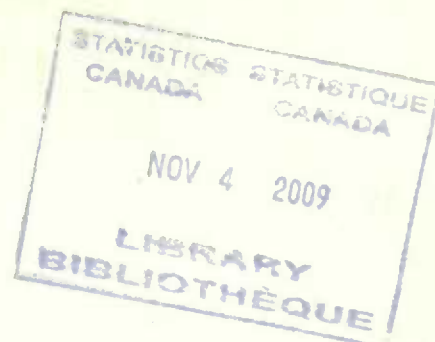


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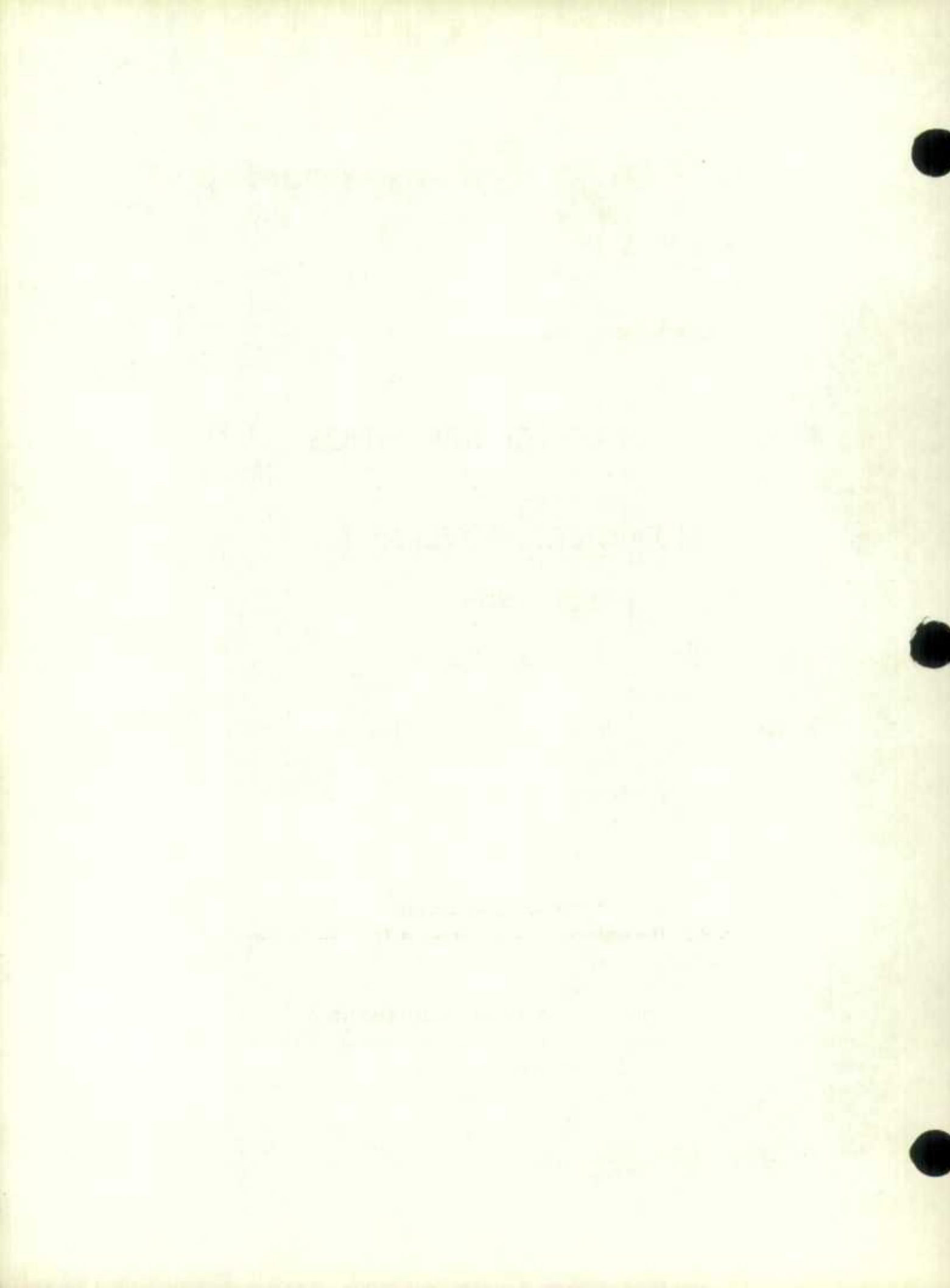


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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used

have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

Totals are shown for each item where the information is available for all provinces, but where it is not the symbol ... (not appropriate) indicates that it has been considered inappropriate to imply that the total for nine provinces is the total for all municipalities and is comparable with the total for the item in the reports of previous years.

