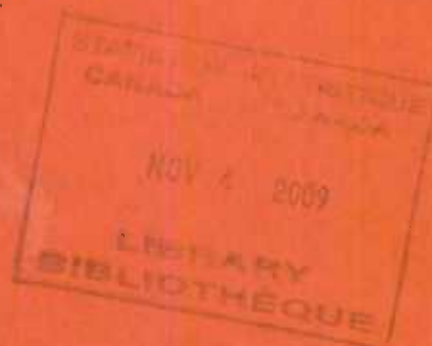


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GOVERNMENT OF CANADA



FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1950



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FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1950

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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.

As no complete compilation of municipal statistics for 1950 has been issued by the Province of Quebec up to the time of publication, it has not been possible to include material on municipal governments in that province.

These statistics are for the fiscal year 1950. This is the calendar year 1950 for all municipalities covered except towns and rural districts in Newfoundland, for which it is March 31st, 1951. School authorities have a wide variety of fiscal year ends. In each case that which falls nearest to December 31st, 1950 has been used, this being taken to include June 30th, 1950. Rural district school taxes reported in the Public Accounts of British Columbia are for the year ended March 31st, 1951.

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. 1949 figures were used for town of Borden.

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

Sufficient statistics not available for 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.

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.

REVENUES AND EXPENDITURES

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. 1949 figures were used for town of Borden.

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 compiled from municipal reports have been supplemented by town school taxes levied by the schools as shown in the reports of the school districts.

Quebec

Sufficient statistics not available for 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

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.

BASES OF TAXATION

The detail of taxation at the bottom of table 5 on pages 12 and 13 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

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 firefighting 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 1950 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; capital expenditures for schools; and debenture issues, signed and sealed, for other municipalities and Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton; debenture sales for other cities, towns and villages, net increase in hospital debenture debt; debenture sales for all schools.

British Columbia

Capital expenditures for Vancouver; capital disbursements for all other 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.

The following symbols have been used in the tables presented herein:

Symbol

- .. to indicate figures are not available
- ... to indicate figures are not appropriate
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified" may or does properly belong in those spaces

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1950
BY PROVINCES

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	MUNICIPAL ESTIMATES OF POPULATION	105,242(1)	28,050	..	..
2.	POPULATION, 1941 Census (2).	59,740(3)	24,340	575,844	455,576
3.	AREA, Thousands of Acres .....	..	7	13,332	..

- (1) 1951 census; increase due to the larger number of organized municipalities.
(2) Total 10,749,136 including Quebec 3,247,203.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1950, BY PROVINCES
(Thousands of Dollars)

No.	ITEMS	NFLD.(1)	P.E.I.	N.S.	N.B.
ASSESSED VALUATIONS:					
1.	Real Property:				
2.	Buildings .....	..	..	..	..
3.	Land .....	..	..	..	..
4.	TOTAL REAL PROPERTY	..	16,872(5)	186,588	248,005
5.	Business .....	..	..	12,527	20,006
6.	Personal .....	..	6,086	36,278	52,053
7.	Other .....	..	-	4,213	5,049
8.	TOTAL FOR GENERAL PURPOSES .....	..	22,958(5)	239,606	325,113
EXEMPTIONS:					
9.	Real Property:				
10.	Buildings .....	..	..	..	..
11.	Land .....	..	..	..	..
12.	TOTAL REAL PROPERTY .....	..	7,789	98,844	..
13.	Other .....	..	-	1,723	..
14.	TOTAL EXEMPTIONS .....	..	7,789(7)	100,567	..

- (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) Includes 18,052 assessment of publicly and privately owned utilities composed of **land, buildings and improvements and personal property**.
(4) Valuation of improvements, the total value of which was 696,392 and the maximum value at which they could be taxed was 522,294.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1950
BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
4,202,539	690,139	823,283	826,963	994,908	1.
3,654,766	666,521	823,678	627,805	613,663	2.
25,626(4)	19,165(5)	62,160	42,998	1,086	3.

