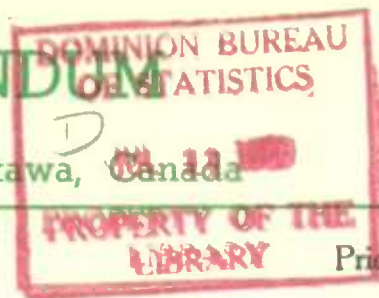


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FINANCIAL STATISTICS

OF

MUNICIPAL GOVERNMENTS

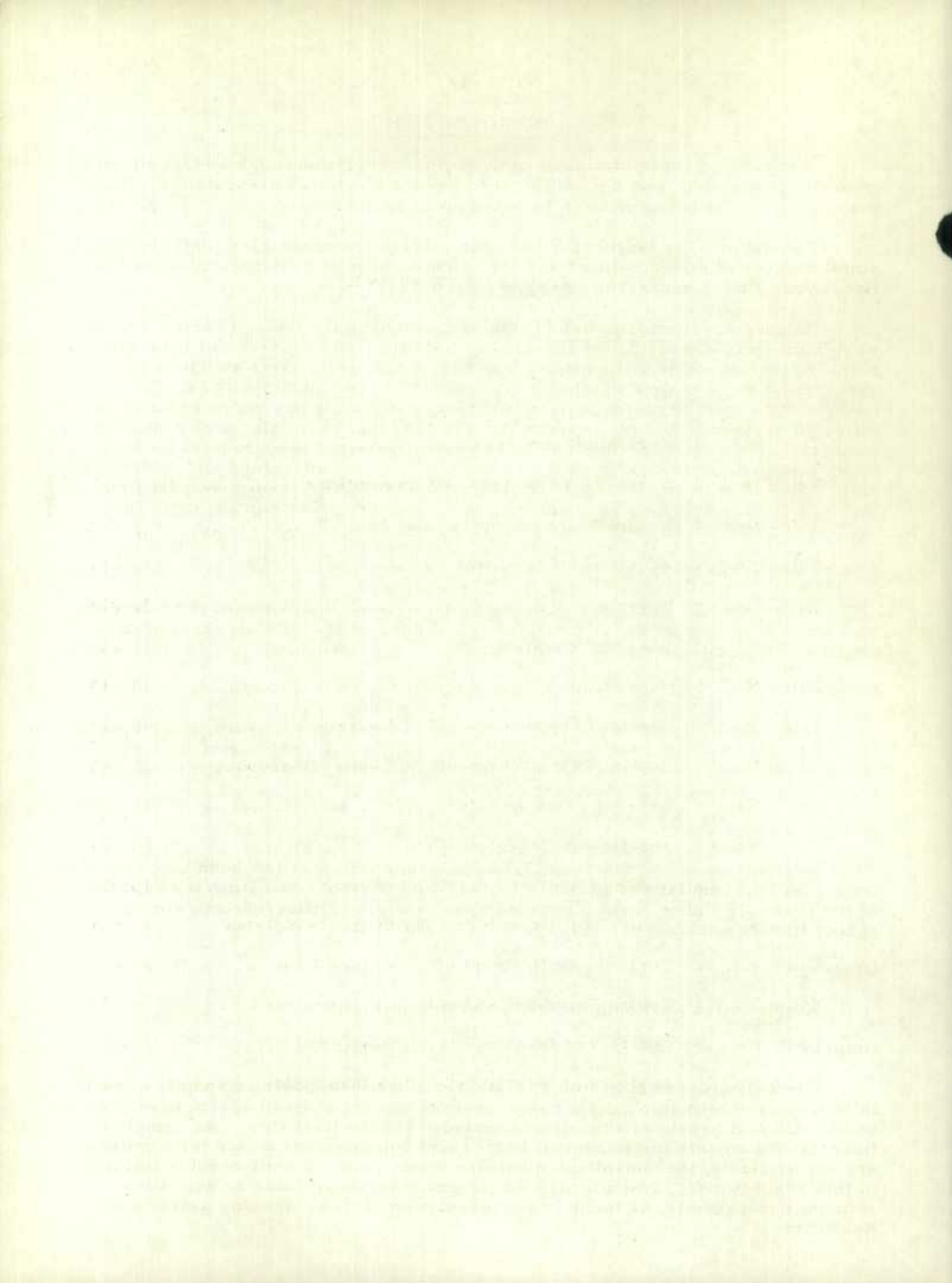
1947

Prepared by the Public Finance and Transportation Division

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INTRODUCTION

In compiling these statistics of municipal governments for 1947, uniformity in municipal reports was not sufficient to permit a detailed presentation. However, progress is being made in bringing about uniformity.

