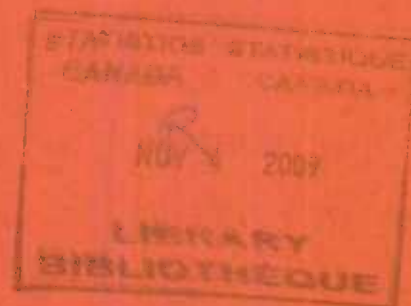


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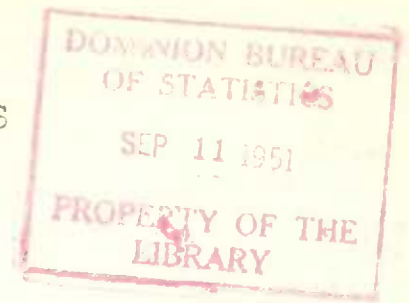


FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1949



DOMINION BUREAU OF STATISTICS

Department of Trade and Commerce



FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1949

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TABLE OF CONTENTS

TABLES -

Table No. 1	Population and Area	6 + 7
Table No. 2	Assessed Valuations and Exemptions	6 + 7
Table No. 3	Municipal Taxation	8 + 9
Table No. 4	Assets and Liabilities	10 + 11
Table No. 5	Revenues	12 + 13
	Bases of Taxation	12 + 13
Table No. 6	Expenditures	14 + 15
Table No. 7	Capital Expenditures out of Revenue	16 + 17
Table No. 8	Capital Expenditures out of Capital Borrowings	16 + 17
Table No. 9	General Fixed Assets	18 + 19
Table No. 10	Analysis of Debenture Debt	20 + 21
	Sinking Fund and Serial Debentures	20 + 21
Table No. 11	Analysis of Debenture Debt by Interest Rates ..	22 + 23
Table No. 12	Currency of Payment of Debenture Debt	24 + 25
Table No. 13	Future Principal Maturities of Debentures	26 + 27
Table No. 14	Analysis of Investments, Sinking Fund	28 + 29
Table No. 15	Analysis of Investments other than Sinking Fund	30 + 31

INTRODUCTION

Presentation of statistics of municipal finance in detail is somewhat handicapped by the lack of uniformity and completeness in accounting and reporting. Considerable improvement has been achieved in recent years, and is continuing; but it is practicable as yet to publish only summary totals by provinces in this report.

Following the union of Newfoundland with Canada, statistics of the local governments in that province are included in this report for the first time. Municipal organization in Newfoundland differs in many respects from that more or less common to the other provinces; where pertinent to this report aspects of Newfoundland municipal finance which so differ are mentioned in this introduction, or are set out in footnotes to the tables.

As no compilation of municipal statistics for 1949 has been issued by the Province of Quebec up to the time of publication, it has not been possible to include any material on municipal governments in that province.

These statistics are for the fiscal year 1949. This is the calendar year 1949 for all municipalities covered except towns and rural districts in Newfoundland, for which it is March 31st, 1950. School authorities have a wide variety of fiscal year ends. In each case that which falls nearest to December 31st, 1949 has been used, this being taken to include June 30th, 1949. Rural district school taxes reported in the Public Accounts of British Columbia are for the year ended March 31st, 1950.

Assets and Liabilities (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.

Newfoundland

Assets and liabilities have been completed from the financial reports of the individual municipalities. No information has been included for schools because they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

General fixed assets of schools have been included.

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. General fixed assets of rural and village schools have also been included.

New Brunswick

Information in the Municipal Commissioner's Report has been supplemented from financial reports of the cities and Treasurer's reports of other municipalities. Balance Sheet information for schools includes fourteen county school finance boards.

Quebec

No statistics available for inclusion in this report.

Ontario

Only capital assets and liabilities of schools are included. 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. Consequently, the amounts due to and from these funds or activities remain 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 agricultural and relief advances to individuals for which the municipalities are liable to the Province. These have been growing less year by year and represent about an eighth of the 1944 figures.

Alberta

Amounts due from and to certain 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, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. Only that debenture debt for schools which is issued by the municipalities and the offsetting assets are included.

The revenues and expenditures (Tables 5 and 6) 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.

Newfoundland

Revenues and expenditures have been compiled from the published reports of the individual municipalities. There is not any local taxation for education: except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Special grants for roadwork and the expenditures are shown along with ordinary revenues and expenditures, but special grants accompanied by loans for the acquisition of fire fighting equipment and the installation of waterworks have been treated as being of the nature of capital grants, with the expenditure shown in Table 8.

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 as the total school levies for Charlottetown and Summerside and school receipts for other school districts.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

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 Treasurers' reports of the school districts.