(3) 1945 census.

(4) Assessed acreage.

(5) Suburban and rural municipalities only.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND
EXEMPTIONS, 1950, BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(2)	No.
					1.
2,369,723	265,805	158,389	282,870(3)	347,872(4)	2.
1,354,515	301,666	708,588	453,732	274,570	3.
3,724,238	567,471	866,977	736,602	622,442	4.
475,081	23,655	45,874	24,393	..	5.
...	6,867	...	39,823	...	6.
-	-	73(6)	-	-	7.
4,199,319	597,993	912,924	800,818	622,442	8.
					9.
632,125	..	89,656	51,379	504,560	10.
180,980	..	39,700	37,071	70,219	11.
813,105	..	129,356	88,450	574,779	12.
707	..	-	-	-	13.
813,812	150,611	129,356	88,450	574,779(8)	14.

(5) Excludes 20,913 on which school taxes only are levied.

(6) Special franchise on which the taxation is classified "real property" in Table No. 5.

(7) Total incomplete.

(8) Consists of 226,259 valuation of exempted properties and 348,520 exemptions of taxable improvements as referred to in footnote (4).

TABLE NO. 3 - MUNICIPAL TAXATION, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Tax Levies	1,031	865	14,320	12,294
2.	Tax Collections	970	823	13,946	11,178
3.	Percentage of Levy Collected ...	94.08%	95.14%	97.38%	90.92%
4.	Taxes Receivable, Current and Arrears	353	244	4,204	4,356
5.	Property Acquired for Taxes	-	-	1,007	183
6.	Total Taxes Receivable and Property Acquired for Taxes	353	244	5,211	4,539
7.	Percentage of Current Levy	34.24%	28.21%	36.39%	36.92%

TABLE NO. 3 - MUNICIPAL TAXATION, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
188,960	32,658	36,215	42,252	38,959	1.
187,673	30,417	33,242	39,648	38,931	2.
99.32%	93.14%	91.79%	92.84%	99.93%	3.
17,708	6,978	13,003	11,445	3,135	4.
4,801	3,769	9,111	10,772	6,003	5.
22,509	10,747	22,114	22,217	9,138	6.
11.91%	32.91%	61.06%	52.58%	23.46%	7.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED(1), 1950

BY PROVINCES
(Thousands of Dollars)

ASSETS

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Cash	282	163	2,860	1,904
2.	Investments	-	968	17,002	10,617
3.	Accounts Receivable - Sundry (Gross)	120	60	1,728	775
4.	Due from Other Governments:				
5.	Dominion	-	-	--	15
6.	Province	6	-	15	203
7.	Taxes and Interest Receivable (Gross)	353	244	4,204	4,356
8.	Properties Acquired for Taxes (Gross)	-	-	1,007	183
9.	General Fixed Assets (Gross) .	2,988	6,008	81,932	61,702
10.	Due from Schools, Other Boards and Commissions (5).....	-	41	47	-
11.	Other Assets	1,192	84	1,026	1,259
12.	TOTAL ASSETS	4,941	7,568	109,821	81,014
13.	Deficits and Extraordinary Expenses Capitalized	-	448	4,406	1,598
14.	TOTAL	4,941	8,016	114,227	82,612

LIABILITIES

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
15.	Bank Overdrafts and Temporary Loans	289	764	7,147	3,170
16.	Accounts Payable - Sundry	161	20	1,085	1,114
17.	Due to Schools, Other Boards and Commissions (6)	-	45	139	-
18.	Due to other Governments:				
19.	Dominion	-	-	--	-
20.	Province	290	7	301	-
21.	Debenture Debt (Gross).....	3,001	3,302	43,258	41,402
22.	Other Long-Term Indebtedness	--	-	-	14
23.	Other Liabilities	3	1	1,080	1,329
24.	TOTAL LIABILITIES	3,744	4,139	53,010	47,029
25.	Surplus (including Reserves and Investment in Capital Assets)	1,197	3,877	61,217	35,583
26.	TOTAL	4,941	8,016	114,227	82,612

(1) Interfund balances, intermunicipal accounts receivable and payable eliminated; see exceptions footnotes (5) and (6). (2) See text page 2. (3) No school figures available other than debenture debt issued by municipalities. (4) Includes 6,586 school fixed assets for which debentures were issued by the municipalities, (at amount of debt outstanding).

