

CATALOGUE No.

68-204 c.3

ANNUAL



# MUNICIPAL GOVERNMENT FINANCE

## 1964

---

Revenue and Expenditure  
Assets and Liabilities

---

Actual



DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

MUNICIPAL GOVERNMENT FINANCE

1964

---

Revenue and Expenditure

Assets and Liabilities

---

Actual

---

*Published by Authority of*  
The Minister of Trade and Commerce

April 1968  
8505-526

Price: 75 cents

# PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue  
number

Periodicity Price

## Consolidated Government Statistics

68-201	Principal Taxes and Rates – Federal, Provincial and Selected Municipal Governments .....	A	\$ .50
68-202	Consolidated Government Finance – Federal, Provincial and Municipal Governments .....	A	.50
68-501	Comparative Statistics of Public Finance, 1945 and 1951 to 1959 (out of print)	—	—
68-502	Comparative Statistics of Public Finance, 1956 to 1960 .....	—	1.50
68-503	Historical Review Financial Statistics of Governments in Canada, 1952-62 .....	—	3.00

## Federal Government Statistics

68-211	Federal Government Finance .....	A	.50
61-203	Federal Government Enterprise Finance .....	A	.50
72-004	Federal Government Employment .....	M	.30
72-205	Federal Government Employment in Metropolitan Areas .....	A	.50

## Provincial Government Statistics

68-205	Provincial Government Finance – Revenue and Expenditure (Estimates) .....	A	.50
68-207	Provincial Government Finance – Revenue and Expenditure .....	A	.75
68-208	Provincial Government Finance – Funded Debt (Preliminary) .....	A	.50
68-209	Provincial Government Finance – Debt .....	A	.50
61-204	Provincial Government Enterprise Finance .....	A	.75
63-202	The Control and Sale of Alcoholic Beverages in Canada .....	A	.50
72-007	Provincial Government Employment .....	Q	.50
68-504	A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960 .....	—	1.50

## Local Government Statistics

68-203	Municipal Government Finance – Revenue and Expenditure – Preliminary and Estimates .....	A	.50
68-204	Municipal Government Finance .....	A	.75
72-009	Municipal Government Employment .....	Q	.50
68-505	A Review of Conferences on Municipal Finance Statistics, 1937-66 .....	—	2.00
12-507	Municipal Finance Reporting Manual .....	O	3.00
12-507 F	Manuel de déclaration des finances municipales .....	I	3.00

A – Annual

M – Monthly

Q – Quarterly

O – Occasional

I – Irrégulières

*Remittances should be in the form of cheque or money order, made payable to the Receiver General of Canada and forwarded to the Publications Distribution, Dominion Bureau of Statistics, Ottawa, or to the Queen's Printer, Hull, P.Q.*

## TABLE OF CONTENTS

	Page
Introduction .....	5
Local Government Organization and Structure .....	5
General Commentary .....	7
Revenues and Expenditures .....	7
Assets and Liabilities .....	9
Direct and Indirect Debt.....	10

### SECTION A

#### Table

1. Revenue .....	14
2. Expenditure .....	20
3. Gross Capital Expenditures for Fixed Assets .....	26
4. Capital Revenue (Grants-in-aid and Shared-cost Contributions) .....	26
5. Percentage Distribution of Net General Revenue .....	28
6. Percentage Distribution of Net General Expenditure .....	28
7. Reconciliation of Current Revenue and Gross and Net General Revenue .....	30
8. Reconciliation of Current Expenditure and Gross and Net General Expenditure .....	30
9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies" .....	32
10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable .....	34
11. Analysis of Debenture Debt Charges .....	34

### SECTION B

12. Consolidated Assets .....	38
13. Consolidated Liabilities .....	38
14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics .....	40
15. Analysis of Debenture Debt by Purpose .....	40
16. Changes in Gross Debenture Debt .....	42
17. Analysis of Debenture Debt by Place of Payment.....	42
18. Direct and Indirect Debt .....	42
19. Trust and Agency Funds .....	44

### SECTION C

20. Population and Area .....	48
21. Assessed Valuations and Exemptions .....	48
22. Provincial Grants to Schools Operated by Local Authorities .....	48



## 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 publication is similar in form and content to the 1963 edition. Readers wishing to view the 1964 data in the context of an historical series should refer to last year's publication which links to "Historical Review, Financial Statistics of Governments in Canada, 1952-62", Catalogue No. 68-503. Projections of current revenue, expenditure and gross debenture debt are available for 1965, on a preliminary basis, and 1966, on an estimated basis, in the publication "Financial Statistics of Municipal Government - Revenue and Expenditure - Preliminary and Estimates", Catalogue No. 68-203. Comparable projections for 1966 and 1967 will be published shortly under the changed title "Municipal Government Finance - Preliminary and Estimates" but with the same catalogue number.

Municipalities provide services that the provincial governments consider best administered at the local level. Services delegated to a municipality in one province may be retained in another province by the provincial government. In all instances, assistance is provided to municipalities in varying degrees by provincial governments. Interprovincial comparisons should be viewed in the light of such variations.

Interprovincial comparisons of revenue and expenditure are more meaningful when local government information is combined with that of the provincial government for each respective province. Care should be taken to combine only the "Net

general" data (after intergovernmental transfers have been deleted to avoid duplication); that is, the comparison should be made of consolidations. In the net general series, grants-in-aid and shared-cost contributions (conditional grants) have been deleted from the revenue and an identical amount deleted from the appropriate function of expenditure of the "receiving government". However, the unconditional grants remain in the expenditure of the paying government and the revenue of the receiving government because the amounts are unallocable to functions of expenditure of the receiving government. To consolidate municipal and provincial net general expenditure for any one province, it is necessary to net (a) the unconditional grants to municipalities as shown in the expenditures of the provincial government to (b) the unconditional grants received in the revenue of the municipal governments. Likewise any unconditional grants from municipalities to the province should be netted. Due to the difference in fiscal years the amounts will differ but the amount of distortion in the consolidated series will equal this difference. Provincial government net general revenue and expenditure are available in the publication "Provincial Government Finance - Revenue and Expenditure", Catalogue No. 68-207.

Consolidations of all three levels of government on a Canada total basis as well as consolidations of provincial-municipal on a provincial basis are presented in the publication "Consolidated Government Finance", Catalogue No. 68-202.

## LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

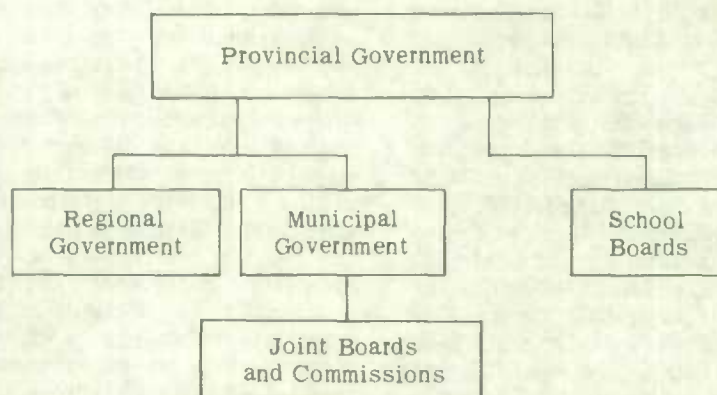
Interpretation of local government statistics is dependent upon an understanding of the relationship of the municipality to the province and the form of structuring between and within municipalities.

The British North America Act of 1867 placed municipal government in Canada under the jurisdiction of the provincial legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by the respective provincial legislatures. Some of these 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 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 general terms, municipalities have the responsibility of providing local government services and have the power to raise revenue locally and to borrow funds to pay the cost of such services.

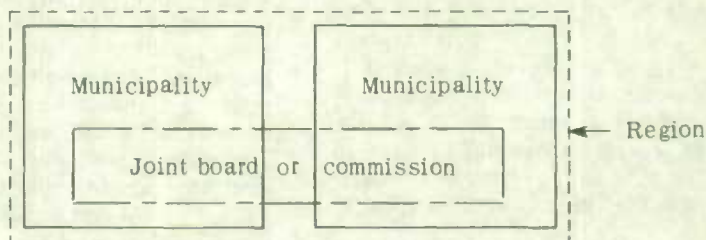
Local government comprises not only municipalities but all self-governed bodies empowered by the provincial governments to provide one or more services to a specific area. The area concerned may or may not be identical for two or more bodies (dependent on the services provided) or, the area of one may embrace the area of two or more other bodies. The larger unit, the area of which embraces two or more small units, is known as "regional government". Where two or more local government units delegate limited powers to a common board or commission to provide a common service, such boards are known as "joint boards or commissions". Local school boards are considered as an integral part of local government but are unique in that they provide a single specialty service. Although they are, like municipalities, creatures of the provincial government, they act as extensions of the administration of the provincial departments of education, thereby maintaining a relatively close tie with the provincial government. It is therefore appropriate that school boards be dealt with as a distinct entity in the local government universe.



