68-204
c.3

D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

DOMINION BUREAU OF STATISTICS
NOV 16 1949
PROPERTY OF THE LIBRARY

11-1300 September 30, 1949 Price 25 cents

FINANCIAL STATISTICS

OF

MUNICIPAL GOVERNMENTS

IN

CANADA

1946

Prepared by the Public Finance Division

Comparability of Data

As in previous reports some finance statistics of publicly supported school corporations for fiscal years ending in 1946 have been included: that is, balance sheets and revenue from local taxation.

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 cemetries. Much of the balance sheet material in the provincial reports for 1946 is in consolidated form, and cannot be accurately allocated to the various funds - utilities, etc., for which separate statistics are desirable. When these are published individually, they may be so arranged in reports for future years. 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.

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 provincial totals only because of the variation in prerequisites to incorporation vary in each province. When an approved uniform classification for statistical purposes has been instituted, the presentation may be further elaborated to give detailed statistics for different classes of municipalities.

Period Covered

This report presents municipal statistics for "the year 1946". Some municipalities end their financial year on dates other than December 31st, as do many schools. When available the fiscal year ending nearest to December 31st is used by all the departments of municipal affairs except that of New Brunswick in compiling statistics for the 1946 reports. New Brunswick statements for 1946 are based on the various fiscal year periods ending within the calendar year 1946. School statistics included herein are for the fiscal year ending in 1946.

Sources of Material

The information contained herein has been obtained mainly from provincial and municipal reports. Reference should be made to the 1944 report for a complete explanation of sources. The information has been, where necessary, rearranged and reclassified. Much held has been obtained through correspondence with provincial and municipal officials.

EXPLANATORY NOTES TO TABLES

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

An estimate of population of municipalities was not provided in 1946 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 1946 figures in that table arise from the inclusion herein of the assessed valuations for local improvement districts in Saskatchewan and improvement districts in Alberta and a revision in Prince Edward Island statistics. Ontario improvement districts are included in both tables for 1946. Assessments and exemptions herein are as made by municipalities; those made independently by schools are not shown.

TABLE NO. 3 - MUNICIPAL TAXATION BY PROVINCES:

This table corresponds to that shown in the Canada Year Book, 1948-49, on page 1002. 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.

TABLE NO. 4 - ASSETS AND LIABILITIES

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 achieve comparability: i.e., wherever assets are shown "net", the gross figure has been obtained, if possible, and a reserve set up. Also, it should be noted that since most Municipal Improvement Assistance Act loans are shown in the provincial reports under debenture debts, these are all 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:

No assets and liabilities of schools were available for incorporation in 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:

Information in the Municipal Commissioner's Report has been supplemented from special compilations provided by the Commissioner and from the reports of the cities. While balance sheet available information for schools was not complete it was considerably more so than for 1944, including fourteen county school finance boards.

Quebec:

No statistics available for inclusion in this report.

Ontario:

The debenture debt of Roman Catholic separate schools and public schools in unorganized townships and of a corresponding amount of fixed assets has been added. 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 or activities remain, consequently, as the only representation of these missing assets and liabilities.

Manitoba:

Assets and liabilities have been compiled from the published report of the Municipal Commissioner, the individual financial reports of the municipalities, 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 for all municipalities and improvement districts, and in considerable detail for schools. However, amounts due from and to certain boards and commissions remain on the statement being the only indications 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 1946," as shown in the Annual Report of the Department of Education.

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 municipal expenditure for cities and towns, plus "school appropriations from sectional funds in rural sections" for municipalities, from the Annual Report of the Superintendent of Education.

New Brunswick:

Revenues and expenditures for special district commissions were not available; however, the dollar amount of the omission is small. School tax revenues provided in the municipal compilations have

been supplemented by the addition of town school taxes not levied by the towns, as shown in the Annual Report and the special compilations provided by the Commissioner.

Quebec:

No statistics available for inclusion in this report.

Ontario:

School taxation presented is from the municipal report, and does not include schools in unorganized areas.

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 separately.

Saskatchewan:

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

Alberta:

Improvement districts 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, 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 Provincial Public Accounts 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 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 Expenditure 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. 4, is not complete for all provinces, as the footnotes indicate. It should be considered in the light of the comments on Table No. 4.