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1950

BY PROVINCES (Thousands of Dollars)					ASSETS
ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
38,129	15,699	10,082	12,322	12,086	1.
20,100	43,137	20,571	15,975	56,672	2.
9,832	3,129	7,650	4,065	3,130	3.
					4.
347	37	25	-	34	5.
11,633	2,973	2,981	1,805	1,441	6.
17,708	6,978	13,003	11,445	3,135	7.
4,801	3,769	9,111	10,772	6,003	8.
920,033	144,100	140,358	172,743	209,853(4)	9.
44,453	-	-	30	216	10.
18,559	2,093	3,646	16,335	6,570	11.
1,085,595	221,915	207,427	245,492	299,140	12.
11,241	7,822	655	808	6,916	13.
1,096,836	229,737	208,082	246,300	306,056	14.
LIABILITIES					
ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
32,041	12,498	3,244	3,606	2,456	15.
22,665	3,358	2,654	4,533	3,908	16.
8,630	-	-	10	759	17.
					18.
274	22	34	22	8	19.
43	178	5,850	2,719	86	20.
363,578	68,965	32,035	80,428	167,730	21.
-	1,947	-	778	137	22.
8,902	2,231	5,719	13,005	2,566	23.
436,133	89,199	49,536	105,101	177,650	24.
660,703	140,538	158,546	141,199	128,406	25.
1,096,836	229,737	208,082	246,300	306,056	26.

(5) Includes amounts due from schools for Nova Scotia 13, Ontario 825, and British Columbia 25. British Columbia also includes 23 for Cultus Lake Park and 168 for Special Areas. The remainder is due from other boards and commissions. These amounts cannot be eliminated as complete statements of assets and liabilities are not available. (6) Includes amounts due to schools for Nova Scotia 131, Ontario 4,550 and British Columbia 94. British Columbia also includes 15 for Special Areas. The remainder is due to other boards and commissions. These amounts cannot be eliminated as complete statements of assets and liabilities are not available.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1950
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Municipal Purposes	1,031	359	9,500	6,128 ^r
3.	School Purposes (1) .....	...	506	4,820	6,166
4.	TOTAL TAXATION	1,031	865	14,320	12,294
5.	Licences and Permits	18	14	235	139
6.	Investment Earnings	--	3	149	78
7.	Grants and Recoveries from Other Governments:				
8.	Other Municipalities	-	-	147	13
9.	Province (3)	357	58	597	2,179
10.	Dominion	-	-	216	77
11.	Debenture Debt Charges Re- coverable	-	49	597	406(7)
12.	Public Utility and Institutional Services (Surpluses Taken into Revenue)	4	93	200	478
13.	Other Revenue	75	28	1,257	582
14.	TOTAL REVENUE	1,485	1,110	17,718	16,246
15.	Surplus from Previous Years (if used)	-	-	17708 643	210
16.	TOTAL, Items 14 and 15	1,485	1,110	18,361	16,456
17.	Deficit	235	21	173	69
18.	TOTAL	1,720	1,131	18,534	16,525

- (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.
(4) Includes 1,742 for flood and dyking.