The relationship of the **basic units** of local government organization to the provincial government, and the joint boards to municipalities can be illustrated as follows:



The **area interrelationship** of regional and municipal government and joint boards and commissions can be diagrammatized as follows:



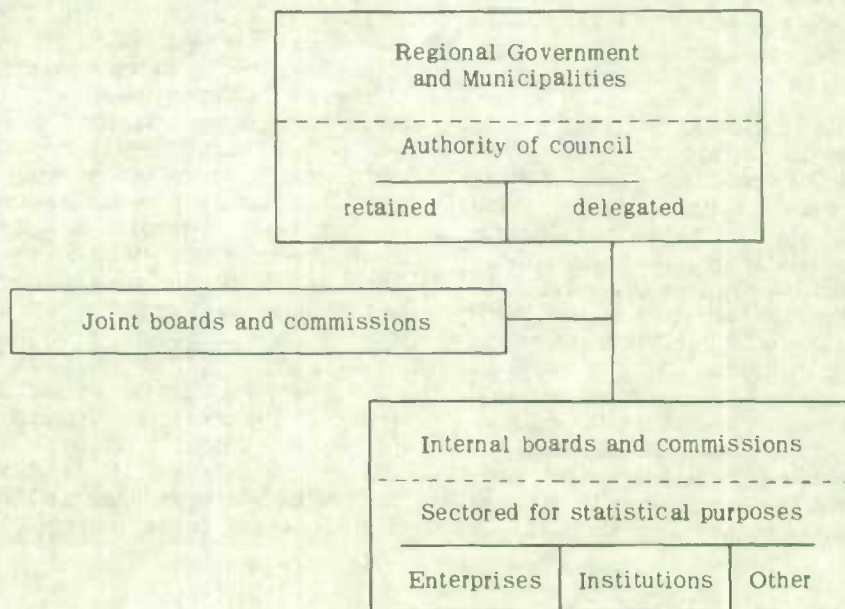
Regional governments and municipalities may delegate authority to various boards or commissions which function within their respective boundaries. Such boards and commissions may provide any of the various services for which council is responsible dependent on the desired organizational structure of council. These boards, created by council are an integral part of regional and municipal governments.

School boards, created to provide a specialty service, are unlikely to provide sufficient variety

of service to warrant subordinate boards or commissions. Administration of most ancillary services provided by a school board e.g. bookstore, cafeteria, etc. is retained by the board.

Although the number of basic units of local government is known the number of subordinate boards is unknown. For a complete count of the number of municipalities as at January 1, 1964 and the extent of municipal organization in each province and the territories, please refer to the "Canada Year Book, 1965" pp. 93-97.

The illustration of the basic units of local government organization shown above can be extended to show the subordinate units as follows:





## GENERAL COMMENTARY

The statistics in this report do not represent the whole of the local government universe due to the unavailability of data.

In terms of organizational structure and municipal accounting framework the extent of the coverage in this presentation is the measurement of the involvement of municipalities and regional governments in the financing of local government.

With respect to the revenue and expenditure presentation, municipalities and regional governments and their joint boards and commissions are reported fully, whereas their internal boards and school boards are reflected only to the extent of the net cost to the municipalities and regional governments. Conversely, when internal boards and commissions obtain a surplus, the amount is reflected in the revenue items "recreation and community services" or "contributions - government enterprises - own and/or other municipalities".

With the exception of local government enterprises, capital expenditures for all units of local government are included in the "Gross general expenditure". The revenue information respecting capital is confined to contributions from other levels of government - the amounts of contributions by land developers, revenue from sale of fixed assets, interest on temporary investments of the capital fund etc. are not available.

Assets and liabilities of all local government units are presented in consolidated form. Qualifications as to the extent of the coverage within each province are described in detail later in the text.

## Revenues and Expenditures

## I. Current Revenue and Expenditure

In the Province of Quebec, provincial administration of sales tax (formerly administered by municipalities) came into effect on April 25, 1964. This resulted in a substantial decline in sales tax revenue which was more than offset by increased Provincial grants. Other specific comments on current revenue and expenditure in each province follow.

**Newfoundland.** - Included are taxes levied and collected by the local school tax area authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are 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. The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

**Prince Edward Island.** - For municipalities where statements of receipts and payments are provided, 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" published by the Department of Municipal Affairs.

**New Brunswick.** - Taxes levied by city and town school boards are as provided by 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 estimated school tax revenues, and expenditures for education and school debenture debt charges. Investment earnings and debt charges of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

**Ontario.** - School taxation from the municipal report has been augmented by the amount of local tax levy of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1964, it has not been possible to integrate these with other municipal revenues and expenditures.

**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 by the Department of Education.

**Saskatchewan.** - School taxation is as reported in the annual report of the Department of Municipal Affairs.

**Alberta.** - School tax levies are as reported in the annual report of the Department of Municipal Affairs.

**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, 1965, 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 towns of Hay River and Yellowknife and the village of Fort Smith.

## II. Gross General Revenue and Expenditure

The "gross general" form of presentation, which is the concept employed in the presentation of statistics for the other levels of government, is continued in this publication. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose. In the calculation of gross general expenditure, outlays for the acquisition of fixed assets are reflected in the point in time at which the fixed asset was acquired rather than when any loan in this respect was repaid. As the gross general presentation constitutes a consolidation of the "current" and "capital" funds, the current expenditure item "contributions to the capital and loan fund" is eliminated as an inter-fund transfer.

Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross general expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. The limitations in coverage, particularly respecting capital revenue as noted in the general commentary above, should be considered when appraising this statistical series as should the qualifications noted in Part IV respecting capital expenditures.

## III. Net General Revenue and Expenditure

Tables 1 and 2 also include, by provinces, general revenue and expenditure on a "net" basis. Net general revenue and expenditure as presented, attempt to reflect revenues that municipalities were required to raise directly (through taxation etc.) and the nature and extent of the services provided therefrom. Conceptually, unconditional grants received by municipalities should be eliminated from revenue and an equivalent amount from expenditure. However, because there are no conditions attached to the use of unconditional grants, it is not possible to identify the appropriate functions of the expenditures of such assistance. Accordingly in calculating net general revenue and expenditure, only grants-in-aid and shared-cost contributions are eliminated from the gross general revenue and equivalent amounts from the appropriate function of expenditure.

Although conceptually "interest" income should be netted to interest expenditure, the revenue "interest and tax penalties" does not permit separate identification of interest income.

Tables 5 and 6 show the percentage distribution of net general revenue by source and net general expenditure by function.

## IV. Gross Capital Expenditures for Fixed Assets

Table 3 combines capital expenditures out of revenue and capital expenditures out of all capital funds including reserves. No consistent method of reporting such expenditures has been adopted with the result that DBS must collect these data separately. The sources for each province are set out below.

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

**Prince Edward Island.**—Capital expenditures for Charlottetown, Summerside, Kensington, and one village only. As capital expenditures for schools were not available, the 1963 figure was used.

**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 as shown in the Department of Municipal Affairs annual report. Capital costs of schools were provided by the Department of Education.

**Quebec.**—Estimates of total capital expenditure for general municipal and school purposes were made according to public investment concepts.

**Ontario.**—Municipal capital expenditures are based on a sample survey of the municipalities; outlays from school capital funds are as shown in the Department of Education annual report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

**Manitoba.**—Capital expenditures are as reported for all municipalities. For schools, an estimate was provided by the Manitoba Economic Consultative Board.

**Saskatchewan.**—Capital expenditures for all municipalities; capital payments for schools as shown in the Department of Education report; amounts of new debenture issues were used 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.

**British Columbia.**—Capital expenditures for all municipalities and for the Greater Vancouver Sewerage and Drainage District and Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 85.6 per cent of the school boards surveyed in the province.

**Yukon Territory.**—Capital expenditures as reported by the municipalities.

**Northwest Territories.**—Capital expenditures as reported by the municipalities.

## Assets and Liabilities

Generally speaking, the chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs, or where the information provided is not all-inclusive, comments relative to the provinces concerned are noted below.

Tables 12 and 13 represent a consolidation of government assets, liabilities and reserves to the extent that their data has been provided to DBS. This enables a more uniform presentation for each province regardless of different organizational structures and reporting methods—particularly respecting the financing of education. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation 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. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds (Table 19) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data are reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 12 and 13 as they are not government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

**Newfoundland.**—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

**Prince Edward Island.**—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

**Nova Scotia.**—Information in the Department of Municipal Affairs 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 in Halifax.

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

**Quebec.**—Information provided by the Quebec Bureau of Statistics has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation. The data for schools as at June 30, 1965, were not available for this publication, nor were adequate data available for substitution.

**Ontario.**—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures issued on their behalf by municipalities. Consequently, the inter-fund items are the only representation of the assets and liabilities of the internal boards and commissions.

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 for Roman Catholic Separate Schools, and for public schools in unorganized areas.

**Manitoba.**—Assets and liabilities have been compiled from the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, and the Department of Education annual 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. School data were obtained from the Department of Education annual report.

**Alberta.**—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

**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 both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures 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 towns of Hay River and Yellowknife and the Village of Fort Smith.

### Direct and Indirect Debt

Table 18 is a presentation by province of the total direct and indirect debt of municipal governments as is shown in Table 7 of "Consolidated Government Finance", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities), is not included in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 13 and total direct debt less sinking funds as shown in Table 18 appears in Table 14, items 12 to 14. "Indirect debt" consists of direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

**Current Revenue**  
Fiscal Years Ended December 31

Province	1960	1961	1962	1963	1964
millions of dollars					
Newfoundland .....	6.5	7.1	7.8	9.1	10.6
Prince Edward Island .....	3.1	3.5	3.8	4.2	4.7
Nova Scotia .....	46.1	49.9	55.1	59.6	63.1
New Brunswick .....	40.9	43.9	48.2	52.0	56.1
Quebec .....	424.7	451.8	459.6	503.4	615.3
Ontario .....	780.7	837.7	904.4	977.6	1,052.4
Manitoba .....	85.0	95.8	103.6	109.8	117.3
Saskatchewan .....	108.2	113.8	119.5	125.7	137.4
Alberta .....	164.9	181.1	194.9	206.4	216.1
British Columbia .....	183.2	198.7	214.3	226.5	245.1
Yukon Territory .....	0.4	0.5	0.5	0.6	0.6
Northwest Territories .....	0.6	0.6	0.7	0.7	1.0
<b>Totals .....</b>	<b>1,844.3</b>	<b>1,984.4</b>	<b>2,112.4</b>	<b>2,275.6</b>	<b>2,519.7</b>

