

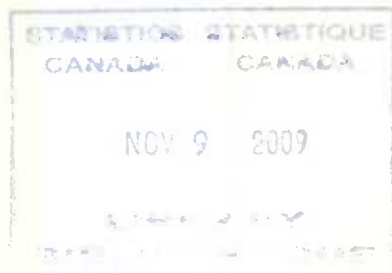
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FINANCIAL STATISTICS OF  
MUNICIPAL GOVERNMENTS  
1962

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Revenue and Expenditure

Assets and Liabilities

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Actual

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DOMINION BUREAU OF STATISTICS



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Public Finance and Transportation Division  
Government Finance Section

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS  
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*Published by Authority of*  
The Minister of Trade and Commerce

January 1965  
8502-526

Price: 75 cents

Reports Published by the  
Public Finance and Transportation Division  
dealing with

**GOVERNMENT FINANCE**

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- \* preliminary figures.
- revised figures.

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.



## INTRODUCTION

This annual report provides a summary of the financial position and revenue and expenditure of local governments in Canada grouped by province.

In order to provide a better framework in which to study municipal financial statistics, the following

description of the functions and responsibilities of municipal governments and of the various types of municipal organizations in each province is again provided. Material similar to that included below, in respect of municipal organization, is provided annually in the Canada Year Book.

### MUNICIPAL GOVERNMENT

The British North America Act of 1867 placed municipal government in Canada under the control of the provincial legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by their respective provincial legislatures. Some of these statutes apply to all municipalities within a province, some to a certain type or group and many to one municipality only. The types of municipal organization in existence, and the nature of the municipal services provided, vary greatly from region to region and are adjusted from time to time to meet changing needs and conditions. In very general terms, municipalities have the power to raise revenue locally and to borrow, and have the responsibility of providing local government services.

In addition to the well-known types of organized municipalities—cities, towns, villages, counties, etc.—there are various other forms of local government organization. Certain municipal government bodies encompass a number of municipalities or parts of municipalities. For example, special district authorities (greater water and sewerage districts, drainage and irrigation districts and health units) may provide services to a number of municipalities. Similarly, metropolitan government authorities provide certain services to a number of area municipalities. In some provinces, the more sparsely settled areas do not have organized municipalities. Instead, they are divided into local improvement districts, local government districts or special areas in which the local government services are administered by officials appointed by the provincial Departments of Municipal Affairs.

The major local revenue source available to municipalities is the taxation of real property. It is supplemented in varying degrees by taxation of personal property, business, persons (poll taxes) and tenants. In two provinces municipalities may levy an amusement tax; in three they may impose sales taxes on specific commodities. Miscellaneous general revenue is derived from licences, permits, rents, concessions, franchises and fines. A great many municipalities operate utilities for the provision of water and, in many instances, electricity, gas, transportation, telephone and other services. These sometimes provide surplus funds that may become available to help pay for other municipal services. On the other hand, expenditures of municipalities often include provision for the deficits of their utilities and enterprises.

In differing degrees and with varying provincial assistance, municipalities are responsible for the following services: protection to persons and property through police and fire forces, courts and local gaols, and inspection services; roads and streets; sanitation; certain health and welfare services; and some recreation and other community services. In most provinces, municipalities are responsible for levying and collecting local education taxes on property on behalf of the local schools, and often for borrowing capital funds for school construction. Local administrative responsibility for education lies with boards of trustees separate from the councils that govern municipalities (except Alberta; see page 7).

All provinces give some form of financial assistance to their municipalities. This may be in the form of monetary grants, such as unconditional subsidies which may be spent as the municipalities see fit, or grants-in-aid of specific services which are the municipal responsibility. The provinces may also make loans to municipalities for capital purposes or guarantee the bonds issued by the municipalities. Other forms of indirect assistance are the resumption by the provincial governments of responsibilities formerly delegated to the municipalities and the extension of municipal taxing privileges into what were formerly considered to be provincial revenue fields. The provinces also provide various technical and consultative services to their municipalities.

The following paragraphs describe municipal organization in each province and the territories as at Jan. 1, 1962.

**Newfoundland**—The Province of Newfoundland has two cities—St. John's and Corner Brook. A number of the province's many settlements have been organized into 39 towns, five rural districts, three local improvement districts and 43 local government communities. The towns, rural districts and local improvement districts operate under the Local Government Act; towns and rural districts have elected councils and local improvement districts have appointed trustees. Local government communities established under the Community Councils Act in the smaller settlements have limited powers and functions. There are no rural municipalities in the usual sense. Only about one fifth of 1 p.c. of the total area is municipally organized. Municipalities are supervised by the Department of Municipal Affairs and Supply.



**Prince Edward Island**—In this island province, one city and seven towns have been incorporated under special Acts and 17 villages have been established under the Village Services Act. There is no municipal organization for the remainder of the province although it is divided into school sections which have elected school boards.

**Nova Scotia**—Municipal organization in Nova Scotia covers the whole of the province. The three cities operate under special charters and special legislation. Thirty-nine towns operate under the Town Incorporation Act but there are no municipalities incorporated as villages. Cities and towns are independent of counties. The rural area is divided into 18 counties which in themselves do not represent units of local government. However, 12 of these counties each comprise one municipality and the other six each comprise two municipalities, making a total of 24 rural municipalities. Supervision of municipalities is exercised through the Department of Municipal Affairs.

**New Brunswick**—This province is divided into 15 counties which are incorporated municipalities and have direct powers of local self-government as rural municipalities, although certain of their powers often apply in both rural and urban municipalities. The six cities have special charters and the 21 towns operate under the Towns Incorporation Act. There is also one village. There are 57 local improvement districts within the counties but outside the cities, towns and villages; these have been incorporated for the provision of limited municipal services. The Department of Municipal Affairs exercises supervision.

**Quebec**—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one third of the province and the remainder is governed by the province as "territories". The organized area is divided into 74 county municipalities which are divided again into local municipalities and designated as village, township or parish municipalities or simply as municipalities. The counties as such have no direct powers of taxation. Funds to finance the services falling within their jurisdiction are provided by the municipalities forming part thereof. Parts of some counties are not yet organized into incorporated units of local government, being in outlying areas and having little or no population. There are 334 villages and 1,114 townships and parishes. A small number of these are independent of the counties in which they are located. The Municipal Code governs local municipalities and the 56 cities and 171 towns have special Acts. The supervision of and assistance to municipalities is through the Department of Municipal Affairs and the Quebec Municipal Commission. Municipal statistics are gathered by the Quebec Bureau of Statistics.

Because of the assumption by the province, on April 1, 1961, of the Montreal Metropolitan Boulevard, both as to construction cost and maintenance, as a provincial highway, and the ability of the area

municipalities to fulfil their own obligations, the active functions of the Montreal Metropolitan Corporation are now considerably decreased. It continues to service borrowings already contracted and to apportion costs incurred in the area municipalities for streets constructed on each side of the Boulevard.

The County of Laval was replaced in March 1959 by the Interurban Corporation of Île-Jésus in order to facilitate solution of inter-municipal problems on the island.

**Ontario**—Slightly more than one tenth of the area of Ontario is municipally organized and the remainder is governed entirely by the provincial government. The older settled section of the province is divided into 43 counties, five of which are united with others for administrative purposes. Each county, although it is an incorporated municipality, is comprised of the towns, villages and townships situated within its borders and these provide its revenue. There are 7 separated towns in Southern Ontario which are independent of the counties for administrative purposes other than certain road expenditures. There are 30 cities, 158 towns, 158 villages, 574 townships and 20 improvement districts in the province. Some of each are located in the northern districts which are not organized into counties. Supervisory control of municipalities is exercised by the Department of Municipal Affairs and the Ontario Municipal Board under the Municipal Act and other Acts governing aspects of municipal government.

The Municipality of Metropolitan Toronto encompasses one city, four towns, three villages and five townships. It has been in existence since Jan. 1, 1954. The Metropolitan Council is composed of the mayor, two senior controllers and the senior alderman of each of the nine wards of the City of Toronto and the head of the council of each of the 12 suburban municipalities. The chairman of the council is elected by the councillors and need not be a councillor. The council has jurisdiction over assessments, water works, sewerage works, metropolitan road systems, transit, municipal housing developments, community planning, parks and recreation areas, the Court House and certain health and welfare services. It also controls a unified metropolitan police force and a metropolitan licensing commission. The expenditures are financed by a levy apportioned among the area municipalities. All borrowing of the area municipalities for capital purposes is done by the Municipality of Metropolitan Toronto.

**Manitoba**—Manitoba has eight cities, which derive their powers from special Acts and do not come under the supervision of the Department of Municipal Affairs. The Department supervises the 34 towns, 37 villages and 111 rural municipalities under the Municipal Act. There are 17 local government districts in settled areas not within municipalities where the province has placed a resident administrator to carry out the functions of a municipal council. These districts are included in these financial statistics. Although they are not "incor-



porated municipalities" they are providing services of a municipal nature to the residents of these areas. The unorganized areas are the direct responsibility of the provincial government.

The Metropolitan Corporation of Greater Winnipeg has been in existence since Nov. 1, 1960. Its council is separate and distinct from those of the 16 area municipalities. The councillors are elected as individuals from ten new districts, each containing approximately the same number of voters. The council has jurisdiction over planning, zoning, land development, assessments, arterial roads, water supply, sewage disposal, transit and other services. It borrows money only for its own undertakings and leaves to its area municipalities the responsibility for welfare, police, fire protection and other services. Its expenditures are financed by a proportion of the business and other taxes levied on industrial or commercial property by the area municipalities and by a uniform levy on the equalized assessment of all taxable real property in the area municipalities.

**Saskatchewan**—All municipalities in Saskatchewan derive their powers from general Acts that are designated with the name of the type of municipality. There are 11 cities, 114 towns, 365 villages and 296 rural municipalities. The area so organized consists of most of the southern two fifths of the province; the remainder of this portion is administered for local purposes by the province in unincorporated local improvement districts. These statistics include financial data on local improvement districts. The northern three fifths is sparsely populated and without local government, although some municipal services are provided by the province through operation of the Northern Administrative Area. Municipalities are supervised by the Department of Municipal Affairs.

**Alberta**—The whole province of Alberta is under some type of municipal organization. The province has an Act applying to each type of muni-

cipality and under these Acts the Department of Municipal Affairs supervises the 10 cities, 89 towns, 158 villages, 31 municipal districts and 17 counties. The latter administer schools as well as municipal services. Municipal government for the 51 improvement districts and three special areas is provided by the Department of Municipal Affairs. Finances of the improvement districts and special areas are added to the data on incorporated municipalities in these statistics.

**British Columbia**—Less than one half of 1 p.c. of the area of British Columbia is organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the provincial government. There are 32 cities, four towns, 59 villages and 30 districts; the latter are chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver which are largely urban in character. It should be emphasized, however, that the application of the name "city" is somewhat different from the commonly accepted meaning, in that several of them have populations of fewer than 1,000 and perhaps one half or more would not normally be incorporated as cities in another province. Municipalities are supervised by the Department of Municipal Affairs.

In addition to the above types of municipalities there are also 276 improvement districts. These districts provide certain municipal services such as protection, waterworks, irrigation, etc. For the first time complete financial data has been made available and is included in this report. These improvement districts are under the supervision of the Department of Lands, Forests and Water Resources.

**Yukon and Northwest Territories**—There are two cities, Whitehorse and Dawson, and one unincorporated town, Mayo, in the Yukon Territory and two municipal districts, Yellowknife and Hay River, in the Northwest Territories, all of which provide some municipal services to their local areas.

