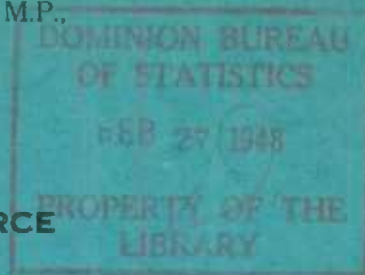


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Minister of Trade and Commerce



**CANADA**  
**DEPARTMENT OF TRADE AND COMMERCE**  
**DOMINION BUREAU OF STATISTICS**  
**PUBLIC FINANCE BRANCH**

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**FINANCIAL STATISTICS**  
**OF**  
**MUNICIPAL GOVERNMENTS**  
**IN**  
**CANADA**  
**1944**



OTTAWA  
1948

Price 25 cents

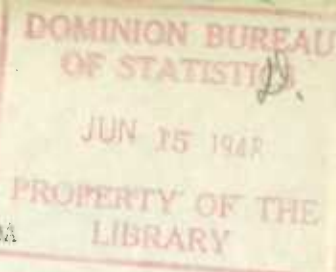
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E R R A T A

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS IN CANADA  
1944

DOMINION BUREAU OF STATISTICS  
PUBLIC FINANCE DIVISION



- Page 9. ~~Delete last sentence of paragraph commenting on~~  
municipal revenues in Manitoba. Replaced by  
Footnote (1), Table No. 5.
- Page 10. Table No. 9 -- Reference in paragraph should be  
to Table No. 4, not No. 3.
- Page 11. Tables No. 14 and 15. -- Reference in paragraph  
should be to Table No. 4, not No. 3.
- Page 13. Table No. 1 -- Saskatchewan:  
Line No. 1 should read 823,344.
- Page 14. Table No. 3 -- Total All Provinces:  
Line No. 2 should read 264,611  
Line No. 3 should read 109.35 %.
- Page 15. Table No. 3 -- Saskatchewan:  
Line No. 2 should read 28,198.  
Line No. 3 should read 141.70%.
- Page 16. Table No. 4 -- Total All Provinces:  
Line No. 17 should read 1,036,490.  
Line No. 18 should read 2,157.
- Page 17. Table No. 4 -- New Brunswick:  
Line No. 17 should read 24,860.  
Line No. 18 should read 33.
- Page 24. Table No. 9 -- Total All Provinces:  
Line No. 11 should read 1,291,072.  
-- New Brunswick:  
Line No. 8 should read 37,466.  
Line No. 11 should read 43,341.
- Page 25. Table No. 9 -- Quebec:  
Line No. 8 should read 392,017.  
Line No. 11 should read 515,742.
- Page 35. Table No. 14 -- Ontario:  
Bracket 2,687 to P.E.I., N.S., N.B., Que.  
Bracket 1,748 to Man., Sask., Alta., B.C.

Please attach this sheet to report referred to above.

1/6/48



*[Faint, illegible text, likely bleed-through from the reverse side of the page.]*

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DOMINION BUREAU OF STATISTICS

PUBLIC FINANCE BRANCH

OTTAWA - CANADA

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Herbert Marshall  
James H. Lowther  
John A. Barclay

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P R E F A C E

In compiling municipal statistics of 1944 for publication in this bulletin, the classifications and reporting procedures of the MANUAL OF INSTRUCTIONS relating to the preparation of "Balance Sheets, Revenues and Expenditures, and Other Accounting Statements of Municipal Corporations" have been followed wherever possible.

As not all provinces have yet fully adopted the MANUAL, considerable condensation has been necessary, many omissions have had to be noted, and much other material to be shown as unclassified.

Publication of these statistics is to be continued, with elaboration and expansion as more information becomes available. Continued improvement in municipal accounting and reporting within the municipalities and the provincial departments of municipal affairs promises well, and resultant changes will be reflected in these reports from year to year.

The sources of the statistics contained in this report are varied, so they have been listed on pages 38 to 41 in detail.

The report was prepared under the direction of J. H. Lowther, by J. A. Barclay, with the assistance of Miss B. I. McFadden.

*Herbert Marshall*

Dominion Statistician.

February, 1948.



## INTRODUCTION

This report of Municipal Finance Statistics for the year 1944 is the first attempt to publish financial statistics for all local governments in Canada on the basis of the MANUAL OF INSTRUCTIONS relating to the preparation of "Balance Sheets, Revenues and Expenditures, and Other Accounting Statements of Municipal Corporations." The MANUAL resulted from Dominion-Provincial Conferences on Municipal Statistics held in 1937 and 1940. Reports on Municipal finance statistics previously issued by the Dominion Bureau of Statistics were discontinued following these Conferences, with a view to resumption of publication when the provincial departments had had an opportunity to begin implementation of the decisions thereof.

Since the Conferences, some of the accounting procedure and some of the supporting schedules recommended and not already in use have been adopted by the municipal departments of various provincial governments both in the form of statements required by them from the municipalities under their jurisdiction and in the preparation of their annual statistical reports.

### Comparability of Data.

In attempting to compile such statistics for the whole of Canada, difficulty arises because the adoption of uniform reporting of Municipal financial statistics is not equally advanced in all provinces. Consequently, it has not been possible to present by any means all of the statements recommended by the Conferences, while some which are presented have been varied to make use of the information available, and not all are complete. Tables have been compiled for only such information as is available in a majority of the 1944 provincial reports, and consequently some information provided in the more complete ones is not included here, but may be obtained from those reports. With this information there has been incorporated such relative school finance statistics of publicly supported school corporations as are available for the school fiscal year ending in 1944.

The methods of financial administration of schools vary between provinces and within them. Many school units are coterminous with municipalities, which levy and collect the school taxes and issue school debentures. Other schools have their taxes levied by the municipality, but issue their own debentures. Many do their own financing, often having boundaries which do not conform to those of any municipality. Because of these and other differences in methods of administration and on the proportion of school finance statistics included in municipal reports, comparability of the latter is obtainable only if all school finance is eliminated from municipal, or if all finance statistics of publicly supported school corporations are incorporated therewith. As local education administration is in effect a part of local government, the second course has been followed insofar as possible.

It is intended that the annual statistical reports of municipal finance to be published in future by the Public Finance Branch of the Dominion Bureau of Statistics will present an increased amount of material as it becomes available; eventually all financial statistics of local government, including schools. It is proposed that when it becomes possible to gather together more complete financial statistics of municipally owned utilities, these too will be reported

separately and in detail. The present report contains the assets, liabilities and reserves, in consolidated form, of incorporated municipalities, and of unorganized areas locally governed, i.e. improvement districts. It also includes this information for municipal utilities, and for other municipal activities such as housing schemes and cemeteries. The assets and liabilities of schools have been incorporated for all provinces which publish them separately from the municipal report.