These statistics are for the calendar year 1954 except for Prince Edward Island where 1953 figures have been used for four municipalities from which 1954 statements were not received. Municipalities in Newfoundland have changed in 1954 to a calendar year basis and as a result the information covers only a nine month period. Certain cities in the province of Quebec have a fiscal year ending April 30 or May 31.

Information on education is for the calendar year for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1954.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1955.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of 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 co-existent 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 municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities are available for city of St. John's only. No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of

Glance Bay and Bridgewater, and from the report of the Public Service Commission of Halifax. General fixed assets of schools are as shown in the education report.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of city schools are as shown in the city report, those for town school boards as shown in the municipal report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report.

Quebec

No information on assets and liabilities is available.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises other than waterworks are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$24 million and \$12 million respectively.

Manitoba

Assets and liabilities have been compiled from the 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

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General Fixed Assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes

are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be

determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia — Rural and village schools.

New Brunswick — All schools.

British Columbia — Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

Revenues and expenditures are preliminary figures this being the only information available. There is no local taxation for education except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Nova Scotia

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

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

New Brunswick

Taxes levied by city and town school boards are included.

Quebec

Only limited information is available.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1954, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures 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.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

Capital expenditures for all municipalities.

Nova Scotia

Capital expenditures for Halifax, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for Sydney, towns and rural municipalities.

New Brunswick

Capital expenditures for all municipalities and city of Moncton school board; debenture issues for other city school boards; and total cost of rural and regional school projects, less grants.

Quebec

No information on capital expenditures is available.

Ontario

Municipal capital expenditures approved by the Ontario Municipal Board; outlays from school capital funds as shown in the Department of Education Report.

Manitoba

Capital expenditures for Winnipeg (other than for schools), and Greater Winnipeg Sanitary District; debenture issues for cities of Brandon and St. Boniface and towns of Dauphin and Selkirk; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities and schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Drumheller; capital disbursements for Edmonton; debenture sales for other cities and municipal districts, municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements, for towns, villages and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Vancouver and Districts Joint Sewerage and Drainage Board.

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

Symbols

- .. to indicate figures are not available.
- ... to indicate figures are not appropriate or not applicable
- 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", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate.....	137,722	..	..	530,683	4,401,545	4,841,887	..	819,415	..	1,065,676	
Area (thousands of acres):											
Area assessed for taxation.....	..	..	..	..	..	26,016	..	59,465	..	819	
Total area	176	7	13,332	..	..	..	18,961 ¹	65,719	38,960	1,138 ²	

1. Suburban and rural municipalities only.

2. Excludes area in city of Vancouver exempt from taxation by statute.

TABLE 2. Assessed Valuations On Which Taxes Are Levied for General Purposes and Exemptions¹, 1954, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ³
(Thousands of Dollars)										
Assessed Valuations										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	3,611,150	358,985 ⁴	204,623 ⁵	516,280 ⁶	510,921 ⁷
Land .....	..	..	..	..	..	1,823,222	312,891	733,699	547,051	331,172
Total real property	21,223	26,361⁸	271,199	318,433⁹	4,726,504	5,434,372¹⁰	671,876	938,322	1,063,331	942,093
Business	2,201	2,740	14,908	21,159	..	664,790	29,052	49,151	45,464	..
Personal .....	..	9,076	63,702	76,627	..	..	6,085	..	44,210	..
Other .....	..	—	5,282	6,760	—	—	—	26 ¹¹	—	—
Total for general purposes	23,424	38,177⁸	355,091	422,979	4,726,504	6,099,162¹⁰	707,013	987,499	1,153,005	942,093
Exemptions										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	802,340	..	477,530	89,707	705,525
Land .....	..	..	..	..	..	321,867	..	37,555	41,977	78,350
Total real property .....	..	..	152,236	..	1,382,920	1,124,207	..	515,085	131,684	783,875
Other .....	..	..	5,000 ¹²	..	..	3,334	..	—	—	—
Total exemptions .....	..	9,954¹³	157,236	..	1,382,920¹⁴	1,127,541	116,781¹⁵	515,085	131,684¹³	783,875¹⁶
Government Property:										
Dominion .....	..	..	70,529	..	..	257,804	..	23,658	23,506	93,021
Provincial .....	..	..	15,275	..	..	190,175	..	25,542	28,167	41,520
Municipal .....	..	..	19,023	..	..	434,175	..	58,772	56,780	129,957
Total Government property .....	..	..	104,827	..	..	882,154	..	107,972	108,453	264,498
Non-government property .....	..	..	52,409	..	..	230,227	..	407,113 ¹⁷	23,231	39,659
Total exemptions .....	..	9,954¹³	157,236	..	1,382,920¹⁴	1,112,381¹³	116,781¹⁵	515,085	131,684¹³	304,157¹⁸

1. Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

2. Information is incomplete; assessment is based largely on rental values.

3. Does not include outside areas assessed for school purposes.

4. In St. Boniface an amount of 1,451 shown here as exemptions is subject to a levy for parks.

5. Includes 10,938 railway roadway, gas and oil pipelines, mining plant and equipment.

6. Includes 25,326 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.

7. Valuation of improvements, the total value of which was 990,327 and the maximum value at which they could be taxed was 742,745.

8. Excludes 31,123 on which school taxes only are levied.

9. Includes personal property in local improvement districts and commissions.

10. Excludes 15,287 in unorganized areas on which school taxes only are levied.

11. Special franchise on which the taxation is classified "real property" in Table 3.

12. Personal property.

13. Information not complete.

14. Includes 109,630 permissive exemptions.

15. Excludes rural municipalities; information not available.

16. Consists of 304,157 valuation of wholly exempted properties and 479,718 partial statutory and permissive exemptions.

17. Includes 96 for L.I.D.'s for which no breakdown is available.

18. Excludes partial statutory and permissive exemptions.

TABLE 3. Revenues, 1954, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
(See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Taxation:											
Municipal purposes:											
Real property	1,145	364	8,294	3,698	65,988	143,671	20,419	21,601	25,246	22,631	313,057
Personal property	35	206	2,048	2,738	...	...	1	...	1,739	...	6,766
Business	460	75	1,483	987	...	32,575 ²	3,187	2,591 ²	3,136	1,586	46,080
Poll	66	30	767	1,604	...	182	2	827	82	127	3,687
Amusement	112	...	...	...	3	...	...	432	...	...	544
Sales	220	...	...	...	25,809	...	344	264	...	...	26,637
Household and tenant .....	...	...	185	270	...	...	...	...	...	...	455
Other	12 ⁴	—	—	87 ⁵	33,014	—	—	203	—	155	33,471
Total general taxation	2,050	675	12,777	9,384	124,811⁶	176,428	23,952	25,918	30,203	24,499	430,697
Special assessments (owners' share) and charges	—	8	—	63	..	10,577	2,432	870	4,075	2,749	20,774
Total municipal purposes	2,050	683	12,777	9,447	124,811	187,005	26,384	26,788	34,278	27,248	451,471
School purposes ⁷ .....	...	851	8,691	8,577	71,689 ⁸	122,412	17,115 ⁹	27,087	30,746	32,980	320,148
Total taxation	2,050	1,534	21,468	18,024	196,500	309,417	43,499	53,875	65,024	60,228	771,619
Licences and permits	67	28	280	163	..	4,915	914	1,148	927	3,918	...
Interest, tax penalties, etc.	26	4	299	147	..	2,401	703	848	1,052	1,181	...
Contributions, grants and subsidies:											
Governments ¹⁰	505	111	1,478	3,174	3,739	60,066	2,122	1,396	19,374	19,296 ¹¹	111,261
Government enterprises	146	97	353	450	..	2,578	1,847	3,116	4,041	2,455	...
Other	100	—	—	45	..	1,114	336	407	131	190	...
Debenture debt charges recoverable ¹²	112	47	1,022	941	..	17,297	2,845	1,375	3,243	4,335	...
Miscellaneous revenue	179	40	1,225	466	..	18,021	1,597	2,913	4,709	4,376	...
Total revenue	3,185	1,861	26,125	23,410	..	415,809	53,863	65,078	98,501	95,979	...
Surplus from previous years	22	—	769	220	..	7,792	836	724	1,174	1,505	...
Total	3,207	1,861	26,894	23,630	..	423,601	54,699	65,802	99,675	97,484	...
Deficit	62	2	337	133	..	1,810	999	630	1,228	475	...
Total	3,269	1,863	27,231	23,763	..	425,411	55,698	66,432	100,903	97,959	...