**Current Expenditure**  
Fiscal Years Ended December 31

Province	1960	1961	1962	1963	1964
millions of dollars					
Newfoundland .....	6.4	7.2	7.7	9.3	10.0
Prince Edward Island .....	3.1	3.5	3.8	4.3	4.7
Nova Scotia .....	46.8	50.6	55.8	59.9	64.1
New Brunswick .....	40.4	44.1	48.2	52.2	55.7
Quebec .....	425.7	467.1	471.8	519.8	616.0
Ontario .....	780.6	833.2	905.3	977.2	1,051.3
Manitoba .....	86.0	94.1	102.9	109.5	117.2
Saskatchewan .....	109.6	112.1	119.8	125.4	136.8
Alberta .....	165.0	178.4	195.7	206.6	215.2
British Columbia .....	181.2	199.0	216.4	228.3	248.4
Yukon Territory .....	0.4	0.5	0.5	0.5	0.5
Northwest Territories .....	0.5	0.6	0.7	0.7	0.9
<b>Totals .....</b>	<b>1,845.7</b>	<b>1,990.4</b>	<b>2,128.6</b>	<b>2,293.7</b>	<b>2,520.8</b>

**Current Revenue by Source**

Fiscal Years Ended December 31

Source	1960	1961	1962	1963	1964
millions of dollars					
<b>Taxation:</b>					
Real property, personal property and business ....	1,243.4	1,334.1	1,440.1	1,582.4	1,760.5
Sales .....	81.7	87.0	53.7	62.4	4.7
Special assessments and charges .....	88.1	102.4	116.2	91.1	98.1
Other .....	11.2	16.8	16.3	16.7	12.6
<b>Total taxation .....</b>	<b>1,424.4</b>	<b>1,540.3</b>	<b>1,626.3</b>	<b>1,752.6</b>	<b>1,875.9</b>
Licences and permits .....	25.2	27.9	29.2	31.9	34.1
<b>Contributions, grants and subsidies:</b>					
Governments .....	252.0	269.0	280.6	298.5	401.0
Government enterprises .....	40.8	37.1	47.7	50.0	47.3
Other .....	5.4	6.1	10.4	7.7	6.5
<b>Total contributions, grants and subsidies .....</b>	<b>298.2</b>	<b>312.2</b>	<b>338.7</b>	<b>356.2</b>	<b>454.8</b>
Other revenue .....	96.5	104.0	118.2	134.9	154.9
<b>Total current revenue .....</b>	<b>1,844.3</b>	<b>1,984.4</b>	<b>2,112.4</b>	<b>2,275.6</b>	<b>2,519.7</b>

**Current Expenditure by Function**

Fiscal Years Ended December 31

Function	1960	1961	1962	1963	1964
millions of dollars					
General government .....	129.5	139.8	160.8	162.5	174.8
Protection of persons and property .....	221.5	243.4	262.8	284.7	305.6
Public works .....	264.8	262.7	283.8	299.2	308.4
Sanitation and waste removal .....	63.9	70.2	74.2	79.9	89.2
Health .....	44.7	47.4	48.0	48.6	52.4
Social welfare .....	86.6	101.1	105.8	112.4	113.9
Education .....	508.2	551.1	562.6	604.7	698.4
Recreation and community services .....	62.4	68.5	76.8	84.8	93.9
<b>Debt charges:</b>					
Debtenture and other long-term <sup>1</sup> .....	320.7	353.9	385.8	439.4	492.5
Other .....	15.0	27.0	27.2	18.2	13.1
Other expenditure .....	128.4	125.3	140.8	159.3	178.6
<b>Total current expenditure .....</b>	<b>1,845.7</b>	<b>1,990.4</b>	<b>2,128.6</b>	<b>2,293.7</b>	<b>2,520.8</b>

<sup>1</sup> Includes debt charges on debentures issued by or on behalf of local school authorities as follows; 1960, 136.8; 1961, 152.7; 1962, 163.1; 1963, 204.3 and 1964, 215.2.



## SECTION A

TABLE 1. Revenue, 1964, by Provinces

No.	Source	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property .....	4,094	4,094	4,094	3,057	3,057	3,057
2	Personal property .....	4	4	4	172	172	172
3	Business .....	1,417	1,417	1,417	464	464	464
4	Poll .....	199	199	199	140	140	140
5	Sales (including amusement) .....	1,138	1,138	1,138	...	...	...
6	Other .....	30	30	30	—	—	—
7	<b>Total general and school</b> .....	<b>6,882</b>	<b>6,882</b>	<b>6,882</b>	<b>3,833</b>	<b>3,833</b>	<b>3,833</b>
8	Special assessments (owners' share) and charges	53	53	53	80	80	80
9	<b>Total taxation<sup>2</sup></b> .....	<b>6,935</b>	<b>6,935</b>	<b>6,935</b>	<b>3,913</b>	<b>3,913</b>	<b>3,913</b>
10	Licences and permits .....	211	211	211	67	67	67
11	Rents, concessions and franchises .....	195	195	195	11	11	11
12	Fines .....	6	6	6	64	64	64
13	Interest, tax penalties, etc. ....	23	23	23	7	7	7
14	Service charges .....	5	5	5	2	2	2
15	Recreation and community services .....	44	44	44	1	1	1
	Contributions, grants and subsidies: <sup>3</sup>						
16	Governments .....	2,301	2,480	1,481	527	535	493
17	Government enterprises .....	126	126	126	97	97	97
18	Other .....	463	465	465	2	2	2
19	<b>Total contributions, grants and subsidies</b> ...	<b>2,890</b>	<b>3,071</b>	<b>2,072</b>	<b>626</b>	<b>634</b>	<b>592</b>
20	Other revenue .....	260	260	260	7	7	7
21	<b>Total revenue</b> .....	<b>10,569</b>	<b>10,750</b>	<b>9,751</b>	<b>4,698</b>	<b>4,706</b>	<b>4,664</b>
22	Surplus from previous years .....	36	...	...	41	...	...
23	Deficit for year .....	234	...	...	...	...	...
24	<b>Totals</b> .....	<b>10,839</b>	<b>...</b>	<b>...</b>	<b>4,739</b>	<b>...</b>	<b>...</b>

See footnotes at end of table.



TABLE 1. Revenue, 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
36,895	36,895	36,895	26,993	26,993	26,993	375,769	375,769	375,769	1
7,758	7,758	7,758	8,660	8,660	8,660	..	..	..	2
1,817	1,817	1,817	1	1	1	32,277	32,277	32,277	3
1,709	1,709	1,709	3,268	3,268	3,268	..	..	..	4
...	...	...	...	...	...	1,996	1,996	1,996	5
184	184	184	226	226	226	6,510	6,510	6,510	6
48,363	48,363	48,363	39,147	39,147	39,147	416,552	416,552	416,552	7
587	587	587	103	103	103	33,182	33,182	33,182	8
48,950	48,950	48,950	39,250	39,250	39,250	449,734	449,734	449,734	9
477	477	477	351	351	351	8,558	8,558	8,558	10
752	752	752	301	301	301	4,311	4,311	4,311	11
324	324	324	239	239	239	6,427	6,427	6,427	12
750	750	750	427	427	427	2,581	2,581	2,581	13
—	—	—	85	85	85	4,464	4,464	4,464	14
25	25	25	141	141	141	3,367	3,367	3,367	15
9,916	11,358	3,789	13,902	15,880	10,401	108,930	109,923	77,407	16
1,293	1,293	1,293	841	841	841	4	4	4	17
326	353	353	195	354	354	993	993	993	18
11,535	13,004	5,435	14,938	17,075	11,596	109,923	110,916	78,400	19
334	334	334	347	347	347	25,973	25,973	25,973	20
63,147	64,616	57,047	56,079	58,216	52,737	615,338	616,331	583,815	21
1,538	...	...	738	...	...	...	...	...	22
508	...	...	175	...	...	17,865	...	...	23
65,193	...	...	56,992	...	...	633,203	...	...	24



TABLE 1. Revenue, 1964, by Provinces - Continued

No.	Source	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property .....	781,167	781,167	781,167	79,331	79,331	79,331
2	Personal property .....	...	...	...	5	5	5
3	Business .....	5	5	5	6,653	6,653	6,653
4	Poll .....	49	49	49	...	...	...
5	Sales (including amusement) .....	...	...	...	526	526	526
6	Other .....	...	...	...	56	56	56
7	Total general and school .....	781,216	781,216	781,216	86,566	86,566	86,566
8	Special assessments (owners' share) and charges	24,299	24,299	24,299	8,323	8,323	8,323
9	Total taxation <sup>2</sup> .....	805,515	805,515	805,515	94,889	94,889	94,889
10	Licences and permits .....	9,102	9,102	9,102	1,842	1,842	1,842
11	Rents, concessions, and franchises .....	6	6	6	636	636	636
12	Fines .....	6	6	6	1,129	1,129	1,129
13	Interest, tax penalties, etc. ....	10,218	10,218	10,218	1,961	1,961	1,961
14	Service charges .....	6	6	6	67	67	67
15	Recreation and community services .....	6	6	6	207	207	207
	Contributions, grants and subsidies: <sup>3</sup>						
16	Governments .....	167,953	219,542	57,922	11,037	12,429	4,747
17	Government enterprises .....	11,342	11,342	11,342	3,511	3,521	3,521
18	Other .....	624	624	624	696	696	696
19	Total contributions, grants and subsidies .....	179,919	231,508	69,888	15,244	16,646	8,964
20	Other revenue .....	47,666	47,666	47,666	1,350	1,350	1,350
21	Total revenue .....	1,052,420	1,104,009	942,389	117,325	118,727	111,045
22	Surplus from previous years .....	15,029	...	...	1,207	...	...
23	Deficit for year .....	1,978	...	...	1,545	...	...
24	Totals .....	1,069,427	...	...	120,077	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1964, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
93,162	93,162	93,162	126,740	126,740	126,740	161,398	161,398	161,398	1
...	...	...	...	...	...	...	...	...	2
\$	\$	\$	8,121	8,121	8,121	3,880	3,880	3,880	3
45	45	45	...	...	...	...	...	...	4
1,023	1,023	1,023	...	...	...	...	...	...	5
200	200	200	—	—	—	9	9	9	6
94,430	94,430	94,430	134,861	134,861	134,861	165,287	165,287	165,287	7
5,805	5,805	5,805	12,915	12,915	12,915	12,715	12,715	12,715	8
100,235	100,235	100,235	147,776	147,776	147,776	178,002	178,002	178,002	9
2,740	2,740	2,740	3,193	3,193	3,193	7,549	7,549	7,549	10
822	822	822	3,390	3,390	3,390	2,038	2,038	2,038	11
890	890	890	1,930	1,930	1,930	3,465	3,465	3,465	12
1,776	1,776	1,776	2,569	2,569	2,569	2,850	2,850	2,850	13
916	916	916	4,162	4,162	4,162	3,551	3,551	3,551	14
904	904	904	1,618	1,618	1,618	1,247	1,247	1,247	15
17,816	22,891	2,228	29,921	34,732	18,478	38,035	41,841	15,620	16
8,791	8,791	8,791	15,873	15,873	15,873	5,445	5,650	5,650	17
1,508	1,508	1,508	98	98	98	1,512	1,732	1,732	18
28,115	33,190	12,527	45,892	50,703	34,449	44,992	49,223	23,002	19
1,071	1,071	1,071	5,562	5,562	5,562	1,370	1,370	1,370	20
137,469	142,544	121,881	216,092	220,903	204,649	245,064	249,295	223,074	21
1,071	...	...	659	...	...	5,785	...	...	22
1,453	...	...	1,326	...	...	151	...	...	23
139,993	...	...	218,077	...	...	251,000	...	...	24