Quebec

No statistics available for inclusion in this report.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of 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

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts **which collect their own taxes.**

British Columbia

In 1949 a statement of revenues and expenditures replaced that of receipts and payments published in previous years. 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.

Capital Expenditures out of capital borrowings (Table 8) are those for the acquisition of or addition to fixed assets normally financed out of capital and loan funds. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for St. John's; expenditures financed from provincial loans and special assistance grants to other municipalities, for acquisition of **fire fighting equipment and the installation of waterworks.**

Prince Edward Island

Capital expenditures of municipalities only.

Nova Scotia

Capital expenditures for cities and Caledonia Power and Water Board; debentures issued for towns and municipalities (rural).

New Brunswick

Capital expenditures for Saint John; disbursements for Fredericton; "construction costs funded" adjusted to expenditures for Moncton; debentures issued for other municipalities and town and city school boards; and total cost of rural and regional school projects less grants.

Quebec

Not included.

Ontario

New issues in 1949 as indicated in the municipal report, for all purposes except schools; and outlays of school capital funds.

Manitoba

Debentures issued other than for schools by Winnipeg; capital expenditures of the Winnipeg School District No. 1; net increase in remaining school debenture debt adjusted for retirements; capital disbursements of remaining municipalities; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for Regina and North Battleford; debentures issued other than for schools for other cities; net increase in debenture debt adjusted for retirements for the remaining municipalities; capital expenditures for schools; and debenture authorization of Union Hospital Districts.

Alberta

Debentures issued for all cities except Calgary, for which capital expenditures were published; debenture sales in 1949 for towns and villages; net increase in hospital debenture debt; and capital payments out of the proceeds of debentures for schools.

British Columbia

By-law disbursements for municipalities; and capital expenditures of the Greater Vancouver Water District and Greater Victoria Water District.

Information has been drawn from provincial and municipal statistical and accounting reports, supplemented by special compilations and questionnaires, and includes statistics of unincorporated municipal units.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1949
BY PROVINCES

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	MUNICIPAL ESTIMATES OF POPULATION	(1)	29,375	(1)	(1)
2.	POPULATION, 1941 Census (2) .	59,740(3)	24,340	575,844	455,576
3.	AREA, Thousands of Acres	(1)	6,710	13,330	(1)

(1) Information not available.

(2) Total 10,749,136 including Quebec 3,247,203.

(3) 1945 Census

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1949, BY PROVINCES
(Thousands of Dollars)

No.	ITEMS	NFLD.(1)	P.E.I.	N.S.	N.B.
<u>ASSESSED VALUATIONS:</u>					
1.	Real Property:				
2.	Buildings	(3)	(3)	(3)	(3)
3.	Land	(3)	(3)	(3)	(3)
4.	TOTAL REAL PROPERTY	(3)	13,715(6)	179,426	232,968
5.	Business	(3)	-	11,826	20,243
6.	Personal	(3)	5,778	35,659	49,867
7.	Other	(3)	-	4,040	4,548
8.	TOTAL FOR GENERAL PURPOSES	(3)	19,493(6)	230,951	307,626
<u>EXEMPTIONS:</u>					
9.	Real Property:				
10.	Buildings	(3)	(3)	(3)	(3)
11.	Land	(3)	(3)	(3)	(3)
12.	TOTAL REAL PROPERTY	(3)	7,456	95,279	(3)
13.	Other	(3)	-	1,316	(3)
14.	TOTAL EXEMPTIONS	(3)	7,456(9)	96,595	(3)

(1) Two municipalities levy real property taxes, based on capitalized value of real property, while five municipalities base real property taxes on rental values.

(2) Does not include outside areas assessed for school purposes.

(3) Information not available.

(4) Includes 17,959 assessment of **publicly** and privately owned utilities composed of land, buildings and improvements **and personal property**.

(5) Valuation of improvements, the total value of which was 634,950 and the maximum value at which they could be taxed was 476,212.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1949

BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
4,082,829	677,792	798,266	755,096	954,662	1.
3,654,766	666,521	823,678	627,805	613,663	2.
28,287	19,161(4)	60,817	34,961	1,082	3.

(4) Suburban and Rural Municipalities only.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1949, BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C. (2)	No.
2,231,949	247,238	148,405	250,324(4)	311,248(5)	1.
1,309,144	298,217	702,942	438,773	262,212	2.
3,541,093	545,455	851,347	689,097	573,460	3.
439,425	20,686	45,359	19,690	-	4.
-	6,766	-	41,259	-	5.
-	-	75(7)	-	-	6.
3,980,518	572,907	896,781	750,046	573,460	7.
507,610	(3)	87,856	45,319	462,639	8.
181,446	(3)	37,193	31,192	68,038	9.
689,056	(3)	125,049	76,511	530,677	10.
1,291	(3)	-	-	-	11.
690,347	150,227	125,049	76,511	530,677(8)	12.
					13.
					14.