The material is largely for the year ending December 31st, 1947, but for a small number of municipalities and for schools in some provinces it is for the fiscal year ending nearest to December 31st, 1947.

Balance sheet information (Table 4) and subsidiary tables (Tables 9 to 15) were built up by consolidating the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision or by bodies which are coexistent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is debenture debt held by other municipalities or in the sinking funds of the issuing municipalities.

Prince Edward Island

No assets and liabilities of schools other than Charlottetown and Summerside 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 reports of the City of Halifax. Information on city and town schools, and the Halifax water works is included which was not available for previous reports.

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. Balance Sheet information for schools includes 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 a corresponding amount of fixed assets have been added. Capital assets of schools are included for the first time. 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.

Saskatchewan

School statistics are lacking in detail. The large accounts receivable and amounts due to other governments reflect relief advances to individuals for which the municipalities are liable to the Province. These have been growing less year by year and represent about a fifth of the 1944 figures.

Alberta

Assets and liabilities figures 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 Districts Joint Sewerage and Drainage Board. Only that debenture debt for schools which is issued by the municipality is included.

The revenues and expenditures shown are those of organized and unorganized municipalities only. Taxation for school purposes has been adjusted to include all local taxation for education, by municipalities and by school districts. Only this local contribution to education has been shown, and not the total revenues and expenditures of school boards, which include monies provided by the provinces and reported in provincial financial statistics. Revenues and expenditures of utilities and other municipal enterprises are not included, only the surpluses, deficits, or levies taken into municipal accounts being shown.

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 1947," 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 schools 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

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 only partly shown, the remainder being in "Other".) 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.

Information has been drawn from provincial and municipal statistical and accounting reports, supplemented by special compilations and questionnaires.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1947,
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 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND
EXEMPTIONS, 1947, BY PROVINCES
(Thousands of Dollars)

No.	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	11,426 (4)	163,793	202,428
5. Business	-	10,474	13,779
6. Personal	4,656	30,709	33,671
7. Other	-	3,832	7,925
8. TOTAL FOR GENERAL PURPOSES	16,082	208,808	257,803
EXEMPTIONS:			
9. Real Property:			
10. Buildings	(2)	(2)	(2)
11. Land	(2)	(2)	(2)
12. TOTAL REAL PROPERTY	6,177	93,990	(2)
13. Other	-	1,479	(2)
14. TOTAL EXEMPTIONS	6,177 (7)	95,469	(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 511,290, and the maximum value at which they could be taxed was 379,965.

(4) Charlottetown 1946, Borden and Georgetown 1945.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1947,
BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
3,854,496	662,277	782,793	669,662	865,981	1.
3,654,766	666,521	823,678	627,805	613,663	2.
27,523	19,315 (3)	60,720	32,534	1,083	3.

FOOTNOTES:

(3) Suburban and rural municipalities only.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND
EXEMPTIONS, 1947, BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C. (1)	No.
					1.
1,776,587	184,496	150,058	195,095	247,390 (3)	2.
1,253,696	275,344	683,581	422,257	240,246	3.
3,030,283	459,840	833,639	617,352	487,636	4.
316,084	14,903	42,721	14,548	-	5.
-	6,416	-	26,483	-	6.
-	-	375	310	-	7.
3,346,367 (5)	481,159	876,735 (5)	658,693 (5)	487,636	8.
					9.
466,661	(2)	83,663 (6)	35,925	386,400	10.
173,102	(2)	40,771	30,538	67,927	11.
639,763	(2)	124,434	66,463	454,327	12.
-	(2)	-	-	-	13.
639,763 (5)	156,403	124,434	66,463	454,327 (8)	14.

FOOTNOTES:

(5) Includes improvement districts.

(6) Exemptions for cities shown at 100%; previously shown at 60%

(7) Total incomplete

(8) Consists of 190,428 valuations of exempted properties and 263,899 exemptions of taxable improvements as referred to in footnote (3).