BASES OF TAXATION, 1950

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Real Property	658	684	11,369	8,432
2.	Personal Property	191	155	1,418	1,626
3.	Business	39	--	846	864
4.	Poll	46	26	530	1,147
5.	Amusement	80	...	...	...
6.	Sales .....	...	...	...	...
7.	Household and Tenant .....	...	...	147	203
8.	Other	17(3)	-	-	22(4)
9.	TOTAL TAX LEVIES	1,031	865	14,320	12,294

- (1) Included with real property.
(2) Estimated.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1950
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
121,283	20,211	18,270	22,613	21,102	1.
67,677	12,447(2)	17,945	19,639	17,857	2.
188,960	32,658	36,215	42,252	38,959	3.
3,104	582	655	576	2,497	4.
1,381	920	920	826	966	5.
					6.
					7.
2,493	1	-	2	-	8.
30,149	2,804(4)	1,167	4,619	14,820(5)	9.
1,971(6)	-	-	-	29	10.
9,787	1,548	588	2,214	2,040	11.
3,365	1,887	2,330	2,446	1,622	12.
12,072	2,193	2,449	2,603	3,636	13.
253,282	42,593	44,324	55,538	64,569	14.
2,001	1,157	376	162	71	15.
255,283	43,750	44,700	55,700	64,640	16.
1,588	1,651	496	714	210	17.
256,871	45,401	45,196	56,414	64,850	18.

(5) Includes municipalities share of sales tax levied under the authority of the Social Security and Municipal Aid Tax Act 9,112.

(6) Includes Central Mortgage and Housing contributions.

(7) Cities only.

BASES OF TAXATION, 1950

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
167,454	29,766	35,403	39,293	37,261	1.
...	(1)	...	1,126	...	2.
21,360(2)	2,613	(1)	1,761	1,606	3.
146	9	543	72	92	4.
...	...	269	...	...	5.
...	270	...	...	...	6.
...	...	...	...	...	7.
-	-	-	-	-	8.
188,960	32,658	36,215	42,252	38,959	9.

(3) Coal tax 8, telephone tax 9.

(4) Telephone tax.

TABLE NO. 6 - EXPENDITURES, 1950
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	208	88	1,524	1,677
2.	Protection to Persons and Property	85	111	2,430	1,793
3.	Public Works	632	69	1,284	1,056
4.	Sanitation and Waste Removal ..	243	2	494	238
5.	Conservation of Health	2	10	181	84
6.	Public Welfare	1	7	2,582	1,531
7.	Education:				
8.	Maintenance Levies for Local Boards .....	...	493	4,311	6,166
9.	Other Education Expenditures ..	...	-	756(4)	397
10.	Recreation and Community Services	62	25	339	289
11.	Debt Charges:				
12.	Debenture Debt Charges	135	244	2,999	2,118
13.	Temporary Debt Charges	9	9	119	86
14.	Discount on Taxes	32	1	212	338
15.	Utility and Institutional Services (Deficits Provided for)	44	1	5	161
16.	Municipal Levies for Utilities ..	-	31	36	-
17.	Capital Expenditures out of Revenue	133	30	309	(7)
18.	Other Expenditure	-	-	246(9)	-
19.	Provision for Reserves	23	-	289	229
20.	TOTAL EXPENDITURES	1,609	1,121	18,116	16,163
21.	Deficits of Previous Years	45	-	83	42
22.	TOTAL, Items 20 and 21	1,654	1,121	18,199	16,205
23.	Surplus	66	10	335	320
24.	TOTAL	1,720	1,131	18,534	16,525

EDUCATION:

Grants by Provincial Governments
to Local Boards(13)

3,144 663 7,376(14) 2,276

(1) Includes 3,374 flood expenditure. (2) Includes some sanitation expenditure of towns, villages, suburban and rural municipalities. (3) Includes statutory township grants. (4) Includes municipal school fund contributions 577. (5) Includes county school grants and expenses 797. (6) Includes general school levies for towns, villages, suburban and rural municipalities 1,752 and expenditure re: secondary schools 35 for these municipalities. (7) Not separable from other expenditures. (8) Includes 109 dyking expenditure. (9) Provincial Highway Tax.