The revenue and expenditure statements reflect the financial activities of organized municipalities and improvement districts. Utilities and other municipal services such as housing schemes and cemeteries enter only if they contribute to municipal revenue, or if expenditures are made to them, or on their behalf. Revenue from school taxation includes all local taxation for school purposes, whether by municipalities or school districts, with the resulting advantage of comparability.

Other tables contained herein present various analyses of items which make up the balance sheet or the revenue and expenditure statements.

The statistics are presented in consolidated form because there is as yet no accepted classification of local government units. When such a classification has been agreed upon, the presentation may be further elaborated to present detailed statistics based thereon. Much of the balance sheet material in the provincial reports for 1944 is in consolidated form, and cannot be accurately allocated to the various balance sheets specified by the Conferences. When these are published individually, they may be so arranged in reports for future years.

#### Period Covered.

This report presents municipal statistics for "the year 1944." Some municipalities end their financial year on dates other than December 31st as do many schools. The date nearest to December 31st is used by all the departments of municipal affairs except that of New Brunswick in compiling statistics for the 1944 reports. New Brunswick statements for 1944 are based on the various fiscal year periods ending within the calendar year 1944. School statistics included herein are for the fiscal year ending in 1944.

Abbreviations of the names of the provinces are used in the various tables as follows: Prince Edward Island (P.E.I.); Nova Scotia (N.S.); New Brunswick (N.B.); Quebec (Que.); Ontario (Ont.); Manitoba (Man.); Saskatchewan (Sask.); Alberta (Alta.); British Columbia (B.C.).

Where cross additions are not completed it will be obvious that due to lack of detail in some provinces any total other than the final one would be meaningless.

EXPLANATORY NOTES TO TABLES

TABLE No. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES:

Provision is made in the MANUAL OF INSTRUCTIONS for an estimate of population of municipalities. This was not provided in 1944 by sufficient municipalities to arrive at an accurate total for all provinces. The figures given herein may be compared with the 1941 census. The census totals represent only organized municipalities, as the improvement districts are not always distinguishable in the census returns. When available, the municipalities' estimates for each year will provide a valuable check on population trends between census years for individual municipalities and for the various classes of municipalities.

TABLE No. 2 -- ASSESSED VALUATION ON WHICH TAXES WERE LEVIED,  
AND EXEMPTIONS:

Detail available for this table is limited, and in its present form it corresponds to the table of "Municipal Assessed Valuations" published in the chapter on "National Accounts and Public Finance" in the Canada Year Book. Differences from the 1944 figures in that table arise from the inclusion herein of the assessed valuations for local improvement districts in Saskatchewan and improvement districts in Alberta. Ontario improvement districts are included in both tables for 1944.

TABLE No. 3 -- MUNICIPAL TAXATION BY PROVINCES:

This table corresponds to that shown in The Canada Year Book, 1946, on page 925. However, the two tables are not in complete agreement, as the coverage of taxation in this report is more complete, chiefly due to the inclusion of additional taxation by or on account of school authorities, the omission of which is noted in the Year Book. Collections shown for Quebec are on account of rural and school levies only, so that both the "Quebec" and "Total All Provinces" collections are incomplete by the amount of tax collections in Quebec cities and towns, which have not yet been published by the province. The percentage of levy collected has been calculated only on the levies on account of which the collections are known.

TABLE No. 4 -- ASSETS AND LIABILITIES:

As stated in the Introduction, this table takes the form of a consolidated balance sheet of all known local government activities: of capital and loan fund, sinking fund, trust fund, reserve and agency fund, revenue fund, utility, housing, and cemetery balance sheets, or various combinations thereof, of all local government in each province, together with school balance sheets, all adjusted wherever possible to the forms presented in the MANUAL OF INSTRUCTIONS: i.e., Wherever assets are shown "net", the gross figure has been obtained, if possible, and a reserve set up. While the MANUAL provides that Municipal Improvement Assistance Act loans should show under other long term indebtedness, most of these are shown in the provincial reports under debenture debts; therefore all are placed in that category herein in the interest of consistency.

Inter-fund and inter-municipal accounts receivable have been eliminated wherever possible to prevent inflation of assets and liabilities.

Prince Edward Island:

All known assets and liabilities of schools have been incorporated with the consolidated balance sheet of the organized municipalities.

Nova Scotia:

Information in the provincial report on municipalities, utilities and special funds has been combined with material obtained from the report of the City of Halifax. No balance sheet for schools is available, only the total of general fixed assets being published. This has been incorporated with a corresponding adjustment to Investment in Capital assets.

New Brunswick:

Compilations for incorporated municipalities were made directly from municipal reports in order to obtain more detail than is published in the Municipal Commissioner's Report. Included also are the assets and liabilities, similarly compiled of various special district commissions which exist within some municipalities to provide services and utilities. The Municipal Commissioner's Report provides school assets and liabilities for all city and town schools, but for only three county school finance boards. No balance sheet is available for 1944 for the remaining rural schools in either the municipal or the education report. Consequently, it has not been possible to include complete school figures, with elimination of contra items, and the total asset and liability position is slightly understated.

Quebec:

To the consolidated preliminary summary figures provided for municipalities and schools has been added partial information on the assets and liabilities of counties. The actual assets and liabilities of the Montreal Metropolitan Commission are incorporated in place of the amounts owing to the Commission on account of levies and debentures assumed.

Ontario:

Combined assets and liabilities for Ontario are the least comparable shown. This is due chiefly to lack of a "capital and loan fund balance sheet" in the Ontario Municipal Report, and of information for schools other than debenture debt. Fixed assets have been set up herein equal to the amount of debenture debt, plus works in progress, this being an indicator of the value of those assets for which debt is still outstanding; but it makes no provision, of course, for partially encum-

bered or debt-free fixed assets which are missing entirely from the picture together with the corresponding investment in capital assets. A further addition is that of the debenture debt of Roman Catholic separate schools and public schools in unorganized townships and of a corresponding amount of fixed assets. As complete financial statements for municipal boards and commissions within the province are not available, the consolidated balance sheet shown is considerably lacking in this respect also. The amounts due to and from these funds remain, consequently, as the only representation of these missing assets and liabilities. These omissions and shortages should be kept in mind in comparing the figures for Ontario with those for other provinces.

Manitoba:

Balance sheet information for the municipalities other than cities is somewhat incomplete. The material available has been combined with that for cities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District, and the school authorities. A six month difference in year ends between municipalities and schools makes it impractical to eliminate the amount shown as due to schools in the balance sheet of the former, but not occurring in the latter.