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

As may b e 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 sume of these two tables represents the "Investment" asset in Table No. 4.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1946, BY PROVINCES

No.		P.E.I.	N.S.	N.B.
1.	MUNICIPAL ESTIMATES OF POPULATION	(1)	(1)	(1)
2.	Population, 1941 Census (2)	24,340	575,844	455,576
3.	AREA, Thousands of Acres	6,710	13,330	(1)

FOOTNOTES:
(1) Information not available.
(2) Total 10,689,396, including Quebec 3,247,203.

TABLE NO. 2 - MUNICIPAL ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1946, BY PROVINCES
(Thousands of Dollars)

		P.E.I.	N.S.	N.B.
	ASSESSED VALUATIONS:			
1.	Real Property:			
2.	Buildings	(2)	(2)	(2)
3.	Land	(2)	(2)	(2)
4.	TOTAL REAL PROPERTY	11,030	157,154	172,432
5.	Business	-	10,153	17,628(4)
6.	Personal	4,516	28,016	25,603
7.	Other	-	3,717	-
8.	TOTAL FOR GENERAL PURPOSES	15,546	199,040	215,663
	EXEMPTIONS:			
9.	Real Property:			
10.	Buildings	(2)	(2)	(2)
11.	Land	(2)	(2)	(2)
12.	TOTAL REAL PROPERTY	6,177	92,546	(2)
13.	Other	-	1,253	
14.	TOTAL EXEMPTIONS	6,177(6)	93,799	(2)

FOOTNOTES:
(1) Does not include outside areas assessed for school purposes.
(2) Information not available.
(3) Valuation of improvements, the total value of which was 468,844, and the maximum value at which they could be taxed was 292,354.
(4) Includes some other types of valuations not specified.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1946, BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
3,694,528	(1)	772,394	706,278	810,347	1.
3,654,766	666,521	823,678	627,805	613,663	2.
27,500	19,315(3)	60,682	31,400	1,081	3.

FOOTNOTES:
(3) Suburban and rural municipalities only.

TABLE NO. 2 - MUNICIPAL ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1946, BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(1)	No.
					1.
1,641,883	(2)	126,043	175,536	223,652(3)	2.
1,248,790	(2)	683,241	392,001	224,705	3.
2,890,673	445,388	809,284	567,537	448,357	4.
282,781	12,442	40,601	13,471	-	5.
-	5,656	-	24,500	-	6.
-	-	542	3,298	-	7.
3,173,454(5)	463,486	850,427(5)	608,806(5)	448,357	8.
					9..
298,237	(2)	57,874	33,493	363,322	10.
142,748	(2)	41,119	31,841	70,198	11.
440,985		98,993	65,334	433,520	12.
-	(2)	-	-	-	13.
440,985(7)	159,400	98,993	65,334	433,520(8)	14.

FOOTNOTES:
(5) Includes improvement districts.
(6) Total exemptions incomplete.
(7) Cities, only: exemptions for other municipalities not published.
(8) Consists of 188,328 valuation of exempted properties and 245,192 exemptions of taxable improvements as referred to in footnote (3).

TABLE NO. 3 - MUNICIPAL TAXATION, 1946.

BY PROVINCES

(Thousands of Dollars)

		P.E.I.	N.S.	N.B.
1.	Total Tax Levies	642	10,827	7,287
2.	Tax Collections.....	651	10,772	7,066
3.	Percentage of Levy Collected	101.40%	99.49%	96.97%
4.	Taxes Receivable, Current and Arrears	250	3,837	3,039
5.	Property Acquired for Taxes	-	204	79
6.	Total Taxes Receivable and Property Acquired for Taxes	250	4,041	3,118
7.	Percentage of Current Levy	38.94%	37.32%	42.79%

TABLE NO. 3 - MUNICIPAL TAXATION, 1946

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
117,619	21,712	23,920	24,317	24,954	1.
117,925	21,839	24,853	27,272	27,215	2.
100.26%	100.58%	103.90%	112.15%	109.06%	3.
11,115	3,329	12,335	10,183	1,613	4.
7,936	5,237	11,506	12,863	8,208	5.
19,051	8,566	23,841	23,046	9,821	6.
16.20%	39.45%	99.67%	94.77%	39.36%	7.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1946
BY PROVINCES

(Thousands of Dollars)