TABLE NO. 6 - EXPENDITURES, 1950
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
18,577	6,199(1)	3,658	3,142	4,570	1.
34,131	4,597	2,842	3,861	8,834	2.
41,807	6,304(2)	6,388	10,523	7,174	3.
12,482	1,288	1,195	1,482	2,342	4.
5,732	509	268	308	662	5.
21,686	3,163	4,694	3,479	6,202	6.
					7.
59,050(3)	10,181	17,905	19,639	16,147	8.
1,217(5)	1,819(6)	-	-	-	9.
8,820	710	1,162	1,293	2,015	10.
					11.
37,395	4,215	2,172	4,616	10,124	12.
1,653	141	140	330	181	13.
520	233	593	1,201	-	14.
1,038	87	25	113	489	15.
-	851	108	364	-	16.
4,527	1,663(8)	2,004	3,771	2,416	17.
3,268(10)	623(11)	-	87(12)	63(12)	18.
1,310	1,752	295	390	354	19.
253,213	44,335	43,449	54,599	61,573	20.
344	530	7	-	-	21.
253,557	44,865	43,456	54,599	61,573	22.
3,314	536	1,740	1,815	3,277	23.
256,871	45,401	45,196	56,414	64,850	24.

42,101 4,113 6,466 8,396 11,297

(10) County expenditure for agriculture and reforestation 226; joint or special expenditures 3,042. (11) Municipal Commissioner's, Provincial Trunk Highway and Village District levies. (12) Joint or special expenditure. (13) 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. (14) 16 month period.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	7	1	26	..
2.	Protection to Persons and Property	20	3	88	..
3.	Public Works	87	26	112	..
4.	Sanitation and Waste Removal ...	--	-	30	..
5.	Conservation of Health		-		..
6.	Public Welfare		-	6	..
7.	Recreation and Community Services		-	4	..
8.	Miscellaneous and Unclassified .	19	-	19	..
9.	Schools .....	...	-	24	..
10.	TOTAL	133	30	309	..

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS,(1) 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	1	2	30	63
2.	Protection to Persons and Property		9	285	219
3.	Public Works	79	288(2)	2,329	1,443
4.	Sanitation and Waste Removal ...	10	1	476	409
5.	Conservation of Health				
6.	Public Welfare			55	865
7.	Recreation Services		1	267	8
8.	Community Services			130	150
9.	Miscellaneous and Unclassified .	66	32	695	43
10.	Schools .....	...	17	3,524	2,786
11.	Refunding	-	-	-	231
12.	Public Utilities	101	64	1,133(3)	746(4)
13.	TOTAL	257	414	8,924	6,963

(1) See introduction page 4.

(2) Includes some sanitation, not separable.

(3) Includes 59, Caledonia Power and Water Board.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
433	57	134	173		1.
513	250	259	215		2.
2,447	1,220	1,289	2,935		3.
511	22	72	116		4.
56	4	1			5.
61	7	33	37		6.
388	79	197	216		7.
118	24	19	79	2,416	8.
-	-	-	-		9.
4,527	1,663	2,004	3,771	2,416	10.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS,(1) 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
663	-	-	-		1.
707	121	14	273		2.
8,971	2,510	410	4,520		3.
4,440	284	645	3,505		4.
	-	29	-		5.
5,755	411	2,722	1,601		6.
1,009	27	113	-		7.
892	4	-	-		8.
12,015	-	-	-	11,917	9.
29,158	2,881	899	7,486		10.
1,075	-	-	-	-	11.
36,012	2,006(4)	2,541	6,994	2,442(5)	12.
100,697	8,244	7,373	24,379	14,359	13.

(4) Includes water and sewers, not separable New Brunswick 65, Manitoba 104.