Saskatchewan:

Balance sheet statistics for this province are complete except for local improvement districts for which they have not been published, and for a lack of detail for schools. The large accounts receivable and amounts due to other governments reflect relief advances to individuals for which the municipalities are liable to the Province.

Alberta:

Assets and liabilities are available in MANUAL form for all municipalities and improvement districts, and in considerable detail for schools. However, amounts due from and to various boards and commissions remain on the statement, being the only indication of these activities, for which no balance sheet is available for consolidation herein.

British Columbia:

Into the combined balance sheet of municipalities there have been incorporated the assets and liabilities of the Greater Vancouver Water District and the Vancouver and District Joint Sewerage Board. No information is published for schools and this lack should be kept in mind in making comparisons with other provinces.

General Fixed Assets are analysed in Table No. 9, Investments in Tables No. 14 and 15 and Debenture Debt in Tables No. 10 to 13.

TABLE No. 5 -- REVENUES:

In the compilation of this table taxation for school purposes has been adjusted to include all local taxation for education, by municipalities and school districts. Revenues of utilities and institutional services are not included. In those instances where municipal reports do not separate these from ordinary municipal revenues, they have been eliminated where distinguishable, only the surplus being retained as a revenue item.

Prince Edward Island:

Only Charlottetown gives a statement of revenues. Statements of receipts for other municipalities have been adjusted by the substitution of tax levies for tax receipts, and the elimination of non-revenue receipts. School levies have been set up at the total of "amounts voted by districts in 1944", as shown in the Annual Report of the Department of Education, March 31st, 1945, p. xiii.

Nova Scotia:

Municipal revenues (and expenditures) have been consolidated with those of "other boards or commissions (municipally owned), district or area rates, municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue has been taken at "school appropriations from sectional funds" from the Annual Report of the Superintendent of Education, p. xx.

New Brunswick:

While it has been possible to compile assets and liabilities for special district commissions, revenues and expenditures are not available; however, the dollar amount of the omission is small. School revenue has been included at "total amount voted at the annual meetings", Annual Report of the Department of Education, p. 102.

Quebec:

School levies are shown at the amount of a special compilation prepared by the Provincial Bureau of Statistics.

Ontario:

School taxation presented in the report does not include schools in unorganized areas. Therefore, the more inclusive figure of "receipt from local tax levy" from the Report of the Minister of Education, pp. 118 and 128,

has been substituted though it is a total of receipts rather than revenues. The municipal report of this Province does not set out the amount of revenue realized from licenses and permits, or from investment earnings. Presumably the amounts are included in "other revenue".

Manitoba:

Combined with municipal revenues are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published. The total of revenues shown does not agree with total expenditures as information for municipalities other than cities is not complete.

Saskatchewan:

Statistics for local improvement districts are included. School taxation is as reported in the municipal report.

Alberta:

Improvement district tax receipts are included in these compilations. As levies for schools by municipalities do not represent all local taxation for education, the figure used is from the Annual Report of the Department of Education, p. 97, and consists of "Total all school levies included in tax revenue", representing in addition taxes levied by school districts, special area boards and the Department of Municipal Affairs.

British Columbia:

A statement of receipts and payments is published by this Province. It has been adjusted to a revenue statement by substitution of tax levies for collections, and by the elimination of non-revenue receipts and inter-departmental credits. (Investment earnings are not set out separately.) School taxation has been increased by the revenue from rural district school taxes shown in the Public Accounts, p. EE96, representing amounts voted by rural school districts in unorganized areas and collected for them by the Province.

The detail of taxation at the bottom of the table has been set up to present such detail of the basis of tax levies as is available. Where a full breakdown is not provided the unidentified portion is shown under "**real** property", which is the basis of most municipal taxation.

TABLE No. 6 -- EXPENDITURES:

As in Table No. 5, statements of payments for Prince Edward Island, New Brunswick and British Columbia have been adjusted to an expenditure basis by the elimination of non-expenditure items. Expenditures of utilities, housing schemes, and cemeteries are not included except where indistinguishable. Education expenditures have been adjusted in accordance with the revenues. A breakdown of the item "Capital Expenditures out of Revenue" is given in Table No. 7.

TABLE No. 7 -- CAPITAL EXPENDITURES OUT OF REVENUE:

This table gives the breakdown by function of the totals occurring under this heading in Table No. 6. There is insufficient information available for a useful breakdown by object. It would appear that such expenditures have been incompletely recorded in many provinces.

TABLE No. 8 -- CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS:

The figures given in this table are compiled from statements of debentures issued or approved for issue. The qualifications are the same as for Table No. 7.

It is desirable that a combined statement of ordinary and capital expenditures be shown, but due to the lack of breakdown and the incompleteness of capital expenditures, this is not feasible for this report.

TABLE No. 9 -- GENERAL FIXED ASSETS:

The breakdown given in this table of the item "General Fixed Assets" in Table No. 3, is not complete for all provinces, as the footnotes indicate. It should be considered in the light of the comments on Table No. 3.

TABLES No. 10, 11, 12 and 13 -- ANALYSIS OF DEBENTURE DEBT:

As may be ascertained from the footnotes to these tables, the detail of analysis of debenture debt varies from province to province and therefore the makeup of each table should be considered carefully when using or interpreting the figures contained therein. Table No. 10 is not in the prescribed form; it has been modified by analysing serial and sinking fund debentures in one table due to the almost general lack of distinction between the two which may be noted from the lower portion of the table. Tables No. 11 to 13 are also incomplete except in total due to a lack of available detail.

TABLES No. 14 and 15 -- ANALYSIS OF INVESTMENTS, SINKING FUND AND  
OTHER THAN SINKING FUND:

The sum of these two tables represents the "Investment" asset in Table  
No. 3.

TABLE No. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1944,  
BY PROVINCES

No.	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1 MUNICIPAL ESTIMATES OF POPULATION .....	(1)	25,683	(1)	(1)
2 POPULATION, 1941 Census .....	10,686,539	24,340	575,844	457,401
3 AREA. Thousands of Acres .....	-	6,710	13,341	(1)

TABLE No. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND  
EXEMPTIONS, 1944, BY PROVINCES  
(Thousands of Dollars)

No.	TOTAL ALL PROVINCES(3)	P.E.I.	N.S.	N.B.
<u>ASSESSED VALUATIONS:</u>				
1 Real Property:				
2 Buildings .....	-	(1)	(1)	(1)
3 Land .....	-	(1)	(1)	(1)
4 TOTAL REAL PROPERTY .....	7,614,707	10,468	148,692	127,221
5 Business .....	354,469	-	9,873	15,396(5)
6 Personal .....	68,188	4,172	25,466	16,549
7 Other .....	10,890	-	3,873	-
8 TOTAL FOR GENERAL PURPOSES	8,051,611	14,640(6)	187,904	159,166
<u>EXEMPTIONS:</u>				
9 Real Property:				
10 Buildings .....	-	(1)	(1)	(1)
11 Land .....	-	(1)	(1)	(1)
12 TOTAL REAL PROPERTY .....	952,413	5,765	84,666	(1)
13 Other .....	1,741	-	1,741	(1)
14 TOTAL EXEMPTIONS .....	2,032,913	5,765(8)	86,407	(1)

FOOTNOTES: TABLES 1 AND 2

- (1) Information not available.
- (2) Suburban and Rural Municipalities only.
- (3) Does not add to total; see report of Ontario Department of Municipal Affairs.
- (4) Valuation of improvements, the total value of which was 435,017 and the maximum value at which they could be taxed was 274,064.
- (5) Includes some other types of valuations not specified.
- (6) Includes estimated values for some municipalities.