(6) Excludes 20,649 on which school taxes only are levied.

(7) Special franchise on which the taxation is classified "real property" in table no. 5.

(8) Consists of 206,975 valuation of exempted properties and 323,702 exemptions of taxable improvements as referred to in footnote (5).

(9) Total incomplete.

TABLE NO. 3 - MUNICIPAL TAXATION, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Total Tax Levies	931	778	13,611	11,116
2.	Tax Collections	845	762	13,199	10,202
3.	Percentage of Levy Collected ...	90.76%	97.94%	96.97%	91.78%
4.	Taxes Receivable, Current and Arrears	266	226	4,038	3,545
5.	Property Acquired for Taxes ...	-	-	179	81
6.	Total Taxes Receivable and Property Acquired for Taxes	266	226	4,217	3,626
7.	Percentage of Current Levy	28.57%	29.05%	30.98%	32.62%

TABLE NO. 3 - MUNICIPAL TAXATION, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
170,379	30,424	34,202	38,343	35,936	1.
167,154	29,223	32,030	37,572	35,292	2.
98.11%	96.05%	93.65%	97.99%	98.21%	3.
16,223	5,528	11,411	9,672	3,024	4.
5,386	4,267	9,725	11,028	6,160	5.
21,609	9,795	21,136	20,700	9,184	6.
12.68%	32.19%	61.80%	53.99%	25.56%	7.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1949

BY PROVINCES

(Thousands of Dollars)

ASSETS					
No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Cash	151	166	2,504	2,289
2.	Investments	-	984	17,703	10,857
3.	Accounts Receivable - Sundry (Gross)	73	49	1,470	808
4.	Due from Other Governments:				
5.	Dominion	-	-	-	6
6.	Province	-	-	3	72
7.	Taxes and Interest Receivable (Gross)	266	226	4,038	3,545
8.	Properties Acquired for Taxes (Gross)	-	-	179	81
9.	General Fixed Assets (Gross)	2,716	5,409	73,067	55,314
10.	Due from Schools, Other Boards and Commissions (4)	-	-	44	-
11.	Other Assets	1,225	56	1,420	1,233
12.	TOTAL ASSETS	4,431	6,890	100,428	74,205
13.	Deficits and Extraordinary Expenses Capitalized	-	431	4,616	1,287
14.	TOTAL	4,431	7,321	105,044	75,492
LIABILITIES					
No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
15.	Bank Overdrafts and Temporary Loans	197	239	6,219	2,451
16.	Accounts Payable - Sundry	121	13	962	1,036
17.	Due to Schools, Other Boards and Commissions (5)	-	3	52	-
18.	Due to Other Governments:				
19.	Dominion	-	-	16	-
20.	Province	113	8	240	5
21.	Debenture Debt (Gross)	3,001	3,328	39,799	37,075
22.	Other Long-Term Indebtedness	-	-	-	70
23.	Other Liabilities	1	-	862	1,811
24.	TOTAL LIABILITIES	3,433	3,591	48,150	42,448
25.	Surplus (including Reserves and Investment in Capital Assets)	998	3,730	56,894	33,044
26.	TOTAL	4,431	7,321	105,044	75,492

(1) Interfund balances, intermunicipal accounts receivable and payable eliminated; see exceptions footnotes (4) and (5). (2) See text page 2. (3) No school figures available other than debenture debt issued by municipalities.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1) 1949

BY PROVINCES

(Thousands of Dollars)

					ASSETS
ONT(2)	MAN.	SASK	ALTA	B C. (3)	No.
29,705	15,769	9,986	10,716	11,275	1.
23,187	44,411	20,928	15,082	54,752	2.
8,537	2,798	7,839	3,414	3,413	3.
534	26	46	67	-	4.
12,540	918	2,523	1,131	1,576	5.
16,223	5,528	11,411	9,672	3,024	6.
5,386	4,267	9,725	11,028	6,160	7.
829,170	120,924	129,145	143,664	209,529	8.
36,217	-	-	4	451	9.
12,621	3,509	3,571	16,234	3,993	10.
974,120	198,150	195,174	211,012	294,173	11.
10,790	8,756	1,627	662	6,200	12.
984,910	206,906	196,801	211,674	300,373	13.

LIABILITIES

ONT(2)	MAN	SASK	ALTA	B C. (3)	No.
34,338	9,064	2,608	2,745	1,018	14.
16,636	4,125	2,321	3,436	4,570	15.
10,028	-	-	83	749	16.
225	5	44	4	72	17.
74	202	5,238	2,934	6	18.
292,542	69,250	30,141	63,185	158,798	19.
-	802	-	514	-	20.
9,462	1,789	4,422	5,398	5,593	21.
363,305	85,237	44,774	78,299	170,806	22.
621,605	121,669	152,027	133,375	129,567	23.
984,910	206,906	196,801	211,674	300,373	24.