ASSETS

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	Cash	190	2,209	1,491
2.	Investments	892	17,101	10,666
3.	Accounts Receivable - Sundry (Gross)	20	1,257	470
4.	Due from Other Governments:			
5.	Dominion	-	1	371
6.	Province	-	6	81
7.	Taxes and Interest Receivable (Gross)	250	3,837	3,039
8.	Properties Acquired for Taxes (Gross)	-	204	79
9.	General Fixed Assets (Gross)	3,850	48,351	38,448
10.	Due from Schools, Other Boards and Commissions	-	41(5)	-
11.	Other Assets	20	2,202	1,732
12.	TOTAL ASSETS	5,222	75,209	56,377
13.	Deficits and Extraordinary Expenses Capitalized	457	4,591	389
14.	TOTAL	5,679	79,800	56,766

LIABILITIES

No.	ITEMS	P.E.I.	N.S.	N.B.
15.	Bank Overdrafts and Temporary Loans	71	1,144	674
16.	Accounts Payable - Sundry	21	814	771
17.	Due to Schools, Other Boards and Commissions	3(5)	246(5)	-
18.	Due to Other Governments:			
19.	Dominion	-	1	-
20.	Province	9	357	10
21.	Debenture Debt (Gross)	3,087	32,912	24,628
22.	Other Long Term Indebtedness	-	-	-
23.	Other Liabilities	-	388	1,563
24.	TOTAL LIABILITIES	3,191	35,862	27,646
25.	Surplus (Including Reserves and Investment in Capital Assets)	2,488	43,938	29,120
26.	TOTAL	5,679	79,800	56,766

FOOTNOTES:

(1) Interfund balances, intermunicipal accounts receivable and payable eliminated. See exceptions, footnotes 5, 6 and 7.
(2) See text page 4 .
(3) No school figures available.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED(1), 1946
BY PROVINCES

(Thousands of Dollars)

ASSETS

ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
16,442	10,717	11,633	9,974	5,847	1.
40,883	43,303	23,498	16,225	44,817	2.
8,677	2,929	29,316(4)	3,071	3,836	3.
					4.
33	6	136	22	11	5.
3,383	501	1,932	867	386	6.
11,115	3,329	12,335	10,183	1,613	7.
7,936	5,237	11,506	12,863	8,208	8.
223,330	98,570	99,648	98,738	158,106	9.
3,002(6)	209(7)	-	55(6)	-	10.
7,343	6,267	6,009	7,923	4,796	11.
322,144	171,068	196,013	159,921	227,620	12.
1,453	13,789	658	121	1,096	13.
323,597	184,857	196,671	160,042	228,716	14.

LIABILITIES

ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
7,465	7,153	846	902	531	15.
9,101	3,261	2,392	3,056	4,526	16.
5,541(6)	-	-	41(6)	-	17.
					18.
19	4,089	21	10	111	19.
36	372	29,183(4)	4,491	242	20.
221,501	62,833	28,312	37,334	123,051	21.
-	-	-	-	-	22.
4,008	1,622	3,533	2,137	3,648	23.
247,671	79,330	64,287	47,971	132,109	24.
75,926	105,527	132,384	112,071	96,607	25.
323,597	184,857	196,671	160,042	228,716	26.

FOOTNOTES:

(4) Largely agricultural aid and direct relief.
(5) Not eliminated as all school assets and liabilities not available.
(6) Not eliminated as complete assets and liabilities of boards and commissions not available.
(7) Not eliminated due to difference in ends of fiscal years of municipalities and schools.

TABLE NO. 6 - EXPENDITURES, 1946

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	65	1,039	799
2.	Protection of Persons and Property	78	1,536	1,236
3.	Public Works	68	777	613
4.	Sanitation and Waste Removal	-	295	144
5.	Conservation of Health	4	130	67
6.	Public Welfare	2	1,973	734
7.	Education:			
8.	Maintenance Levies for Local Boards	324	3,309	3,833
9.	Other Education Expenditures	-	584(2)	-
10.	Recreation and Community Services	22	137	151
11.	Debt Charges:			
12.	Debenture Debt Charges	214	2,353	1,322
13.	Temporary Debt Charges	1	26	60
14.	Discount on Taxes	1	166	221
15.	Utility Deficits Provided For	19	17	52
16.	Municipal Levies for Utilities	-	19	4
17.	Capital Expenditures out of Revenue	1	230	-
18.	Other Expenditures	-	443(5)	253
19.	Provision for Reserves	4	184	284
20.	TOTAL EXPENDITURES	803	13,218	9,773
21.	Deficits of Previous Years	-	45	-
22.	TOTAL, Items 20 and 21	803	13,263	9,773
23.	Surplus	12	296	263
24.	TOTAL	815	13,559	10,036

FOOTNOTES:

(1) Includes sanitation for towns, villages, rural and suburban municipalities.
(2) Includes municipal school fund contribution 578.
(3) No breakdown available.
(4) Includes debt charges for towns, and villages and temporary debt charges for municipal districts.