TABLE NO. 3 - MUNICIPAL TAXATION, 1947,

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	Total Tax Levies	730	12,055	8,015
2.	Tax Collections	741	11,501	7,673
3.	Percentage of Levy Collected	101.51%	95.40%	95.73%
4.	Taxes Receivable, Current and Arrears	233	3,714	2,705
5.	Property Acquired for Taxes	-	199	94
6.	Total Taxes Receivable and Property Acquired for Taxes	233	3,913	2,799
7.	Percentage of Current Levy	31.92%	32.46%	34.92%

TABLE NO. 3 - MUNICIPAL TAXATION, 1947,

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
135,402	22,913	26,475	28,539	28,885	1.
133,406	22,495	25,895	28,961	30,020	2.
98.53%	98.18%	97.81%	101.48%	103.93%	3.
10,891	3,571	11,365	9,330	1,977	4.
7,139	4,758	10,864	11,439	7,423	5.
18,030	8,329	22,229	20,769	9,400	6.
13.33%	36.35%	83.98%	72.77%	32.54%	7.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1947,
BY PROVINCES

(Thousands of Dollars)				
ASSETS				
No.	ITEMS	P.E.I.	N.S.	N.B.
1.	Cash	159	2,120	2,243
2.	Investments	913	17,660	10,287
3.	Accounts Receivable - Sundry (Gross)	36	1,343	472
4.	Due from Other Governments:			
5.	Dominion	-	7	371
6.	Province	1	16	21
7.	Taxes and Interest Receivable (Gross)	233	3,714	2,705
8.	Properties Acquired for Taxes (Gross)	-	199	94
9.	General Fixed Assets (Gross)	3,985 (5)	60,589	41,723
10.	Due from Schools, Other Boards and Commissions	2 (6)	14 (6)	-
11.	Other Assets	20	1,076	1,515
12.	TOTAL ASSETS	5,349	86,738	59,431
13.	Deficits and Extraordinary Expenses Capitalized	457	4,630	237
14.	TOTAL,	5,806	91,368	59,668
LIABILITIES				
No.	ITEMS	P.E.I.	N.S.	N.B.
15.	Bank Overdrafts and Temporary Loans	131	1,199	553
16.	Accounts Payable - Sundry	23	1,021	676
17.	Due to Schools, Other Boards and Commissions	3 (7)	30 (7)	-
18.	Due to Other Governments:			
19.	Dominion	-	1	-
20.	Province	9	317	3
21.	Debenture Debt (Gross)	2,997 (8)	35,276	26,519
22.	Other Long Term Indebtedness	-	-	2
23.	Other Liabilities	-	469	1,968
24.	TOTAL LIABILITIES	3,163	38,313	29,721
25.	Surplus (Including Reserves and Investment in Capital Assets)	2,643	53,055	29,947
26.	TOTAL	5,806	91,368	59,668

FOOTNOTES:

- (1) Interfund balances, intermunicipal accounts receivable and payable eliminated: see exceptions footnotes 6, 7.
- (2) See text page 3.
- (3) No school figures available other than debenture debt issued by municipalities.
- (4) Largely agricultural aid and direct relief.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1947,
BY PROVINCES

(Thousands of Dollars)

ASSETS					
ONT. (2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
22,714	12,072	8,399	8,928	9,111	1.
39,190	41,685	21,461	15,244	44,534	2.
6,330	2,760	10,556 (4)	3,139	1,856	3.
					4.
71	44	26	7	32	5.
8,727	635	2,741	1,907	468	6.
10,891	3,571	11,365	9,330	1,977	7.
7,139	4,758	10,864	11,439	7,424	8.
570,273	104,397	110,488	109,908	176,812	9.
34,883 (6)	-	-	90 (6)	-	10.
39,239	2,891	7,727	9,293	6,532	11.
739,457	172,813	183,627	169,285	248,746	12.
3,769	14,499	205	274	45	13.
743,226	187,312	183,832	169,559	248,791	14.
LIABILITIES					
ONT. (2)	MAN.	SASK.	ALTA.	B.C. (3)	No.
16,480	9,272	1,780	880	419	15.
11,525	3,294	2,967	2,861	3,186	16.
11,393 (6)	-	-	77 (6)	-	17.
					18.
84	1	19	3	104	19.
9	4,403	8,208 (4)	4,499	18	20.
227,631	59,689	26,401	40,222	128,699	21.
-	174	-	-	-	22.
9,257	1,568	5,618	10,696	5,685	23.
276,379	78,401	44,993	59,238	138,111	24.
466,847	108,911	138,839	110,321	110,680	25.
743,226	187,312	183,832	169,559	248,791	26.