TABLE 1. Revenue, 1964, by Provinces — Concluded

No.	Source	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property .....	1,688,606	1,688,606	1,688,606	190	190	190
2	Personal property .....	16,594	16,594	16,594	...	...	...
3	Business .....	54,629	54,629	54,629	...	...	...
4	Poll .....	5,410	5,410	5,410	...	...	...
5	Sales (including amusement) .....	4,683	4,683	4,683	...	...	...
6	Other .....	7,215	7,215	7,215	...	...	...
7	Total general and school .....	1,777,137	1,777,137	1,777,137	190	190	190
8	Special assessments (owners' share) and charges	98,062	98,062	98,062	42	42	42
9	Total taxation <sup>2</sup> .....	1,875,199	1,875,199	1,875,199	232	232	232
10	Licences and permits .....	34,090	34,090	34,090	45	45	45
11	Rents, concessions and franchises .....	12,456	12,456	12,456	1	1	1
12	Fines .....	14,474	14,474	14,474	2	2	2
13	Interest, tax penalties, etc. ....	23,162	23,162	23,162	6	6	6
14	Service charges .....	13,252	13,252	13,252	--	--	--
15	Recreation and community services .....	7,554	7,554	7,554	—	—	—
	Contributions, grants and subsidies: <sup>3</sup>						
16	Governments .....	400,338	471,611	192,566	271	271	205
17	Government enterprises .....	47,319	47,534	47,534	—	—	—
18	Other .....	6,417	6,825	6,825	—	—	—
19	Total contributions, grants and subsidies ....	454,074	525,970	246,925	271	271	205
20	Other revenue .....	83,940	83,940	83,940	3	3	3
21	Total revenue .....	2,518,201	2,590,097	2,311,052	560	560	494
22	Surplus from previous years .....	26,104	...	...	—	...	...
23	Deficit for year .....	25,235	...	...	—	...	...
24	Totals .....	2,569,540	...	...	560	...	...

<sup>1</sup> Included in "Personal property".<sup>2</sup> Local taxation for school purposes as follows: Nfld. — 477; P.E.I. — 2,364; N.S. — 28,358; N.B. — 27,495; Que. — 227,366 (est.); Ont. — 366,012; Man. — 42,944; Sask. — 49,823; Alta. — 74,431; B.C. — 87,523; total — 906,793. See Table 22 for provincial grants paid direct to school boards.



TABLE 1. Revenue, 1964, by Provinces — Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
437	437	437	1,689,233	1,689,233	1,689,233	1
...	...	...	16,594	16,594	16,594	2
6	6	6	54,635	54,635	54,635	3
7	7	7	5,417	5,417	5,417	4
...	...	...	4,683	4,683	4,683	5
...	...	...	7,215	7,215	7,215	6
450	450	450	1,777,777	1,777,777	1,777,777	7
49	49	49	98,153	98,153	98,153	8
499	499	499	1,875,930	1,875,930	1,875,930	9
13	13	13	34,148	34,148	34,148	10
—	—	—	12,457	12,457	12,457	11
1	1	1	14,477	14,477	14,477	12
9	9	9	23,177	23,177	23,177	13
—	—	—	13,252	13,252	13,252	14
19	19	19	7,573	7,573	7,573	15
373	381	288	400,982	472,263	193,059	16
5	5	5	47,324	47,539	47,539	17
41	41	41	6,458	6,866	6,866	18
419	427	334	454,764	526,668	247,464	19
2	2	2	83,945	83,945	83,945	20
962	970	877	2,519,723	2,591,627	2,312,423	21
9	...	...	26,113	...	...	22
—	...	...	25,235	...	...	23
971	...	...	2,571,071	...	...	24

\* See Table 9, page 32 for analysis of gross general.

\* Included in "Contributions from governments".

\* Included in "Real property".

\* Included in "Other revenue".

TABLE 2. Expenditure, 1964, by Provinces

No.	Function	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government .....	1,186	1,223	1,223	278	286	286
	Protection of persons and property:						
2	Fire .....	323	323	323	140	144	142
3	Police, law enforcement and corrections .....	47	47	47	289	291	291
4	Street lighting .....	260	260	260	85	85	85
5	Other .....	73	132	132	1	1	1
6	<b>Total protection of persons and property .....</b>	<b>703</b>	<b>762</b>	<b>762</b>	<b>515</b>	<b>521</b>	<b>519</b>
7	Public works .....	2,483	4,761	3,851	432	702	675
8	Sanitation and waste removal .....	1,046	1,389	1,373	109	150	150
	Health:						
9	Public (including medical, dental and allied services) .....	5	5	5	—	—	—
10	Hospital care .....	—	—	—	1	1	1
11	Other .....	—	—	—	—	—	—
12	<b>Total health .....</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>
	Social welfare:						
13	Aid to the aged .....	—	—	—	11	11	11
14	Aid to unemployed and unemployables .....	—	—	—	28	28	15
15	Child welfare .....	—	—	—	—	—	—
16	Other .....	2	2	2	19	19	19
17	<b>Total social welfare .....</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>58</b>	<b>58</b>	<b>45</b>
18	Education (excluding debenture debt charges) .....	477	477	477	1,684	5,127	5,127
19	Recreation and community services .....	334	518	505	114	180	180
	Debt charges:						
20	Debenture .....	712	392	392	1,261	722	722
21	Other long-term .....	262	46	46	17	—	—
22	Other .....	196	196	196	70	70	70
23	<b>Total debt charges .....</b>	<b>1,170</b>	<b>634</b>	<b>634</b>	<b>1,348</b>	<b>792</b>	<b>792</b>
24	Contributions to own government enterprises .....	420	420	360	14	14	14
25	Provision for reserves .....	265	265	265	75	75	75
26	Contributions to capital and loan fund .....	1,646	...	...	18	...	...
27	Joint or special expenditures .....	—	—	—	—	—	—
28	Other expenditures .....	241	1,804	1,804	30	34	34
29	<b>Total expenditure .....</b>	<b>9,978</b>	<b>12,260</b>	<b>11,261</b>	<b>4,676</b>	<b>7,940</b>	<b>7,898</b>
30	Deficits from previous years .....	—	...	...	—	...	...
31	Surplus for year .....	861	...	...	63	...	...
32	<b>Totals .....</b>	<b>10,839</b>	<b>...</b>	<b>...</b>	<b>4,739</b>	<b>...</b>	<b>...</b>

<sup>1</sup> Expenditures for education purposes have been estimated.



TABLE 2. Expenditure, 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
3,966	4,200	3,995	3,691	3,877	3,877	60,514	60,514	60,514	1
3,328	3,517	3,477	2,241	2,241	2,241	26,770	26,770	25,824	2
3,510	3,551	3,537	2,611	2,611	2,611	45,142	45,142	45,142	3
848	848	848	467	467	467	6,807	6,807	6,807	4
228	228	228	254	741	675	2,523	2,523	2,523	5
7,914	8,144	8,090	5,573	6,060	5,994	81,242	81,242	80,296	6
3,448	6,144	5,225	3,367	5,751	5,301	67,298	67,298	36,043	7
1,373	2,305	2,262	811	1,621	1,595	16,997	16,997	16,997	8
439	449	449	149	149	149	6,632	6,632	6,632	9
3,096	3,124	1,834	1,186	1,186	325	...	...	...	10
—	—	—	339	861	861	—	—	—	11
3,535	3,573	2,283	1,674	2,196	1,335	6,632	6,632	6,632	12
605	803	803	125	125	125				13
2,128	2,128	438	2,932	2,932	779				14
645	645	645	751	751	454				15
85	85	85	183	186	166	6,987	6,987	6,987	16
3,463	3,661	1,971	3,991	3,994	1,524	6,987	6,987	6,987	17
21,883	29,058	26,270	23,606	29,604	28,233	150,553 <sup>1</sup>	238,283 <sup>1</sup>	238,283 <sup>1</sup>	18
1,030	1,217	1,217	1,155	1,435	1,433	21,653	21,653	21,653	19
12,102	5,037	4,908	8,015	3,402	3,402	159,585 <sup>2</sup>	67,929	67,929	20
690	129	129	181	44	44	1,850	355	355	21
633	633	633	622	622	622	2,548	2,548	2,548	22
13,425	5,799	5,670	8,818	4,068	4,068	163,983	70,832	70,832	23
62	62	62	548	548	509	—	—	—	24
1,452	1,452	1,452	758	758	758	905	905	905	25
1,823	...	...	440	...	...	35,658	...	...	26
—	—	—	—	—	—	—	—	—	27
715	2,636	2,185	1,284	2,802	2,608	3,622	112,837	112,522	28
64,089	68,251	60,682	55,716	62,714	57,235	616,044	684,180	651,664	29
408	...	...	283	...	...	—	...	...	30
696	...	...	993	...	...	17,159	...	...	31
65,193	...	...	56,992	...	...	633,203	...	...	32

<sup>1</sup> Debenture debt charges for school purposes have been estimated. See Table 11 for analysis.