TABLE NO. 6 - EXPENDITURES, 1946

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
17,609	1,993	3,146	2,196	3,417	1.
21,124	3,014	1,727	2,308	5,028	2.
26,465	4,081(1)	5,181	4,894	3,503	3.
6,935	965	762	787	1,115	4.
2,982	426	391	226	377	5.
12,044	2,079	3,166	2,265	3,878	6.
					7.
33,016	8,978	12,236	11,691	8,512	8.
-	20	40	-	-	9.
5,409	469	697	753	1,054	10.
					11.
	3,347	1,680	3,097	6,794	12.
28,872(3)	170	265	146	56	13.
	179	509	1,005(4)	-	14
818	614	36	35	-	15
-	58	-	200	-	16.
108	861	2,784	1,796	1,130	17.
200(6)	1,066(7)	-	1	-	18.
1,119	1,134	385	376	(8)	19.
156,701	29,454	33,005	31,776	34,864	20.
186	146	2	4	-	21.
156,887	29,600	33,007	31,780	34,864	22.
3,436	124	756	950	-	23.
160,323	29,724	33,763	32,730	34,864	24.

FOOTNOTES:

(5) Provincial highway tax 438.
(6) County expenditures for agriculture and reforestation.
(7) Municipal Commissioner's, Provincial Trunk Highway and Village District levies.
(8) Not published.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1946
BY PROVINCES
(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	-	6	-
2.	Protection of Persons and Property	-	7	-
3.	Public Works	-	127	-
4.	Sanitation and Waste Removal	-	20	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	25	-
7.	Recreation and Community Services	-	3	-
8.	Miscellaneous and Unclassified	1	40	-
9.	Schools	-	2	-
10.	TOTAL	1	230	-

FOOTNOTES:
(1) Items 1 to 7 for three cities only.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1946.
BY PROVINCES
(Thousands of Dollars)

No.	ITEMS	P.E.I.(1)	N.S.(2)	N.B.(3)
1.	General Government	-	16	-
2.	Protection of Persons and Property	-	81	-
3.	Public Works	-	539	-
4.	Sanitation and Waste Removal	-	429	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	21	-
7.	Recreation Services	-	380	-
8.	Community Services	-	-	-
9.	Miscellaneous and Unclassified	-	-	1,110
10.	Schools	-	436	-
11.	Refunding	-	292	-
12.	Public Utilities	-	1,206	-
13.	TOTAL	-	3,400	1,110

FOOTNOTES:
(1) Information not available.
(2) Debentures issued, 1946.
(3) Debentures authorized and issued, 1946.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1946.
BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA. (1)	B.C.	No.
-	15	103	2	30	1.
-	5	106	5	159	2.
-	743	1,876	103	345	3.
-	-	42	105	83	4.
-	5	10	-	-	5.
-	3	71	-	130	6.
-	1	201	-	170	7.
108(2)	78	375	1,581	213	8.
-	11	-	-	-	9.
108	861	2,784	1,796	1,130	10.

FOOTNOTES:

(2) Detail not available.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1946.
BY PROVINCES
(Thousands of Dollars)

ONT.(4)	MAN.(1)	SASK.(1)	ALTA.(5)	B.C.(6)	No.
123	-	-	-	-	1.
108	-	-	-	21	2.
10,164	-	-	-	768	3.
4,426	-	-	-	620	4.
-	-	-	-	-	5.
428	-	-	-	156	6.
178	-	-	-	-	7.
497	-	-	-	-	8.
5,022	-	-	729	1,024	9.
6,589	-	-	-	469	10.
19,197	-	-	-	-	11.
3,929	-	-	-	499	12.
50,661	-	-	729	3,557	13.

FOOTNOTES:

(4) Orders of the Ontario Municipal Board approving the undertaking of Capital expenditures, 1946.

(5) New debentures issued, 1946 mainly for the installation of waterworks and sewers.