FOOTNOTES:

- (5) Includes schools for Charlottetown and Summerside, 287
- (6) Not eliminated as complete assets and liabilities of boards and commissions not available.
- (7) Not eliminated as all school assets and liabilities not available.
- (8) Includes debentures issued for schools, 214 for Charlottetown and Summerside.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1947,
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	Taxation:			
2.	Municipal Purposes	329	8,154	3,461
3.	School Purposes(1)	401	3,901	4,554
4.	Total Taxation	730	12,055	8,015
5.	Licences and Permits	13	138	77
6.	Investment Earnings	18	108	67
7.	Grants and Recoveries from Other Governments:			
8.	Other Municipalities	-	100	-
9.	Province	54	229	1,878
10.	Dominion	-	-	-
11.	Debenture Debt Charges Recoverable	24	518	293
12.	Public Utility and Institutional Services (Surpluses Taken into Revenue)	72	131	457
13.	Other Revenue	33	1,277	795
14.	TOTAL REVENUE	944	14,556	11,582
15.	Surplus from Previous Years (if used)	7	88	-
16.	TOTAL, Items 14 and 15	951	14,644	11,582
17.	Deficit	1	167	167
18.	TOTAL	952	14,811	11,749

FOOTNOTES:

- (1) Local taxation for education levied by municipalities or school districts.
(2) Levies made by school boards in unorganized areas not available.

BASES OF TAXATION, 1947

ITEMS	P.E.I.	N.S.	N.B.
Real Property	593	9,638	5,678
Personal Property	116	1,132	796
Business	-	627	514 (2)
Poll	21	524	772
Amusement	-	-	-
Sales	-	-	-
Household and Tenant	-	134	210
Other	-	-	45
TOTAL TAX LEVIES	730	12,055	8,015

FOOTNOTES:

- (1) Includes business taxes.
(2) Includes business tax and turnover tax for city of Saint John.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
90,794	14,379	13,003	15,249	17,871	1.
44,608 (2)	8,534 (2)	13,472	13,290	11,014	2.
135,402	22,913	26,475	28,539	28,885	3.
1,770	430	519	351	2,102	4.
792	663	933	791	38 (3)	5.
					6.
					7.
1,542	1	1	-	-	8.
20,085	86	925	1,372	3,686	9.
838	238	19	2	-	10.
8,245	1,338	495	1,309	1,579	11.
3,613	1,198	3,050	2,154	1,698	12.
9,383	1,912	1,736	1,466	3,034	13.
181,670	28,779	34,153	35,984	41,022	14.
3,112	1,007	770	669	-	15.
184,782	29,786	34,923	36,653	41,022	16.
1,813	1,533	2,452	753	219	17.
186,595	31,319	37,375	37,406	41,241	18.

FOOTNOTES:

(3) Not complete: part included in other revenue.

BASES OF TAXATION, 1947

ONT.	MAN.	SASK.	ALTA.	B.C.
135,347 (1)	21,030	25,690 (1)	27,135	28,534
-	-	-	346	-
-	1,628	-	1,021	-
55	2	24	37	351
-	-	145	-	-
-	249	-	-	-
-	-	-	-	-
-	4	616 (3)	-	-
135,402	22,913	26,475	28,539	28,885

FOOTNOTES:

(3) Medical and hospital services levied.

TABLE NO. 6 - EXPENDITURES, 1947,

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	68	1,157	972
2.	Protection of Persons and Property	90	1,764	1,373
3.	Public Works	83	831	849
4.	Sanitation and Waste Removal	-	349	63
5.	Conservation of Health	6	143	78
6.	Public Welfare	-	2,384	852
7.	Education:			
8.	Maintenance Levies for Local Boards	401	3,518	4,554
9.	Other Education Expenditures	-	611 (2)	-
10.	Recreation and Community Services	23	171	224
11.	Debt Charges:			
12.	Debenture Debt Charges	252	2,368	1,483
13.	Temporary Debt Charges	2	44	40
14.	Discount on Taxes	1	188	306
15.	Utility and Institutional Services (Deficits Provided For)	1	18	67
16.	Municipal Levies for Utilities	-	11	-
17.	Capital Expenditures out of Revenue	6	190	-
18.	Other Expenditures	-	448 (6)	340
19.	Provision for Reserves	2	219	195
20.	TOTAL EXPENDITURES	935	14,414	11,396
21.	Deficits of Previous Years	1	129	13
22.	TOTAL, Items 20 and 21	936	14,543	11,409
23.	Surplus	16	268	340
24.	TOTAL	952	14,811	11,749

FOOTNOTES:

- (1) Includes sanitation for towns, villages, suburban and rural municipalities.
- (2) Includes municipal school fund contribution 578.
- (3) County school grants and township school grants 3,364.
- (4) Includes Temporary Debt Charges for all municipalities.