TABLE 2. Expenditure, 1964, by Provinces — Continued

No.	Function	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government .....	62,594	77,848	77,788	8,566	11,397	11,386
	Protection of persons and property:						
2	Fire .....	26,391	26,391	26,391	5,339	5,339	5,339
3	Police, law enforcement and corrections .....	56,142	56,142	56,142	6,278	6,278	6,278
4	Street lighting .....	4,905	4,905	4,905	1,143	1,143	1,143
5	Other .....	41,982	53,133	52,783	619	1,508	1,452
6	<b>Total protection of persons and property ....</b>	<b>129,420</b>	<b>140,571</b>	<b>140,221</b>	<b>13,379</b>	<b>14,268</b>	<b>14,212</b>
7	Public works .....	141,893	301,084	199,320	17,034	29,780	25,234
8	Sanitation and waste removal .....	47,755	114,710	114,397	3,475	6,979	6,910
	Health:						
9	Public (including medical, dental and allied services) .....	12,091	12,623	11,907	1,303	1,303	1,303
10	Hospital care .....	6,760	12,033	12,033	734	734	733
11	Other .....	—	—	—	10	748	576
12	<b>Total health .....</b>	<b>18,851</b>	<b>24,656</b>	<b>23,940</b>	<b>2,047</b>	<b>2,785</b>	<b>2,612</b>
	Social welfare:						
13	Aid to the aged .....						
14	Aid to unemployed and unemployables .....	33,170	33,170	6,410	3,666	3,666	1,349
15	Child welfare .....	15,497	15,497	9,539	42	42	42
16	Other .....	9,391	16,464	14,176	656	726	689
17	<b>Total social welfare .....</b>	<b>58,058</b>	<b>65,131</b>	<b>30,125</b>	<b>4,364</b>	<b>4,434</b>	<b>2,080</b>
18	Education (excluding debenture debt charges)....	296,367	432,276	409,501	34,930	45,105	45,105
19	Recreation and community services .....	39,913	48,412	48,400	4,276	5,752	5,688
	Debt charges:						
20	Debenture .....	185,957	74,533	74,533	18,180	8,118	8,118
21	Other long-term .....	—	—	—	41	7	7
22	Other .....	6,502	6,502	6,502	390	390	390
23	<b>Total debt charges .....</b>	<b>192,459</b>	<b>81,035</b>	<b>81,035</b>	<b>18,611</b>	<b>8,515</b>	<b>8,515</b>
24	Contributions to own government enterprises .....	13,117	13,117	13,117	3,380	3,380	3,380
25	Provision for reserves .....	12,801	12,801	12,801	2,889	2,889	2,889
26	Contributions to capital and loan fund .....	21,280	...	...	2,778	...	...
27	Joint or special expenditures .....	4,391	4,391	4,391	224	224	224
28	Other expenditures .....	12,379	17,957	17,333	1,202	1,392	983
29	<b>Total expenditure .....</b>	<b>1,051,278</b>	<b>1,333,989</b>	<b>1,172,369</b>	<b>117,155</b>	<b>136,900</b>	<b>129,218</b>
30	Deficits from previous years .....	1,002	...	...	1,152	...	...
31	Surplus for year .....	17,147	...	...	1,770	...	...
32	<b>Totals .....</b>	<b>1,069,427</b>	<b>...</b>	<b>...</b>	<b>120,077</b>	<b>...</b>	<b>...</b>

TABLE 2. Expenditure, 1964, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
8,166	9,371	9,044	12,550	13,503	13,503	13,054	15,974	15,743	1
3,717	3,717	3,717	7,891	7,891	7,891	11,593	11,593	11,589	2
4,190	4,190	4,190	9,276	9,276	9,224	15,988	15,988	15,988	3
1,261	1,261	1,261	1,818	1,818	1,818	1,977	1,977	1,977	4
916	1,733	1,676	5,009	6,672	6,672	3,061	5,163	5,047	5
10,084	10,901	10,844	23,994	25,657	25,605	32,619	34,721	34,601	6
27,135	40,071	30,592	27,278	48,583	42,941	17,838	39,415	37,131	7
3,040	5,295	5,295	6,484	15,098	15,098	7,951	27,868	26,533	8
1,056	1,056	863	2,758	2,771	2,514	1,871	1,979	1,641	9
2,562	3,643	3,643	10,556	10,784	10,632	650	1,556	1,556	10
61	121	121	—	—	—	139	139	139	11
3,679	4,820	4,627	13,314	13,555	13,146	2,660	3,674	3,336	12
155	155	155	—	—	—	982	982	982	13
6,286	6,286	526	—	—	—	23,411	23,411	3,535	14
5	5	5	—	—	—	—	—	—	15
482	482	482	4,619	4,706	813	1,031	1,078	996	16
6,928	6,928	1,168	4,619	4,706	813	25,424	25,471	5,513	17
43,992	64,983	61,341	57,339	82,630	80,144	67,298	96,497	96,497	18
4,820	7,262	6,479	8,836	14,430	14,199	11,743	16,612	15,519	19
14,103	7,021	7,021	42,321	18,490	18,490	47,131	21,199	21,199	20
—	—	—	46	—	—	—	—	—	21
788	788	788	538	538	538	827	827	827	22
14,891	7,809	7,809	42,905	19,028	19,028	47,958	22,026	22,026	23
4,953	4,953	4,953	3,548	3,548	3,548	2,467	2,467	2,467	24
2,826	2,826	2,826	3,613	3,613	3,613	5,244	5,244	5,244	25
4,264	...	...	6,757	...	...	12,707	...	...	26
—	—	—	—	—	—	—	—	—	27
2,014	2,310	1,888	3,996	5,380	1,839	1,388	3,638	2,776	28
136,792	167,529	146,866	215,233	249,731	233,477	248,351	293,607	267,386	29
108	...	...	105	...	...	—	...	...	30
3,093	...	...	2,739	...	...	2,649	...	...	31
139,993	...	...	218,077	...	...	251,000	...	...	32



TABLE 2. Expenditure, 1964, by Provinces — Concluded

No.	Function	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government .....	174,565	198,193	197,359	74	79	79
	Protection of persons and property:						
2	Fire .....	87,733	87,926	86,934	75	77	77
3	Police, law enforcement and corrections .....	143,473	143,516	143,450	7	7	5
4	Street lighting .....	19,571	19,571	19,571	12	12	12
5	Other .....	54,666	71,834	71,189	15	15	10
6	<b>Total protection of persons and property .....</b>	<b>305,443</b>	<b>322,847</b>	<b>321,144</b>	<b>109</b>	<b>111</b>	<b>104</b>
7	Public works .....	308,206	543,589	386,313	91	224	165
8	Sanitation and waste removal .....	89,041	192,412	190,610	62	62	62
	Health:						
9	Public (including medical, dental and allied services).....	26,304	26,967	25,463	—	—	—
10	Hospital care .....	25,545	33,061	30,757	—	—	—
11	Other .....	549	1,869	1,697	—	—	—
12	<b>Total health .....</b>	<b>52,398</b>	<b>61,897</b>	<b>57,917</b>	<b>—</b>	<b>—</b>	<b>—</b>
	Social welfare:						
13	Aid to the aged .....	1,878	2,076	2,076	—	—	—
14	Aid to unemployed and unemployables .....	71,621	71,621	13,052	—	—	—
15	Child welfare .....	16,940	16,940	10,685	—	—	—
16	Other .....	23,455	30,735	24,415	—	—	—
17	<b>Total social welfare .....</b>	<b>113,894</b>	<b>121,372</b>	<b>50,228</b>	<b>—</b>	<b>—</b>	<b>—</b>
18	Education (excluding debenture debt charges)....	698,129	1,024,040	990,978	—	—	—
19	Recreation and community services .....	93,874	117,471	115,273	10	17	17
	Debt charges:						
20	Debenture .....	489,367	206,843	206,714	12	1	1
21	Other long-term .....	3,087	581	581	—	—	—
22	Other .....	13,114	13,114	13,114	—	—	—
23	<b>Total debt charges .....</b>	<b>505,568</b>	<b>220,538</b>	<b>220,409</b>	<b>12</b>	<b>1</b>	<b>1</b>
24	Contributions to own government enterprises .....	28,509	28,509	28,410	—	—	—
25	Provision for reserves .....	30,828	30,828	30,828	4	4	4
26	Contributions to capital and loan fund .....	87,371	...	...	147	...	...
27	Joint or special expenditures .....	4,615	4,615	4,615	—	—	—
28	Other expenditures .....	26,871	150,790	143,972	9	9	9
29	<b>Total expenditure .....</b>	<b>2,519,312</b>	<b>3,017,101</b>	<b>2,738,056</b>	<b>518</b>	<b>507</b>	<b>441</b>
30	Deficits from previous years .....	3,058	...	...	—	...	...
31	Surplus for year .....	47,170	...	...	42	...	...
32	<b>Totals .....</b>	<b>2,569,540</b>	<b>...</b>	<b>...</b>	<b>560</b>	<b>...</b>	<b>...</b>