## COMMENTARY AND EXPLANATORY NOTES

This report provides a summary, by provinces and territories, of the financial position and operation of local governments in Canada.

A uniform presentation of financial data for all provinces is achieved by the use of certain material, in addition to the annual statistical reports of the provinces on their municipalities, which is obtained from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of individual municipalities, from the reports of certain special areas, districts and boards, and by direct correspondence. The content of the principal tables and the relative sources of material are described below.

In theory, municipal finance statistics in provincial reports are based upon the "Municipal Finance Reporting Manual-Financial Statements

Accounting Terminology, General Statistics for Municipal Corporations", which incorporates classifications drawn up by a series of Dominion-Provincial Conferences. This Manual (third edition, 1960) is a revision of similar documents published in 1942 and 1950. It has been made available to all municipal treasurers and auditors. In practice, several provinces now use the 1960 revision, in whole or in part, as a basis for reporting municipal finance statistics. The adoption of this procedure by all provinces would greatly facilitate accurate and uniform presentation of the material embodied in this publication.

The changes in classifications and concepts recommended in the 1960 edition of the Manual are followed in this issue, to the extent possible, by adaptation of the material available from those provinces in which the recommendations of the new



Manual have not yet been applied. For example, the expenditure item "debt charges" does not include charges on debentures issued on behalf of schools, as these are now included in "Education" expenditure; and debenture debt charges recoverable are not included in revenue. These and other changes are described more fully further along in this commentary.

Certain omissions of figures from the tables in this report are due to the fact that relevant information is not made available by the respective provinces.

Statistics of municipalities in the provinces are mostly for the calendar year 1962 except for several cities in Quebec where the fiscal year terminates at the end of April or May, 1963. Information on education is for the calendar year 1962 for all provinces

except Quebec and Prince Edward Island where data for the school fiscal year ending June 30, 1962 has been used.

In addition to the types of municipalities in the municipal organization description above, these statistics, to the extent available, include subsidiary and overlaying units of local government as follows:

**Nova Scotia**—Special Areas or Districts, Joint Expenditure Boards, Village and Local Commissions.

**Saskatchewan**—Union Hospital Districts.

**British Columbia**—The Greater Nanaimo Water District, The Greater Vancouver Water District, The Greater Victoria Water District, The Greater Nanaimo Sewerage and Drainage District, The Greater Vancouver Sewerage and Drainage District.

## REVENUES AND EXPENDITURES

### I. Gross Current Revenue and Expenditure

Tables 3 and 5 show 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 however are reported in Tables 16 and 17. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school tax levies and the expenditures to school boards and for school debt charges are included.

Recommendations of the new Manual have been followed to the extent of including in expenditures, where possible, the principal repayment of long-term debt other than debentures; also expenditures formerly classified as "Capital expenditures out of revenue" have now been classified as "Contributions to capital and loan fund" in Table 5 and are included by function in Table 8, Gross Capital expenditures for Fixed Assets. (See commentary, page 9, section II).

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 by the school boards directly 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. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 13).

Prior to 1960, where, as now, debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in expenditures as such and in revenue as debenture debt charges recoverable. This procedure has now been changed, in partial conformity with the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt Charges", so that the latter item now represents debenture and other debt charges for general municipal purposes (including Special Activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities are shown in Table 22.

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 debt is included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by, or on behalf of, school authorities are now included in the expenditure item "education" except for an undetermined amount in respect of school debentures issued by municipalities in British Columbia, which is included in debenture debt charges. To provide comparability with former reports supplementary data on debenture debt charges of schools are shown in Table 22.

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**—Included are taxes levied and collected by the Local School Tax Area Authorities in Deer Lake, Gander, Lewisporte and Corner Brook



and distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the provincial government except for minor amounts in some municipalities.

**Prince Edward Island**—In municipalities where statements of receipts and payments are used, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

**Nova Scotia**—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as reported in the "Annual Report of Municipal Statistics".

**New Brunswick**—Taxes levied by city and town school boards are as obtained from the Department of Education and an estimate of the levy by local school boards for Restigouche County is added.

**Quebec**—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

**Ontario**—School taxation from the municipal report has been augmented by the "Local 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 1962, 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 the general and sanitation divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not published.

**Saskatchewan**—School taxation is 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 for

the fiscal year ended March 31, 1963, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

**Yukon Territory**—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

**Northwest Territories**—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1962 statements for Hay River were not available, 1961 information has been used.

The summaries on pages 12 and 13 show comparable figures of gross current revenue and expenditure of municipal governments for the last five years. Data for the years 1958 and 1959 have been adjusted to conform to new procedures introduced in 1960, i.e. debenture debt charges recoverable have been netted against debt charges so that the latter include only those charges on debt incurred for general municipal purposes. Debt charges on debentures issued by or on behalf of school authorities are included in the "education" expenditure figures.

Preliminary and estimated figures of gross current revenue and expenditure for the calendar years 1963 and 1964 respectively may be obtained by reference to the Dominion Bureau of Statistics publication "Financial Statistics of Municipal Governments", Catalogue No. 68-203.

## II. Gross Capital Expenditures for Fixed Assets

Table 8 combines capital expenditures out of revenue and capital expenditures out of all capital funds, including reserves. The sources of the figures for each province are set out below.

**Newfoundland**—Gross expenditure on capital account for all municipalities.

**Prince Edward Island**—Capital expenditures for Charlottetown, Summerside, Borden, Kensington, Souris and two villages only. Capital expenditures for schools as reported by the Department of Education (public investment survey).

**Nova Scotia**—Capital expenditures for all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

**New Brunswick**—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

**Quebec**—Estimate of total capital expenditure according to public investment concepts except for schools which are obtained from the Quebec Bureau of Statistics Report on School Corporations. No estimate, other than for waterworks, was available for capital expenditures of utilities and other municipal enterprises.



**Ontario**—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report. Hospital and utility capital expenditures from information supplied by the Department of Municipal Affairs.

**Manitoba**—Capital expenditures for municipalities, utilities and schools in accordance with public investment concepts; for hospitals, capital expenditures from city reports.

**Saskatchewan**—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

**Alberta**—Capital expenditures for all municipalities and schools as shown in the annual reports of the Departments of Municipal Affairs and Education; municipal borrowings for hospital districts approved by the Local Authorities Board.

**British Columbia**—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 91.5% of the school boards in the Province.

**Yukon Territory**—Capital expenditures as reported.

**Northwest Territories**—Capital expenditures as reported.

### 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.

Tables 16 and 17 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. Until such time as separate financial statements for Special Activities, as defined in the new Manual, are provided by the provincial Departments of Municipal Affairs, and until there are separate publications of financial statistics of municipal utilities, and of schools, by the Dominion Bureau of Statistics, this consolidated presentation

### III. Net General Revenue and Expenditure

Tables 9 and 10 show a breakdown, by province, of net general revenue and expenditure of municipalities shown in total in "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. Tables 11 and 12 show the percentage distribution among the more important items of net general revenue and expenditure.

"Other revenue" in Table 9 consists of other contributions, etc. (item 10 of Table 6) and other revenue (item 18 of Table 3). For a summary of the difference between "total gross current revenue", per Table 3 and "net general revenue" per Table 9, see Table 14. For data on the difference between "gross current expenditure", per Table 5 and "net general expenditure", per Table 10 see Table 15. In brief, "net general expenditure" is arrived at by first combining gross current expenditure and gross capital expenditure (excluding public utilities) and then eliminating transfers from current account to capital and loan fund (item 14 of Table 5) and debt retirement (part of items 7, 9 and 10 of Table 5) and by deducting from the relevant functions of expenditure the federal and provincial grants-in-aid which were included in gross current revenue (item 13 of Table 14) and federal and provincial grants-in-aid of capital expenditure, data on which were obtained from various sources.

Grants from other governments in aid of capital expenditures for fixed assets, which were not included in ordinary revenue as reported by the provinces or in other words "Capital Grants", have been deducted from the appropriate items of expenditure. Since this was not done prior to 1961 consideration should be given to this fact in making comparisons therewith.

of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

A new table (Table 20) has been added to this report. This table shows changes in gross debenture debt resulting from new issues and retirements during 1962.

Trust and agency funds, (Table 24), include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by the municipalities. The assets and liabilities of these funds are not included in Tables 16 and 17, and this applies also in the case of the provinces of Quebec and Ontario for which information in respect of trust and agency funds was not available.



**Newfoundland**—The schools are denominational and largely financed by the Province, hence they are not included in these tables.

**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 Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

**New Brunswick**—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

**Quebec**—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

**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 those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools, and public schools in unorganized areas.

**Manitoba**—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, (this report includes Water, Sanitation and Transit Divisions which were formerly the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District, and the Greater Winnipeg Transit Commission) and the Education Report.

**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**—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 Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included. General fixed assets of schools include the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt issued directly by the school boards of the province.

**Yukon Territory**—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

**Northwest Territories**—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1962 statements for Hay River were not available, 1961 information has been used.

## DIRECT AND INDIRECT DEBT

Table 23 is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the debt of municipally-owned utilities, other than debenture debt, which is largely issued by municipalities on behalf of utili-

ties is not included in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 17 and total direct debt less sinking funds as shown in Table 23 appears in Table 18, items 13 to 16. "Indirect debt" consists of the direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

December 1, 1964.

**Gross Current Revenue**  
Fiscal Years Ended December 31

Province	1958	1959	1960	1961	1962
millions of dollars					
Newfoundland .....	5.6	6.0	6.5	7.1	7.8
Prince Edward Island .....	2.6	2.8	3.1	3.5	3.8
Nova Scotia .....	37.4	40.6	46.1	49.9	55.1
New Brunswick .....	33.6	36.5	40.9	43.9	48.2
Quebec .....	331.0	387.4	424.7	451.8	459.6
Ontario .....	625.6	706.4	780.7	837.7	904.4
Manitoba .....	73.2	77.9	85.0	95.8	103.6
Saskatchewan .....	90.9	96.4	108.2	113.8	119.5
Alberta .....	134.0	146.0	164.9	181.1	194.9
British Columbia .....	144.7	164.2	183.2	198.7	214.3
Yukon Territory .....	.4	.4	.4	.5	.5
Northwest Territories .....	.5	.6	.6	.6	.7
<b>Totals</b> .....	<b>1,479.5</b>	<b>1,665.2</b>	<b>1,844.3</b>	<b>1,984.4</b>	<b>2,112.4</b>

**Gross Current Expenditure**  
Fiscal Years Ended December 31

Province	1958	1959	1960	1961	1962
millions of dollars					
Newfoundland .....	4.9	5.9	6.4	7.2	7.7
Prince Edward Island .....	2.6	2.7	3.1	3.5	3.8
Nova Scotia .....	37.9	41.2	46.8	50.6	55.8
New Brunswick .....	33.1	36.1	40.4	44.1	48.2
Quebec .....	330.8	388.0	425.7	467.1	471.8
Ontario .....	625.8	707.1	780.6	833.2	905.3
Manitoba .....	72.2	78.5	86.0	94.1	102.9
Saskatchewan .....	90.1	95.1	109.6	112.1	119.8
Alberta .....	133.1	144.4	165.0	178.4	195.7
British Columbia .....	142.8	163.1	181.2	199.0	216.4
Yukon Territory .....	.3	.4	.4	.5	.5
Northwest Territories .....	.5	.5	.5	.6	.7
<b>Totals</b> .....	<b>1,474.1</b>	<b>1,663.0</b>	<b>1,845.7</b>	<b>1,990.4</b>	<b>2,128.6</b>