TABLE NO. 6 - EXPENDITURES, 1947,

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
14,656	2,379	3,270	2,150	4,281	1.
23,859	3,476	2,121	2,684	5,914	2.
29,797	4,590 (1)	5,962	6,525	4,216	3.
9,276	1,037	826	974	1,477	4.
2,979	472	262	258	413	5.
16,084	2,420	3,486	2,674	4,525	6.
					7.
35,987	8,092	13,472	13,290	10,082	8.
3,399 (3)	41	43	10	-	9.
6,396	501	831	870	1,292	10.
					11.
29,008	3,548	1,661	2,933	7,414	12.
-	70	70	118	42	13.
767 (4)	178	514	1,141 (5)	-	14.
1,025	29	25	228	107	15.
-	651	-	279	-	16.
3,708	1,286	3,959	2,176	1,478	17.
4,476 (7)	1,177 (8)	-	20	-	18.
964	606	220	326	(9)	19.
183,381	30,553	36,722	36,656	41,241	20.
213	442	-	7	-	21.
183,594	30,995	36,722	36,663	41,241	22.
3,001	324	653	743	-	23.
186,595	31,319	37,375	37,406	41,241	24.

FOOTNOTES:

- (5) Includes debt charges for towns and villages, and temporary debt charges for municipal districts.
- (6) Provincial Highway Tax 448.
- (7) County expenditures for agriculture and reforestation 210; and police village, special area and other joint expenditures 4,266.
- (8) Municipal Commissioner's, Provincial Trunk Highway and Village District levies.
- (9) Not published.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1947.
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	-	1	-
2.	Protection of Persons and Property	-	15	-
3.	Public Works	1	65	-
4.	Sanitation and Waste Removal	5	9	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	25	-
7.	Recreation and Community Services ...	-	1	-
8.	Miscellaneous and Unclassified	-	48 (1)	-
9.	Schools	-	26	-
10.	TOTAL	6	190 (4)	-

FOOTNOTES:

- (1) Water department extensions.
(2) Includes capital expenditures for utilities.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1947.
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I. (1)	N.S. (2)	N.B. (3)
1.	General Government	-	30	-
2.	Protection of Persons and Property ...	-	107	-
3.	Public Works	65	1,016	-
4.	Sanitation and Waste Removal	7	425	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	110	-
7.	Recreation Services	-	-	-
8.	Community Services	-	267	-
9.	Miscellaneous and Unclassified	-	85	2,413
10.	Schools	-	502	-
11.	Refunding	104	179	-
12.	Public Utilities	8	784	-
13.	TOTAL	184	3,505	2,413

FOOTNOTES:

- (1) Debentures issued, 1947 for Charlottetown.
(2) Debentures issued, 1947.
(3) Debentures authorized and issued, 1947.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
251	114	119	73	75	1.
230	49	161	50	113	2.
2,571	966	2,457	1,842	782	3.
187	5	122	73	170	4.
1	13	-	1	-	5.
116	-	67	5	-	6.
191	82	226	43	-	7.
161	42	807 (2)	89 (3)	325	8.
-	15	-	-	13	9.
3,708	1,286	3,959	2,176	1,478	10.

FOOTNOTES:

(3) Includes 83 for villages for which breakdown is not available.

(4) Does not include capital expenditure for Halifax.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT. (4)	MAN. (5)	SASK. (5)	ALTA. (2)	B.C. (6)	No.
301	-	-	-	-	1.
297	-	-	-	81	2.
7,085	-	-	-	1,919	3.
7,358	-	-	-	1,341	4.
-	-	-	-	-	5.
477	-	-	-	721	6.
1,756)	-	-	-	-	7.
-)	-	-	-	-	8.
529	-	-	2,736	2,142	9.
6,406	-	-	-	794	10.
10,400	-	-	-	-	11.
6,674	-	-	-	2,228	12.
41,283	-	-	2,736	9,226	13.

