	1965 Esti- mated	1963 Actual	1964 Esti- mated	1965 Esti- mated	
thousands of dollars									
6,786	7,379	7,916	24,728	25,706	26,442	30,714	32,334	34,049	7
6,366	6,776	7,212	15,233	15,623	16,689	20,244	21,797	23,469	8
4,966	5,173	5,253	9,569	10,214	10,557	5,126	5,435	5,738	9
18,118	19,328	20,381	49,530	51,543	53,688	56,084	59,566	63,256	10
8,701	9,358	9,952	27,763	28,729	29,499	30,189	32,083	35,491	11
9,417	9,970	10,429	21,767	22,814	24,189	25,895	27,483	27,765	12

TABLE 4. Current Revenue (Preliminary) 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	3,868	2,997	36,427	26,754
2	Personal property	4	265	7,377	6,378
3	Business	1,350	347	1,817	2,024
4	Other	1,547	154	1,898	3,723
5	Total general and school taxation	6,769	3,763	47,519	38,879
6	Special assessments (owner's share) and charges	74	57	600	184
7	Total taxation	6,843	3,820	48,119	39,063
8	Licenses and permits	193	65	564	339
9	Interest, tax penalties, etc.	16	7	750	420
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	190	91	2,693	3,098
11	Provincial	2,177	455	6,926	10,737
12	Other municipal	—	—	—	—
	Government enterprises:				
13	Dominion	10	2	473	119
14	Provincial	—	—	257	78
15	Own and/or other municipal	96	131	434	697
16	Other contributions	571	1	487	193
17	Total contributions, grants and subsidies	3,044	680	11,270	14,922
18	Miscellaneous revenue	486	78	1,429	927
19	Total current revenue	10,582	4,650	66,132	55,680

¹ Figures for Quebec are estimated.² "Business tax" included with "Real property tax".³ "Personal property tax" included in "Real property tax".

TABLE 4. Current Revenue (Preliminary) 1964, by Provinces

Quebec ¹	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
329,692	778,819	77,958	91,604	123,595	159,914	1,631,628	1
...	...	³	...	...	...	14,024	2
30,700	²	6,651	²	8,091	3,903	54,883	3
26,863 ⁴	49	577	1,004	—	9	35,824	4
387,255	778,868	85,186	92,608	131,686	163,826	1,736,359	5
69,025 ⁵	23,191	8,023	5,450	12,257	12,671	131,532	6
456,280	802,059	93,209	98,058	143,943	176,497	1,867,891	7
7,857	8,948	1,858	2,468	3,570	7,548	33,410	8
2,700	10,206	1,870	1,854	2,295	2,842	22,969	9
..	16,249	2,250	..	3,019	2,362	..	10
..	146,680	8,471	..	26,932	35,509	..	11
..	3,292	—	..	—	—	..	12
..	2,937	174	..	—	492	..	13
..	4,227	905	..	2,184	1,890	..	14
..	2,086	1,818	..	13,497	3,051	..	15
..	499	781	..	132	1,326	..	16
83,113	175,970	14,399	28,709	45,764	44,630	422,501	17
28,170	44,364	4,082	4,686	14,297	15,836	114,355	18
578,120	1,041,547	115,418	135,775	209,869	247,353	2,461,126	19

⁴ See Table 1, footnote 2.⁵ See Table 1, footnote 1.

TABLE 5. Current Expenditure (Preliminary) 1964, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General government	1,477	281	4,139	3,623
2	Protection to persons and property	790	511	7,878	5,530
3	Public works	2,275	417	3,205	3,353
4	Sanitation and waste removal	1,002	103	1,363	884
5	Health	10	2	3,607	1,086
6	Social welfare	15	53	3,685	3,977
7	Education (including debt charges)	400	2,250	27,931	27,215
8	Recreation and community services	263	90	1,146	1,167
	Debt charges: ⁴				
9	Debenture	752	620	5,378	4,818
10	Other	522	73	1,290	692
11	Utilities and other municipal enterprises (deficits and levies)	460	35	89	392
12	Provision for reserves	105	71	1,275	769
13	Contributions to Capital and Loan Fund	1,805	46	1,577	416
14	Joint or special expenditures	—	—	—	—
15	Miscellaneous expenditures	199	59	753	1,955
16	Total current expenditure	10,075	4,611	63,316	55,590

¹ Figures for Quebec are estimated.² "Sanitation and waste removal" included in "Public works", in Quebec.³ "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) 1964, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	752	620	5,378	4,818
2	School .....	..	..	6,270	3,838
3	Utility	979	177	1,500	1,463
4	Totals	1,731	797	13,148	10,119
5	Principal and sinking fund requirements	841	383	7,275	5,461
6	Interest	890	414	5,873	4,658

¹ As per Table 5, item 9.