**Gross Current Revenue by Source**  
Fiscal Years Ended December 31

Source	1958	1959	1960	1961	1962
millions of dollars					
<b>Taxation:</b>					
Real property, personal property and business ....	1,029.3	1,122.3	1,243.4	1,334.1	1,440.1
Sales .....	37.8	74.4	81.7	87.0	53.7
Special assessments and charges .....	53.0	74.0	88.1	102.4	116.2
Other .....	13.2	10.3	11.2	16.8	16.3
<b>Total taxation .....</b>	<b>1,133.3</b>	<b>1,281.0</b>	<b>1,424.4</b>	<b>1,540.3</b>	<b>1,626.3</b>
Licences and permits .....	23.7	24.7	25.2	27.9	29.2
<b>Contributions, grants and subsidies:</b>					
Governments .....	191.4	217.3	252.0	269.0	280.6
Government enterprises .....	45.0	45.4	40.8	37.1	47.7
Other .....	5.0	5.8	5.4	6.1	10.4
<b>Total contributions, grants and subsidies .....</b>	<b>241.4</b>	<b>268.5</b>	<b>298.2</b>	<b>312.2</b>	<b>338.7</b>
Other revenue .....	81.1	91.0	96.5	104.0	118.2
<b>Total gross current revenue .....</b>	<b>1,479.5</b>	<b>1,665.2</b>	<b>1,844.3</b>	<b>1,984.4</b>	<b>2,112.4</b>

**Gross Current Expenditure by Function**  
Fiscal Years Ended December 31

Function	1958	1959	1960	1961	1962
millions of dollars					
General government .....	110.9	120.8	129.5	139.8	160.8
Protection of persons and property .....	184.2	203.3	221.5	243.4	262.8
Public works .....	220.2	240.5	264.8	262.7	283.8
Sanitation and waste removal .....	54.9	61.1	63.9	70.2	74.2
Health .....	65.7	52.7	44.7	47.4	48.0
Social welfare .....	59.7	74.5	86.6	101.1	105.8
Education .....	488.3	567.6	645.0	703.8	725.7
Recreation and community services .....	47.8	53.3	62.4	68.5	76.8
<b>Debt charges:</b>					
Debenture and other long-term .....	134.5	165.4	183.9	201.2	222.7
Other .....	12.7	13.0	15.0	27.0	27.2
Other expenditure .....	95.2	110.8	128.4	125.3	140.8
<b>Total gross current expenditure .....</b>	<b>1,474.1</b>	<b>1,663.0</b>	<b>1,845.7</b>	<b>1,990.4</b>	<b>2,128.6</b>

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1961 Census .....	212	43	734	595	5,168
2	1962 assessed or other estimate .....	..	..	..	..	5,276
	Population of the province, as of June 1 (in thousands):					
3	1961 Census .....	458	105	737	598	5,259
4	1962 estimate by Census Division .....	470	106	746	607	5,366
5	Total area of organized municipalities (thousands of acres) .....	..	..	13,712	18,147	..
6	Total area of province (thousands of acres) .....	99,958	1,398	13,712	18,147	380,710

<sup>1</sup> Dawson and Whitehorse only.

TABLE 2. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1962, by Provinces

		Nfld. <sup>1</sup>	P.E.I.	N.S.	N.B.
		thousands of dollars			
	<b>Assessed valuations on which taxes are levied</b>				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	<b>Total real property</b> .....	<b>9,439</b>	<b>..</b>	<b>919,283</b>	<b>567,035</b>
4	Personal .....	..	..	164,333	122,195
5	Business .....	3,567	..	32,678	41,628
6	Other .....	..	..	—	..
7	<b>Total for general purposes</b> .....	<b>13,006<sup>1</sup></b>	<b>58,027<sup>2</sup></b>	<b>1,116,294</b>	<b>730,858</b>
	<b>Assessed valuations exempt from taxation<sup>10</sup></b>				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	<b>Total real property</b> .....	<b>..</b>	<b>..</b>	<b>502,838</b>	<b>..</b>
11	Other .....	..	..	25,825 <sup>11</sup>	..
12	<b>Total exemptions</b> .....	<b>..</b>	<b>..</b>	<b>528,663</b>	<b>..</b>
	Government property:				
13	Dominion .....	..	..	207,705	..
14	Provincial .....	..	..	50,487	..
15	Municipal .....	..	..	104,892	..
16	<b>Total government property</b> .....	<b>..</b>	<b>..</b>	<b>363,084</b>	<b>..</b>
17	Non-government property .....	..	..	165,579	..
18	<b>Total exemptions</b> .....	<b>..</b>	<b>..</b>	<b>528,663</b>	<b>..</b>

<sup>1</sup> Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.

<sup>2</sup> The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 858,150, Improvements 1,912,044, Total 2,770,194.

<sup>3</sup> Whitehorse and Dawson cities.

<sup>4</sup> Yellowknife only.

<sup>5</sup> Includes 50,841 railway roadway, gas and oil pipelines, mining plant and equipment.

<sup>6</sup> Includes assessment of utilities.



TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 <sup>1</sup>	5 <sup>1</sup>	17,290	1
6,047	..	915	1,334	1,377	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	14	23	18,238	3
6,342	935	930	1,370	1,659	18,531	15	24	18,570	4
30,595	..	79,124	163,382	1,204	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

<sup>1</sup> Hay River and Yellowknife only.

TABLE 2. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1962, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. <sup>1</sup>	Yukon <sup>1</sup>	N.W.T. <sup>4</sup>	No.
thousands of dollars								
..	6,995,150	..	448,073 <sup>5</sup>	1,247,051 <sup>6</sup>	1,324,101	9,856	4,255	1
..	2,554,525	..	844,058	838,160	858,310	3,744	303	2
..	9,549,675	1,238,995	1,292,131	2,085,211	2,182,411	13,600	4,558	3
..	...	..	...	...	...	...	...	4
..	1,201,069	..	65,481	93,053	..	...	2,595	5
..	—	—	347 <sup>7</sup>	—	—	...	—	6
..	10,750,744 <sup>9</sup>	1,308,638	1,357,959	2,178,264	..	13,600	7,153	7
..	1,486,627	..	546,658	357,926	1,525,346	5,375	..	8
..	451,072	..	64,235	103,956	157,655	883	..	9
..	1,937,699	..	610,893	461,882	1,683,001	6,258	3,258	10
..	5,434	..	—	—	—	..	—	11
..	1,943,133 <sup>12</sup>	290,823	610,893	461,882 <sup>13</sup>	1,683,001 <sup>13</sup>	6,258	3,258	12
..	374,827	..	32,047	53,229	125,624	4,086	1,517	13
..	342,917	..	40,297	92,074	189,369	1,584	61	14
..	817,388	..	88,677	232,884	277,545	348	1,680	15
..	1,535,132	..	161,021	378,187	592,538	6,018	3,258	16
..	431,359	..	449,872	83,695	148,455	240	—	17
..	1,966,491 <sup>12</sup>	290,823	610,893	461,882 <sup>13</sup>	740,993 <sup>14</sup>	6,258	3,258	18

<sup>1</sup> Special franchise on which the taxation is classified "real property" in Table 3.<sup>2</sup> Excludes 43,764 on which school taxes only are levied.<sup>3</sup> Excludes 47,228 assessment in unorganized areas on which school taxes only are levied.<sup>4</sup> Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.<sup>5</sup> Personal property.<sup>6</sup> Information not complete.<sup>7</sup> Municipal only. Valuation of properties exempt from school taxation is 1,262,095.<sup>8</sup> Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.



TABLE 3. Gross Current Revenue, 1962, by Province

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	<b>Taxation:</b>				
	General and school:				
1	Real property .....	2,993	2,339	32,429	22,966
2	Personal property .....	4	256	6,939	5,561
3	Business .....	1,137	282	1,624	1,916
4	Poll .....	184	134	1,419	2,895
5	Amusement .....	70	...	...	...
6	Sales .....	635	...	...	...
7	Household and tenant .....	...	...	...	2
8	Other .....	24 <sup>1</sup>	--	215	146 <sup>4</sup>
9	<b>Total general and school taxation</b> .....	<b>5,047</b>	<b>3,011</b>	<b>42,626</b>	<b>33,484</b>
10	Special assessments (owners' share) and charges .....	23	47	508	187
11	<b>Total taxation<sup>1</sup></b> .....	<b>5,070</b>	<b>3,058</b>	<b>43,134</b>	<b>33,671</b>
12	Licences and permits .....	188	44	438	305
13	Interest, tax penalties, etc. ....	2	9	570	403
	Contributions, grants and subsidies: <sup>7</sup>				
14	Governments <sup>2</sup> .....	1,708	549	8,147	12,485
15	Governments enterprises .....	116	99	1,150	539
16	Other .....	369	1	437	64
17	<b>Total contributions, grants and subsidies</b> .....	<b>2,193</b>	<b>649</b>	<b>9,734</b>	<b>13,088</b>
18	Other revenue .....	330	68	1,204	69 <sup>3</sup>
19	<b>Total gross current revenue</b> .....	<b>7,783</b>	<b>3,828</b>	<b>55,080</b>	<b>48,162</b>
20	Surplus from previous years .....	103	34	1,103	74 <sup>3</sup>
21	<b>Totals</b> .....	<b>7,886</b>	<b>3,862</b>	<b>56,183</b>	<b>48,911</b>
22	Deficit .....	241	1	701	55
23	<b>Totals</b> .....	<b>8,127</b>	<b>3,863</b>	<b>56,884</b>	<b>48,966</b>

<sup>1</sup> Included with real property.<sup>2</sup> Included with business.<sup>3</sup> Telephone tax.<sup>4</sup> Includes telephone tax.<sup>5</sup> Includes local taxation for education, levied by municipalities or school districts as follows: Nfld. - 293; P.E.I. - 1,724; N.S. - 25,578; N.B. - 22,562; Que. - 146,269; Ont. - 316,616; Man. - 36,673; Sask. - 44,119; Alta. - 65,966; B.C. - 68,298; Total - 728,098. See Table 13 for provincial grants to school boards.

TABLE 4. Analysis of Municipal Taxation, 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	<b>Total taxation revenue (Table 3, item 11)</b> .....	<b>5,070</b>	<b>3,058</b>	<b>43,134</b>	<b>33,671</b>
2	Tax collections <sup>2</sup> .....	4,802	2,830	40,837	32,523
3	Tax collections as a percentage of current taxation revenue % .....	94.71	92.55	94.67	96.59
4	Taxes receivable, current and arrears (Table 16, item 7) .....	1,970	965	15,048	11,928
5	Taxes receivable as a percentage of current taxation revenue % .....	38.86	31.55	34.89	34.23

<sup>1</sup> Includes 1961 figures for Hay River.<sup>2</sup> Includes some small amounts added to tax rolls for collections.