TABLE 2. Expenditure, 1964, by Provinces - Concluded

Northwest Territories				Total			No.
Current	General		Current	General			
	Gross	Net		Gross	Net		
thousands of dollars							
131	134	127	174,770	198,406	197,565	1	
23	25	5	87,831	88,028	87,016	2	
—	—	—	143,480	143,523	143,455	3	
14	14	14	19,597	19,597	19,597	4	
14	14	14	54,695	71,863	71,213	5	
51	53	33	305,603	323,011	321,281	6	
111	151	116	308,408	543,964	386,594	7	
32	32	32	89,135	192,506	190,704	8	
—	—	—	26,304	26,967	25,463	9	
15	15	15	25,560	33,076	30,772	10	
6	6	6	555	1,875	1,703	11	
21	21	21	52,419	61,918	57,938	12	
—	—	—	1,878	2,076	2,076	13	
—	—	—	71,621	71,621	13,052	14	
—	—	—	16,940	16,940	10,685	15	
3	3	3	23,458	30,738	24,418	16	
3	3	3	113,897	121,375	50,231	17	
280	280	275	698,409	1,024,320	991,253	18	
37	66	40	93,921	117,554	115,330	19	
25	5	5	489,404	206,849	206,720	20	
—	—	—	3,087	581	581	21	
1	1	1	13,115	13,115	13,115	22	
26	6	6	505,606	220,545	220,416	23	
63	63	63	28,572	28,572	28,473	24	
10	10	10	30,842	30,842	30,842	25	
140	...	...	87,658	...	...	26	
—	—	—	4,615	4,615	4,615	27	
19	72	72	26,899	150,871	144,053	28	
924	891	798	2,520,754	3,018,499	2,739,295	29	
—	...	...	3,058	...	...	30	
47	...	...	47,259	...	...	31	
971	...	...	2,571,071	...	...	32	

**TABLE 3. Gross Capital Expenditures for Fixed Assets,  
1964, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government.....	37	8	234	186	
2	Protection of persons and property .....	59	6	230	487	
3	Public works .....	2,278	270	2,696	2,384	
4	Sanitation and waste removal .....	343	41	932	810	
5	Health .....	—	—	38	522	
6	Social welfare .....	—	—	198	3	
7	Schools .....	—	3,443	7,175	5,998	87,730
8	Recreation and community services .....	184	66	187	280	
9	Other .....	1,563	4	1,921	1,518	109,215
10	<b>Totals .....</b>	<b>4,464</b>	<b>3,838</b>	<b>13,611</b>	<b>12,188</b>	<b>196,945</b>

<sup>1</sup> Included with utilities.

**TABLE 4. Capital Revenue, 1964, by Provinces**  
Grants-in-aid and Shared-cost Contributions

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Federal government (including enterprises) .....	—	—	535	—	993
2	Provincial government (including enterprises).....	179 <sup>1</sup>	8	907	1,937	—
3	Other municipal governments .....	—	—	—	41	—
4	Other .....	2	—	27	159	—
5	<b>Totals .....</b>	<b>181</b>	<b>8</b>	<b>1,469</b>	<b>2,137</b>	<b>993</b>

<sup>1</sup> St. John's figures not available — 1963 figures used.

**TABLE 3. Gross Capital Expenditures for Fixed Assets,  
1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
15,254	2,831	1,205	953	2,920	23,628	5	3	23,636	1
11,151	889	817	1,663	2,102	17,404	2	2	17,408	2
159,191	12,746	12,936	21,305	21,577	235,383	133	40	235,556	3
66,955	3,504	2,255	8,614	19,917	103,371	—	1	103,371	4
5,805	738	1,141	241	1,014	9,499	—	—	9,499	5
7,073	70	—	87	47	7,478	—	—	7,478	6
135,909	10,175	20,991	25,291	29,199	325,911	—	—	325,911	7
8,499	1,476	2,442	5,594	4,869	23,597	7	29	23,633	8
5,578	190	296	1,384	2,250	123,919	—	53	123,972	9
415,415	32,619	42,083	65,132	83,895	870,190	147	127	870,464	10

**TABLE 4. Capital Revenue, 1964, by Provinces**  
Grants-in-aid and Shared-cost Contributions

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
4,762	19	—	370	205	6,884	—	8	6,892	1
46,827	1,383	5,075	4,441	3,806	64,563	—	—	64,563	2
—	—	—	—	—	41	—	—	41	3
—	—	—	—	220	408	—	—	408	4
51,589	1,402	5,075	4,811	4,231	71,896	—	8	71,904	5



TABLE 5. Percentage Distribution of Net General Revenue, 1964, by Provinces

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	<b>Taxation:</b>					
	General and school:					
1	Real property .....	42.0	65.5	64.7	51.2	64.4
2	Personal property .....	--	3.7	13.6	16.4	..
3	Business .....	14.6	10.0	3.2	<sup>2</sup> 6.2	5.5
4	Poll .....	2.0	3.0	3.0	6.2	..
5	Sales (including amusement) .....	11.7	..	..	..	0.3
6	Other .....	0.3	--	0.3	0.4	1.1
7	<b>Total general and school .....</b>	<b>70.6</b>	<b>82.2</b>	<b>84.8</b>	<b>74.2</b>	<b>71.3</b>
8	Special assessments (owners' share) and charges .....	0.5	1.7	1.0	0.2	5.7
9	<b>Total taxation .....</b>	<b>71.1</b>	<b>83.9</b>	<b>85.8</b>	<b>74.4</b>	<b>77.0</b>
10	Licences and permits .....	2.2	1.4	0.8	0.7	1.5
11	Rents, concessions and franchises .....	2.0	0.2	1.3	0.6	0.7
12	Fines .....	0.1	1.4	0.6	0.4	1.1
13	Interest, tax penalties, etc. ....	0.2	0.2	1.3	0.8	0.4
14	Service charges .....	0.1	--	--	0.2	0.8
15	Recreation and community services .....	0.4	--	0.1	0.3	0.6
	<b>Contributions, grants and subsidies:</b>					
16	Governments .....	15.2	10.6	6.6	19.7	13.2
17	Government enterprises .....	1.3	2.1	2.3	1.6	..
18	Other .....	4.7	--	0.6	0.7	0.2
19	<b>Total contributions, grants and subsidies ....</b>	<b>21.2</b>	<b>12.7</b>	<b>9.5</b>	<b>22.0</b>	<b>13.4</b>
20	Other revenue .....	2.7	0.2	0.6	0.6	4.5
21	<b>Total net general revenue .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Included in real property.<sup>2</sup> Included in personal property.

TABLE 6. Percentage Distribution of Net General Expenditure, 1964, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government .....	10.9	3.6	6.6	6.8	9.3
2	Protection of persons and property .....	6.8	6.6	13.3	10.5	12.3
3	Public works .....	34.2	8.5	8.6	9.3	5.5
4	Sanitation and waste removal .....	12.2	2.0	3.7	2.8	2.6
5	Health .....	--	--	3.8	2.3	1.0
6	Social welfare .....	--	0.6	3.3	2.7	1.1
7	Education .....	4.2	64.9	43.3	49.3	36.6
8	Recreation and community services .....	4.5	2.3	2.0	2.5	3.3
9	Debt charges, excluding debt retirement .....	5.6	10.0	9.3	7.1	10.9
10	Contributions to own government enterprises .....	3.2	0.2	0.1	0.9	..
11	Provision for reserves .....	2.4	0.9	2.4	1.3	0.1
12	Joint or special expenditures .....	--	--	--	--	--
13	Other expenditures .....	16.0	0.4	3.6	4.5	17.3
14	<b>Total net general expenditure .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 5. Percentage Distribution of Net General Revenue, 1964, by Provinces**

[illegible]<sup>3</sup> Included in other revenue.

**TABLE 6. Percentage Distribution of Net General Expenditure, 1964, by Provinces**

[illegible]



**TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	<b>Total revenue reported by the Departments of Municipal Affairs...</b>	<b>10,608</b>	<b>4,698<sup>1</sup></b>	<b>63,046</b>	<b>57,223</b>	<b>387,879</b>
	<b>Add:</b>					
2	Taxes levied by school boards.....	477	...	...	1,965	227,366 <sup>2</sup>
3	Revenue deducted from expenditure.....	...	...	...	...	...
4	To incorporate the levy on special activities for debt charges.....	...	...	133	...	...
5	Other.....	...	...	...	...	93
	<b>Deduct:</b>					
6	Debenture debt charges recoverable.....	22	...	...	...	...
7	Inter-municipal transfers.....	...	...	32	2,790	...
8	Other.....	494	...	...	319	...
9	<b>Total current revenue (Table 1, item 21).....</b>	<b>10,569</b>	<b>4,698</b>	<b>63,147</b>	<b>56,079</b>	<b>615,338</b>
	<b>Add:</b>					
10	Grants-in-aid for capital purposes (see Table 4, for source).....	181	8	1,469	2,137	993
11	<b>Gross general revenue (Table 1, item 21).....</b>	<b>10,750</b>	<b>4,706</b>	<b>64,616</b>	<b>58,216</b>	<b>616,331</b>
	<b>Deduct:</b>					
	Grants-in-aid, governments (see Table 9 for function):					
12	Current purposes.....	820	34	6,127	3,501	31,523
13	Capital purposes.....	179	8	1,442	1,978	993
14	<b>Net general revenue (Table 1, item 21).....</b>	<b>9,751</b>	<b>4,664</b>	<b>57,047</b>	<b>52,737</b>	<b>583,815</b>