TABLE 5. Current Expenditure (Preliminary) 1964, by Provinces

Quebec ¹	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
62,688	64,475	8,266	8,320	11,454	13,243	177,966	1
77,646	131,573	13,575	10,112	23,964	32,857	304,436	2
85,717	142,878	16,784	26,850	27,481	18,388	327,348	3
²	44,297	3,337	3,047	6,515	6,456	67,004	4
³	19,553	2,021	3,555	11,973	3,416	45,223	5
³	62,408	4,401	6,968	5,424	25,549	112,480	6
219,000	369,902	42,290	50,921	72,165	84,540	896,614	7
19,593	39,883	4,753	4,731	8,822	12,167	92,615	8
75,150	100,320	10,255	7,379	25,706	32,334	262,712	9
³	12,700	508	590	519	1,262	18,156	10
³	14,387	2,421	3,758	3,188	2,643	27,373	11
³	11,624	2,824	2,910	2,911	5,380	27,869	12
20,068	20,148	2,748	5,499	6,683	11,796	70,786	13
—	4,729	255	—	144	—	5,128	14
17,674	11,364	1,407	2,428	3,746	1,494	40,792	15
577,536	1,050,241	115,845	137,068	210,695	251,525	2,476,502	16

¹ See introduction for explanation.² "Other debt charges" included in "Debenture debt charges" in Quebec.TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities
(Estimated) 1964, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	No.
thousands of dollars						
..	100,320	10,255	7,379	25,706	32,334	1
..	79,253	8,159	6,776	15,623	21,797	2
..	40,825	7,866	5,173	10,214	5,435	3
..	220,398	26,280	19,328	51,543	59,566	4
..	130,000	13,988	9,358	28,729	32,083	5
..	90,398	12,292	9,970	22,814	27,483	6

TABLE 7. Current Revenue (Estimated) 1965, by Provinces

No.	Items	New- found- land	Prince Edward Island	Nova Scotia	New Brun- swick
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	4,008	3,300	38,350	27,748
2	Personal property	4	266	7,467	6,670
3	Business	1,417	350	1,857	1,714
4	Other	1,347	162	1,805	3,845
5	Total general and school taxation	6,776	4,078	49,479	39,977
6	Special assessments (owner's share) and charges	66	58	540	184
7	Total taxation	6,842	4,136	50,019	40,161
8	Licences and permits	216	66	515	319
9	Interest, tax penalties, etc.	6	7	690	409
	Contributions, grants and subsidies:				
	Governments:				
10	Dominion	182	91	2,685	3,263
11	Provincial	2,236	479	7,025	10,814
12	Other municipal	—	—	—	—
	Government enterprises:				
13	Dominion	30	2	751	119
14	Provincial	—	—	259	77
15	Own and/or other municipal	100	133	425	710
16	Other contributions	499	1	419	120
17	Total contributions, grants and subsidies	3,047	706	11,564	15,103
18	Miscellaneous revenue.....	487	84	1,657	1,131
19	Total current revenue	10,598	4,999	64,445	57,123

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

TABLE 7. Current Revenue (Estimated) 1965, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousand of dollars							
369,771	836,790	82,593	96,688	131,880	177,292	1,768,420	1
...	...	¹	...	...	...	14,407	2
33,974	²	7,055	²	8,610	4,456	59,433	3
12,558	35	587	1,024	—	12	21,375	4
416,303	836,825	90,235	97,712	140,490	181,760	1,863,635	5
66,789 ³	23,452	8,264	5,665	11,919	13,590	130,527	6
483,092	860,277	98,499	103,377	152,409	195,350	1,994,162	7
7,536	8,787	1,838	2,686	3,599	7,661	33,223	8
2,800	9,630	1,817	1,762	2,193	2,649	21,963	9
..	16,977	2,371	..	3,084	2,485	..	10
..	155,646	9,708	..	27,822	41,258	..	11
..	3,185	—	..	—	—	..	12
..	2,823	167	..	—	505	..	13
..	4,424	832	..	2,191	1,920	..	14
..	2,017	1,889	..	14,478	2,959	..	15
..	947	797	..	125	948	..	16
127,729	186,019	15,764	27,837	47,700	50,075	485,544	17
28,298	43,762	4,174	4,801	15,992	17,211	117,597	18
649,455	1,108,475	122,092	140,463	221,893	272,946	2,652,489	19

³ See Table 1, footnote 1.