(5) Includes 584 Greater Vancouver Water District and 1,086 Greater Victoria Water District.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	47	363	19,720(1)	668
2.	Protection to Persons and Property	54	44	223	1,366
3.	Public Works	82	2,346	7,192	9,618
4.	Sanitation and Waste Removal..		198	3,683	3,511
5.	Conservation of Health		-		21
6.	Public Welfare		-	1,173	3,141
7.	Recreation and Community Services		167	734	287
8.	Miscellaneous and Unclassified	2,521	-	115	8,719
9.	Public Utilities	284	1,730	22,289	17,874(4)
10.	Schools .....	...	1,160	26,803	16,497
11.	TOTAL	2,988	6,008	81,932	61,702

- (1) Includes some amounts which should be allocated to items 2 to 8.
- (2) Includes 28,847 for towns, villages and rural municipalities.
- (3) Includes Vancouver and Districts Joint Sewerage and Drainage Board, 7,429.
- (4) Includes water and sewers, 2,494.
- (5) Waterworks.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
	397	874	1,457		1.
	977	1,144	1,800		2.
	14,042	9,320	30,596		3.
	6,954	7,142	8,299		4.
	5	29	16		5.
	3,005	3,364	7,850		6.
	2,838	3,306	2,577		7.
454,053	5,733	38,121(2)	16,731	144,053(3)	8.
137,156(5)	70,858(6)	29,685	53,451	59,214(7)	9.
328,824	39,291	47,373	49,966	6,586(8)	10.
920,033	144,100	140,358	172,743	209,853	11.

(6) Includes Greater Winnipeg Water District 17,793; water and sewerage 564.

(7) Includes Greater Vancouver Water District 19,681 and Greater Victoria Water District 4,535.

(8) At amount of debenture debt shown in the balance sheets of municipalities; does not represent total asset value of school properties.

TABLE NO. 10. ANALYSIS OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General, Drainage and Local Improvements	3,000	2,583	26,481	18,999
2.	Schools .....	...	169	7,915	10,265
3.	SUB-TOTAL, Items 1 and 2 .	3,000	2,752	34,396	29,264
4.	Utilities and Institutional Services:				
5.	Water Supply Systems	-	335	7,493	7,340(1)
6.	Electric Light and Power ..	-	195	1,007	3,157
7.	Gas Supply Systems .....	-	...	...	...
8.	Street Railways .....	-	...	...	...
9.	Bus Lines .....	-	...	...	...
10.	Telephone Systems .....	-	...	...	...
11.	Central Heating .....	-	...	...	...
12.	Ferries	-	...	262	120
13.	Airports	-	20	...	572
14.	Housing	-	...	100	763
15.	Cemeteries	-	-	-	-
16.	Other	-	-	-	-
17.	SUB-TOTAL, Items 5 to 16 ..	-	550	8,862	11,952
18.	Unclassified	1	-	-	186(2)
19.	TOTAL DEBENTURE DEBT, ITEMS 3, 17 and 18	3,001	3,302	43,258	41,402

(1) Includes water and sewers 2,266.

(2) Local authorities.

SINKING FUND AND SERIAL DEBENTURES, 1950

BY PROVINCES

ITEMS	NFLD.	P.E.I.	N.S.	N.B.
Serial Debentures	1	115	25,493	18,397
Sinking Fund Debentures	3,000	3,187	17,765	17,367
Not Specified	-	-	-	5,638(1)
TOTAL DEBENTURE DEBT.	3,001	3,302	43,258	41,402

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

(2) Roman Catholic separate schools and public schools in unorganized areas.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
165,366	24,849	15,386	37,593	101,885	1.
107,393	10,266	8,914	20,139	25,823	2.
272,759	35,115	24,300	57,732	127,708	3.
					4.
38,936	16,308	5,315	11,657	37,239	5.
16,916	16,558	591	3,244	1,732	6.
188	...	...	262	50	7.
27,130	...	1,829	4,536	-	8.
648	...	-	-	-	9.
2,588	13	-	2,997	21	10.
...	971	-	-	...	11.
-	-	...	...	-	12.
511	-	-	-	317	13.
3,866	...	...	...	8	14.
36	-	-	-	432	15.
-	-	-	-	223(3)	16.
90,819	33,850	7,735	22,696	40,022	17.
-	-	-	-	-	18.
363,578	68,965	32,035	80,428	167,730	19.

(3) Includes irrigation systems 200.