1. Included with real property.

2. Estimated.

3. See footnote 6.

4. Telephone tax.

5. Includes N.B. Telephone Co. tax 86.

6. Includes amusement and special taxes not identifiable.

7. Local taxation for education levied by municipalities or school districts.

8. Real property 60,047, sales tax 11,642.

9. Levies made by resident administrator in unorganized areas not available.

10. See Table 8 for provincial grants to school boards.

11. Includes municipalities' share of sales tax levied under authority of the Social Services Tax Act 11,402.

12. See introduction.

TABLE 4. Municipal Taxation, 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Tax Levies:											
General, including schools	2,050	1,526	21,468	17,961	196,500	298,840	41,067	53,005	60,949	57,479	750,845
Special assessments (owners' share) and charges	—	8	—	63	..	10,577	2,432	870	4,075	2,749	20,774
Total taxation revenue	2,050	1,534	21,468	18,024	196,500	309,417	43,499	53,875	65,024	60,228	771,619
Tax collections ¹	1,967	1,412	21,131	17,370	..	302,866	40,678	46,877	60,591	59,832	...
Percentage of current levy	95.95%	92.05%	98.43%	96.37%	..	97.88%	93.51%	87.01%	93.18%	99.34%	...
Taxes receivable, current and arrears	849	411	5,909	6,133	..	32,768	9,119	16,959	18,345	4,705	...
Percentage of current levy	41.41%	26.79%	27.52%	34.03%	..	10.59%	20.96%	31.48%	28.21%	7.81%	...

1. Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1954, by Provinces

(See Table 9, for details of expenditures for protection, health and social welfare.)
(See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	376	113	2,061	1,937	..	28,811	3,790	4,576	4,873	5,827	...
Protection to persons and property	134	166	3,493	2,695	..	54,036	6,276	3,727	7,656	13,254	...
Public works	806	203	1,656	1,668	30,456	64,071	8,642	10,914	19,936	9,775	148,127
Sanitation and waste removal	317	4	644	344	..	20,089	2,067	1,671	3,226	2,937	...
Health	3	8	2,132	1,268	..	20,112	2,361	4,365	7,211	2,648	...
Social welfare .....	...	15	1,294	905	..	19,432	2,084	1,357	2,250	6,833	...
Education	1	843	7,913	9,418	55,900	106,046	16,096	26,098	26,571	30,540	279,426
Recreation and community services	88	61	672	416	..	12,342	1,085	1,643	2,396	3,811	...
Debt charges:											
Debenture ¹	263	363	4,989	2,934	57,062	67,081	6,626	4,504	14,376 ²	15,715	173,913
Other	83	29	160	221	..	4,051	204	217	247	210	...
Utilities and other municipal enterprises (deficits and levies)	103	1	62	339	..	1,756	913	387	995	716	...
Provision for reserves	2	7	452	382	..	3,602	1,561	955	642	436	...
Capital expenditure out of revenue	433	6	396	193	10,540	6,063	1,843	2,735	6,046	3,168	31,423
Joint or special expenditures	—	—	246	—	—	6,349	285	—	327	150	...
Miscellaneous expenditures	49	6	327	517	..	2,511	423	996	2,034	991	...
Total expenditures	2,658	1,825	26,497	23,237	..	416,352	54,256	64,145	98,786	97,011	...
Deficits from previous years	—	1	126	37	..	388	668	3	149	—	...
Total	2,658	1,826	26,623	23,274	..	416,740	54,924	64,148	98,935	97,011	...
Surplus	611	37	608	489	..	8,671	774	2,284	1,968	948	...
Total	3,269	1,863	27,231	23,763	..	425,411	55,698	66,432	100,903	97,959	...

1. See introduction.

2. Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1954, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland	70	36	6	—	—	—	112
Prince Edward Island.....	23	6	18	—	—	—	47
Nova Scotia.....	545	415	62	—	—	—	1,022
New Brunswick .....	..	..	..	..	..	..	941
Quebec .....	..	..	..	..	..	..	..
Ontario	6,384	8,689 ¹		898	1,326 ¹		17,297
Manitoba.....	1,439	838	568	—	—	—	2,845
Saskatchewan.....	630	652	93	—	—	—	1,375
Alberta	1,084	1,958	201	—	—	—	3,243
British Columbia.....	1,562 ²	1,100 ² (1,465 ³)	208 ²	—	—	—	4,335
Total.....							...