FOOTNOTES:

(4) Orders of the Ontario Municipal Board approving the undertaking of capital expenditures, 1947.

(5) Information not available.

(6) By-law disbursements.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1947,

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	General Government	246	16,289 (1)	-
2.	Protection of Persons and Property ..	27	6	-
3.	Public Works	1,876	3,880	-
4.	Sanitation and Waste Removal	197	2,551	-
5.	Conservation of Health	-	-	-
6.	Public Welfare	-	641	-
7.	Recreation and Community Services ..	137	14	-
8.	Miscellaneous and Unclassified	5	-	33,880 (2)
9.	Public Utilities	1,210	18,872	-
10.	Schools	287	18,336	7,843
11.	TOTAL	3,985	60,589	41,723

FOOTNOTES:

- (1) Includes some amounts which should be allocated to items 2 to 8.
- (2) No breakdown available.
- (3) No breakdown available for 10,203 in towns, villages, suburban and rural municipalities.
- (4) Includes 22,697 for towns, villages and rural municipalities.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1947,

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	100	883	955	-	1.
-	350	1,103	733	-	2.
-	3,565	8,393	15,465	-	3.
-	5,810	5,444	3,680	-	4.
-	1	-	45	-	5.
-	959	2,444	4,772	-	6.
-	1,275	2,660	1,553	-	7.
241,014 (2)	14,493 (3)	31,320 (4)	19,109	161,112 (5)	8.
89,472 (6)	61,595	22,694	33,632	15,700 (7)	9.
239,787	16,249	35,547	29,964	(8)	10.
570,273	104,397	110,488	109,908	176,812	11.

FOOTNOTES:

(5) Includes Vancouver and Districts Joint Sewerage Board 6,437.

(6) Waterworks.

(7) Greater Vancouver Water District.

(8) No information available for schools.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1947,
BY PROVINCES

(Thousands of Dollars)

NO.	ITEMS	P.E.I.	N.S.	N.B.
1.	General, Drainage and Local Improvements	2,379	21,719	-
2.	Schools	214	5,575	4,810
3.	SUB-TOTAL, Items, 1 and 2	2,593	27,294	4,810
4.	Utilities and Institutional Services:			
5.	Water Supply Systems	249	6,694	-
6.	Electric Light and Power	135	956	-
7.	Gas Supply Systems	-	-	-
8.	Street Railways	-	-	-
9.	Bus Lines	-	-	-
10.	Telephone Systems	-	-	-
11.	Central Heating	-	-	-
12.	Ferries	-	305	-
13.	Airports	20	27	-
14.	Housing	-	-	-
15.	Cemeteries	-	-	-
16.	SUB-TOTAL, Items 5 to 15	404	7,982	-
17.	Unclassified	-	-	21,709
18.	TOTAL DEBENTURE DEBT. ITEMS 3, 16 and 17	2,997	35,276	26,519

SINKING FUND AND SERIAL DEBENTURES, 1947,
BY PROVINCES

ITEMS	P.E.I.	N.S.	N.B.
Serial Debentures	99	12,746	6,930
Sinking Fund Debentures	2,898	22,530	18,816
Not Specified	-	-	773
TOTAL DEBENTURE DEBT	2,997	35,276	26,519

FOOTNOTES:

- (1) Schools other than Winnipeg.
- (2) Debentures issued by schools.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
122,756	21,563	14,163	24,387	81,780	1.
54,113	5,733	7,157	6,689	15,706	2.
176,869	27,296	21,320	31,076	97,486	3.
					4.
30,972	16,091	3,524	5,302	29,692	5.
8,392	15,788	605	1,798	1,441	6.
450	-	-	192	50	7.
8,803	-	952	1,443	-	8.
328	-	-	-	-	9.
814	-	-	411	21	10.
-	490	-	-	-	11.
66	-	-	-	-	12.
656	-	-	-	-	13.
129	24	-	-	-	14.
113	-	-	-	9	15.
50,723	32,393	5,081	9,146	31,213	16.
39	-	-	-	-	17.
227,631	59,689	26,401	40,222	128,699	18.