SINKING FUND AND SERIAL DEBENTURES, 1950

BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.
331,209	18,194	13,257	56,264	101,990
14,077	46,614	12,240	1,232	65,740
18,292(2)	4,157(3)	6,538(3)	22,932(4)	-
363,578	68,965	32,035	80,428	167,730

(3) Schools.

(4) Debentures issued by schools 20,140; hospitals 2,792.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1950
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	-	4	631	614
5.	2 1/4	-	-	-	601
6.	2 1/2	-	-	2,364	463
7.	2 3/4	-	-	873	2,281
8.	3	1	486	9,979	5,546
9.	3 1/4	-	-	4,052	3,514
10.	3 1/2	3,000	792	6,637	6,843
11.	3 3/4	-	-	20	377(1)
12.	4	-	884	1,376	4,178
13.	4 1/4	-	-	-	
14.	4 1/2	-	927	4,425	3,520
15.	4 3/4	-	-	-	
16.	5	-	152	9,325	4,619
17.	5 1/4	-	-	-	611
18.	5 1/2	-	1	1,660	1,529
19.	5 3/4	-	-	-	
20.	6	-	56	1,916	266
21.	6 1/2	-	-	-	
22.	7	-	-	-	
23.	7 1/2	-	-	-	
24.	Unclassified	-	-	-	6,440(2)
25.	TOTAL DEBENTURE DEBT	3,001	3,302	43,258	41,402

- (1) Includes debentures issued at multiple interest rates, classified at median rate.
(2) Includes regional school districts and village and rural schools 5,638.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
	390		177		1.
		191			2.
	810				3.
	355	412	5,793		4.
	30				5.
	1,637(1)	994	1,150		6.
	6,630		1,400(1)		7.
	14,628	3,728	16,976(1)		8.
	2,000	573	2,899(1)		9.
	7,151(1)	4,563	20,267		10.
	978	1,765	2,698		11.
	4,659	791	4,563		12.
	600	244	209		13.
	10,145	3,758	2,360		14.
					15.
	10,597	5,256	1,309		16.
					17.
	2,275	951	88		18.
		42			19.
	1,923	779	357		20.
		1,444	2		21.
		6			22.
					23.
363,578	4,157(3)	6,538(3)	20,180(4)	167,730	24.
363,578	68,965	32,035	80,428	167,730	25.

(3) Schools.

(4) Debentures issued by schools 20,140; hospitals 40.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

NO.	PAYABLE IN	NFLD.	P.E.I.	N.S.	N.B.
1.	Canada only		3,302	38,782	40,511
2.	London (England) only		-	-	-
3.	London (England) and Canada .		-	183	-
4.	New York only		-	-	-
5.	New York and Canada		-	4,293	593
6.	London (England) New York and Canada		-	-	298
7.	Unclassified	3,001	-	-	-
8.	TOTAL	3,001	3,302	43,258	41,402

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
331,229	50,528	28,958	69,979		1.
51	-	1,491	-		2.
2,693	1,283	552	320		3.
15,000	-	-	26		4.
3,384	13,440	1,034	9,817		5.
11,221	3,714	-	286		6.
-	-	-	-	167,730	7.
363,578	68,965	32,035	80,428	167,730	8.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1950
BY PROVINCES

(Thousands of Dollars)

NO.	YEAR	NFLD.	P.E.I.	N.S.	N.B.
1.	1951	-	154	2,923	1,904
2.	1952	-	314	5,840	1,479
3.	1953	-	205	3,863	1,369
4.	1954	-	284	2,271	1,989
5.	1955	1	104	2,913	1,733
6.	1956+	3,000	2,239	24,987	21,937
7.	Unclassified	-	2	461(3)	10,991(4)
8.	TOTAL DEBENTURE DEBT	3,001	3,302	43,258	41,402

(1) Items 1 to 6 - Maturities of debenture debt as at December 31, 1950 after corresponding debentures held in sinking fund for investment have been deducted.

(2) Includes counties for 1955+.

(3) Caledonia Power and Water Board.

(4) Includes regional school districts and village and rural schools 5,638.

(5) Roman Catholic separate schools and public schools in unorganized areas.