(4) Includes amounts due from schools for Nova Scotia 28, Ontario 5,550; the remainder is due from other boards and commissions. These amounts cannot be eliminated as a complete statement of assets and liabilities is not available. (5) Includes amounts due to schools for Nova Scotia 44, Ontario 4,125; the remainder is due to other local boards and commissions. These amounts cannot be eliminated as a complete statement of assets and liabilities is not available.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1949
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Municipal Purposes	931	334	9,105	5,198
3.	School Purposes (1)	-	444	4,506	5,918
4.	Total taxation	931	778	13,611	11,116
5.	Licences and Permits	32	14	158	128
6.	Investment Earnings	1	3	137	63
7.	Grants and Recoveries from Other Governments:				
8.	Other Municipalities	-	-	141	7
9.	Province (3)	267	58	596	2,145
10.	Dominion	-	-	-	-
11.	Debenture Debt Charges Re- coverable	-	47	614	349(6)
12.	Public Utility and Institutional Services (Surpluses Taken into Revenue)	42	88	173	459
13.	Other Revenue	30	27	1,044	623
14.	Total Revenue	1,303	1,015	16,474	14,890
15.	Surplus from Previous Years (if used)	-	-	458	231
16.	TOTAL, Items 14 and 15	1,303	1,015	16,932	15,121
17.	Deficit	139	12	209	150
18.	TOTAL	1,442	1,027	17,141	15,271

(1) Local taxation for education levied by municipalities or school districts.

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

(3) See table no. 6 for provincial grants to school boards.

BASES OF TAXATION, 1949

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Real Property	594	614	10,827	7,684
2.	Personal Property	152	141	1,323	1,437
3.	Business	47	-	804	802
4.	Poll	30	23	516	1,049
5.	Amusement	72	-	-	-
6.	Sales	19	-	-	-
7.	Household and Tenant	-	-	141	144
8.	Other	17(3)	-	-	-
9.	TOTAL TAX LEVIES	931	778	13,611	11,116

(1) Includes business tax.

(2) Includes personal property tax.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1949
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
110,169	18,966	17,143	20,609	19,937	1.
60,210	11,458(2)	17,059	17,734	15,999	2.
170,379	30,424	34,202	38,343	35,936	3.
2,669	503	547	485	2,637	4.
1,624	853	728	765	550	5.
					6.
					7.
2,193	1	-	8	-	8.
28,102	1,105	1,145	2,209	10,753(4)	9.
1,020(5)	-	17	2	-	10.
8,343	1,626	445	1,777	2,015	11.
3,439	1,806	2,310	2,442	1,732	12.
11,852	2,186	2,396	2,383	3,389	13.
229,621	38,504	41,790	48,414	57,012	14.
2,436	726	383	71	-	15.
232,057	39,230	42,173	48,485	57,012	16.
1,591	992	779	479	634	17.
233,648	40,222	42,952	48,964	57,646	18.

(4) Includes municipalities share of sales tax levied under the authority of the Social Security and Municipal Aid Tax Act, 5706. (5) Includes Central Mortgage and Housing contributions. (6) Cities only.

BASES OF TAXATION, 1949

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
170,247(1)	27,832(2)	33,150	35,792	34,604	1.
-	-	-	1,061	-	2.
-	2,322	-	1,432	1,020	3.
132	9	27	58	312	4.
-	-	241	-	-	5.
-	261	-	-	-	6.
-	-	-	-	-	7.
-	-	784(4)	-	-	8.
170,379	30,424	34,202	38,343	35,936	9.

(3) Coal tax

(4) Medical and hospital service levies.

TABLE NO. 6 - EXPENDITURES, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	208	66	1,383	1,438
2.	Protection to Persons and Property	78	107	2,295	1,737
3.	Public Works	415	96	1,082	1,132
4.	Sanitation and Waste Removal	211	3	427	140
5.	Conservation of Health	2	4	166	89
6.	Public Welfare	1	6	2,287	1,425
7.	Education:				
8.	Maintenance Levies for Local Boards	-	431	4,046	5,918
9.	Other Education Expenditures	-	-	638(2)	105
10.	Recreation and Community Services	57	28	289	283
11.	Debt Charges:				
12.	Debenture Debt Charges	124	230	2,905	1,813
13.	Temporary Debt Charges	5	5	74	76
14.	Discounts on Taxes	59	2	203	333
15.	Utility and Institutional Services (Deficits Provided for)	4	-	19	174
16.	Municipal Levies for Utilities	-	30	9	-
17.	Capital Expenditures out of Revenue	190	4	271	(4)
18.	Other Expenditures	-	-	246(5)	-
19.	Provision for Reserves	2	-	251	231
20.	TOTAL EXPENDITURES	1,356	1,012	16,591	14,894
21.	Deficits of Previous Years	20	-	131	99
22.	TOTAL, Items 20 and 21	1,376	1,012	16,722	14,993
23.	Surplus	66	15	419	278
24.	TOTAL	1,442	1,027	17,141	15,271