TABLE No. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1944,  
BY PROVINCES

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
3,470,894	3,579,728	(1)	882,372	685,058	717,950	1
3,247,203	3,654,766	666,521	823,668	623,819	613,027	2
(1)	26,131	19,513(2)	60,078	30,770	1,079	3

TABLE No. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND  
EXEMPTIONS, 1944, BY PROVINCES  
(Thousands of Dollars)

QUE.	ONT.(3)	MAN.	SASK.	ALTA.	B.C.	No.
						1
(1)	1,590,107	(1)	118,919	154,014	192,543(4)	2
(1)	1,206,371	(1)	698,157	382,342	214,919	3
2,342,017	2,796,478	428,937	817,076	536,356	407,462	4
-	266,342	11,498	39,034	12,326	-	5
-	-	5,358	-	16,643	-	6
1,718	-	-	523	4,776	-	7
2,343,735	3,066,177(7)	445,793	856,633(7)	570,101(7)	407,462	8
						9
(1)	286,646	(1)	(1)	(1)	353,549	10
(1)	141,277	(1)	(1)	(1)	74,448	11
(1)	433,985	(1)	(1)	(1)	427,997	12
(1)	-	(1)	(1)	(1)	-	13
839,704(9)	433,985(10)	160,724	(1)	78,331	427,997(11)	14

FOOTNOTES: TABLES 1 AND 2.

(7) Includes Improvement Districts.

(8) Total exemptions incomplete.

(9) Includes temporary exemptions 61,283.

(10) Cities only: Exemptions for other municipalities not published.

(11) Consists of 185,522 valuation of exempted properties and 242,474 exemptions of taxable improvements as referred to in footnote (4).

TABLE NO. 3 - MUNICIPAL TAXATION, 1944

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	Total Tax Levies .....	283,039	518	9,790	6,022
2	Tax Collections .....	308,030(1)	512	9,924	6,202
3	Percentage of Levy Collected ...	110.54%(1)	98.84%	101.37%	102.99%
4	Taxes Receivable, Current and Arrears .....	81,610	281	3,780	3,451
5	Property Acquired for Taxes ...	76,510	-	258	129
6	Total Taxes Receivable and Property Acquired for Taxes .....	158,120	281	4,038	3,580
7	Percentage of Current Levy .....	55.87%	54.26%	41.25%	59.45%

FOOTNOTES: (1) See qualifications re Quebec Levies and collections in text,  
page 5.

TABLE NO. 3 - MUNICIPAL TAXATION, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
74,428	111,819	18,768	19,900	20,578	21,216	1
31,009(1)	114,840	21,162	33,546	25,649	21,767	2
108.89%(1)	102.70%	112.76%	168.57%	124.64%	102.57%	3
19,554	13,975	4,503	18,032	15,916	2,118	4
14,756	13,232	7,386	14,382	14,818	11,549	5
34,310	27,207	11,889	32,414	30,734	13,667	6
46.10%	24.33%	63.34%	162.88%	149.35%	64.42%	7

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED(1)  
1944, BY PROVINCES  
(Thousands of Dollars)

ASSETS				
No.	ITEM	TOTAL ALL PROVINCES	P.E.I.	N.S.
1	Cash .....	72,629	80	2,758
2	Investments .....	248,936	893	15,442
3	Accounts Receivable - Sundry (Gross) ..	82,228	42	1,441
4	Due from Other Governments - (Dom.- Prov.) .....	6,885	3	91
5	Taxes and Interest Receivable (Gross) ..	81,610	281	3,780
6	Properties Acquired for Taxes (Gross)	76,510	-	258
7	General Fixed Assets (Gross) .....	1,291,072	4,232	43,341
8	Due from Schools, Other Boards & Commissions .....	3,080	-	6(5)
9	Other Assets .....	273,229	21	1,358
10	TOTAL ASSETS .....	2,136,179	5,552	68,475
11	Deficits and Extraordinary Expenses Capitalized .....	56,275	460	4,173
12	TOTAL, ASSETS AND DEFICITS .....	2,192,454	6,012	72,648

LIABILITIES				
No.	ITEM	TOTAL ALL PROVINCES	P.E.I.	N.S.
13	Bank Overdrafts and Temporary Loans	27,028	97	1,396
14	Accounts Payable - Sundry .....	45,609	22	596
15	Due to Schools, Other Boards & Commissions .....	6,304	-	62(5)
16	Due to Other Governments - (Dom.- Prov.) .....	61,138	14	678
17	Debenture Debt - Gross .....	1,036,480	3,288	31,806
18	Other Long Term Indebtedness .....	2,167	1	-
19	Other Liabilities .....	36,117	-	988
20	TOTAL LIABILITIES .....	1,214,843	3,422	35,526
21	Surplus (Including Reserves and Investment in Capital Assets .....	977,611	2,590	37,122
22	TOTAL .....	2,192,454	6,012	72,648

FOOTNOTES:

1. Interfund Balances, Intermunicipal Accounts Receivable and Payable Eliminated. See exceptions, footnotes 5, 6 and 7.
2. See text, page 6.
3. No school figures available.
4. Largely Agricultural Aid and Direct Relief.