(6) Includes school debentures 4,157.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(1)	No.
28,104	5,062	2,066	3,853	5,762	1.
25,354	7,915	1,849	3,499	7,631	2.
22,789	4,409	1,453	3,312	8,106	3.
21,761	3,050	952	3,595	6,538	4.
20,779	1,485	808	3,280	4,881	5.
226,499(2)	42,514	18,369	39,957	96,598	6.
18,292(5)	4,530(6)	6,538(7)	22,932(8)	38,214(9)	7.
363,578	68,965	32,035	80,428	167,730	8.

(7) Schools

(8) Schools 20,140; hospitals 2,792.

(9) Consists of: (a) 24,552 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, (b) 13,662 serial debentures of Greater Vancouver Water District, Greater Victoria Water District, Vancouver and Districts Joint Sewerage and Drainage Boards and Cultus Lake Park for which maturity dates are not available.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1950

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 of Canada	-	517	2,886	1,888
2.	Province of P.E.I.	-	127	263	81
3.	N.S.	-	51	3,181(1)	41
4.	N.B.	-	85	403	2,060
5.	QUE.	-	20	-	26
6.	ONT.	-	82	45	105
7.	MAN.	-	40	200	16
8.	SASK.	-	35	89	208
9.	ALTA.	-	-	-	18
10.	B.C.	-	-	140	13
11.	Own Debentures	-	-	1,499	2,157
12.	Other Municipalities	-	-	3,696(3)	932
13.	School Corporations	-	-	-	711
14.	Other	-	-	1,997	383
15.	Unclassified	-	-	-	52
16.	TOTAL	-	957	14,399	8,691

(1) Includes 761 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 953 some of which may have been issued or guaranteed by own municipality.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
3,976	8,324	1,523	1,044	6,269	1.
251	22		-		2.
441	100	40	-		3.
607	183	27	-		4.
461	100	25	-		5.
1,991	1,334	20	-		6.
39	626	45	-		7.
94	847	1,809	-	127	8.
-			-		9.
36	119		-	1,091	10.
4,677	11,381	4,302	530	24,556(2)	11.
262	2,189(4)	7	83	760(5)	12.
108	75	304	37		13.
321	10	63	-		14.
-	2,183	1,595	-	3,043	15.
13,264(6)	27,493	9,760	1,694	35,846	16.

(4) Includes 860 debentures of Greater Winnipeg Water District held by city of Winnipeg and 1,004 debentures of city 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, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Dominion of Canada	-	3	40	428
2.	Province of P.E.I.	-	6	20	1
3.	N.S.	-	-	133	31
4.	N.B.	-	2	68	318
5.	QUE.	-	-	-	-
6.	ONT.	-	-	80	4
7.	MAN.	-	-	-	-
8.	SASK.	-	-	-	6
9.	ALTA.	-	-	-	-
10.	B.C.	-	-	-	3
11.	Own Debentures	-	-	326	78
12.	Other Municipalities	-	-	233	95
13.	School Corporations	-	-	-	28
14.	Others	-	-	66	43
15.	Unclassified	-	-	1,637	891
16.	TOTAL	-	11	2,603	1,926

(1) Includes 1,298 debentures of Greater Winnipeg Water District held by city of Winnipeg.

TOTAL INVESTMENTS	-	968	17,002	10,617
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(Total Tables 14 and 15);
(Item (2), Table 4).

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
2,840	8,218	7,674	6,887	16,061	1.
	273		-		2.
	274		-	10	3.
	338		31	75	4.
	-		-		5.
	1,676		-	237	6.
	707		-	10	7.
	441	440	-	1	8.
	-		-		9.
	55		-	507	10.
	1,882	1,977	5,969	764	11.
	1,738(1)	3	977	1,616	12.
	40	180	351		13.
	2	60	66		14.
3,996	-	477	-	1,545	15.
6,836(2)	15,644	10,811	14,281	20,826	16.
20,100	43,137	20,571	15,975	56,672	

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

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