EDUCATION:

Grants by Provincial Governments to Local Boards (9)	2,991	596	4,177	2,132
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- (1) Includes sanitation expenditures of towns, villages, suburban and rural municipalities.
- (2) Includes municipal school fund contribution, 577.
- (3) County and township school grants, 3,396.
- (4) Not separable from other expenditures.
- (5) Provincial Highway Tax.

TABLE NO. 6 - EXPENDITURES, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
17,779	2,689	3,466	2,765	4,789	1.
30,894	4,318	2,718	3,334	8,121	2.
38,109	6,351(1)	6,269	8,318	6,441	3.
11,191	1,215	1,091	1,326	2,154	4.
5,474	510	267	310	533	5.
18,007	2,756	4,377	3,141	5,969	6.
					7.
50,303	11,002	16,900	17,734	14,591	8.
3,826(3)	18	58	-	-	9.
8,375	650	1,038	1,129	1,819	10.
					11.
33,384	4,041	1,961	3,967	9,046	12.
959	136	119	358	-	13.
434	242	617	1,274	-	14.
1,085	87	94	98	423	15.
-	803	94	322	-	16.
4,941	1,925	2,122	2,765	1,962	17.
3,663(6)	609(7)	-	39(8)	88(8)	18.
1,389	1,491	278	373	162	19.
229,813	38,843	41,469	47,253	56,098	20.
458	579	25	12	25	21.
230,271	39,422	41,494	47,265	56,123	22.
3,377	800	1,458	1,699	1,523	23.
233,648	40,222	42,952	48,964	57,646	24.
37,177	3,732	5,392	7,503	9,800	

(6) County expenditures for agriculture and reforestation 235; joint or special expenditures 3,428.

(7) Municipal Commissioner's, Provincial Trunk Highway and Village District levies. (8) Joint or special expenditure. (9) This information is included to indicate the amount contributed by provincial governments for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years, as shown in the public accounts.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	-	-	11	-
2.	Protection to Persons and Property	1	-	30	-
3.	Public Works	170	-	116	-
4.	Sanitation and Waste Removal ..	14	-	23	-
5.	Conservation of Health	-	-	-	-
6.	Public Welfare	-	-	20	-
7.	Recreation and Community Services	5	4	21	-
8.	Miscellaneous and Unclassified ..	-	-	31	-
9.	Schools	-	-	19	-
10.	TOTAL	190(1)	4	271	(2)

(1) Excludes 17, capital expenditures out of surplus funds.

(2) Information not separable from current expenditures.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS,⁽¹⁾ 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	-	-	180	79
2.	Protection to Persons and Property	14	-	257	44
3.	Public Works	601	110(2)	1,644	1,277
4.	Sanitation and Waste Removal ..	34	-	803	474
5.	Conservation of Health	-	-	-	-
6.	Public Welfare	-	-	52	-
7.	Recreation Services	-	8	54	-
8.	Community Services	2	5	55	13
9.	Miscellaneous and Unclassified ..	8	-	711	645
10.	Schools	-	-	1,496	2,785
11.	Refunding	-	-	-	-
12.	Public Utilities	71(3)	-	1,027(4)	1,084(3)
13.	TOTAL	730	123	6,279	6,401

(1) See introduction, page 4

(2) Includes sanitation, not separable.

(3) Includes Water and Sewers, not separable, Nfld. 44, N. B. 1,084 and Man. 242.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
467	46	103	141	59	1.
463	184	190	82	301	2.
3,151	1,376	1,512	2,072	1,130	3.
419	129	70	52	156	4.
3	11	1	-	-	5.
38	60	33	30	-	6.
180	70	213	270	-	7.
220	21	-	118	316	8.
-	28	-	-	-	9.
4,941	1,925	2,122	2,765	1,962	10.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS,⁽¹⁾ 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
616	-	-	-	-	1.
667	126	-	-	255	2.
6,291	1,129	561	828	2,576	3.
4,506	351	752	815	1,699	4.
-	-	-	-	-	5.
4,402	517	1,558	1,215	802	6.
1,661	356	-	-	-	7.
1,077	-	8	-	-	8.
10,514	46	509	1,924	2,127	9.
25,112	3,139	721	3,401	4,237	10.
-	-	-	5,571	-	11.
14,284	2,075(3)	1,391	4,288	5,524(5)	12.
69,130	7,739	5,500	18,042	17,220	13.