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Includes sinking fund requirements.

2. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

3. Municipalities other than those included in footnote 2.

TABLE 7. Analyses of Revenue Item "Contributions, Grants and Subsidies", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Governments:											
Dominion	16	6	461	232	..	2,679	20	—	100	131	3,645
Province	489	105	1,017	2,887	3,739	52,951	2,102	1,396	19,274	19,162	103,122
Other Municipalities	—	—	—	55	..	4,436	—	—	—	3	4,494
Total governments	505	111	1,478	3,174	3,739	60,066	2,122	1,396	19,374	19,296	111,261
Government enterprises:											
Dominion	—	—	141	95	..	403	199	126	71	244	...
Province	—	—	—	—	..	172	393	45	64	87	...
Own municipality	146	97	212	354	..	2,003	1,251	2,945	3,906	2,124	...
Other municipalities	—	—	—	1	..	—	4	—	—	—	...
Total government enterprises	146	97	353	450	..	2,578	1,647	3,116	4,041	2,455	...
Other contributions, etc.	100	—	—	45	..	1,114	336	407	131	190	...
Total	751	208	1,831	3,669	..	63,758	4,305	4,919	23,546	21,941	...
Analysis by purpose:											
Public Works	148			200	3,739	30,598	1,483	514	8,009	2,553	47,244
Health .....	...	2			..	361	55	25	1,471	49	...
Social Welfare .....	...	—		1	..	5,242	500	771	673	4,674	...
Other	603	206	1,831	3,468	..	27,557	2,267	3,609	13,393	14,665	...
Total	751	208	1,831	3,669	..	63,758	4,305	4,919	23,546	21,941	...

TABLE 8. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ^{3,4}	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Fiscal year ended March 31, 1955		960	6,845	6,846	35,112	67,017	8,884	10,107	19,109	19,149	174,029
Fiscal year ended March 31, 1954 ⁵		853	6,962	6,965	30,240	58,054	8,336	9,012	14,111	16,647	151,180
Fiscal year ended March 31, 1953 ⁵		794	5,879	6,653	27,769	54,610	6,243	8,708	11,182	21,239	143,077

1. Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincial Governments - Revenue and Expenditure."

2. Elementary and secondary schools are operated by religious denominations. Grants to these authorities were as follows: fiscal year ended March 31, 1955, \$6,603,000; 1954, \$4,912,000; 1953 \$4,839,000.

3. Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

4. In addition, the following expenditures were made by the provincial government to meet debt charges of various school corporations assumed by the province: fiscal year ended March 31, 1955, \$4,837,000; 1954, \$3,267,000; 1953, \$4,477,000.

5. As Table 8 of "Financial Statistics of Municipal Governments, 1953" included costs of teachers' pension plans borne by the provincial governments and as such costs are not considered appropriate for inclusion in this table, grants for these years are shown here on a basis comparable to that used for the fiscal year ended March 31, 1955.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire	14	41	1,497	1,154	..	12,189 ¹	2,744	1,525	2,761 ¹	5,342	...
Police and law enforcement .....	...	97	1,321	1,102	..	22,641 ²	2,550	1,281	2,752 ¹	6,100	...
Corrections .....	...	—	—	154	..	3	—	—	—	—	...
Street lighting	60	28	335	244	..	2,567 ¹	551	558	347 ¹	—	...
Other	60	—	340	41	..	16,639	431	363	1,796	1,812	...
Total protection	134	166	3,493	2,695	..	54,036	6,276	3,727	7,656	13,254	...
Health:											
General .....	...	4	4	16	..	4	47	4	..	4	...
Public	2	8	213	158	..	5,225	245	306	..	786	...
Medical, dental and allied services	1	—	5	30	..	4	334	2,773	..	160	...
Hospital care .....	...	—	1,919	1,064	..	14,887	1,735	1,282	..	1,702	...
Total health	3	8	2,132	1,268	..	20,112	2,361	4,365	7,211	2,648	...
Social welfare:											
Aid to aged persons .....	...	—	—	136	..	—	50	14	—	—	...
Aid to unemployed employables .....	...	—	—	246	..	6	—	—	—	122	...
Aid to unemployables .....	...	1	—	231	..	6,532	1,183	1,188	—	5,948	...
Mothers' allowances .....	...	—	—	—	..	—	—	—	—	—	...
Child welfare .....	...	—	446	217	..	6,981	324	39	—	236	...
Other .....	...	14	848	75	..	5,919	527	116	2,250	527	...
Total social welfare .....	...	15	1,294	905	..	19,432	2,084	1,357	2,250	6,833	...