TABLE 3. Gross Current Revenue, 1962, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
249,459	667,346	69,145	82,991	116,335	132,747	1,378,750	183	320	1,379,253	1
..	...	1	...	...	...	12,760	...	...	12,760	2
25,985	1	6,027	1	7,459	3,675	48,105	...	1	48,106	3
..	95	--	714	...	...	5,441	...	6	5,447	4
1,676	...	...	150	...	...	1,896	...	...	1,896	5
51,695	...	483	863	...	...	53,676	...	...	53,676	6
..	...	...	...	...	...	..	...	...	..	7
8,305	—	58	196	—	16	8,960	...	...	8,960	8
337,120	667,441	75,713	84,914	123,794	136,438	1,509,588	183	327	1,510,098	9
58,109	23,365	7,426	4,614	11,667	10,144	116,090	43	73	116,206	10
395,229	690,806	83,139	89,528	135,461	146,582 <sup>6</sup>	1,625,678	226	400	1,626,304	11
6,327	7,727	1,635	2,481	3,068	6,933	29,146	52	10	29,208	12
7,805	8,384	1,679	1,608	2,344	3,067	25,871	6	5	25,882	13
21,339	148,234	11,483	13,226	26,617	36,330	280,118	218	248	280,584	14
6,854	9,444	2,376	7,253	14,312	5,528	47,671	18	7	47,696	15
2,151	3,984	580	789	166	1,833	10,374	—	—	10,374	16
30,344	161,662	14,439	21,268	41,095	43,691	338,163	236	255	338,654	17
19,922	35,765	2,735	4,653	12,916	14,046	92,334	10	17	92,361	18
459,627	904,344	103,627	119,538	194,884	214,319	2,111,192	530	687	2,112,409	19
8,583	15,602	1,857	840	813	4,767	29,451	—	—	29,451	20
463,210	919,946	105,484	120,378	195,697	219,086	2,140,643	530	687	2,141,860	21
8,575	1,934	847	1,382	2,122	280	16,138	3	6	16,147	22
471,785	921,880	106,331	121,760	197,819	219,366	2,156,781	533	693	2,158,007	23

<sup>6</sup> Includes 13,263 provincial grants payable to municipalities in respect of resident home-owners' subsidy.

<sup>7</sup> See Table 6, for details of contributions, grants and subsidies.

<sup>8</sup> See Table 13 for provincial grants paid directly to school boards.

TABLE 4. Analysis of Municipal Taxation, 1962, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars										
395,229	690,806	83,139	89,528	135,461	146,582	1,625,678	226	400	1,626,304	1
387,151 <sup>3</sup>	686,306	79,421	88,051	132,648	146,000	1,600,569	190	399	1,601,158	2
97.96	99.35	95.53	98.35	97.92	99.60	98.45	84.07	99.75	98.45	3
71,347	75,895	14,861	20,351	24,228	8,422	244,746	108	97	244,951	4
18.05	10.99	17.87	22.73	17.88	5.7	15.06	47.79	24.25	15.06	5

<sup>1</sup> Estimated.



TABLE 5. Gross Current Expenditure, 1962, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government .....	904	260	3,642	3,189	57,479
2	Protection to persons and property <sup>1</sup> .....	489	414	6,900	5,007	66,286
3	Public works .....	1,939	407	2,877	2,680	67,060
4	Sanitation and waste removal .....	631	28	1,228	772	12,768
5	Health <sup>2</sup> .....	13	1	3,192	876	7,523
6	Social welfare <sup>3</sup> .....	4	81	2,926	4,217	4,346
7	Education .....	294 <sup>3</sup>	1,725	25,578	22,562	146,269
8	Recreation and community services .....	152	77	868	1,057	16,115
Debt charges:						
9	Debenture <sup>4</sup> .....	645	487	4,667	4,356	62,751
10	Other long-term .....	126	24	392	177	—
11	Other .....	104	49	575	439	10,819
12	Utilities and other municipal enterprises (deficits and levies) .....	267	28	64	373	—
13	Provision for reserves .....	87	130	1,364	659	—
14	Contributions to capital and loan fund .....	1,828	81	913	428	18,277
15	Joint or special expenditures <sup>7</sup> .....	—	—	—	—	—
16	Other expenditures .....	268	15	587	1,372	2,092
17	<b>Total gross current expenditure .....</b>	<b>7,751</b>	<b>3,805</b>	<b>55,773</b>	<b>48,164</b>	<b>471,785</b>
18	Deficits from previous years .....	—	—	579	128	—
19	<b>Totals .....</b>	<b>7,751</b>	<b>3,805</b>	<b>56,352</b>	<b>48,292</b>	<b>471,785</b>
20	Surplus .....	376	58	532	674	—
21	<b>Totals .....</b>	<b>8,127</b>	<b>3,863</b>	<b>56,884</b>	<b>48,966</b>	<b>471,785</b>

<sup>1</sup> Includes 1961 figures for Hay River.<sup>2</sup> See Table 7, for details of expenditures for protection, health and social welfare.<sup>3</sup> Corner Brook, Gander, Deer Lake and Lewisporte local school tax authorities which levy and collect their own taxes.<sup>4</sup> See text, Revenues and Expenditures, page 8, paragraph 4, page 9 paragraph 1. Also, see Table 22.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Governments:						
1	Federal (grants in lieu of taxes, etc.) .....	141	84	2,518	2,696	4,065
2	Provincial—Unconditional grants .....	985	374	1,061	6,255	250
3	Grants-in-aid .....	582	91	4,568	3,534	17,024
4	<b>Total provincial .....</b>	<b>1,567</b>	<b>465</b>	<b>5,629</b>	<b>9,789</b>	<b>17,274</b>
5	<b>Total governments .....</b>	<b>1,708</b>	<b>549</b>	<b>8,147</b>	<b>12,485</b>	<b>21,339</b>
Government enterprises:						
6	Federal (grants in lieu of taxes) .....	3	—	470	105	3,277
7	Provincial (grants in lieu of taxes) .....	—	—	285	65	—
8	Own and/or other municipalities .....	113	99	395	369	3,577
9	<b>Total government enterprises .....</b>	<b>116</b>	<b>99</b>	<b>1,150</b>	<b>539</b>	<b>6,854</b>
10	Other contributions, etc. ....	369	1	437	64	2,151
11	<b>Totals .....</b>	<b>2,193</b>	<b>649</b>	<b>9,734</b>	<b>13,088</b>	<b>30,344</b>
Analysis by purpose:						
12	Public works .....	398	57	322	336	14,641
13	Health .....	1	—	740	506	—
14	Social welfare .....	—	34	1,367	2,673	—
15	Other .....	1,794	558	7,305	9,573	15,703
16	<b>Totals (Table 3, item 17) .....</b>	<b>2,193</b>	<b>649</b>	<b>9,734</b>	<b>13,088</b>	<b>30,344</b>

<sup>1</sup> Includes 1961 figures for Hay River.<sup>2</sup> Includes 78 from the Metropolitan Corporation of Greater Winnipeg in lieu of taxes on waterworks within the city of Winnipeg.



TABLE 5. Gross Current Expenditure, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
57,146	7,729	7,728	10,973	11,590	160,640	69	92	160,801	1
112,277	12,449	8,752	21,052	29,039	262,665	96	36	262,797	2
125,243	14,946	23,461	28,030	16,986	283,629	103	98	283,830	3
39,803	3,525	2,753	6,135	6,483	74,124	59	37	74,220	4
16,251	2,004	4,872	10,366	2,864	47,962	--	6	47,968	5
53,451	5,021	6,928	4,988	23,812	105,774	—	22	105,796	6
315,214	37,398	44,667	66,019	65,749	725,475	—	204	725,679	7
33,905	3,310	4,235	6,804	10,241	76,764	14	29	76,807	8
82,219	7,892	6,163 <sup>2</sup>	22,766 <sup>4</sup>	29,801	221,747	39	44	221,830	9
—	107	—	46	—	872	—	—	872	10
12,173	398	805	564	1,235	27,161	--	--	27,161	11
12,158	1,845	2,261	3,373	2,037	22,406	—	34	22,440	12
10,365	2,179	1,791	2,829	4,682	24,086	34	7	24,127	13
22,206	2,807	3,469	7,174	10,491	67,674	53	60	67,787	14
3,174	270	—	74	168	3,686	—	—	3,686	15
9,766	972	1,898	4,549	1,228	22,747	8	19	22,774	16
905,351	102,852	119,783	193,742	216,406	2,127,412	475	688	2,128,575	17
883	1,396	14	42	—	3,042	—	—	3,042	18
906,234	104,248	119,797	193,784	216,406	2,130,454	475	688	2,131,617	19
15,646	2,083	1,963	2,035	2,960	26,327	58	5	26,390	20
921,880	106,331	121,760	197,819	219,366	2,156,781	533	693	2,158,007	21

<sup>1</sup> Does not include debenture debt charges on debentures issued by hospital districts.<sup>2</sup> Includes debt charges on short-term capital borrowings.<sup>3</sup> Where possible, joint or special expenditures have been classified functionally. Item 15 represents payments to units of local government whose records are not available to enable a functional classification of the ultimate expenditures to be made.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
13,124	1,746	884	2,108	2,115	29,481	43	71	29,595	1
40,358	3,441	79	14,927	12,857	80,587	144	102	80,833	2
94,752	6,296	12,263	9,582	21,358	170,050	31	75	170,156	3
135,110	9,737	12,342	24,509	34,215	250,637	175	177	250,989	4
148,234	11,483	13,226	26,617	36,330	280,116	218	248	280,564	5
5,321	611	1,244	1,144	482	12,657	—	—	12,657	6
2,010	652	1,062	2,011	1,782	7,867	—	—	7,867	7
2,113	1,113 <sup>2</sup>	4,947	11,157	3,264	27,147	18	7	27,172	8
9,444	2,376	7,253	14,312	5,528	47,671	18	7	47,696	9
3,984 <sup>3</sup>	580	789	166	1,833	10,374	—	—	10,374	10
161,662	14,439	21,268	41,095	43,691	333,163	236	255	338,654	11
61,934	2,558	5,406	6,390	1,673	93,715	29	51	93,795	12
808	245	56	349	250	2,955	—	—	2,955	13
31,353	3,242	5,716	2,357	18,724	65,466	—	18	65,484	14
67,567	8,394	10,090	31,999	23,044	176,027	207	186	176,420	15
161,662	14,439	21,268	41,095	43,691	338,163	236	255	338,654	16

<sup>3</sup> Includes 3,140 grants from other municipalities.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health", and "Social Welfare", 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Protection:						
1	Fire .....	234	119	2,932	2,026	60,894 <sup>1</sup>
2	Police and law enforcement.....	18	219	3,011	2,067	..
3	Corrections.....	..	—	—	276	—
4	Street lighting .....	185	76	749	395	5,392
5	Other .....	52	—	208	243	—
6	<b>Total protection (Table 5, item 2) .....</b>	<b>489</b>	<b>414</b>	<b>6,900</b>	<b>5,007</b>	<b>66,286</b>
Health:						
7	Public .....	13	—	373	—	1,764
8	Medical, dental and allied services .....	—	—	—	134	—
9	Hospital care .....	...	—	2,819	562	5,759
10	Other health .....	—	1	—	180	—
11	<b>Total health (Table 5, item 5).....</b>	<b>13</b>	<b>1</b>	<b>3,192</b>	<b>876</b>	<b>7,523</b>
Social welfare:						
12	Aid to aged persons .....	—	—	525	125	—
13	Aid to unemployed and unemployables.....	...	57	1,747	3,332	—
14	Mothers' allowances .....	...	—	—	—	—
15	Child welfare .....	...	—	574	640	—
16	Other .....	4	24	80	120	4,346
17	<b>Total social welfare (Table 5, item 6).....</b>	<b>4</b>	<b>81</b>	<b>2,926</b>	<b>4,217</b>	<b>4,346</b>

<sup>1</sup> Includes 1961 figures for Hay River.<sup>2</sup> Includes police protection.<sup>3</sup> Cities only.<sup>4</sup> Cities and municipality of Metropolitan Toronto.<sup>5</sup> Included with police and law enforcement.TABLE 8. Gross Capital Expenditures for Fixed Assets,<sup>1</sup> 1962, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government .....	67	41	837	102	—
2	Protection to persons and property .....	88	197	165	489	—
3	Public works .....	1,324	381	1,952	2,361	—
4	Sanitation and waste removal .....	489	97	1,300	581	—
5	Health.....	—	—	1,208	10	—
6	Social welfare .....	—	—	281	—	—
7	Recreation and community services.....	134	26	234	417	—
8	Miscellaneous .....	169	8	1,694	2,044 <sup>2</sup>	74,366
9	Schools.....	—	4,329	9,158	5,951	90,800 <sup>3</sup>
10	<b>Sub-totals.....</b>	<b>2,271</b>	<b>5,079</b>	<b>16,829</b>	<b>11,955</b>	<b>165,166</b>
11	Utilities and other municipal enterprises .....	578	119	1,771 <sup>4</sup>	1,216	32,621 <sup>5</sup>
12	<b>Totals.....</b>	<b>2,849</b>	<b>5,198</b>	<b>18,600</b>	<b>13,171</b>	<b>197,787</b>

<sup>1</sup> See introduction page 9, Gross Capital Expenditures for Fixed Assets.<sup>2</sup> Excludes Quebec except for items 8, 9, 10, 11 and 12.<sup>3</sup> Includes 534 from C.M.H.C. for urban renewal.<sup>4</sup> Includes 110 Caledonia Power and Water Board and 565 Halifax Public Service Commission.



TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
23,816 <sup>2</sup>	4,499	3,295	6,729 <sup>3</sup>	10,618	115,162	70	19	115,251	1
49,418 <sup>4</sup>	5,296	3,491	8,033 <sup>5</sup>	14,022	85,575	5	—	85,580	2
—	—	30	—	—	306	—	—	306	3
4,192 <sup>6</sup>	1,179	1,092	1,419 <sup>7</sup>	1,860 <sup>8</sup>	16,539	8	9	16,558	4
34,851	1,475	844	4,871	2,539	45,083	13	8	45,104	5
112,277	12,449	8,752	21,052	29,039	262,665	96	36	262,797	6
10,505	658	744	2,776	1,746	..	—	2	..	7
—	571	1,741	..	77	..	—	—	..	8
5,746	771	2,387	7,590	902	..	—	4	..	9
—	4	—	..	139	..	—	—	..	10
16,251	2,004	4,872	10,366	2,864	47,962	—	6	47,968	11
3,381	—	100	148	666 <sup>9</sup>	..	—	—	..	12
32,441	3,431	6,318	144	22,138	..	—	12	..	13
—	—	—	...	...	..	—	—	..	14
12,891	24	87	...	—	..	—	7	..	15
4,738	1,566	423	4,696	1,008	..	—	3	..	16
53,451	5,021	6,928	4,988	23,812	105,774	—	22	105,796	17

<sup>1</sup> Information not complete.<sup>2</sup> Included with Public Health.<sup>3</sup> Includes aid for the blind.<sup>4</sup> Included with other social welfare.TABLE 8. Gross Capital Expenditures for Fixed Assets,<sup>1</sup> 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total <sup>2</sup>	Yukon	N.W.T.	Total	No.
thousands of dollars									
7,948	657	686	3,235	1,293	14,866	3	1	14,870	1
9,934	1,164	479	2,575	3,203	18,294	17	—	18,311	2
159,969	19,268	7,107	22,095	15,982	230,439	33	30	230,502	3
64,063	3,535	5,902	9,203	20,415	105,585	—	—	105,585	4
22,926	30	1,051	4,518	394	30,137	—	—	30,137	5
5,458	121	1	9	46	5,916	—	—	5,916	6
11,636	1,251	2,728	6,264	5,091	27,781	4	15	27,800	7
4,075	256	170	2,109	998	85,889	—	—	85,889	8
163,508	22,426	17,862	45,955	22,627	382,614	—	—	382,614	9
449,515	48,708	35,986	95,963	70,049	901,521	57	46	901,624	10
30,929	18,472	7,129	19,475	11,852	124,162	8	17 <sup>3</sup>	124,187	11
480,444	67,180	43,115	115,438	81,901	1,025,683	65	63	1,025,811	12

<sup>1</sup> Waterworks only.<sup>2</sup> Includes some sanitation not separable.<sup>3</sup> Incomplete; represents increase in asset value over that shown at end of preceding year; does not allow for disposition of existing assets during the year.

TABLE 9. Net General Revenue, 1962, by Provinces after Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Taxes:						
1	Real property .....	3,746	2,386	32,937	23,153	307,568
2	Personal property .....	4	256	6,939	5,561	..
3	Business .....	407	282	1,624	1,916	25,985
4	Sales .....	635	...	...	...	51,695
5	Poll .....	184	134	1,419	2,895	..
6	Amusement .....	70	...	...	...	1,676
7	Other .....	24	—	215	146	8,305
8	<b>Total taxes</b> .....	<b>5,070</b>	<b>3,058</b>	<b>43,134</b>	<b>33,671</b>	<b>395,229</b>
9	Licences and permits .....	188	44	438	305	6,327
10	Interest, tax penalties, etc. ....	2	9	570	403	7,805
11	Contributions from own and/or other municipal enterprises .....	113	99	395	369	3,577
12	Grants in lieu of taxes from federal and provincial government enterprises .....	3	—	755	170	3,277
13	Other revenue .....	899	69	1,641	759	22,073
14	<b>Total net general revenue after elimination of all inter-government transfers</b> .....	<b>6,075</b>	<b>3,279</b>	<b>46,933</b>	<b>35,677</b>	<b>438,288</b>
Contributions from:						
15	Federal government <sup>2</sup> .....	141	84	2,518	2,655	1,005
16	Provincial governments <sup>1</sup> .....	985	374	1,061	8,255	250
17	<b>Total net general revenue after elimination of grants-in-aid</b> .....	<b>7,201</b>	<b>3,737</b>	<b>50,512</b>	<b>44,587</b>	<b>442,603</b>

<sup>1</sup> Not separable from real property.<sup>2</sup> Payments in lieu of taxes and other special payments.

TABLE 10. Net General Expenditure, 1962, by Provinces after Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government .....	950	301	4,479	3,291	57,479
2	Protection to persons and property .....	574	611	7,065	5,496	65,435
3	Public works .....	2,830	731	4,475	4,548	54,750
4	Sanitation and waste removal .....	1,104	123	2,528	1,328	11,406
5	Health .....	12	1	2,975	380	7,523
6	Social welfare .....	4	47	1,840	1,544	4,346
7	Education .....	294	5,789	30,168	24,610	183,301
8	Recreation and community services .....	264	103	1,102	1,407	16,115
9	Debt charges excluding debt retirement .....	514	318	2,396	2,489	39,829
10	Payments to own municipal enterprises .....	207	28	64	332	—
11	Other expenditure .....	447	153	3,258	4,058	76,130 <sup>1</sup>
12	<b>Total net general expenditure after deduction of grants-in-aid</b> .....	<b>7,200</b>	<b>8,205</b>	<b>60,350</b>	<b>49,481</b>	<b>516,472</b>

<sup>1</sup> Includes interest portion of debt charges on debentures issued by municipalities on behalf of schools.



TABLE 9. Net General Revenue, 1962, by Provinces after Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
690,711	76,571	87,605	128,002	142,891	1,495,570	226	393	1,496,189	1
...	1	—	...	...	12,760	...	...	12,760	2
1	6,027	1	7,459	3,675	47,375	...	1	47,376	3
...	483	863	...	...	53,676	...	...	53,676	4
95	—	714	...	...	5,441	...	6	5,447	5
...	...	150	...	...	1,896	...	...	1,896	6
—	58	196	—	16	8,960	—	—	8,960	7
690,806	83,139	89,528	135,461	146,582	1,625,678	226	400	1,626,304	8
7,727	1,635	2,481	3,068	6,933	29,146	52	10	29,208	9
8,384	1,679	1,608	2,344	3,067	25,871	6	5	25,882	10
2,113	1,113	4,947	11,157	3,264	27,147	18	7	27,172	11
7,331	1,263	2,306	3,155	2,264	20,524	—	—	20,524	12
39,749	3,315	5,442	13,082	15,879	102,708	10	17	102,735	13
756,110	92,144	106,312	168,267	177,989	1,831,074	312	439	1,831,825	14
12,545	1,746	884	2,108	2,115	28,861	43	71	28,975	15
40,358	3,441	79	14,927	12,857	80,587	144	102	80,833	16
809,013	97,331	107,275	185,302	192,961	1,940,522	499	612	1,941,633	17

<sup>1</sup> Subsidies, payments in lieu of taxes, and other special payments. Grants-in-aid have been offset against the relevant expenditure on Table 10.

TABLE 10. Net General Expenditure, 1962, by Provinces after Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
65,094	8,384	8,227	14,208	12,883	175,296	72	90	175,458	1
122,211	13,466	9,231	23,627	32,226	279,942	111	36	280,089	2
204,499	31,656	25,099	39,878	27,361	395,827	107	77	396,011	3
101,742	7,060	8,605	15,338	26,924	176,158	59	37	176,254	4
38,369	1,789	5,867	13,735	3,008	73,859	—	6	73,665	5
24,944	1,900	1,213	2,640	5,134	43,612	—	4	43,616	6
357,133	56,357	55,784	81,306	88,357	883,099	—	204	883,303	7
45,541	4,533	6,741	11,654	15,256	102,716	18	41	102,775	8
44,283	3,217	3,881	10,171	16,081 <sup>1</sup>	123,179	17	11	123,207	9
12,158	1,845	2,261	3,373	2,037	22,305	—	34	22,339	10
26,723	3,603	3,153	9,489	6,431	133,601	42	26	133,669	11
1,042,697	133,810	130,062	225,419	235,698	2,409,394	426	566	2,410,386	12

<sup>1</sup> Includes 74,366 unclassified capital expenditure.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1962

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
<b>Taxes:</b>						
1	Real property .....	52.0	63.8	65.2	51.9	69.5
2	Personal property .....	0.1	6.9	13.7	12.5	—
3	Business .....	5.7	7.5	3.2	4.3	5.9
4	Sales .....	8.8	—	—	—	11.7
5	Poll .....	2.6	3.6	2.8	6.5	—
6	Amusement .....	0.9	—	—	—	0.3
7	Other .....	0.3	—	0.5	0.3	1.9
8	<b>Total taxes</b> .....	<b>70.4</b>	<b>81.8</b>	<b>85.4</b>	<b>75.5</b>	<b>89.3</b>
9	Licences and permits .....	2.6	1.2	0.9	0.7	1.4
10	Interest, tax penalties, etc. ....	--	0.3	1.1	0.9	1.8
11	Contributions from own and/or other municipal enterprises .....	1.6	2.7	0.8	0.8	0.8
12	Grants in lieu of taxes from federal and provincial government enterprises .....	--	—	1.5	0.4	0.7
13	Contributions from federal government <sup>1</sup> .....	2.0	2.2	5.0	6.0	0.9
14	Contributions from provincial governments <sup>1</sup> .....	13.7	10.0	2.1	14.0	0.1
15	Other revenue .....	9.7	1.8	3.2	1.7	5.0
16	<b>Total net general revenue after elimination of grants-in-aid</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Not separable from real property.<sup>2</sup> See footnote 2, Table 9 for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government .....	13.2	3.7	7.4	6.7	11.1
2	Protection to persons and property .....	7.9	7.4	11.7	11.1	12.7
3	Public works .....	39.3	8.9	7.4	9.2	10.6
4	Sanitation and waste removal .....	15.3	1.5	4.2	2.7	2.2
5	Health .....	0.2	--	4.9	0.8	1.5
6	Social welfare .....	0.1	0.6	3.1	3.1	0.8
7	Education .....	4.1	70.6	50.0	49.7	35.5
8	Recreation and community services .....	3.7	1.2	1.8	2.8	3.1
9	Debt charges excluding debt retirement .....	7.1	3.9	4.0	5.0	7.7
10	Payments to own municipal enterprises .....	2.9	0.3	0.1	0.7	—
11	Other expenditure .....	6.2	1.9	5.4	8.2	14.8
12	<b>Total net general expenditure after deduction of grants-in-aid</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

TABLE 13. Provincial Grants to Schools Operated by Local Authorities<sup>1</sup>

No.		Nfld. <sup>2</sup>	P.E.I. <sup>2</sup>	N.S.	N.B. <sup>3</sup>	Que. <sup>3</sup>
thousands of dollars						
1	Fiscal year ended March 31, 1963 .....	...	3,104	18,273	10,546	173,258
2	Fiscal year ended March 31, 1962 .....	...	2,524	17,502	9,745	150,020
3	Fiscal year ended March 31, 1961 .....	...	2,346	16,425	9,360	98,255

<sup>1</sup> 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 8 of "Financial Statistics of Provincial Governments—Revenue and Expenditure" (actual)—Catalogue No. 68—207.



TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85.4	78.7	81.7	69.1	74.1	77.1	45.3	64.2	77.1	1
—	1	—	—	—	0.6	—	—	0.6	2
1	6.2	1	4.0	1.9	2.4	—	0.2	2.4	3
—	0.5	0.8	—	—	2.8	—	—	2.8	4
—	—	0.7	—	—	0.3	—	1.0	0.3	5
—	—	0.1	—	—	0.1	—	—	0.1	6
—	—	0.2	—	—	0.5	—	—	0.5	7
85.4	85.4	83.5	73.1	76.0	83.8	45.3	63.4	83.8	8
1.0	1.7	2.3	1.7	3.6	1.5	10.4	1.6	1.5	9
1.0	1.7	1.5	1.3	1.6	1.3	1.2	0.8	1.3	10
0.3	1.2	4.6	6.0	1.7	1.4	3.6	1.1	1.4	11
0.9	1.3	2.1	1.7	1.2	1.1	—	—	1.1	12
1.6	1.8	0.8	1.1	1.1	1.5	8.6	11.6	1.5	13
4.9	3.5	0.1	8.0	6.6	4.2	28.9	16.7	4.2	14
4.9	3.4	5.1	7.1	8.2	5.2	2.0	2.8	5.2	15
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	16

<sup>1</sup> See footnote 3, Table 9, for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.2	6.3	6.3	6.3	5.5	7.3	16.9	15.9	7.3	1
11.7	10.1	7.1	10.5	13.7	11.6	26.1	6.4	11.6	2
19.6	23.6	19.3	17.7	11.6	16.4	25.1	13.6	16.4	3
9.8	5.3	6.6	6.8	11.4	7.3	13.8	6.5	7.3	4
3.7	1.3	4.5	6.1	1.3	3.1	—	1.1	3.1	5
2.4	1.4	1.0	1.2	2.2	1.8	—	0.7	1.8	6
34.2	42.1	42.9	36.0	37.5	36.6	—	36.1	36.6	7
4.4	3.4	5.2	5.2	6.5	4.3	4.2	7.2	4.3	8
4.2	2.4	3.0	4.5	6.8	5.1	4.0	1.9	5.1	9
1.2	1.4	1.7	1.5	0.8	0.9	—	6.0	0.9	10
2.6	2.7	2.4	4.2	2.7	5.6	9.9	4.6	5.6	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 13. Provincial Grants to Schools Operated by Local Authorities<sup>1</sup>

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
373,650	28,107	34,222	84,629	63,742	789,531	—	214	789,745	1
191,612	26,274	32,750	60,878	60,254	551,568	—	315	551,883	2
151,773	24,049	28,793	56,322	56,491	453,914	—	195	454,109	3

<sup>1</sup> Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1963, 16,912; March 31, 1962, 15,813; 1961, 15,504.

<sup>2</sup> Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

**TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current revenue assembled from provincial government reports on municipal statistics .....	8,070	3,828 <sup>1</sup>	57,518	48,824
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Taxes levied by school authorities .....	293 <sup>2</sup>	...	—	1,590 <sup>3</sup>
3	Other .....	—	...	—	—
4	Revenue deducted from expenditure .....	—	...	—	—
5	Other revenue .....	78 <sup>4</sup>	...	140 <sup>5</sup>	177 <sup>6</sup>
	Deduct:				
6	Interfund eliminations .....	—	...	—	—
7	Inter-municipal transfers .....	—	...	1,725	2,398
8	Debtenture debt charges recoverable .....	111	...	—	—
9	Utility revenue included in current revenue .....	444	...	—	31
10	Grants, etc. received for school purposes .....	—	...	853	—
11	Taxes paid on municipally-owned property .....	—	...	—	—
12	Other .....	103 <sup>9</sup>	...	—	—
13	Gross current revenue (per Table 3, item 19) .....	7,783	3,828	55,080	48,162
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
14	Provincial grants-in-aid (ordinary) (Table 6, item 3) .....	582	91	4,568	3,575 <sup>11</sup>
15	Net general revenue (Table 9, item 17) .....	7,201	3,737	50,512	44,587

<sup>1</sup> Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

<sup>2</sup> Corner Brook, Deer Lake Gander and Lewisporte local school tax authorities.

<sup>3</sup> School taxes levied by county school boards.

<sup>4</sup> Montreal Metropolitan Corporation.

<sup>5</sup> Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts and improvement districts.

<sup>6</sup> Special assessments and miscellaneous items.

**TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current expenditure assembled from provincial government reports on municipal statistics .....	7,935	3,805 <sup>1</sup>	58,170	48,826
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities .....	293 <sup>2</sup>	...	—	1,590 <sup>3</sup>
3	Other .....	—	...	—	—
4	Debtenture debt charges not included in current expenditure .....	—	...	117 <sup>5</sup>	—
5	Revenue deducted from expenditure .....	—	...	—	—
6	Other .....	78 <sup>7</sup>	...	64	177
	Deduct:				
7	Interfund eliminations .....	—	...	—	—
8	Inter-municipal transfers .....	—	...	1,725	2,398
9	Contra to debtenture debt charges recoverable .....	111	...	—	—
10	Utility expenditure included in current expenditure .....	444	...	—	31
11	Grants, etc., to local school authorities .....	—	...	853	—
12	Taxes paid on municipally-owned property .....	—	...	—	—
13	Duplication of expenditure on municipal homes and recreation and community centres .....	—	...	—	—
14	Other .....	—	...	—	—
15	Gross current expenditure (per Table 5, item 17) .....	7,751	3,805	55,773	48,164
	To arrive at "net general expenditure":				
	Add:				
16	Gross capital expenditures, excluding public utilities (per Table 8, item 10) .....	2,271	5,079	16,829	11,955
	Deduct:				
	Inter-government transfers:				
17	Contra to provincial grants-in-aid (item 14, Table 14) .....	582	91	4,568	3,575
18	Provincial grants-in-aid (Capital) .....	47	184	766	2,518
19	Federal grants-in-aid (Capital) .....	4	—	—	—
20	Contributions to general capital and loan fund (capital expenditures out of revenue item 14, Table 5) .....	1,828	81	913	928
21	Debt retirement (parts of items 9 and 10 of Table 5) .....	361	323	6,005	4,117
22	Net general expenditure (Table 10, item 12) .....	7,200	8,205	60,350	49,481

<sup>1</sup> Compiled by Dominion Bureau of Statistics.

<sup>2</sup> Corner Brook, Deer Lake Gander and Lewisporte local school tax authorities.

<sup>3</sup> School taxes levied by county school boards.

<sup>4</sup> Montreal Metropolitan Corporation.

<sup>5</sup> Recreation and community centres and hospitals, etc.



TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
315,202	991,838	103,627 <sup>1</sup>	119,196	192,647	192,139	2,032,889	530 <sup>1</sup>	687 <sup>1</sup>	2,034,106	1
146,269	1,443	...	—	64	15,664	165,323	...	...	165,323	2
11,128 <sup>4</sup>	—	...	—	—	9,982 <sup>2</sup>	21,110	...	...	21,110	3
—	36	...	—	—	36	72	...	...	72	4
—	—	...	1,177 <sup>3</sup>	2,212	—	3,784	...	...	3,784	5
—	—	...	—	—	—	—	...	...	—	6
9,389	36,481	...	—	—	2,795	52,788	...	...	52,788	7
—	44,341	...	—	—	—	44,452	...	...	44,452	8
—	—	...	—	—	682	1,157	...	...	1,157	9
—	—	...	—	—	—	853	...	...	853	10
—	—	...	267	—	—	267	...	...	267	11
3,583 <sup>10</sup>	8,151 <sup>10</sup>	...	568 <sup>10</sup>	39 <sup>10</sup>	25 <sup>10</sup>	12,469	...	...	12,469	12
459,627	904,344	103,627	119,538	194,884	214,319	2,111,192	530	687	2,112,409	13
—	—	...	—	—	—	—	...	...	—	14
17,024	95,331 <sup>11</sup>	6,296	12,263	9,582	21,358	170,670	31	75	170,776	14
444,603	809,013	97,331	107,275	185,302	192,961	1,940,522	499	612	1,941,633	15

<sup>1</sup> Recoveries of debts charges from recreation and community centres, hospitals, etc.

<sup>2</sup> Prorated taxes.

<sup>3</sup> Tax abatements.

<sup>4</sup> Surplus of previous years transferred and sundry adjustments. Also, for Ontario, 6,028 taxes written off.

<sup>10</sup> Includes from federal government: New Brunswick 41; Ontario 579.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
433,114	990,872	102,852 <sup>1</sup>	119,422	193,466	194,303	2,042,768	475 <sup>1</sup>	688 <sup>1</sup>	2,043,931	1
146,269	1,443	...	—	64	15,664	165,323	...	...	165,323	2
11,128 <sup>4</sup>	—	...	—	—	5,908	17,696	...	...	17,696	3
—	—	...	—	1,366	3,972 <sup>2</sup>	5,455	...	...	5,455	4
—	36	...	—	—	36	72	...	...	72	5
—	—	...	1,177	846	—	2,342	...	...	2,342	6
—	—	...	—	—	—	—	...	...	—	7
9,389	36,481	...	—	—	2,795	52,788	...	...	52,788	8
—	44,341	...	—	—	—	44,452	...	...	44,452	9
—	—	...	—	—	682	1,157	...	...	1,157	10
—	—	...	—	—	—	853	...	...	853	11
—	—	...	267	—	—	267	...	...	267	12
—	—	...	549 <sup>3</sup>	—	—	549	...	...	549	13
—	6,178 <sup>3</sup>	...	—	—	—	6,178	...	...	6,178	14
471,785	905,351	102,852	119,783	195,742	216,406	2,127,412	475	688	2,128,575	15
166,166	449,515	48,708	35,986	95,963	70,049	901,521	57	46	901,624	16
17,024	95,331	6,296	12,263	9,582	21,358	170,670	31	75	170,776	17
14,945	98,535	—	4,143	27,343	3,650	152,131	—	—	152,131	18
183	6,027	64	—	1,107	303	7,688	—	—	7,688	19
13,277	22,206	2,807	3,469	7,174	10,491	67,674	53	60	67,787	20
70,050	90,070	8,583	5,832	21,080	14,955	221,376	22	33	221,431	21
516,472	1,042,697	133,810	130,062	225,419	235,698	2,409,394	426	566	2,410,386	22

<sup>1</sup> Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.