<sup>1</sup> Compiled by Dominion Bureau of Statistics from individual reports of municipalities.**TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	<b>Total expenditure reported by the Departments of Municipal Affairs</b>	<b>9,981</b>	<b>4,676<sup>1</sup></b>	<b>63,988</b>	<b>56,860</b>	<b>388,485</b>
	<b>Add:</b>					
2	Taxes levied by school boards included as "education".....	477	...	...	1,965	227,366 <sup>2</sup>
3	Expenditure deducted from revenue.....	...	...	...	...	...
4	Debt charges of special activities.....	...	...	133	...	...
5	Other.....	...	...	...	...	193
	<b>Deduct:</b>					
6	Debenture debt charges recoverable.....	22	...	...	...	...
7	Inter-municipal transfers.....	...	...	32	2,790	...
8	Other.....	458	...	...	319	...
9	<b>Total current expenditure (Table 2, item 29).....</b>	<b>9,978</b>	<b>4,676</b>	<b>64,089</b>	<b>55,716</b>	<b>616,044</b>
	<b>Add:</b>					
10	Capital expenditure (Table 3, item 10).....	4,464	3,838	13,611	12,188	196,945
	<b>Deduct:</b>					
	Debt retired:					
11	Debenture principal.....	320	539	7,065	4,613	91,656
12	Other long-term principal.....	216	17	561	137	1,495
13	Contributions to capital and loan fund.....	1,646	18	1,823	440	35,658
14	<b>Gross general expenditure (Table 2, item 29).....</b>	<b>12,260</b>	<b>7,940</b>	<b>68,251</b>	<b>62,714</b>	<b>684,180</b>
	<b>Deduct:</b>					
	Grants-in-aid governments (see Table 9 for function):					
15	Current purposes.....	820	34	6,127	3,501	31,523
16	Capital purposes.....	179	8	1,442	1,978	993
17	<b>Net general expenditure (Table 2, item 29).....</b>	<b>11,261</b>	<b>7,898</b>	<b>60,682</b>	<b>57,235</b>	<b>651,664</b>

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

**TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
<b>1,144,505</b>	<b>117,325<sup>1</sup></b>	<b>136,314</b>	<b>214,633</b>	<b>220,533</b>	<b>2,356,764</b>	<b>560<sup>1</sup></b>	<b>962<sup>1</sup></b>	<b>2,358,286</b>	<b>1</b>
1,593	...	...	86	21,651	253,138	...	...	253,138	2
55	...	...	...	...	55	...	...	55	3
...	...	...	1,373	...	1,506	...	...	1,506	4
...	...	1,992	...	8,156	10,241	...	...	10,241	5
46,601	...	...	...	...	46,623	...	...	46,623	6
41,264	...	...	...	1,041	45,127	...	...	45,127	7
5,858	...	837	...	4,235	11,753	...	...	11,753	8
<b>1,052,420</b>	<b>117,325</b>	<b>137,469</b>	<b>216,092</b>	<b>245,064</b>	<b>2,518,201</b>	<b>560</b>	<b>962</b>	<b>2,519,723</b>	<b>9</b>
51,589	1,402	5,075	4,811	4,231	71,896	—	8	71,904	10
<b>1,104,009</b>	<b>118,727</b>	<b>142,544</b>	<b>220,903</b>	<b>249,295</b>	<b>2,590,097</b>	<b>560</b>	<b>970</b>	<b>2,591,627</b>	<b>11</b>
110,031	6,290	15,588	11,443	22,415	207,772	66	85	207,923	12
51,589	1,392	5,075	4,811	3,806	71,273	—	8	71,281	13
<b>942,389</b>	<b>111,045</b>	<b>121,881</b>	<b>204,649</b>	<b>223,074</b>	<b>2,311,052</b>	<b>494</b>	<b>877</b>	<b>2,312,423</b>	<b>14</b>

<sup>2</sup> Quebec taxes levied by school boards have been estimated.**TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
<b>1,143,297</b>	<b>117,155<sup>1</sup></b>	<b>135,637</b>	<b>213,774</b>	<b>223,957</b>	<b>2,357,810</b>	<b>518<sup>1</sup></b>	<b>924<sup>1</sup></b>	<b>2,359,252</b>	<b>1</b>
1,593	...	...	86	21,651	253,138	...	...	253,138	2
55	...	...	...	...	55	...	...	55	3
...	...	...	1,373	...	1,506	...	...	1,506	4
...	...	1,992	...	8,019	10,204	...	...	10,204	5
46,601	...	...	...	...	46,623	...	...	46,623	6
41,264	...	...	...	1,041	45,127	...	...	45,127	7
5,802	...	837	...	4,235	11,651	...	...	11,651	8
<b>1,051,278</b>	<b>117,155</b>	<b>136,792</b>	<b>215,233</b>	<b>248,351</b>	<b>2,519,312</b>	<b>518</b>	<b>924</b>	<b>2,520,754</b>	<b>9</b>
415,415	32,619	42,083	65,132	83,895	870,190	147	127	870,464	10
111,424	10,062	7,082	23,831	25,932	282,524	11	20	282,555	11
...	34	...	46	...	2,506	—	—	2,506	12
21,280	2,778	4,264	6,757	12,707	87,371	147	140	87,658	13
<b>1,333,989</b>	<b>136,900</b>	<b>167,529</b>	<b>249,731</b>	<b>293,607</b>	<b>3,017,101</b>	<b>507</b>	<b>891</b>	<b>3,018,499</b>	<b>14</b>
110,031	6,290	15,588	11,443	22,415	207,772	66	85	207,923	15
51,589	1,392	5,075	4,811	3,806	71,273	—	8	71,281	16
<b>1,172,369</b>	<b>129,218</b>	<b>146,866</b>	<b>233,477</b>	<b>267,386</b>	<b>2,738,056</b>	<b>441</b>	<b>798</b>	<b>2,739,295</b>	<b>17</b>

<sup>2</sup> Quebec taxes levied by school boards have been estimated.



**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies", 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	<b>Governments:</b>					
1	Federal — Grants in lieu of taxes, etc. ....	184	115	2,718	3,138	3,282
2	Grants-in-aid— Current .....	—	—	—	39	—
3	Capital .....	—	—	535	—	993
4	<b>Total federal</b> .....	<b>184</b>	<b>115</b>	<b>3,253</b>	<b>3,177</b>	<b>4,275</b>
5	Provincial — Unconditional grants .....	1,297	378	1,071	7,263	74,125
6	Grants-in-aid— Current .....	820	34	6,127	3,462	31,523
7	Capital .....	179	8	907	1,937	..
8	<b>Total provincial</b> .....	<b>2,296</b>	<b>420</b>	<b>8,105</b>	<b>12,662</b>	<b>105,648</b>
9	Other municipal— Grants-in-aid— Current and/or capital .....	—	—	—	41 <sup>3</sup>	—
10	<b>Total governments (Table 1, item 16)</b> .....	<b>2,480</b>	<b>535</b>	<b>11,358</b>	<b>15,880</b>	<b>109,923</b>
	<b>Government enterprises:</b>					
11	Federal — Grants in lieu of taxes, etc. ....	4	2	496	118	—
12	Provincial — Grants in lieu of taxes, etc. ....	—	—	337	79	—
13	Own and/or other municipalities .....	122	95	460	644	—
14	<b>Total government enterprises (Table 1, item 17)</b> .....	<b>126</b>	<b>97</b>	<b>1,293</b>	<b>841</b>	<sup>5</sup>
15	Other contributions (Table, 1, item 18) .....	465	2	353	354	993
16	<b>Totals (Table 1, item 19)</b> .....	<b>3,071</b>	<b>634</b>	<b>13,004</b>	<b>17,075</b>	<b>110,916</b>
	<b>Analysis of grants-in-aid (governments) by function (included above):</b>					
	<b>Current:</b>					
17	General government .....	—	—	205	—	—
18	Protection of persons and property .....	—	2	54	60	946
19	Public works .....	750	19	372	242	30,262
20	Sanitation and waste removal .....	—	—	—	3	—
21	Health .....	—	—	916	547	—
22	Social welfare .....	—	13	1,690	2,470	—
23	Education .....	—	—	2,631	—	—
24	Recreation and community services .....	10	—	—	2	—
25	Debt charges .....	—	—	129	—	—
26	Utility deficits and levies .....	60	—	—	39	—
27	Other .....	—	—	130	138	315
28	<b>Total current</b> .....	<b>820</b>	<b>34</b>	<b>6,127</b>	<b>3,501</b>	<b>31,523</b>
	<b>Capital:</b>					
29	General government .....	—	—	—	—	—
30	Protection of persons and property .....	—	—	—	6	—
31	Public works .....	160	8	547	208	993
32	Sanitation and waste removal .....	16	—	43	23	—
33	Health .....	—	—	374	314	—
34	Social welfare .....	—	—	—	—	—
35	Education .....	—	—	157	1,371	—
36	Recreation and community services .....	3	—	—	—	—
37	Debt charges .....	—	—	—	—	—
38	Utility deficits and levies .....	—	—	—	—	—
39	Other .....	—	—	321	56	—
40	<b>Total capital</b> .....	<b>179</b>	<b>8</b>	<b>1,442</b>	<b>1,978</b>	<b>993</b>
41	<b>Total grants-in-aid, current and capital</b> .....	<b>999</b>	<b>42</b>	<b>7,569</b>	<b>5,479</b>	<b>32,516</b>

<sup>1</sup> Grants in lieu of taxes, re villages, also grant from Alberta, re Lloydminster.

<sup>2</sup> Includes some in lieu of taxes not separable.

<sup>3</sup> St. John county public works.