1. Cities, only.

2. Cities, municipality of Metropolitan Toronto and counties.

3. Included with police and law enforcement.

4. Included with Public Health.

5. Included with hospital care.

6. Included with Aid to unemployables.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B. ¹	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	28	4	5	15	—	1,426	117	110	166	347	—
Protection to persons and property	36	2	42	28	—	654	295	157	244	329	—
Public works	225	—	212	80	—	2,995	1,146	1,779	5,041	1,874	—
Sanitation and waste removal	49	—	53	—	—	386	112	174	132	309	—
Health .....	...	—	—	3	—	1	2	16	53	29	—
Social Welfare .....	...	—	12	4	—	19	1	—	2	11	—
Recreation and community services	95	—	—	—	—	573	138	232	172	241	—
Miscellaneous	—	—	55	63	10,540	9	32 ²	267 ²	65	28	—
Schools .....	...	—	17	—	—	—	—	—	171	—	—
Total	433	6	396	193	10,540	6,063	1,843	2,735	6,046	3,168	31,423

1. Capital expenditures out of revenue were not reported by city of Saint John.

2. Includes utilities 9 for Manitoba and 216 for Saskatchewan.

TABLE 11. Consolidated Assets,¹ 1954, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont. ³	Man.	Sask.	Alta.	B.C. ⁴	Total
(Thousands of dollars)											
Cash	896	157	2,714	2,688	..	44,033	21,961	14,643	23,274	15,075	...
Investments	307	908	14,116	9,733	..	13,932	27,112	18,262	10,703	48,067	...
Accounts receivable:											
Sundry (gross)	123	56	4,844	1,293	..	18,077	4,491	6,025	5,670	3,571	...
Due from province	718	73	229	218	..	19,126	4,763	4,332	5,408	1,389	...
Due from Dominion	—	—	31	103	..	2,054	27	18	—	42	...
Due from special districts	—	—	—	—	..	—	—	52	—	284	...
Taxes receivable (gross)	620	411	5,909	6,133	..	32,768	9,119	16,959	18,345	4,705	...
Property acquired for taxes (gross)	—	—	157	70	..	3,486	2,905	6,724	9,586	5,626	...
General fixed assets (gross)	4,965	10,052	116,979	90,407	..	1,379,629	192,513	211,297	373,279	296,984 ⁵	...
Due from schools .....	...	—	34	—	..	2,463	—	—	—	10	...
Due from other boards and commissions	—	—	94	—	..	116,718	—	—	495	—	...
Due from trust funds	—	—	1	—	..	—	3	122	305	—	...
Other Assets	124	60	1,056	1,689	..	26,494	3,056	4,503	18,256	8,664	...
Total assets	7,753	11,717	146,164	112,314	..	1,638,780	265,950	282,937	465,321	384,417	...
Deficits and/or extraordinary expenses capitalized	—	430	5,808	2,406	..	4,731	5,909	369	1,064	3,962	...
Total	7,753	12,147	151,972	114,720	..	1,663,511	271,859	283,306	466,385	388,379	...