(4) Includes 50, Caledonia Power and Water Board.

(5) Includes 2,255, Greater Vancouver Water District; 78, Greater Victoria Water District.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	N.F.L.D.	P.E.I.	N.S.	N.B.
1.	General Government	-	295	18,959(1)	601
2.	Protection to Persons and Property	-	34	152	1,280
3.	Public Works	-	2,088	6,609	8,781
4.	Sanitation and Waste Removal ..	-	198	3,547	3,211
5.	Conservation of Health	-	-	-	21
6.	Public Welfare	-	-	865	2,329
7.	Recreation and Community Services	-	164	193	270
8.	Miscellaneous and Unclassified	2,716(2)	-	-	8,759
9.	Public Utilities	-	1,480	21,200	16,594(5)
10.	Schools	-	1,150	21,542	13,468
11.	TOTAL	2,716	5,409	73,067	55,314

(1) Includes some amounts which should be allocated to items 2 to 8.

(2) No breakdown available.

(3) Includes 26,396 for towns, villages and rural municipalities.

(4) Includes Vancouver and Districts Joint Sewerage and Drainage Board 6,918.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	704	874	1,336	-	1.
-	917	1,119	1,345	-	2.
-	11,524	8,815	21,203	-	3.
-	6,993	6,625	4,333	-	4.
-	2	-	28	-	5.
-	1,515	3,321	6,499	-	6.
-	2,597	3,259	2,125	-	7.
428,548(2)	5,833	35,644(3)	19,886	186,802(4)	8.
116,573(6)	67,643(7)	27,115	45,085	22,727(8)	9.
284,049	23,196	42,373	41,824	(9)	10.
829,170	120,924	129,145	143,664	209,529	11.

(5) Includes water and sewerage, 1,787.

(6) Waterworks

(7) Includes Greater Winnipeg Water District 17,498; water and sewerage 337.

(8) Greater Vancouver Water District and Greater Victoria Water District.

(9) No information available; see school debenture debt, page 21.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General, Drainage and Local Improvements	3,000	2,544	24,597	16,124
2.	Schools	-	191	6,224	9,166
3.	SUB-TOTAL, Items 1 and 2 ..	3,000	2,735	30,821	25,290
4.	Utilities and Institutional Services:				
5.	Water Supply Systems	-	338	7,578	6,924(1)
6.	Electric Light and Power ..	-	235	1,124	3,087
7.	Gas Supply Systems	-	-	-	-
8.	Street Railways.....	-	-	-	-
9.	Bus Lines	-	-	-	-
10.	Telephone Systems	-	-	-	-
11.	Central Heating	-	-	-	-
12.	Ferries	-	-	276	-
13.	Airports	-	20	-	298
14.	Housing	-	-	-	1,175
15.	Cemeteries	-	-	-	-
16.	SUB-TOTAL, Items 5 to 15 ..	-	593	8,978	11,484
17.	Unclassified	1	-	-	301(2)
18.	TOTAL DEBENTURE DEBT, ITEMS 3, 16 and 17	3,001	3,328	39,799	37,075

(1) Includes water and sewerage 5,168.

SINKING FUND AND SERIAL DEBENTURES, 1949

BY PROVINCES

ITEMS	NFLD.	P.E.I.	N.S.	N.B.
Serial Debentures	1	8	19,464	14,779
Sinking Fund Debentures	3,000	3,320	20,335	18,200
Not Specified	-	-	-	4,096(1)
TOTAL DEBENTURE DEBT .	3,001	3,328	39,799	37,075

(1) Regional school districts and village and rural schools.

(2) Roman Catholic separate schools and schools in unorganized Areas.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
149,068	24,934	15,929	30,348	96,652	1.
86,121	8,452	7,991	15,743	22,718	2.
235,189	33,386	23,920	46,091	119,370	3.
					4.
32,626	16,626	4,358	7,169	36,744	5.
7,117	18,283	612	3,186	1,601	6.
202	-	-	277	50	7.
12,853	-	1,251	4,221	-	8.
556	-	-	-	-	9.
1,291	15	-	2,241	-	10.
-	940	-	-	-	11.
-	-	-	-	-	12.
561	-	-	-	599	13.
2,077	-	-	-	-	14.
70	-	-	-	434	15.
57,353	35,864	6,221	17,094	39,428	16.
-	-	-	-	-	17.
292,542	69,250	30,141	63,185	158,798	18.

(2) Improvement Districts 153, Local Authorities 148.