<sup>2</sup> Discounts.

<sup>3</sup> Duplication of social welfare expenditure.

<sup>4</sup> Miscellaneous adjustments. Also, for Ontario, 6,028 taxes written off.

TABLE 16. Consolidated Assets,<sup>1</sup> 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash .....	1,310	508	3,896	2,577	75,496
2	Investments .....	1,025	1,593	9,253	11,319	47,673
Accounts receivable:						
3	Sundry (gross) .....	1,671	118	6,211	2,250	89,546
4	Due from provincial governments .....	816	68	2,545	1,852	62,315 <sup>4</sup>
5	Due from federal government .....	310	1	1,246	805	7,465
6	Due from special districts .....	—	—	—	—	—
7	Taxes receivable (gross) .....	1,970	965	15,048	11,659	71,347
8	Property acquired for taxes (gross) .....	—	—	361	145	1,362
9	General fixed assets (gross) .....	42,410	26,057	261,744	171,622	2,779,607
10	Due from schools .....	—	—	—	—	—
11	Due from other boards and commissions .....	—	—	—	—	541
12	Due from trust funds .....	—	—	5	88	—
13	Other assets .....	1,407	221	2,237	3,359	111,664
14	<b>Total assets</b> .....	<b>50,919</b>	<b>29,531</b>	<b>302,546</b>	<b>205,676</b>	<b>3,247,016</b>
15	Deficits and/or extraordinary expenses capitalized .....	883	187	7,727	2,485	87,713
16	<b>Totals</b> .....	<b>51,802</b>	<b>29,718</b>	<b>310,273</b>	<b>208,161</b>	<b>3,334,729</b>

<sup>1</sup> Interfund balances, inter-municipal accounts receivable eliminated.<sup>2</sup> See text, page 11.<sup>3</sup> Includes 1961 figures for Hay River.TABLE 17. Consolidated Liabilities,<sup>1</sup> 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans .....	2,900	1,128	16,565	11,144	109,518
Accounts payable:						
2	Sundry .....	1,815	176	2,688	3,416	70,496
3	Due to provincial governments .....	55	—	784	18	20,936
4	Due to federal government .....	3	—	12	1,194	82
5	Due to special districts .....	—	—	—	8	—
6	Debenture debt (gross) .....	19,668	11,492	105,521	85,517	1,675,755 <sup>3</sup>
Other long-term indebtedness:						
7	Due to province <sup>2</sup> .....	1,027	60	2,442	—	—
8	Due to federal government enterprises .....	36	21	—	23	—
9	Other .....	2,935	175	2,473	3,140	14,233
10	Due to schools .....	—	—	—	—	—
11	Due to other boards and commissions .....	—	—	—	—	13,060
12	Due to trust funds .....	91	—	80	29	3,532
13	Other liabilities .....	821	125	4,962	2,138	58,247
14	<b>Total liabilities</b> .....	<b>29,351</b>	<b>13,177</b>	<b>135,527</b>	<b>106,627</b>	<b>1,965,859</b>
15	Surplus (including reserves and investment in capital assets)	22,451	16,541	174,746	101,534	1,368,870
16	<b>Totals</b> .....	<b>51,802</b>	<b>29,718</b>	<b>310,273</b>	<b>208,161</b>	<b>3,334,729</b>

<sup>1</sup> Interfund balances, inter-municipal accounts payable eliminated.<sup>2</sup> See text, page 11.<sup>3</sup> Includes 1961 figures for Hay River.<sup>4</sup> Includes treasury bills 628.



TABLE 16. Consolidated Assets,<sup>1</sup> 1962, by Provinces

Ont. <sup>2</sup>	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>3</sup>	Total	No.
thousands of dollars									
43,843	43,050	28,097	28,429	15,263	242,469	37	42	242,548	1
100,878	34,221	28,318	24,618	91,280	350,178	—	—	350,178	2
42,376	8,988	11,001	14,509	4,608	181,278	52	110	181,440	3
54,555	17,085	6,987	12,216	5,328	163,767	63 <sup>4</sup>	54 <sup>5</sup>	163,884	4
7,739	469	451	1,120	754	20,360	49	21	20,430	5
—	—	5	—	—	5	—	—	5	6
75,895	14,861	20,351	24,228	8,422	244,746	108	97	244,951	7
3,283	3,537	4,576	7,914	2,628	23,806	1	8	23,815	8
2,461,878	404,453	476,012	935,671	736,587	8,296,041	1,232	3,368	8,300,641	9
1,616	—	119	—	35	1,770	—	—	1,770	10
16,710	—	—	—	—	17,251	—	—	17,251	11
—	123	110	—	3	329	—	—	329	12
83,030	10,108	10,931	22,052	11,923	256,932	11	37	256,980	13
2,891,803	536,895	586,958	1,070,757	876,831	9,798,932	1,553	3,737	9,804,222	14
46,505	822	29	2,095	19,474	167,920	—	—	167,920	15
2,938,308	537,717	586,987	1,072,852	896,305	9,966,852	1,553	3,737	9,972,142	16

<sup>4</sup> Includes 50,629 due from province to Montreal Metropolitan Boulevard Fund.<sup>5</sup> Territorial government.TABLE 17. Consolidated Liabilities,<sup>1</sup> 1962, by Provinces

Ont. <sup>2</sup>	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>3</sup>	Total	No.
thousands of dollars									
75,643	30,431	8,919	9,547	15,215	281,010	9	—	281,019	1
67,344	11,266	11,774	18,453	10,553	197,981	63	20	198,064	2
677	205	1,719	1,276 <sup>4</sup>	86	25,756	2	—	25,758	3
703	14	71	9	808	2,896	24	—	2,920	4
—	—	216	18	36	278	—	—	278	5
1,832,172	190,594	175,237	475,507	503,133 <sup>6</sup>	5,074,596	924	186	5,075,706	6
50,201	66	79	243	3,137	57,255	27	—	57,282	7
7,963 <sup>8</sup>	—	—	504 <sup>5</sup>	3,027 <sup>6</sup>	11,574	—	—	11,574	8
92	74	—	362	2,212	25,696	—	—	25,696	9
14,510	—	—	—	398	14,908	—	—	14,908	10
21,762	—	—	—	—	34,822	—	90	34,912	11
—	91	424	4,741	1,636	10,624	—	—	10,624	12
40,623	7,883	9,598	13,850	12,061	150,308	63	—	150,371	13
2,111,690	240,624	208,037	524,510	552,302	5,887,704	1,112	296	5,889,112	14
826,618	297,093	378,950	548,342	344,003	4,079,148	441	3,441	4,083,030	15
2,938,308	537,717	586,987	1,072,852	896,305	9,966,852	1,553	3,737	9,972,142	16

<sup>1</sup> Includes 51,932 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.<sup>2</sup> Includes 584 short-term capital borrowings.<sup>3</sup> Includes: Ontario—43,281 Ont. Water Resources Comm.<sup>4</sup> Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.

**TABLE 18. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by Provincial Governments .....	54,013	...	292,590	154,004
	<b>Additions:</b>				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities.....	—	—	—	57,944
3	Municipal enterprises .....	1,158	—	20,078	5,495
4	Special municipal activities (see commentary on assets and liabilities) .....	35	—	—	—
5	Other .....	518 <sup>1</sup>	—	11,782 <sup>2</sup>	3,340 <sup>3</sup>
	<b>Deductions:</b>				
6	Inter-municipal eliminations .....	—	—	229	1,427
7	Interfund eliminations .....	3,910	—	13,948	11,195
8	Trust funds .....	12	—	—	—
9	Revenue fund liabilities of hospitals .....	—	—	—	—
10	Duplication of debt .....	—	—	—	—
11	Surplus, reserves and investment in capital assets .....	22,451	—	174,746	101,534
12	<b>Total consolidated liabilities (per Table 17, item 14).....</b>	<b>29,331</b>	<b>13,177<sup>7</sup></b>	<b>135,527</b>	<b>106,627</b>
13	Sinking funds .....	115	1,655	3,896	7,368
14	Adjustment re: elimination of utility debt .....	4,120	26	2,420	3,186
15	<b>Total direct debt (per Table 23, item 10).....</b>	<b>25,116</b>	<b>11,496</b>	<b>129,211</b>	<b>96,073</b>

<sup>1</sup> Debenture debt Montreal Transportation Commission.<sup>2</sup> Sinking fund — Cities of St. John's and Corner Brook. Also, reserves for accounts and taxes receivable to gross assets.<sup>3</sup> Added from city reports.<sup>4</sup> Adjusting deficits netted against surplus.**TABLE 19. Analysis of Debenture Debt, 1962, by Purpose, by Provinces**

No.		Nfld.		P.E.I.		N.S.		N.B.		Qué.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General.....	3,892	4,262	1,680	5,218	36,988 <sup>2</sup>	3,151	37,391 <sup>1</sup>	6,247 <sup>3</sup>	679,460		511,065	263,842
2	Schools.....	...	...	1,171	1,780	48,741	2,137	23,764	2,722	438,871	—	377,204	185,608
												131,944 <sup>4</sup>	
3	Sub-totals.....	3,892	4,262	2,851	8,998	85,729	5,288	61,155	8,969	438,871	—	888,269	449,450
										679,460		131,944 <sup>4</sup>	
	Utilities:												
4	Water supply systems.....	10,565 <sup>5</sup>	806 <sup>1</sup>	579	648	11,910	1,672	6,379 <sup>6</sup>	3,930 <sup>6</sup>	..	..	100,320	60,645
5	Electric light and power ..	143	—	411	5	733	44	2,102	1,067	..	..	57,253	26,285
6	Gas supply systems.....	...	...	—	—	...	...	—	—	..	..	2,432	—
7	Transit systems .....	—	—	—	—	...	...	—	—	...	51,932	69,297	19,235
8	Telephone systems.....	—	—	—	—	...	...	—	—	..	..	5,613	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries .....	—	—	—	—	145	—	—	—	..	..	—	—
11	Airports .....	—	—	—	—	—	—	667	162	..	..	20	—
12	Housing .....	—	—	—	—	..	—	928	45	..	..	8,228	2,914
13	Parking authorities.....	—	—	—	—	—	—	—	—	..	..	1,696	8,571
14	Other.....	—	—	—	—	—	—	113	—	..	..	—	—
15	Sub-totals.....	10,708	806	990	653	12,788	1,716	10,189	5,204	..	51,932	244,859	117,650
										390,533			
16	Unclassified .....	—	—	—	—	—	—	—	—	49,169	65,790	—	—
17	Total debenture debt ....	14,600	5,068	3,841	7,651	98,517	7,004	71,344	14,173	488,040	117,722	1,133,128	567,100
										1,069,993		131,944 <sup>4</sup>	

<sup>1</sup> Includes 1961 figures for Hay River.<sup>2</sup> Includes some housing.<sup>3</sup> Includes some utilities not separable.<sup>4</sup> Roman Catholic separate schools and public schools in unorganized areas.



**TABLE 18. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,221,580	3,175,653	...	422,647	785,980	659,933	1
1,067,547	131,944		205,014	317,986	151,409	2
51,932 <sup>1</sup>	—		—	—	—	3
127,374	—		1,972	10,424	131,847	4
10,605	4,972 <sup>3</sup>		29 <sup>4</sup>	—	14,372 <sup>5</sup>	5
65,834	91,696		11,286	934	12,340	6
78,675	282,565		17,470	40,604	53,818	7
—	—		681	—	—	8
—	—		—	—	—	9
—	—		13,238 <sup>6</sup>	—	4,614	10
1,368,870	826,618		378,950	548,342	334,487	11
1,965,859	2,111,690	240,624 <sup>7</sup>	208,037	524,510	552,302	12
12,605	83,407	17,200	11,341	3,364	48,215	13
24,627	5,863	20,461	—	+ 3,124	+ 1,896	14
1,928,427	2,022,420	202,963	196,696	524,270	505,985	15

<sup>1</sup> Improvement Districts.