(6) By-law disbursements.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1946

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	235	18,595(2)	-
2.	Protection of Persons and Property	26	-	-
3.	Public Works	1,847	-	-
4.	Sanitation and Waste Removal	196	2,447	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	527	-
7.	Recreation and Community Services	137	16	-
8.	Miscellaneous and Unclassified	-	-	38,448(3)
9.	Public Utilities	1,122	12,356	-
10.	Schools	287	14,410	(6)
11.	TOTAL	3,850	48,351	38,448

FOOTNOTES:

(1) At debenture debt plus works in progress.
(2) Includes some amounts which should be allocated to items 2 to 7.
(3) No breakdown available.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1946

BY PROVINCES

(Thousands of Dollars)

ONT.(1)	MAN.	SASK.	ALTA.	B.C.	No.
-	100	-	-	-	1.
-	376	-	-	-	2.
32,041	3,711	-	-	-	3.
-	5,763	-	-	-	4.
-	1	-	-	-	5.
-	59	-	-	-	6.
-	917	-	-	-	7.
87,352(3)	13,238(4)	49,554(3)	41,915(3)	138,742(3)	8.
54,417	59,150	20,039	29,575	19,364(5)	9.
49,520	15,255	30,055	27,248	(6)	10.
223,330	98,570	99,648	98,738	158,106	11.

FOOTNOTES:

(4) No breakdown available for 9,331 in towns, villages and rural municipalities.
(5) Greater Vancouver Water District and Vancouver and District Joint Sewerage Board.
(6) No information available for schools.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1946
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General, Drainage and Local Improvements	2,474	20,489	-
2.	Schools	215	5,182	4,204
3.	Sub-Total, Items 1 and 2	2,689	25,671	4,204
4.	Utilities and Institutional Services:			
5.	Water Supply Systems	243	5,661	-
6.	Electric Light and Power	135	1,233	-
7.	Gas Supply Systems	-	-	-
8.	Street Railways	-	-	-
9.	Bus Lines	-	-	-
10.	Telephone Systems	-	-	-
11.	Central Heating	-	-	-
12.	Ferries	-	318	-
13.	Airports	20	29	-
14.	Housing	-	-	-
15.	Cemetries	-	-	-
16.	Sub-Total, Items 5 to 15	398	7,241	-
17.	Unclassified	-	-	20,424
18.	TOTAL DEBENTURE DEBT, ITEMS 3, 16 and 17	3,087	32,912	24,628

SINKING FUND AND SERIAL DEBENTURES, 1946
BY PROVINCES

ITEMS	P.E.I.	N.S.	N.B.
Serial Debentures	7	10,181	4,081
Sinking Fund Debentures	3,080	22,731	20,547
Not Specified as Serial or Sinking Fund	-	-	-
TOTAL DEBENTURE DEBT	3,087	32,912	24,628

FOOTNOTES:

(1) Schools other than Winnipeg.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1946
BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
114,694	24,247	14,756	23,171	79,980	1.
49,520	6,169	7,660	6,365	15,493	2.
164,214	30,416	22,416	29,536	95,473	3.
					4.
32,408	16,108	4,454	4,942	26,305	5.
9,385	15,695	448	1,624	1,176	6.
633	-	-	-	50	7.
10,712	-	994	757	-	8.
-	-	-	-	-	9.
69	-	-	475	21	10.
-	540	-	-	-	11.
81	-	-	-	6	12.
702	-	-	-	-	13.
428	74	-	-	-	14.
142	-	-	-	20	15.
54,560	32,417	5,896	7,798	27,578	16.
2,727	-	-	-	-	17.
221,501	62,833	28,312	37,334	123,051	18.

SINKING FUND AND SERIAL DEBENTURES, 1946
BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.
162,780	7,053	-	29,023	40,379
58,721	52,651	-	1,466	82,672
-	3,129(1)	28,312	6,845(2)	-
221,501	62,833	28,312	37,334	123,051

FOOTNOTES:

(2) Debentures issued by schools, 6,365; hospitals 480.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1946 BY PROVINCES

(Thousands of Dollars)