1. Interfund balances, intermunicipal accounts receivable eliminated.

2. City of St. John's only; information for other municipalities not available.

3. See text, page 5.

4. No school figures available other than debenture debt incurred by municipalities as per footnote 5.

5. Includes 23,685 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

TABLE 12. Consolidated Liabilities,¹ 1954, by Province

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont. ³	Man.	Sask.	Alta.	B.C. ⁴	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans	—	1,213	2,942	3,743	..	50,677	13,228	5,777	7,995	2,485	...
Accounts payable:											
Sundry	55	43	1,567	1,837	..	33,420	5,214	4,803	9,704	4,263	...
Due to province	—	—	657	6	..	89	141	3,963	1,098 ⁵	54	...
Due to Dominion	—	—	—	1	..	453	1	52	22	12	...
Due to special districts	—	—	—	—	..	—	—	290	—	12	...
Debenture debt (gross)	4,600	4,780	62,493	59,801	..	730,549	83,624	59,855	192,743	220,052	...
Other long-term indebtedness:											
Due to province	196	223	843	—	..	—	110	—	1,011	—	...
Due to Dominion Govt. enterprises (C.M.H.C.)	—	—	—	—	..	548	31	203	169	770	...
Other	—	—	—	8	..	—	722	—	—	—	...
Due to schools	—	—	47	—	..	6,251	—	—	—	20	...
Due to other boards and commissions	—	—	—	—	..	12,560	—	—	61	216	...
Due to trust funds	—	—	50	77	..	—	9	1,186	223	3,416	...
Other liabilities	21	—	1,338	1,376	..	15,092	2,555	3,210	14,027	3,714	...
Total liabilities	4,872	6,259	69,937	66,851	..	849,639	105,635	79,339	227,053	235,014	...
Surplus (including reserves and investment in capital assets)	2,881	5,888	82,035	47,869	..	813,872	166,224	203,967	239,332	153,365	...
Total	7,753	12,147	151,972	114,720	..	1,663,511	271,859	283,306	466,385	388,379	...

1. Interfund balances, intermunicipal accounts payable eliminated.

2. City of St. John's only; information for other municipalities not available.

3. See text, page 5.

4. See footnote 4, Table 11.

5. Includes treasury bills 931.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1954, by Province

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	—	5	9	277	..	1,056	1	224	—	301	...
Protection to persons and property	—	3	191	80	..	2,102	112	195	172	1,771	...
Public works	181	314	938	1,755	..	34,881	4,993	2,095	9,790	7,688	...
Sanitation and waste removal	61	2	670	326	..	71,571	704	1,641	11,187	2,955	...
Health .....	...	—	1,978	449	..	6,836	687	1,494	2,084	104	...
Social welfare .....	...	—	73	2	..	3,988	—	—	—	100	...
Recreation and community services	365	53	153	310	..	2,352	21	344	312	1,681	...
Miscellaneous	—	—	—	238	..	—	24	13	—	27	...
Schools .....	...	680	1,991	3,058	..	54,953	4,448	3,172	13,664	21,947	...
Refunding	—	—	—	—	..	—	—	—	—	—	...
Utilities and other municipal enterprises	1,259	56 ²	571 ³	773 ²	..	76,887	3,604 ²	7,192	11,356	13,470	...
Total	1,866	1,113	6,574	7,268	..	254,626	14,594	16,370	48,565	50,044	...

1. See introduction page 5.

2. Includes some sanitation, not separable.

3. Includes 42 Caledonia Power and Water Board, and 255 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1954, by Provinces

Items	Nfld. ¹		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
(Thousands of dollars)												
General, drainage and local improvements	—	3,989	998	3,027	31,262	13,134	5,050	..	..	269,408	1,461	7,368
Schools	—	120	17,485	8,908	2,751	..	..	202,746	2,231	9,759
Sub-total	—	3,989	998	3,147	48,747	22,042	7,801	..	..	472,154	3,692	17,127
Utilities and other municipal enterprises:												
Water supply systems	—	611	—	343	12,521	3,126 ³	1,201 ⁴	..	..	72,296	1,898	3,958 ⁵
Electric light and power	—	—	127	150	966	1,845	1,246	..	..	45,850	1,150	—
Gas supply systems	—	—	165	—	—
Transit systems	—	—	76,720	—	—
Telephone systems	—	—	3,652	—	—
Central heating	—	—
Ferries	—	—	199	—	78	..	..	—	—	—
Airports	—	—	—	15	...	481	118	..	..	345	—	258
Housing	—	—	60	—	221	..	..	10,680	—	—
Cemeteries	—	—	—	—	—	—	—	45	—	—
Other	—	—	—	—	—	—	173	..	..	173	—	—
Sub-total	—	611	127	508	259	5,846	2,643	..	..	209,926	3,048	4,216
Unclassified	—	—	—	—	—	—	72 ⁶	54 ⁶	..	..	—	—
Total debenture debt	—	4,600	1,125	3,655	47,661⁷	14,832	27,960	10,498	..	..	682,080	6,740
							21,343				41,729²	