SINKING FUND AND SERIAL DEBENTURES, 1947,
BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.
197,860	6,038	5,790	30,527	50,384
29,771	52,032	15,072	1,467	78,315
-	1,619 (1)	5,539 (2)	8,228 (3)	-
227,631	59,689	26,401	40,222	128,699

FOOTNOTES:

(3) Debentures issued by schools 6,689; hospitals 1,539.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1947,

BY PROVINCES

(Thousands of Dollars)

No.	INTEREST RATES	P.E.I.	N.S.	N.B.
1.	Nil	-	-	-
2.	1	-	-	-
3.	1-1/2	-	-	-
4.	2	5	919	793
5.	2-1/4	-	-	589
6.	2-1/2	-	2,464	312
7.	2-3/4	-	783	2,020
8.	3	224	4,497	2,268
9.	3-1/4	-	229	185
10.	3-1/2	345	2,938	1,425
11.	3-3/4	-	22	44
12.	4	917	2,313	3,888
13.	4-1/4	-	8	-
14.	4-1/2	1,096	4,944	3,744
15.	4-3/4	-	-	-
16.	5	321	11,133	5,982
17.	5-1/4	-	-	611
18.	5-1/2	31	2,536	2,480
19.	5-3/4	-	-	-
20.	6	56	2,490	1,405
21.	6-1/2	-	-	-
22.	7	-	-	-
23.	7-1/2	-	-	-
24.	Unclassified	2	-	773
25.	TOTAL DEBENTURE DEBT	2,997	35,276	26,519

FOOTNOTES:

- (1) Includes serial debentures issued at multiple interest rates, classified at median rate.
- (2) Includes school debentures of 1,619 other than those issued by City of Winnipeg and suburban municipalities.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1947,
BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	-	-	175	-	1.
-	-	211	-	-	2.
-	-	-	160	-	3.
-	121	600	1,167	1,427 (1)	4.
-	120	-	-	1,335	5.
-	542	1,168	950	11,637 (1)	6.
-	6,630	-	1,160	1,716	7.
-	1,750	1,330	7,297	12,679 (1)	8.
-	-	102	3,094	690	9.
-	6,829 (1)	2,660	10,487	11,026 (1)	10.
-	365	-	3,338	8,858	11.
-	4,340	1,358	1,902	26,732	12.
-	1,864	-	-	-	13.
-	13,088	3,243	338	17,101	14.
-	-	-	-	-	15.
-	11,376	6,686	1,334	32,851	16.
-	-	-	-	-	17.
-	5,377	1,309	132	1,531	18.
-	2	42	-	-	19.
-	3,817	616	459	946	20.
-	-	1,521	1	170	21.
-	-	16	-	-	22.
-	-	-	-	-	23.
227,631	3,468 (2)	5,539 (3)	8,228 (4)	-	24.
227,631	59,689	26,401	40,222	128,699	25.

FOOTNOTES:

(3) Schools.

(4) Debentures issued by schools, 6,689; hospitals 1,539.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1947,
BY PROVINCES

(Thousands of Dollars)

No.	PAYABLE IN	P.E.I.	N.S.	N.B.
1.	Canada only	2,997	30,359	-
2.	London (England) only	-	-	-
3.	London (England) and Canada	-	183	-
4.	New York only	-	-	-
5.	New York and Canada	-	4,734	-
6.	London (England), New York and Canada	-	-	-
7.	Unclassified	-	-	26,519
8.	TOTAL	2,997	35,276	26,519

FOOTNOTE:

(1) Debentures issued by schools, 6,689; hospitals 1,539.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1947,

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
176,639	37,747	23,370	19,432	71,984	1.
-	-	-	-	30,181	2.
11,135	1,283	290	176	4,938	3.
-	-	-	27	-	4.
11,832	16,945	1,447	11,847	15,318	5.
18,785	3,714	1,294	512	6,278	6.
9,240	-	-	8,228 (1)	-	7.
227,631	59,689	26,401	40,222	128,699	8.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1947,
BY PROVINCES

(Thousands of Dollars)

No.	YEAR	P.E.I.	N.S.	N.B.
1.	1948	178	1,717	2,059
2.	1949	100	1,378	1,077
3.	1950	134	3,420	1,222
4.	1951	146	2,343	1,476
5.	1952	308	5,173	1,163
6.	1953 +	2,128	20,790	16,428
7.	Unclassified	3	455	3,094
8.	TOTAL DEBENTURE DEBT	2,997	35,276	26,519