TABLE No. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED(1)  
1944, BY PROVINCES  
(Thousands of Dollars)

ASSETS							
N.B.	QUE.	ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
1,278	17,301	16,800	9,655	12,957	8,831	2,969	1
11,453	48,160	51,684	43,809	28,876	14,351	34,268	2
486	22,222	6,063	930	46,003(4)	2,691	2,350	3
649	2,429	2,342	107	314	710	240	4
3,451	19,554	13,975	4,503	18,032	15,916	2,118	5
129	14,756	13,232	7,386	14,382	14,818	11,549	6
34,054	515,742	260,426	93,885	93,125	87,716	158,551	7
-	-	2,477(6)	-	-	597(6)	-	8
777	241,062	6,371	7,175	9,062	4,166	3,237	9
52,277	881,226	373,370	167,450	222,751	149,796	215,282	10
1,814	27,536	1,634	16,445	4,081	132	-	11
54,091	908,762	375,004	183,895	226,832	149,928	215,282	12

LIABILITIES							
N.B.	QUE.	ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
1,361	7,731	5,664	8,228	1,159	482	910	13
703	21,790	8,163	3,145	6,628	1,624	2,938	14
56(5)	-	5,652(6)	350(7)	-	184(6)	-	15
115	1,565	544	6,149	47,727(4)	3,555	791	16
24,850	451,371	260,367	69,301	40,217	41,261	114,019	17
43	1,754	-	353	-	2	14	18
168	15,975	5,958	3,453	3,334	3,171	3,070	19
27,296	500,186	286,348	90,979	99,065	50,279	121,742	20
26,795	408,576	88,656	92,916	127,767	99,649	93,540	21
54,091	908,762	375,004	183,895	226,832	149,928	215,282	22

FOOTNOTES:

5. Not eliminated as all school assets and liabilities not available.
6. Not eliminated as complete assets and liabilities for Boards and Commissions not available.
7. Not eliminated due to difference in ends of fiscal years of municipalities and schools.

TABLE No. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1944  
BY PROVINCES  
(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	Taxation:				
2	Municipal Purposes .....	173,792	267	6,464	3,420
3	School Purposes .....(2)	109,247	251	3,326	2,602
4	Total Taxation .....	283,039	518	9,790	6,022
5	Licenses and Permits .....	4,548	9	93	42
6	Investment Earnings .....	4,820	1	224	92
7	Grants and Recoveries from Other Governments .....	-	-	-	-
8	Other Municipalities .....	1,016	-	87	14
9	Province .....	21,647	12	170	1,606
10	Dominion .....	63	1	-	-
11	Debenture Debt Charges Recoverable .....	17,982	20	450	105
12	Public Utility Surpluses Taken into Revenue .....	17,114	83	228	272
13	Other Revenue .....	25,558	22	683	308
14	TOTAL REVENUE .....	375,787	666	11,725	8,461
15	Surplus from Previous Years (if used) .....	7,933	-	195	20
16	TOTAL, Items 14 and 15 .....	383,720	666	11,920	8,481
17	Deficit .....	5,965	18	131	73
18	TOTAL .....	389,685	684	12,051	8,554

FOOTNOTES: (1) Amounts in items 5 to 12 are for cities only. For towns, villages, rural municipalities, this information is not available in detail; it is included under item 13.

BASES OF TAXATION, 1944

ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
Real Property .....		379	8,472	4,382
Personal Property .....		94	891	459
Business .....				592
Poll .....		45	427	535
Amusement .....	(1)			
Sales .....				
Household and Tenant .....				
Other:				
Special Corporation .....				54
Medical & Hospital Services Levy .....				
TOTAL TAX LEVIES .....	283,039(1)	518	9,790	6,022

FOOTNOTES: (1) Incomplete, see text, pages 4 and 9.

TABLE No. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1944  
BY PROVINCES  
(Thousands of Dollars)

QUE.	ONT.	MAN. (1)	SASK.	ALTA.	B.C.	No.
						1
50,872	67,912	11,050	<b>9,970</b>	10,574	13,263	2
23,556	43,907	7,718(3)	9,930	10,004	7,953	3
74,428	111,819	18,768	19,900	20,578	21,216	4
1,888	(4)	237	340	267	1,672	5
1,467	(4)	623	1,582	831	(4)	6
-	-	-	-	-	-	7
1	913	1	-	-	-	8
3,154	14,117	41	363	601	1,583	9
-	17	-	45	-	-	10
5,022	11,021	-	-	1,364	-	11
7,408	2,154	1,071	2,342	2,301	1,255	12
8,455	9,809	1,946	1,339	1,192	1,804	13
101,823	149,850	22,687	25,911	27,134	27,530	14
3,231	3,127	436	180	744	-	15
105,054	152,977	23,123	26,091	27,878	27,530	16
952	773	154	1,070	670	2,124	17
106,006	153,750	23,277	27,161	28,548	29,654	18

FOOTNOTES: (2) Local taxation for education levied by municipalities or school districts.

(3) Levies made by school boards in unorganized areas not available.

(4) Not published. Included in other revenue.

BASES OF TAXATION, 1944

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.
60,971	111,689	17,467	19,520	19,680	20,904
<b>773</b>				31	
3,612		1,097		789	
81	130	1	18	24	312
815			109		
7,801		203			
375				54	
			253		
<b>74,428</b>	<b>111,819</b>	<b>18,768</b>	<b>19,900</b>	<b>20,578</b>	<b>21,216</b>

TABLE No. 6 - EXPENDITURES, 1944  
BY PROVINCES  
(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	General Government .....	37,723	41	911	705
2	Protection of Persons and Property .....	40,391	67	1,397	956
3	Public Works .....	43,104	41	600	650
4	Sanitation and Waste Removal .....	11,045	-	256	5
5	Conservation of Health .....	5,636	5	71	67
6	Public Welfare .....	26,559	12	1,565	1,037
7	Education:				
8	Maintenance Levies for Local Boards .....	104,867	251	2,877	2,602
9	Other Education Expenditures ...	993	-	584	292
10	Recreation and Community Services .....	7,882	21	114	78
11	Debt Charges:				
12	Debenture Debt Charges .....	79,504	226	2,478	1,362
13	Temporary Debt Charges .....	2,103	2	39	36
14	Discount on Taxes .....	2,280	1	98	144
15	Utility Deficits Provided For .....	1,196	-	3	25
16	Municipal Levies for Utilities .....	916	-	4	4
17	Capital Expenditures out of Revenue .....	4,304	-	180	49
18	Other Expenditures .....	1,529	-	441(3)	-
19	Provision for Reserves .....	6,306	11	157	312
20	TOTAL EXPENDITURES .....	376,338	678	11,775	8,324
21	Deficits of Previous Years .....	72	-	20	5
22	TOTAL, Items .....	376,410	678	11,795	8,329
23	Surplus .....	13,275	6	256	225
24	TOTAL .....	389,685	684	12,051	8,554

FOOTNOTES:

1. Breakdown not available.
2. Includes all debt charges of municipalities other than cities.
3. Provincial Highway Tax.
4. County rates not eliminated as no figures available for counties.