No.	INTEREST RATES	P.E.I.	N.S.	N.B.
1.	Nil	-	-	25
2.	1	-	-	-
3.	1-1/2	-	-	-
4.	2	6	978	425
5.	2-1/4	-	-	191
6.	2-1/2	-	1,672	35
7.	2-3/4	-	83	440
8.	3	40	2,729	1,036
9.	3-1/4	-	235	176
10.	3-1/2	415	3,164	1,506
11.	3-3/4	-	25	44
12.	4	916	2,391	4,213
13.	4-1/4	-	10	-
14.	4-1/2	1,096	4,636	4,018
15.	4-3/4	-	-	-
16.	5	425	11,411	6,132
17.	5-1/4	-	-	611
18.	5-1/2	31	2,616	2,570
19.	5-3/4	-	-	-
20.	6	156	2,494	3,148
21.	6-1/2	-	-	-
22.	7	-	-	-
23.	7-1/2	2	-	-
24.	Unclassified	-	468(4)	58
25.	TOTAL DEBENTURE DEBT	3,087	32,912	24,628

FOOTNOTES:

(1) Includes 4,159 Greater Vancouver Water District debentures at 2, 2-1/2, 2-3/4 and 3%.

(2) Includes 3,474 of St. Boniface debentures at 3% for first 10 years, 3-1/2% for second 10 years, at 4% thereafter commencing in 1943.

(3) Includes 790 Greater Vancouver Water District debentures at 3, 3-1/2 and 3-3/4%.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1946 BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	-	-	181	-	1.
-	-	218	-	-	2.
-	-	-	164	-	3.
-	3,128	562	1,440	1,069	4.
-	150	-	-	211	5.
-	440	1,186	950	9,090(1)	6.
-	4,120	-	960	967	7.
-	1,983	1,035	7,733	7,833	8.
-	-	-	3,090	291	9.
-	6,336(2)	4,290	8,989	11,667(3)	10.
-	356	-	3,060	8,506	11.
-	4,093	1,201	1,547	27,692	12.
-	1,864	-	-	-	13.
-	13,618	3,229	358	17,360	14.
-	-	-	-	-	15.
-	11,483	6,660	1,399	35,038	16.
-	-	-	-	-	17.
-	3,126	1,317	137	1,635	18.
-	3	75	-	-	19.
-	4,306	1,050	480	1,366	20.
-	158	1,490	1	170	21.
-	58	22	-	-	22.
-	-	-	-	-	23.
221,501	7,611(5)	5,977(6)	6,845(7)	156	24.
221,501	62,833	28,312	37,334	123,051	25.

FOOTNOTES:

(4) Caledonia Power and Water Board debentures.
(5) Includes school debentures other than those issued by City of Winnipeg of 3,129.
(6) Schools.
(7) Debentures issued by schools, 6,365; hospitals 480.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1946

BY PROVINCES

(Thousands of Dollars)

No.	P.E.I.	N.S.	N.B.
1. Payable in Canada only	3,087	27,995	-
2. Payable in London (England) only ..	-	-	-
3. Payable in London (England) and Canada	-	183	-
4. Payable in New York only	-	-	-
5. Payable in New York and Canada ...	-	4,734	-
6. Payable in London (England), New York and Canada	-	-	-
7. Unclassified	-	-	24,628
8. TOTAL	3,087	32,912	24,628

FOOTNOTES:

(1) Detail of items 1 to 6 for cities only.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1946

BY PROVINCES

(Thousands of Dollars)

ONT.(1)	MAN.	SASK.	ALTA.	B.C.	No.
93,054	37,990	25,796	17,914	64,872	1.
-	-	-	-	30,767	2.
4,621	1,283	10	176	5,383	3.
-	58	-	28	-	4.
11,912	19,688	1,212	11,851	15,427	5.
32,478	3,814	1,294	520	6,602	6.
79,436	-	-	6,845(2)	-	7.
221,501	62,833	28,312	37,334	123,051	8.

FOOTNOTES:

(2) Debentures issued by schools, 6,365; hospitals 480.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1946

BY PROVINCES

(Thousands of Dollars)

No.	YEAR	P.E.I.	N.S.	N.B.
1.	1947	274	1,162	-
2.	1948	178	1,559	-
3.	1949	100	1,219	-
4.	1950	134	3,257	-
5.	1951	146	2,180	-
6.	1952 + ...	2,250	23,067	-
7.	Unclassified	5	468	24,628
8.	TOTAL DEBENTURE DEBT ...	3,087	32,912	24,628

FOOTNOTES:

(1) Detail of items 1 to 6 for four cities only; not available for remaining municipalities.