FOOTNOTES:

- (1) Items 1 to 6 - Maturities of debenture debt as at December 31, 1947 after corresponding debentures held in sinking fund for investment have been deducted.
- (2) Cities only.
- (3) Includes 1,478 for 1952 + for towns, villages and rural municipalities.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C. (1)	No.
20,412	1,689	787	1,968	4,457	1.
19,612	1,538	1,024	2,010	3,195	2.
18,481	5,949	1,352	2,123	4,247	3.
16,674	4,518	1,708	2,433	4,897	4.
13,667	7,178	1,344 (2)	2,074	6,835	5.
131,083	37,441	11,471 (3)	21,386	76,760	6.
7,702	1,376 (4)	8,715 (5)	8,228 (6)	28,308 (7)	7.
227,631	59,689	26,401	40,222	128,699	8.

FOOTNOTES:

- (4) Includes school debentures of 1,619 other than those issued by City of Winnipeg and suburban municipalities.
- (5) Includes 5,539 for schools.
- (6) Debentures issued by schools, 6,689; hospitals 1,539.
- (7) Consists of: 1/17,796 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/ 10,250 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, 1947,
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	560	4,392	2,945
2.	Province of P.E.I.	113	169	67
3.	N.S.	51	3,321	84
4.	N.B.	54	323	1,037
5.	QUE.	20	55	109
6.	ONT.	4	55	33
7.	MAN.	9	313	81
8.	SASK.	45	128	242
9.	ALTA.	20	3	95
10.	B.C.	-	531	13
11.	Own Debentures	-	1,569	2,492
12.	Other Municipalities	-	3,135 (2)	1,004
13.	School Corporations	-	-	101
14.	Other	-	990	2
15.	Unclassified	1	-	237
16.	TOTAL	877	14,984	8,542

FOOTNOTES:

- (1) At "cost" or "par", does not agree with table No. 13.
- (2) Includes some "Own Debentures" for municipalities other than Halifax City.
- (3) Includes investments of Greater Winnipeg Water District held by City of Winnipeg 2,046.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
14,983	8,270	892	617	6,513	1.
33	22	-	-	-	2.
644	-	-	-	-	3.
440	-	-	-	-	4.
705	-	-	-	-	5.
1,420	317	-	-	-	6.
)	135	-	-	-	7.
795)	758	2,511	-	250	8.
)	321	478	-	576	9.
)	89	-	-	566	10.
7,857	12,293	5,187	910	17,811 (1)	11.
124	3,287 (3)	18	108	-	12.
-	134	317	61	-	13.
296	26	145	2	-	14.
-	2,289 (4)	-	-	4,105	15.
27,297 (5)	27,941	9,548	1,698	29,821	16.

FOOTNOTES:

(4) Schools other than Winnipeg.

(5) 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 FUNDS, 1947,
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	P.E.I.	N.S.	N.B.
1.	Dominion Government	34	-	-
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 Debentures	-	-	-
12.	Other Municipalities	-	-	-
13.	School Corporations	-	-	-
14.	Others	-	-	-
15.	Unclassified	-	2,676	1,745
16.	TOTAL	36	2,676	1,745

FOOTNOTES:

(1) Includes investments of Greater Winnipeg Water District held by City of Winnipeg, 1,318.

TOTAL INVESTMENTS	913	17,660	10,287
(Total Tables 14 and 15); (Item (2), Table 4)..			

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1947,
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
5,798	8,949	9,912	8,245	8,994	1.
-	23	-	-	-	2.
-	-	-	-	-	3.
-	24	-	-	50	4.
-	-	-	-	30	5.
175	865	-	-	-	6.
-	68	-	-	-	7.
-	333	204	-	1	8.
-	5	5	238	-	9.
-	78	-	-	763	10.
-	1,789	1,297	3,724	1,729	11.
-	1,593 (1)	-	635	237	12.
-	5	124	316	-	13.
-	12	20	141	-	14.
5,920	-	351	247	2,909	15.
11,893 (2)	13,744	11,913	13,546	14,713	16.

FOOTNOTES:

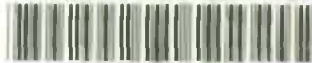
(2) Does not include holdings of some utilities, such as Municipal Hydro Commissions and Toronto Transportation Commission.

39,190	41,685	21,461	15,244	44,534
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