TABLE 8. Current Expenditure (Estimated) 1965, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New-Brunswick
thousands of dollars					
1	General government.....	1,749	299	4,242	3,738
2	Protection to persons and property.....	889	521	8,198	5,871
3	Public works.....	2,180	427	3,096	3,343
4	Sanitation and waste removal.....	1,029	110	1,444	907
5	Health.....	14	2	3,541	1,063
6	Social welfare.....	4	61	3,663	3,931
7	Education (including debt charges).....	450	2,350	28,783	29,228
8	Recreation and community services.....	286	82	1,337	1,277
	Debt charges: ²				
9	Debenture.....	781	727	6,060	5,006
10	Other.....	609	87	1,198	802
11	Utilities and other municipal enterprises (deficits and levies).....	510	35	91	333
12	Provision for reserves.....	123	63	955	788
13	Contributions to Capital and Loan Fund.....	1,679	47	1,367	296
14	Joint or special expenditures.....	—	—	—	—
15	Miscellaneous expenditures.....	145	75	814	1,510
16	Total current expenditure.....	10,448	4,886	64,789	58,093

¹ "Sanitation and waste removal" included in "Public works", in Quebec.² "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) 1965, by Provinces

No.	Items	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	General ¹	781	727	6,060	5,006
2	School.....	...	..	6,378	4,051
3	Utility.....	1,039	193	1,550	1,584
4	Totals.....	1,820	920	13,988	10,641
5	Principal and sinking fund requirements.....	884	448	8,053	5,722
6	Interest.....	936	472	5,935	4,919

¹ As per Table 8, item 9.

TABLE 8. Current Expenditure (Estimated) 1965, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total	No.
thousands of dollars							
69,918	74,955	8,669	8,676	11,723	15,046	199,015	1
88,916	144,273	14,260	10,748	25,429	35,704	334,809	2
94,404	156,187	16,302	26,589	28,535	19,443	350,506	3
¹	48,874	3,433	3,156	7,067	7,497	73,517	4
²	21,753	2,092	3,696	12,777	3,577	48,515	5
²	65,315	4,490	7,309	6,732	27,699	119,204	6
252,000	387,986	44,181	55,245	76,877	97,201	974,301	7
24,274	43,394	5,188	4,359	9,651	13,997	103,845	8
74,600	109,956	11,600	7,916	26,442	34,049	277,137	9
⁴	12,344	423	963	609	1,554	18,589	10
²	14,840	2,826	3,730	3,183	2,263	27,811	11
²	11,918	3,042	1,212	2,760	4,270	25,131	12
23,673	22,883	2,969	5,085	7,227	12,515	77,741	13
—	3,074	255	—	162	—	3,491	14
22,385	11,513	1,517	2,732	3,748	1,719	46,158	15
650,170	1,129,265	121,247	141,416	222,922	276,534	2,679,770	16

³ See introduction for explanation.⁴ "Other debt charges" included in "Debenture debt charges", in Quebec.TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities
(Estimated) 1965, by Provinces

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	No.
thousands of dollars						
..	109,956	11,600	7,916	26,442	34,049	1
..	85,800	8,718	7,212	16,689	23,469	2
..	42,188	8,515	5,253	10,557	5,738	3
..	237,944	28,833	20,381	53,688	63,256	4
..	137,757	15,411	9,952	29,499	35,491	5
..	100,187	13,422	10,429	24,189	27,765	6

TABLE 10. Gross Municipal Debenture Debt as at December 31, 1963, 1964 and 1965, by Provinces

Province	1963 Prelimi- nary	1964 Prelimi- nary	1965 Esti- mated
thousands of dollars			
Newfoundland	20,436	21,948	23,000
Prince Edward Island	12,159	12,328	12,435
Nova Scotia	113,718	115,885	117,812
New Brunswick	90,564	90,942	93,735
Quebec	1,821,902 ¹	2,015,683 ¹	2,186,700
Ontario	1,973,520	2,130,853	2,218,489
Manitoba	214,280	237,697	259,639
Saskatchewan	193,556	214,102	223,638
Alberta	509,887	513,959	537,948
British Columbia	540,003	558,926	577,782
Totals	5,490,025	5,912,323	6,251,178

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:

This year, for the first time, a special combined reporting form was used to accommodate the needs of both the New Brunswick Department of Municipal Affairs and the Dominion Bureau of Statistics and the survey was conducted on a full coverage basis.

Quebec:

Arrangements initiated with the Quebec Bureau of Statistics three years ago, whereby the Q.B.S. conducted a survey of a sample of Quebec municipalities, were extended this year with the Q.B.S. providing estimated total data derived from the survey.

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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