TABLE No. 6 - EXPENDITURES, 1944  
BY PROVINCES  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
10,783	13,984	2,548	2,579	1,713	4,459	1
11,395	16,750	2,418	1,498	1,781	4,129	2
11,691	17,646	2,531	3,649	3,749	2,547	3
2,581	5,640	618	594	592	759	4
1,830	2,652	212	168	203	428	5
4,882	9,980	1,764	2,585	1,729	3,005	6
						7
23,556	41,398	7,072	9,890	10,009	7,212	8
65	-	7	45	-	-	9
1,808	3,744	336	481	525	775	10
						11
27,498	(35,072(1)	2,493(2)	1,405	3,188	(5,782(1)	12
839	( -	249	741	197	( -	13
167	( -	134	548	1,188	( -	14
369	750	2	35	12	-	15
18	-	666	-	224	-	16
1,619	36	14	1,040	808	558	17
48(4)	161(5)	879(6)	-	-	-	18
1,294	2,527	729	679	597	(7)	19
100,443	150,340	22,672	25,937	26,515	29,654	20
-	39	-	6	2	-	21
100,443	150,379	22,672	25,943	26,517	29,654	22
5,563	3,371	605	1,218	2,031	-	23
106,006	153,750	23,277	27,161	28,548	29,654	24

FOOTNOTES:

5. Includes county expenditures of 161 for Agriculture and Reforestation.
6. Municipal Commissioner's Levy and Provincial Trunk Highway Levy.
7. Not published.

TABLE No. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1944  
BY PROVINCES  
(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	General Government .....			9	
2	Protection of Persons and Property .....			13	
3	Public Works .....			55	
4	Sanitation and Waste Removal .....			16	
5	Conservation of Health .....	(4)			
6	Public Welfare .....			21	
7	Recreation and Community Services .....				
8	Miscellaneous and Unclassified ....			56	49(2)
9	Schools .....			10	
10	TOTAL .....	4,304	(1)	180	49

FOOTNOTES:

1. None shown.
2. Detail not available.

TABLE No. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1944  
BY PROVINCES  
(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I. (1)	N.S. (2)	N.B. (3)
1	General Government .....				
2	Protection of Persons and Property .....			68	
3	Public Works .....			168	
4	Sanitation and Waste Removal .....			82	
5	Conservation of Health .....				
6	Public Welfare .....	(8)		7	
7	Recreation Services .....			4	
8	Community Services .....				
9	Miscellaneous and Unclassified ....				50
10	Schools .....			183	
11	Refunding .....			380	
12	Public Utilities .....			221	
13	TOTAL .....	41,400		1,113	50

FOOTNOTES:

1. Information not available.
2. Debentures issued, 1944.
3. Debentures authorized and issued, 1944.
4. Capital Borrowings by municipalities, 1944.

TABLE No. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1944  
BY PROVINCES  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA. (3)	B.C.	No.
				4	13	1
					48	2
				49	203	3
				92	87	4
						5
					9	6
				24	3	7
1,619(2)	36(2)	14(2)	1,040(2)	639	195	8
						9
1,619	36	14	1,040	808	558	10

FOOTNOTES:

3. Items 1 to 7 for three cities only.
4. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1944  
BY PROVINCES  
(Thousands of Dollars)

QUE. (4)	ONT. (5)	MAN. (1)	SASK. (1)	ALTA. (6)	B.C. (7)	No.
123	106					1
94	51					2
1,259	2,463				30	3
1,960	1,088				89	4
					7	5
	778				175	6
	50					7
	6				92	8
						9
1,428	860			5		10
	15,481				154	11
1,357	796				11,785	12
6,221	21,679			5	12,332	13

FOOTNOTES:

5. Orders of the Ontario Municipal Board approving the undertaking of Capital Expenditures, 1944.
6. New debentures issued, 1944.
7. Certificates of Approval issued on money by-laws during 1944.
8. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 9 - GENERAL FIXED ASSETS, 1944

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	General Government .....		337		7,744
2	Protection of Persons and Property .....		22		1,137
3	Public Works .....		2,626		6,018
4	Sanitation and Waste Removal .		350		2,798
5	Conservation of Health .....	(7)			1
6	Public Welfare .....				79
7	Recreation and Community Services .....		155		22
8	Miscellaneous and Unclassified			37,487(3)	7,222
9	Public Utilities .....		10		2,388
10	Schools .....		732	5,875	6,645(5)
11	TOTAL .....	1,295,550	4,232	43,362	34,054

FOOTNOTES:

1. At Debenture Debt plus Works in Progress.
2. Cities, Greater Winnipeg Water District and Greater Winnipeg Sanitary District.
3. Breakdown not available.

TABLE No. 9 - GENERAL FIXED ASSETS, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT.(1)	MAN.(2)	SASK.	ALTA.	B.C.	No.
		101				1
		375				2
	34,834	4,777				3
		2,679				4
		286				5
		381				6
		918				7
396,474(3)	105,181	11,463	46,591(3)	62,064(3)	140,336(3)	8
	66,388	58,763	20,339		18,215(4)	9
123,725	54,023	14,142	26,195	25,652	(6)	10
520,199	260,426	93,885	93,125	87,716	158,551	11

FOOTNOTES:

4. Greater Vancouver Water District and Vancouver and District Joint Sewerage Board.
5. Cities and Towns only.
6. No information available for schools.
7. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 10 - ANALYSIS OF DEBENTURE DEBT, 1944

BY PROVINCES  
(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	General, Drainage and Local Improvements .....	308,093(1)	2,493	20,400	12,481(1)
2	Schools .....	185,308	339	4,960	4,384
3	Sub-Totals, Items 1 and 2 .....	493,401	2,832	25,360	16,865
4	Utilities and Institutional Services:				
5	Water Supply Systems .....	69,899	236		4,965(3)
6	Electric Light and Power .....	33,988	200		1,285
7	Gas Supply Systems .....	1,771			
8	Street Railways .....	17,061			
9	Bus Lines .....	5			
10	Telephone Systems .....	712			
11	Central Heating .....	990			
12	Ferries .....	286			158
13	Airports .....	1,203	20		394
14	Housing .....	362			104
15	Sub-Total, Items 5 to 14 .....	157,878	456	6,446(2)	6,906
16	Not Classified .....	385,211			1,089(5)
17	TOTAL DEBENTURE DEBT, ITEMS 3, 15 and 16 .....	1,036,490	3,288	31,806	24,860

FOOTNOTES:

1. Includes due to Dominion Government for harbours and wharves - St. John - 590.
2. No breakdown available.
3. Moncton Water and Light Department 930 included here.