<sup>2</sup> Included in both municipal and educational reports.

<sup>3</sup> Compiled by Dominion Bureau of Statistics.

<sup>4</sup> Not separable.

**TABLE 19. Analysis of Debenture Debt, 1962, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. <sup>1</sup>		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
36,578	20,057	37,395	36,368 8,770	223,687	4,442 10,424	118,485 <sup>3</sup>	117,464 <sup>3</sup>	2,166,866	396	—	186	—	2,167,448	1
10,827	5,600	8,835	5,140 35,832	17,734	— 117,642	160,610	7,707	1,632,424	—	—	—	—	1,632,424	2
47,405	25,657	46,230	41,508 44,602	241,421	4,442 128,066	279,095	125,171	3,799,290	396	—	186	—	3,799,872	3
28,566	8,335	26,099	8,810	49,952	1,750	71,755	24,380	..	528	—	—	—	..	4
7,466	19,050	2,393	4,909	27,713	1,050	1,889	70	..	—	—	—	—	..	5
—	—	—	—	676	—	—	—	..	—	—	—	—	..	6
4,713	—	356	330	3,360	—	—	—	..	—	—	—	—	..	7
—	—	—	—	15,177	1,900	400	—	..	—	—	—	—	..	8
847	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	4	288	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	31	50	..	—	—	—	—	..	14
41,592	27,385	28,848	14,049	96,878	4,700	74,079	24,788	1,160,347	528	—	—	—	1,160,875	15
—	—	—	—	—	—	—	—	114,959	—	—	—	—	114,959	16
88,997	53,042	75,078	55,557 44,602	338,299	9,142 128,066	353,174	149,959	5,074,596	924 <sup>7</sup>	—	186 <sup>6</sup>	—	5,075,706	17

<sup>1</sup> Includes some sanitation not separable.

<sup>2</sup> Includes some sanitation: also electric light for city of Moncton.

<sup>3</sup> Whitehorse only.

<sup>4</sup> Yellowknife only.

TABLE 20. Changes in Gross Debenture Debt During 1962

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Gross debenture debt as at December 31, 1961 .....	18,615	9,351	96,460	93,138	1,536,032
2	Debentures sold during 1962 .....	1,665	2,664	15,495	5,173	253,502
3	Debentures retired during 1962 .....	612	523	6,434	12,794	113,779
4	Gross debenture debt as at December 31, 1962 .....	19,668	11,492	105,521	85,517	1,675,755

<sup>1</sup> Data not available for B.C. schools and improvement districts.

TABLE 21. Analysis of Debenture Debt by Place of Payment, 1962, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only .....	16,572	11,492	99,600	79,657	269,086
2	London (England) only .....	—	—	—	—	3,156
3	London (England) and Canada .....	—	—	—	—	509
4	New York only .....	3,096	—	3,341	5,493	336,140
5	New York and Canada .....	—	—	2,580	367	20,965
6	London (England), New York and Canada .....	—	—	—	—	—
7	Switzerland .....	—	—	—	—	4,500
8	Unclassified .....	—	—	—	—	1,041,396
9	Totals .....	19,668	11,492	105,521	85,517	1,675,755

<sup>1</sup> Includes 1961 figures for Hay River.

TABLE 22. Analysis of Debenture Debt Charges, 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
General:						
1	Interest .....	379	269	1,757	1,972	29,481
2	Serial principal .....	147	89	2,824	2,239	33,270 <sup>1</sup>
3	Sinking fund requirements .....	119	129	86	145	..
4	Totals (Table 3, item 9) .....	645	487	4,667	4,356	62,751
Schools:						
5	Interest .....	...	121	2,277	1,532	23,038
6	Serial principal .....	...	40	2,695	1,608	38,640
7	Sinking fund requirements .....	...	41	72	26	—
Utilities: <sup>2</sup>						
8	Interest .....	500	84	620	859	17,621
9	Serial principal .....	229	31	581	440	17,097 <sup>3</sup>
10	Sinking fund requirements .....	25	16	42	126	..
11	Totals (items 4 to 10) .....	1,399	800	10,954	8,747	159,147

<sup>1</sup> Includes 1961 figures for Hay River.

<sup>2</sup> Includes sinking fund requirements.

<sup>3</sup> Includes some sinking fund requirements.



TABLE 20. Changes in Gross Debenture Debt During 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,701,647	180,749	160,693	455,805	479,699	4,732,189	955	212	4,733,356	1
218,542	24,336	22,405	56,087	24,007 <sup>1</sup>	623,876	—	—	623,876	2
88,017	14,491	7,861	36,385	17,549 <sup>1</sup>	298,445	31	26	298,502	3
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	4

TABLE 21. Analysis of Debenture Debt by Place of Payment, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
1,481,215	170,194	148,881	447,486	162,276	2,886,460	924	186	2,887,570	1
—	—	—	—	105	3,261	—	—	3,261	2
—	—	250	—	525	1,284	—	—	1,284	3
356,242	18,500	26,106	26,930	74,923	844,752	—	—	844,752	4
531	—	—	1,091	10,663	36,347	—	—	36,347	5
52	1,900	—	—	4,706	6,658	—	—	6,658	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	249,935	1,291,334	—	—	1,291,334	8
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	9

TABLE 22. Analysis of Debenture Debt Charges, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
32,115	2,804	3,076	9,561	14,846	96,255	17	11	96,283	1
50,109 <sup>2</sup>	3,922	1,595	12,987	14,183 <sup>3</sup>	125,492 <sup>2</sup>	22	33	125,547	2
—	1,166	1,492	218	772	—	—	—	—	3
82,219	7,892	6,163	22,766	29,801	221,747	39	44	221,830	4
26,006	3,638	2,958	5,873	—	66,043	—	—	66,043	5
39,361 <sup>4</sup>	3,403 <sup>3</sup>	2,745	7,875 <sup>2</sup>	—	97,106 <sup>2</sup>	—	—	97,106 <sup>2</sup>	6
—	—	—	—	—	—	—	—	—	7
19,052	3,027	2,519	4,264	2,484	47,830	22	—	47,852	8
13,280 <sup>2</sup>	2,429	1,508	4,743	2,479 <sup>2</sup>	50,324 <sup>2</sup>	18	—	50,342	9
—	757	502	39	—	—	—	—	—	10
184,138	21,146	16,395	45,560	34,764	483,050	79	44	483,173	11

<sup>1</sup> Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

<sup>2</sup> See text page 8.

**TABLE 23. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt  
as at Fiscal Year End December 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
<b>Direct debt</b>						
1	Debenture debt.....	19,668	11,492	105,521	85,517	1,675,755 <sup>1</sup>
2	Deduct sinking funds .....	115	1,655	3,896	7,368	12,605
3	Item 1 less item 2.....	19,553	9,837	101,625	78,149	1,663,150
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4.....	19,553	9,837	101,625	78,149	1,663,150
6	Temporary loans and overdrafts .....	1,774	1,128	14,576	10,135	101,782
Accounts and other payables:						
7	Trust funds and other deposits .....	66	—	80	29	2,353
8	Other.....	3,423	417	8,226	5,770	104,968
9	Other liabilities .....	300	114	4,704	1,990	54,993
10	<b>Total direct debt less sinking funds .....</b>	<b>25,116</b>	<b>11,496</b>	<b>129,211</b>	<b>96,073</b>	<b>1,928,427</b>
<b>Indirect debt</b>						
11	Guaranteed bonds or debentures .....	—	—	1,352	5,033	—
12	Deduct sinking funds .....	—	—	333	—	—
13	Item 11 less item 12.....	—	—	1,019	5,033	—
14	Guaranteed bank loans.....	3	—	—	—	—
15	<b>Total indirect debt less sinking funds .....</b>	<b>3</b>	<b>—</b>	<b>1,019</b>	<b>5,033</b>	<b>—</b>
16	<b>Total direct and indirect debt less sinking funds .....</b>	<b>25,119</b>	<b>11,496</b>	<b>130,230</b>	<b>101,106</b>	<b>1,928,427</b>

<sup>1</sup> Includes 1961 figures for N.B. only.

**TABLE 24. Trust and Agency Funds<sup>1</sup>, 1962, by Provinces**

No.		Nfld. <sup>2</sup>	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
<b>Assets</b>						
1	Cash .....	35	29	21	242	..
2	Investments .....	3	286	6,485	4,514	..
3	Due from other funds.....	91	—	80	29	..
4	Other assets.....	64	—	38	266	..
5	<b>Total assets .....</b>	<b>193</b>	<b>315</b>	<b>6,624</b>	<b>5,051</b>	<b>..</b>
<b>Liabilities</b>						
6	Accounts payable .....	—	—	—	1	..
7	Due to other funds.....	—	—	5	88	..
8	Other liabilities .....	—	—	—	—	..
9	Trust and agency fund balances .....	193	315	6,619	4,962	..
10	<b>Total liabilities .....</b>	<b>193</b>	<b>315</b>	<b>6,624</b>	<b>5,051</b>	<b>..</b>

<sup>1</sup> 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 16 and 17, and are presented here for additional information only. See commentary, page 12.



**TABLE 23. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt  
as at Fiscal Year End December 31, 1962**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. <sup>1</sup>	Total	No.
thousands of dollars									
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	1
83,407	18,182	11,341	3,364	48,215	190,148	—	—	190,148	2
1,748,765	172,412	163,896	472,143	454,918	4,884,448	924	186	4,885,558	3
—	—	—	628	—	628	—	—	628	4
1,748,765	172,412	163,896	472,771	454,918	4,885,076	924	186	4,886,186	5
75,368	12,455	8,919	9,407	15,204	250,752	9	—	250,761	6
—	87	424	4,741	1,636	10,595	—	—	10,595	7
161,288	12,185	13,858	25,460	24,844	360,437	116	110	360,663	8
36,999	5,824	9,599	11,891	9,383	135,797	63	—	135,860	9
2,022,420	202,963	196,696	524,270	505,985	5,642,657	1,112	296	5,644,065	10
3,342	2,590	—	—	—	12,317	—	—	12,317	11
—	—	—	—	—	333	—	—	333	12
3,342	2,590	—	—	—	11,984	—	—	11,984	13
—	—	—	8	—	11	—	—	11	14
3,342	2,590	—	8	—	11,995	—	—	11,995	15
2,025,762	205,553	196,696	524,278	505,985	5,654,652	1,112	296	5,656,060	16

<sup>1</sup> Includes 51,932 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.**TABLE 24. Trust and Agency Funds,<sup>1</sup> 1962, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	1,218	588	305	652	..	—	—	..	1
..	31,954	9,457	38,880	1,659	..	—	—	..	2
..	91	424	4,741	1,636	..	—	—	..	3
..	1,162	2,309	1,601	324	..	—	—	..	4
..	34,425	12,778	45,527	4,271	..	—	—	..	5
..	630	6	273	—	..	—	—	..	6
..	123	110	—	3	..	—	—	..	7
..	183	99	978	—	..	—	—	..	8
..	33,489	12,563	44,276	4,268	..	—	—	..	9
..	34,425	12,778	45,527	4,271	..	—	—	..	10

<sup>1</sup> Cities of St. John's and Corner Brook; information for other municipalities is not available.





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