SINKING FUND AND SERIAL DEBENTURES, 1949

BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.
262,482	14,005	12,407	43,780	88,731
15,684	52,237	11,949	1,414	70,067
14,376(2)	3,008(3)	5,785(3)	17,991(4)	-
292,542	69,250	30,141	63,185	158,798

(3) Schools

(4) Debentures issued by schools 15,743; hospitals 2,248.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1949
BY PROVINCES

(Thousands of Dollars)

NO.	INTEREST RATES	NFLD.	P.E.I.	N.S.	N.B.
1.	Nil	-	-	-	-
2.	1	-	-	-	-
3.	1-1/2	-	-	-	-
4.	2	-	5	730	755
5.	2-1/4	-	-	-	616
6.	2-1/2	-	-	2,135	472
7.	2-3/4	-	-	874	2,309
8.	3	1	424	7,239	4,707
9.	3-1/4	-	-	2,094	2,324
10.	3-1/2	3,000	745	5,149	5,645
11.	3-3/4	-	-	22	275
12.	4	-	917	2,059	3,901
13.	4-1/4	-	-	3	-
14.	4-1/2	-	918	4,709	3,554
15.	4-3/4	-	-	-	-
16.	5	-	222	10,159	5,723
17.	5-1/4	-	-	-	611
18.	5-1/2	-	31	2,273	1,611
19.	5-3/4	-	-	-	-
20.	6	-	56	2,353	323
21.	6-1/2	-	-	-	-
22.	7	-	-	-	-
23.	7-1/2	-	-	-	-
24.	Unclassified	-	10	-	4,249(2)
25.	TOTAL DEBENTURE DEBT	3,001	3,328	39,799	37,075

- (1) Includes debentures issued at multiple interest rates, classified at median rate.
(2) Includes regional school districts and village and rural schools, 4,096.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
-	405	-	162	-	1.
-	-	197	-	-	2.
-	-	-	152	-	3.
-	157	449	692	1,240	4.
-	60	-	-	1,142	5.
-	1,690(1)	1,052	1,550	9,227(1)	6.
-	6,630	-	1,400(1)	2,678	7.
-	8,904	2,456	15,073(1)	19,586(1)	8.
-	2,000	631	3,257(1)	3,787(1)	9.
-	7,072(1)	4,318	13,679	20,804(1)	10.
-	1,038	1,141	2,907	21,682	11.
-	5,368	1,346	3,932	28,444	12.
-	1,864	-	366	-	13.
-	12,782	3,460	2,065	16,209	14.
-	-	-	144	-	15.
-	10,838	6,005	1,524	31,531	16.
-	-	-	3	-	17.
-	3,907	956	161	1,446	18.
-	-	42	-	-	19.
-	3,527	793	371	852	20.
-	-	1,501	4	170	21.
-	-	9	-	-	22.
-	-	-	-	-	23.
292,542	3,008(3)	5,785(3)	15,743(3)	-	24.
292,542	69,250	30,141	63,185	158,798	25.

(3) Schools.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1949

BY PROVINCES

(Thousands of Dollars)

NO.	PAYABLE IN	NFLD.	P.E.I.	N.S.	N.B.
1.	Canada only	-	3,328	34,882	36,184
2.	London (England) only	-	-	-	-
3.	London (England) and Canada ...	-	-	183	-
4.	New York only	-	-	-	-
5.	New York and Canada	-	-	4,734	593
6.	London (England) New York and Canada	-	-	-	298
7.	Unclassified	3,001	-	-	-
8.	TOTAL	3,001	3,328	39,799	37,075

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1949
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
269,912	48,122	27,520	51,969	107,154	1.
51	-	-	-	25,739	2.
3,220	1,283	290	321	4,706	3.
-	-	-	-	-	4.
4,940	16,131	1,037	10,534	14,921	5.
14,419	3,714	1,294	361	6,278	6.
-	-	-	-	-	7.
292,542	69,250	30,141	63,185	158,798	8.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1949

BY PROVINCES

(Thousands of Dollars)

No.	YEAR	NFLD.	P.E.I.	N.S.	N.B.
1.	1950	-	134	3,748	1,470
2.	1951	-	146	2,643	1,742
3.	1952	-	308	5,504	1,381
4.	1953	-	199	3,515	1,194
5.	1954	-	277	1,916	1,955
6.	1955*	3,001	2,253	21,996	21,383
7.	Unclassified	-	11	477 (4)	7,950(5)
8.	TOTAL DEBENTURE DEBT	3,001	3,328	39,799	37,075

- (1) Items 1 to 6 - Maturities of debenture debt as at December 31, 1949, after corresponding debentures held in sinking fund for investment have been deducted.
 (2) Maturities in 1954* for all municipalities.
 (3) Includes counties for 1953+
 (4) Caledonia Power and Water Board.
 (5) Includes regional school districts and village and rural schools, 4,096.
 (6) Roman Catholic separate schools and schools in unorganized areas.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(1)	No.
26,402	6,251	1,640	3,187	5,117	1.
24,387	4,887	2,001	3,274	5,637	2.
21,409	7,604	1,783	2,907	7,167	3.
18,617	4,092	1,390	2,712	7,774	4.
16,934	2,724	17,542(2)	2,967	3,606	5.
170,417(3)	40,437	-	32,395	91,456	6.
14,376(6)	3,255(7)	5,785 (8)	15,743(8)	38,041(9)	7.
292,542	69,250	30,141	63,185	158,798	8.