SINKING FUND AND SERIAL DEBENTURES, 1944

BY PROVINCES

ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
Serial Debentures .....	209,281	6	6,682	2,126
Sinking Fund Debentures .....	225,398	3,282	25,124	22,734(1)
Not Specified .....	601,811			
TOTAL DEBENTURE DEBT .....	1,036,490	3,288	31,806	24,860

FOOTNOTE:

1. Includes St. John Serial Debentures of unspecified amount.

TABLE No. 10 - ANALYSIS OF DEBENTURE DEBT, 1944  
BY PROVINCES  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
(2)	136,125	12,962	20,346	26,796	76,490	1
85,315	54,023	7,978	10,700	5,235	12,374	2
85,315	190,148	20,940	31,046	32,031	88,864	3
	38,104	16,034(4)	5,548	5,012		4
	12,323	17,054	1,597	1,529		5
	709			1,062		6
	14,021		2,023	1,017		7
	5					8
	102			610		9
		990				10
	128					11
	789					12
	207	51				13
(2)	66,388	34,129	9,168	9,230	25,155(7)	14
366,056	3,831	14,232	3(6)			15
451,371	260,367	69,301	40,217	41,261	114,019	16

FOOTNOTES:

4. Including Greater Winnipeg Water District.
5. Special District Commissions.
6. Union Hospital debenture debt.
7. Water supply systems 7,032, cemeteries 437, not identified 17,686.

SINKING FUND AND SERIAL DEBENTURES, 1944  
BY PROVINCES

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.
	186,461		339		13,667
	73,906				100,352
451,371		69,301	39,878	41,261	
451,371	260,367	69,301	40,217	41,261	114,019

TABLE No. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1944

BY PROVINCES

(Thousands of Dollars)

No.	INTEREST RATES	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	Nil .....				25
2	1½ .....				
3	2 .....		6		234
4	2-1/4 .....				
5	2-1/2 .....			438	
6	2-3/4 .....				106
7	3 .....			816	110
8	3-1/4 .....				12
9	3-1/2 .....	(10)	389	2,370	1,644
10	3-3/4 .....				44
11	4 .....		875	3,149	5,131
12	4-1/4 .....			44	
13	4-1/2 .....		1,096	5,851	3,861
14	4-3/4 .....			1,275	
15	5 .....		585	12,069	6,838
16	5-1/4 .....				611
17	5-1/2 .....		31	2,706	2,217
18	6 .....		162	2,596	3,154
19	6-1/2 .....				
20	Not Specified .....		144(4)	492(5)	873(6)
21	TOTAL DEBENTURE DEBT	1,036,490	3,288	31,806	24,860

FOOTNOTES:

1. Includes 3,637 of St. Boniface Debentures at 3-4%.
2. Includes 563 Greater Vancouver Water District Debentures at 3 and 3-3/4%.
3. Includes 281 Greater Vancouver Water District Debentures at 3, 3-1/2 and 3-3/4%.  
Includes 1,072 Vancouver and District Joint Sewerage Board Debentures at 3-1/2 and 4%.
4. Including schools 134.
5. Caledonia Power and Water Board Debentures.

TABLE No. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
				193	200	1
				171		2
		2,528	339	479	1,911	3
				7		4
		440			4,972	5
						6
		4,922(1)		2,511	2,182(2)	7
				2,625		8
		2,437		4,489	1,894(3)	9
		227		2,930	1,128	10
		8,121		794	31,544	11
		1,864				12
		16,912		11,476	24,296	13
						14
		11,199		7,153	40,305	15
						16
		1,868		2,649	2,514	17
		5,039		547	2,747	18
				2	170	19
451,371(7)	260,367(7)	13,744(8)	39,878(7)	5,235(9)	156	20
451,371	260,367	69,301	40,217	41,261	114,019	21

FOOTNOTES:

6. Debenture Debt of town schools.
7. No breakdown available.
8. Consists of Debenture Debt of municipalities other than cities of Winnipeg, St. Boniface and Portage la Prairie. School Debentures other than those issued by cities of Winnipeg and St. Boniface.
9. Debenture Debt of schools.
10. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 12 - DOMICILIATION OF DEBENTURE DEBT, 1944

BY PROVINCES

(Thousands of Dollars)

No.	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1 Payable in Canada only .....		3,288	27,685	23,185
2 Payable in London (England) only				
3 Payable in London (England) and Canada .....			640	
4 Payable in New York only ..... (5)				
5 Payable in New York and Canada			3,481	666
6 Payable in London (England), New York and Canada .....				1,009
7 Not Specified .....				
8 TOTAL .....	1,036,490	3,288	31,806	24,860

FOOTNOTES:

1. Detail, items 1 to 6, for cities only.
2. No detail available.
3. School Debentures other than those issued by cities of Winnipeg and St. Boniface.

TABLE No. 12 - DOMICILIATION OF DEBENTURE DEBT, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT. (1)	MAN.	SASK.	ALTA.	B.C.	No.
	113,288	31,694		8,842	44,171	1
					35,707	2
	5,395	4,869		10,573	7,959	3
		58		29		4
	17,438	25,528		15,451	17,449	5
	40,751	3,814		1,131	8,733	6
451,371(2)	83,495(2)	3,338(3)	40,217(2)	5,235(4)		7
451,371	260,367	69,301	40,217	41,261	114,019	8

FOOTNOTES:

4. Debentures issued by schools.

5. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1944

BY PROVINCES

(Thousands of Dollars)

No.	YEAR	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
1	1945 .....		110	2,482	693
2	1946 .....		53	821	1,579
3	1947 .....	(5)	240	953	3,239
4	1948 .....		178	1,341	868
5	1949 .....		100	989	860
6	1950+ .....		2,451	25,220	14,684
7	Not Specified .....		156		2,937
8	TOTAL DEBENTURE DEBT	1,036,490	3,288	31,806	24,860

FOOTNOTES:

1. No detail available.
2. Detail of items 1 to 6 for four cities only. Not available for remaining municipalities.
3. Maturities of Debenture Debt as at December 31st, 1944, after corresponding debentures held in Sinking Fund for investment have been deducted.

TABLE No. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1944

BY PROVINCES

(Thousands of Dollars)

QUE. (1)	ONT.	MAN.	SASK. (1)	ALTA. (2)	B.C. (3)	No.
	21,308	3,710		873	2,404	1
	19,322	6,373		63	1,974	2
	17,799	2,742		46	1,721	3
	16,612	1,268		44	3,114	4
	14,538	996		(	1,742	5
	163,207	39,969		( 1,615	78,626	6
	7,581	14,243		38,620	24,438(4)	7
451,371	260,367	69,301	40,217	41,261	114,019	8

FOOTNOTES:

4. Includes: 1/ 17,915 municipalities' own debentures held in Sinking Fund as investments for which maturity dates are not given in municipal report. This is made up of both "Par" and "Cost" figures, therefore does not agree with Table No. 14. 2/ 6,523 Serial Debentures of Greater Vancouver Water District and Vancouver and District Joint Sewerage Board for which maturity dates are not available.
5. Incomplete. See previous footnotes, and text, page 4.