1. City of St. John's only; information for other municipalities not available.

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

3. Includes 1,908 water and sewerage.

4. Includes 748 water and sewerage.

5. Includes 1,076 water and sewerage.

6. Commissions.

7. Includes 1,015 rural and village school sections.

TABLE 14. Analysis of Debenture Debt, 1954, by Provinces — Concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and Sinking funds
(Thousands of dollars)									
General, drainage and local improvements.....	17,885	8,749	9,083 5,364	11,418	83,063 4,039	5,399	66,619	67,304	...
Schools	4,147 10,891	4,650	898 11,999	919	1,842 49,845	—	17,700	10,024	...
Sub-total	22,032 10,891	13,399	9,981 17,363	12,337	84,905 53,884	5,399	84,319	77,328	...
Utilities and other municipal enterprises:									
Water supply systems	8,989	8,486	14,878	1,067	25,476	1,750	42,205	13,537	...
Electric light and power	6,544	14,450	1,672	1,104	8,130	1,050	1,333	329	...
Gas supply systems .....	...	...	...	...	401	—	—	50	...
Transit systems .....	...	...	1,305	150	3,179	625	—	—	...
Telephone systems	7	—	—	—	6,044	1,900	634	21	...
Central heating.....	786	40	—	—	—	—	...	...	...
Ferries.....	—	—	...	...	...	...	—	—	...
Airports	—	—	—	—	—	—	8	288	...
Housing .....	...	...	...	...	...	...	—	—	...
Cemeteries	—	—	—	—	—	—	—	—	...
Other	—	—	—	—	—	—	—	—	...
Sub-total	16,326	20,976	17,853	2,321	43,230	5,325	44,180	14,225	...
Unclassified	—	—	—	—	—	—	—	—	...
Total debenture debt	38,358 10,891	34,375	27,834 17,363	14,658	128,135 53,884	10,724	128,499	91,553	...

TABLE 15. Analysis of Debenture Debt Charges, 1954, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)									
Newfoundland	117	—	34	...	...	...	70	36	6	283
Prince Edward Island	159	32	117	4	—	4	23	6	18	363
Nova Scotia	1,192	1,395	112	512	571	85	545	415	62	4,989
New Brunswick .....	..	..	..	..	..	..	..	..	..	2,934
Quebec .....	..	..	..	..	..	..	..	..	..	57,062
Ontario	9,686	21,203 ¹		7,604	13,515 ²		6,384	8,689 ¹		67,081
Manitoba	901	1,606	349	294	136	134	1,439	838	68	6,626
Saskatchewan	841	606	414	593	629	46	630	652	93	4,504
Alberta	2,377	4,220	148	76	137	—	1,084	1,958	201	14,376
					(4,175)					
British Columbia .....	..	..	..	..	..	..	1,562 ³	1,100 ³	208 ³	15,715
								(1,465 ⁴)		
Total										173,913

Note: Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available.

1. Includes sinking fund requirements.

2. Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

3. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

4. Municipalities other than those included in footnote 3.

TABLE 16. Currency of Payment of Debenture Debt, 1934, by Provinces

Payable in	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only	4,600	4,780	52,404	56,781	..	638,566	70,620	56,113	175,476		...
London (England) only	—	—	—	—	..	—	—	1	—		...
London (England) and Canada	—	—	—	—	..	633	—	667	—		...
New York, only	—	—	4,100	2,435	..	83,584	—	2,200	10,491		...
New York and Canada	—	—	5,989	585	..	1,055	9,290	874	6,570		...
London (England), New York and Canada	—	—	—	—	..	6,711	3,714	—	206		...
Unclassified	—	—	—	—	..	—	—	—	—	220,052	...
Total	4,600	4,780	62,493	59,801	..	730,549	83,624	59,855	192,743	220,052	...

1. City of St. John's only; information for other municipalities not available.

TABLE 17. Trust and Agency Funds,¹ 1934, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
Assets									
Cash	3,937	27	545	45	325	540	250	449	6,118
Investments	3,032	63	34	1,724	14,201	3,218	11,573	1,042	34,887
Due from other funds	—	—	50	77	9	1,186	223	3,418	4,961
Other assets	—	—	—	54	141	1,011	3,691	87	4,984
Total assets	6,969	90	629	1,900	14,676	5,955	15,737	4,994	50,950
Liabilities									
Accounts payable	—	—	—	—	56	40	2	—	98
Due to other funds	—	—	1	—	3	122	305	—	431
Other liabilities	—	—	—	—	56	23	270	25	374
Trust and agency fund balances	6,969	90	628	1,900	14,561	5,770	15,160	4,969	50,047
Total liabilities	6,969	90	629	1,900	14,676	5,955	15,737	4,994	50,950

1. Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

2. City of St. John's only; information for other municipalities not available.

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