(7) Includes school debentures 3,008.

(8) Schools

(9) Consists of: (1) 24,661 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 "cost" and "par" figures; therefore does not agree with table No. 14.

(2) 13,380 serial debentures of Greater Vancouver Water District and Vancouver and Districts Joint Sewerage and Drainage Boards for which maturity dates are not available.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1949

BY PROVINCES

(Thousands of Dollars)

NO.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
BONDS, DEBENTURES, STOCK OR OTHER SECURITIES ISSUED OR GUARANTEED BY:					
1.	Dominion Government	-	533	3,265	2,322
2.	Province of P. E. I.	-	113	266	83
3.	N.S.	-	51	3,653(1)	48
4.	N. B.	-	85	489	1,915
5.	QUE.	-	20	-	26
6.	ONT.	-	73	45	125
7.	MAN.	-	40	200	45
8.	SASK.	-	45	89	198
9.	ALTA.	-	19	1	49
10.	B.C.	-	-	140	12
11.	Own Debentures	-	-	1,576	2,451
12.	Other Municipalities	-	-	3,797(3)	940
13.	School Corporations	-	-	-	318
14.	Other	-	-	1,956	359
15.	Unclassified	-	-	-	31
16.	TOTAL	-	979	15,477	8,922

(1) Includes 1,036 some of which may have been issued or guaranteed by other provinces.

(2) At "cost" or "par", does not agree with table No. 13.

(3) Includes 1,076 some of which may have been issued or guaranteed by own municipality.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
4,234	8,708	1,790	1,042	6,272	1.
239	22	-	-	-	2.
514	100	40	-	-	3.
693	182	27	-	-	4.
519	-	25	-	-	5.
2,536	1,491	108	-	-	6.
39	1,284	45	-	-	7.
111	847	1,894	-	224	8.
182	305	14	-	587	9.
31	124	-	-	567	10.
5,202	11,845	5,106	576	24,658(2)	11.
188	2,359(4)	9	102	870(5)	12.
103	92	265	46	-	13.
382	14	101	-	-	14.
-	2,034	1,707	-	3,283	15.
14,973(6)	29,407	11,131	1,766	36,461	16.

(4) Includes 860 debentures of Greater Winnipeg Water District held by Winnipeg and 1,170 debentures of Winnipeg held by Greater Winnipeg Water District.

(5) Debentures of Greater Vancouver Water District held by City of Vancouver.

(6) 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, 1949

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P. E. I.	N. S.	N. B.
1.	Dominion of Canada	-	3	60	418
2.	Province of P. E. I.	-	-	20	-
3.	N. S.	-	-	136	4
4.	N. B.	-	2	77	276
5.	QUE.	-	-	-	-
6.	ONT.	-	-	80	-
7.	MAN.	-	-	-	-
8.	SASK.	-	-	-	6
9.	ALTA.	-	-	-	-
10.	B. C.	-	-	-	1
11.	Own Debentures	-	-	328	90
12.	Other Municipalities	-	-	240	66
13.	School Corporations	-	-	-	37
14.	Other	-	-	65	220
15.	Unclassified	-	-	1,220	817
16.	TOTAL	-	5	2,226	1,935

(1) Includes 1,118 debentures of Greater Winnipeg Water District held by City of Winnipeg.

TOTAL INVESTMENTS	-	984	17,703	10,857
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(Total Tables 14 and 15);
(Item (2), Table 4).

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1949

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
4,056	8,482	7,100	6,927	12,186	1.
-	173	-	-	-	2.
-	100	-	-	10	3.
-	338	-	15	60	4.
-	-	-	-	30	5.
-	1,442	-	-	343	6.
-	265	-	15	-	7.
-	443	225	-	1	8.
-	3	5	233	-	9.
-	184	-	-	523	10.
-	2,123	1,876	4,685	1,952	11.
-	1,405(1)	4	948	247	12.
-	41	118	396	-	13.
-	5	57	97	63	14.
4,158	-	412	-	2,876	15.
8,214(2)	15,004	9,797	13,316	18,291	16.
23,187	44,411	20,928	15,082	54,752	

(2) Does not include holdings of some utilities such as municipal hydro commissions and Toronto Transportation Commission.

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