TABLE No. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1944

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	TOTAL ALL PROVINCES	P.E.I.	N.S.	N.B.
	BONDS, DEBENTURES, STOCK OR OTHER SECURITIES ISSUED OR GUARANTEED BY:				
1	Dominion Government .....		525	4,057	2,840
2	Province of P.E.I. ....		100	296	63
3	N.S. ....		30	2,655	90
4	N.B. ....		30	722	892
5	QUE. ....		20	55	116
6	ONT. ....		14	25	33
7	MAN. ....		9	113	142
8	SASK. ....	(3)	75		263
9	ALTA. ....		43	40	200
10	B.C. ....		32	333	77
11	Own Municipality .....		1	2,077	2,072
12	Other Municipalities .....			2,623	995
13	Own School Corporation .....				401
14	Other School Corporations .....			751	146
15	Other .....				851
16	Not specified .....				354
17	TOTAL .....	170,732	879	13,747	9,535

FOOTNOTES:

1. No breakdown available.
2. At "Cost" or "Par"; does not agree with Table No. 13

TABLE No. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
	15,550	6,170	2,203			1
						2
	2,687	50				3
		24				4
						5
	1,493	474				6
		545				7
	1,748	887	5,608			8
		1,207	802			9
		340				10
	17,543	11,137	7,547		18,974(2)	11
	321	2,659	42			12
						13
		269	456			14
	650	54	286			15
28,570(1)	773	2,635	1,006	3,531(1)	10,330(1)	16
28,570	40,765	26,451	17,950	3,531	29,304	17

FOOTNOTES:

3. Incomplete. See footnote 1, and text, page 4.

TABLE No. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1944

BY PROVINCES

(Thousands of Dollars)

No.		TOTAL MUNICIPAL- ITIES	P.E.I.	N.S.	N.B.
1	Dominion Government .....		12		1,047
2	Province of P.E.I. ....				
3	N.S. ....				1
4	N.B. ....		2		78
5	QUE. ....				
6	ONT. ....				
7	MAN. ....	(2)			2
8	SASK. ....				
9	ALTA. ....				
10	B.C. ....				
11	Own Municipality .....				66
12	Other Municipalities .....				23
13	School Corporations .....				10
14	Others .....				123
15	Not specified .....				568
16	TOTAL .....	78,204	14	1,695(1)	1,918

FOOTNOTES:

1. Breakdown not available.

TOTAL INVESTMENTS .....	248,936	893	15,442	11,453
(Total tables 14 and 15; Item (2). Table 4.)				

TABLE No. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1944

BY PROVINCES

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	No.
		4,876	9,300		997	1
		45				2
		20				3
		24				4
		39				5
		475				6
		658			10	7
		571	140		54	8
		239	114			9
		220			384	10
		2,976	1,009		1,185	11
		2,754			182	12
						13
		3	12			14
		4,458	351		2,152	15
19,590(1)	10,919(1)	17,358	10,926	10,820(1)	4,964	16

FOOTNOTES:

2. Incomplete. See footnote 1, and text, page 4.

48,160	51,684	43,809	28,876	14,351	34,268
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SOURCES OF MATERIAL

PRINCE EDWARD ISLAND:

Statistics compiled by the Public Finance Branch, Dominion Bureau of Statistics, from the financial statements of the various municipalities. Additional information acquired by questionnaire. This Province has no Department of Municipal Affairs.

Annual Report of the Department of Education for the Fiscal Year Ending March 31st, 1945.

NOVA SCOTIA:

Department of Municipal Affairs Annual Report of Municipal Statistics for the Year 1944. Public Finance Branch compilation from the Annual Report, City of Halifax, N.S., for the Civic Year Ending 31st December, 1944, and from the City of Halifax Estimates of Income and Expenditure for the Civic Year Ending April 30th, 1945. (Civic year end changed from April 30th to December 31st in 1944.)

Annual Report of the Superintendent of Education for the Year Ended July 31st, 1944.

NEW BRUNSWICK:

Annual Report of the Municipal Corporations of the Province of New Brunswick -- 1944. Supplemented by statistics compiled by the Public Finance Branch from the financial statements of the various municipalities, loaned to it by the New Brunswick Department of Education, Federal and Municipal Relations. Annual Report of the Department of Education for the School Year Ended June 30th, 1944.

QUEBEC:

Preliminary summaries of municipal financial statistics provided by the Provincial Bureau of Statistics, Quebec, pending publication of the annual report: Municipal Statistics 1944.

Preliminary Report: Financial Report of School Corporations 1943-44, Provincial Bureau of Statistics.

The Montreal Metropolitan Commission: Financial Statement and Assessments, 1944.

ONTARIO:

Ontario Department of Municipal Affairs Annual Report of Municipal Statistics for the Year 1944.

Report of the Minister of Education for the Year 1944.

Thirty-Ninth Annual Report of the Ontario Municipal Board to December 31st, 1944.

MANITOBA:

Statistical Information Respecting the Municipalities of the Province of Manitoba for the Year 1944. Supplemented by Summaries of Statistical Information for Rural Municipalities, Suburbans, Villages and Towns, provided by the Municipal Commissioner. Statistics for the cities compiled by Public Finance Branch from the Annual Financial Reports and Estimates of the Cities of Winnipeg, St. Boniface, Brandon and Portage la Prairie, and the Financial Reports of The Greater Winnipeg Water District, The Sinking Fund Trustees of the Greater Winnipeg Water District, and The Greater Winnipeg Sanitary District, for 1944.

Report of the Department of Education for the Year Ending

June 30th, 1945.

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Annual Report of the Department of Municipal Affairs of the  
Province of Saskatchewan for the Fiscal Year 1944-45. Sup-  
plemented by material classified according to the MANUAL OF  
INSTRUCTIONS, as provided by the Department of Municipal  
Affairs.

Annual Report of the Department of Education of the Province  
of Saskatchewan 1944-45.

ALBERTA:

Annual Report of the Department of Municipal Affairs of the  
Province of Alberta for the Year 1944.

Annual Report of the Department of Education of the Province  
of Alberta, 1945.

BRITISH COLUMBIA:

Report of the Department of Municipal Affairs for the Year  
Ended December 31st, 1944 supplemented by material provided  
by the Department of Municipal Affairs giving information  
classified according to the MANUAL OF INSTRUCTIONS. Annual  
Financial Reports of the Greater Vancouver Water Districts  
and the Vancouver and District Joint Sewerage and Drainage  
Board.

Province of British Columbia Public Accounts, Fiscal Year  
Ended 31st March, 1945.

Information from these sources has, where necessary, been rearranged and reclassified to facilitate its inclusion herein. Much help in such matters has been obtained through correspondence with Provincial officials, and in instances where it has been necessary to make compilations direct from municipal reports, by municipal officials.



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