(2) Items 1 to 6 - Maturities of debenture debt as at December 31, 1946 after corresponding debentures held in sinking fund for investment have been deducted.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1946

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.(1)	B.C.(2)	No.
18,409	3,939	-	59	2,493	1.
17,086	1,791	-	59	4,026	2.
15,247	1,477	-	108	2,707	3.
13,746	6,221	-	232	3,814	4.
11,824	4,499	-	355	4,438	5.
137,825	41,640	-	1,581	81,041	6.
7,364	3,266(3)	28,312	34,940	24,532(4)	7.
221,501	62,833	28,312	37,334	123,051	8.

FOOTNOTES:

(3) Includes school debentures other than those issued by City of Winnipeg of 3,129.

(4) Consists of: 1/ 15,833 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/ 8,699 serial debentures of Greater Vancouver Water District and Vancouver and District Joint Sewerage Board for which maturity dates are not available.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1946. BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
	BONDS, DEBENTURES, STOCK OR OTHER SECURITIES ISSUED OR GUARANTEED BY:			
1.	Dominion Government	583	4,758	3,558
2.	Province of P.E.I.	113	145	71
3.	N.S.	30	3,112	86
4.	N.B.	30	305	999
5.	QUE.	20	55	183
6.	ONT.	4	25	32
7.	MAN.	9	313	115
8.	SASK.	45	189	232
9.	ALTA.	20	5	95
10.	B.C.	-	544	49
11.	Own Municipality	-	1,535	2,035
12.	Other Municipalities	-	2,736	905
13.	Own School Corporation	-	-	446
14.	Other School Corporation	-	-	127
15.	Other	-	737	2
16.	Unclassified	-	-	167
17.	TOTAL	854	14,459	9,102

FOOTNOTES:

(1) At "cost" or "par", does not agree with table No. 13.
(2) Includes investments of Greater Winnipeg Water District held by City of Winnipeg, 2,046.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1946
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
16,910	5,471	987	-	-	1.
-	-	-	-	-	2.
1,743	-	-	-	-	3.
-	24	-	-	-	4.
-	-	-	-	-	5.
993	209	-	-	-	6.
-	272	-	-	-	7.
901	887	2,758	-	-	8.
-	312	14	-	-	9.
-	20	-	-	-	10.
10,141	10,691	5,422	-	18,498 (1)	11.
119	2,473(2)	23	-	-	12.
-	-	-	-	-	13.
-	163	346	-	-	14.
99	32	169	-	-	15.
-	2,815(3)	-	1,102	12,353	16.
30,906(4)	23,369	9,719	1,102	30,851	17.

FOOTNOTES:

(3) Schools other than Winnipeg.
(4) Does not include holdings of some utilities, such as Municipal Hydro Commissions and Toronto Transportation Commission.

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUND, 1946

BY PROVINCES

(Thousands of Dollars)

No.		P.E.I.	N.S.	N.B.
1.	Dominion Government	36	-	-
2.	Province of P.E.I.	-	-	-
3.	N.S.	-	-	-
4.	N.B.	2	-	-
5.	QUE.	-	-	-
6.	ONT.	-	-	-
7.	MAN.	-	-	-
8.	SASK.	-	-	-
9.	ALTA.	-	-	-
10.	B.C.	-	-	-
11.	Own Municipality	-	-	-
12.	Other Municipalities	-	-	-
13.	School Corporations	-	-	-
14.	Others	-	-	-
15.	Unclassified	-	2,642	1,564
16.	TOTAL	38	2,642	1,564

FOOTNOTES:

(1) Includes investments of Greater Winnipeg Water District held by City of Winnipeg, 2,046.

TOTAL INVESTMENTS (Total Tables 14 and 15); (Item (2). Table 4).	892	17,101	10,666

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1946
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	12,448	10,329	-	670	1.
-	45	-	-	-	2.
-	20	-	-	-	3.
-	24	-	-	-	4.
-	14	-	-	-	5.
-	277	-	-	25	6.
-	223	-	-	10	7.
-	572	362	-	30	8.
-	20	5	-	-	9.
-	199	-	-	803	10.
-	2,822	697	-	1,427	11.
-	3,189(1)	3	-	217	12.
-	7	280	-	-	13.
-	74	25	-	-	14.
-	-	2,078	15,123	10,784	15.
9,977(2)	19,934	13,779	15,123	13,966	16.

FOOTNOTE:

(2) Does not include holdings of some utilities, such as Municipal Hydro Commissions and Toronto Transportation Commission.

40,883	43,303	23,498	16,225	44,817	

STATISTICS CANADA LIBRARY
BIBLIOTHÈQUE STATISTIQUE CANADA
1010464917
c.3