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",  
1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
15,520	2,203	2,178	2,628	2,280	34,246	48	156	34,450	1
—	—	—	—	128	167	—	—	167	2
4,762	9	—	370	—	6,669	—	8	6,677	3
<b>20,282</b>	<b>2,212</b>	<b>2,178</b>	<b>2,998</b>	<b>2,408</b>	<b>41,082</b>	<b>48</b>	<b>164</b>	<b>41,294</b>	<b>4</b>
38,826	2,544	50 <sup>1</sup>	15,850	13,340	154,744	157	132	155,033	5
110,031	6,290	15,588 <sup>2</sup>	11,443	22,287	207,605	66	85	207,756	6
46,827	1,383	5,075	4,441	3,806	64,563	—	—	64,563	7
<b>195,684</b>	<b>10,217</b>	<b>20,713</b>	<b>31,734</b>	<b>39,433</b>	<b>426,912</b>	<b>223</b>	<b>217</b>	<b>427,352</b>	<b>8</b>
3,576 <sup>4</sup>	—	—	—	—	3,617	—	—	3,617	9
<b>219,542</b>	<b>12,429</b>	<b>22,891</b>	<b>34,732</b>	<b>41,841</b>	<b>471,611</b>	<b>271</b>	<b>381</b>	<b>472,263</b>	<b>10</b>
3,726	286	427	—	705	5,764	—	—	5,764	11
5,923	1,126	1,649	1,374	1,894	12,382	—	—	12,382	12
1,693	2,109	6,715	14,499	3,051	29,388	—	5	29,393	13
<b>11,342</b>	<b>3,521</b>	<b>8,791</b>	<b>15,873</b>	<b>5,650</b>	<b>47,534</b>	<b>—</b>	<b>5</b>	<b>47,539</b>	<b>14</b>
624	696	1,508	98	1,732	6,825	—	41	6,866	15
<b>231,508</b>	<b>16,646</b>	<b>33,190</b>	<b>50,703</b>	<b>49,223</b>	<b>525,970</b>	<b>271</b>	<b>427</b>	<b>526,668</b>	<b>16</b>
60	11	233	—	38	547	—	7	554	17
350	56	—	—	42	1,510	7	20	1,537	18
75,151	3,226	8,383	5,146	703	124,254	59	27	124,340	19
—	—	—	—	216	219	—	—	219	20
716	173	193	274	338	3,157	—	—	3,157	21
33,118	2,354	5,760	3,893	19,958	69,256	—	—	69,256	22
—	—	—	—	—	2,631	—	5	2,636	23
12	61	597	127	299	1,108	—	26	1,134	24
—	—	—	—	—	129	—	—	129	25
—	—	—	—	—	99	—	—	99	26
624	409	422	2,003	821	4,862	—	—	4,862	27
<b>110,031</b>	<b>6,290</b>	<b>15,588</b>	<b>11,443</b>	<b>22,415</b>	<b>207,772</b>	<b>66</b>	<b>85</b>	<b>207,923</b>	<b>28</b>
—	—	94	—	193	287	—	—	287	29
—	—	57	52	78	193	—	—	193	30
26,613	1,320	1,096	496	1,581	33,022	—	8	33,030	31
313	69	—	—	1,119	1,583	—	—	1,583	32
—	—	—	135	—	823	—	—	823	33
1,888	—	—	—	—	1,888	—	—	1,888	34
22,775	—	3,642	2,486	—	30,431	—	—	30,431	35
—	3	186	104	794	1,090	—	—	1,090	36
—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	38
—	—	—	1,538	41	1,956	—	—	1,956	39
<b>51,589</b>	<b>1,392</b>	<b>5,075</b>	<b>4,811</b>	<b>3,806</b>	<b>71,273</b>	<b>—</b>	<b>8</b>	<b>71,281</b>	<b>40</b>
<b>161,620</b>	<b>7,682</b>	<b>20,663</b>	<b>16,254</b>	<b>26,221</b>	<b>279,045</b>	<b>66</b>	<b>93</b>	<b>279,204</b>	<b>41</b>

<sup>4</sup> Current grants from other municipal governments, functional analysis not available.

<sup>5</sup> Included in "Governments".



**TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9) .....	6,935	3,913	48,950	39,250	449,734
2	Tax collections .....	6,333	3,630	47,517	38,393	..
3	Tax collections as a percentage of taxation revenue ..... %	91.31	92.77	97.07	97.82	..
4	Taxes receivable, current and arrears (Table 12, item 7).....	2,782	1,131	15,267	13,787	61,375 <sup>1</sup>
5	Taxes receivable as a percentage of taxation revenue .... %	40.11	28.90	31.19	35.13	..

<sup>1</sup> Data for Quebec schools not available.**TABLE 11. Analysis of Debenture Debt Charges, 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	<b>General:</b>					
1	Interest .....	392	330	2,154	1,561	40,027
2	Serial principal .....	188	86	3,386	2,396	41,829
3	Sinking fund requirements .....	132	166	87	169	916
4	<b>Total general</b> .....	<b>712</b>	<b>582</b>	<b>5,627</b>	<b>4,126</b>	<b>82,772</b>
	<b>Schools:</b>					
5	Interest .....	...	392	2,883	1,841	27,902
6	Serial principal .....	...	227	3,520	1,883	48,911
7	Sinking fund requirements .....	...	60	72	165	—
8	<b>Total schools</b> .....	...	<b>679</b>	<b>6,475</b>	<b>3,889</b>	<b>76,813<sup>2</sup></b>
9	<b>Total general and schools (Table 2 current, item 20)....</b>	<b>712</b>	<b>1,261</b>	<b>12,102</b>	<b>8,015</b>	<b>159,585</b>
	<b>Utilities:</b>					
10	Interest .....	632	79	715	625	26,489
11	Serial principal .....	335	68	702	501	22,752
12	Sinking fund requirements .....	30	36	114	94	41
13	<b>Total utilities</b> .....	<b>997</b>	<b>183</b>	<b>1,531</b>	<b>1,220</b>	<b>49,282</b>
14	<b>Totals (items 9 and 13)</b> .....	<b>1,709</b>	<b>1,444</b>	<b>13,633</b>	<b>9,235</b>	<b>208,867</b>

<sup>1</sup> Included in serial principal.<sup>2</sup> Estimated.

**TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
805,515	94,889	100,235	147,776	178,002	1,875,199	232	499	1,875,930	1
804,444	92,529	97,669	145,322	175,619	..	219	482	..	2
99.87	97.51	97.44	98.34	98.66	..	94.39	96.59	..	3
84,590	16,575	19,401	27,804	7,092	249,804 <sup>1</sup>	126	122	250,052 <sup>1</sup>	4
10.50	17.47	19.36	18.81	3.98	..	54.31	24.45	..	5

**TABLE 11. Analysis of Debenture Debt Charges, 1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
47,292	3,784	3,467	10,897	13,123	123,027	1	5	123,033	1
64,500	4,883	1,956	13,999	12,596	145,819	11	20	145,850	2
<sup>1</sup>	1,267	1,738	218	610	5,303	—	—	5,303	3
111,792	9,934	7,161	25,114	26,329	274,149	12	25	274,186	4
27,241	4,334	3,554	7,593	8,076	83,816	—	—	83,816	5
46,924	3,912	3,388	9,614	12,522	130,901	—	—	130,901	6
<sup>1</sup>	<sup>1</sup>	—	—	204	501	—	—	501	7
74,165	8,246	6,942	17,207	20,802	215,218	—	—	215,218	8
185,957	18,180	14,103	42,321	47,131	489,367	12	25	489,404	9
17,265	4,106	3,295	4,794	4,992	62,992	34 <sup>3</sup>	3 <sup>3</sup>	63,029	10
20,373	3,154	2,088	5,361	4,690	60,024	33 <sup>3</sup>	14 <sup>3</sup>	60,071	11
<sup>1</sup>	978	605	39	233	2,170	—	—	2,170	12
37,638	8,238	5,988	10,194	9,915	125,186	67	17	125,270	13
223,595	26,418	20,091	52,515	57,046	614,553	79	42	614,674	14

<sup>1</sup> Includes some sanitation.





SECTION B



TABLE 12. Consolidated Assets<sup>1</sup>, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. <sup>2</sup>
thousands of dollars						
1	Cash .....	1,795	218	3,573	3,248	47,637
2	Investments .....	1,210	2,100	11,037	12,375	59,411
	Accounts receivable:					
3	Sundry (gross) .....	2,830	146	6,837	1,992	62,247
4	Due from federal government .....	400	1	420	297	7,741
5	Due from provincial governments .....	1,053	89	3,142	1,830	89,183 <sup>4</sup>
6	Due from special districts .....	—	—	—	—	—
7	Taxes receivable (gross) .....	2,782	1,131	15,267	13,787	61,375
8	Property acquired for taxes (gross) .....	—	—	462	197	1,396
9	General fixed assets (gross) .....	58,787	30,980	294,396	188,934	2,344,907
10	Due from schools .....	—	—	—	—	—
11	Due from other boards and commissions .....	—	—	—	—	—
12	Due from trust funds .....	—	—	3	23	—
13	Other assets .....	1,413	349	3,319	3,436	107,444
14	<b>Total assets</b> .....	<b>70,270</b>	<b>35,014</b>	<b>338,456</b>	<b>226,119</b>	<b>2,781,341</b>
15	Deficits and/or extraordinary expenses capitalized .....	1,480	187	9,488	2,125	72,778
16	<b>Totals</b> .....	<b>71,750</b>	<b>35,201</b>	<b>347,944</b>	<b>228,244</b>	<b>2,854,119</b>

<sup>1</sup> Interfund balances, inter-municipal accounts receivable eliminated.<sup>2</sup> Data for Quebec schools not available.<sup>3</sup> See text, page 9.TABLE 13. Consolidated Liabilities<sup>1</sup>, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. <sup>2</sup>
thousands of dollars						
1	Bank overdrafts and temporary loans .....	9,952	1,203	18,276	11,797	117,248
	Accounts payable:					
2	Sundry .....	2,494	156	3,219	4,081	68,064
3	Due to federal government .....	—	—	6	1,153	811
4	Due to provincial governments .....	250	—	376	212	16,402
5	Due to special districts .....	—	—	—	—	—
6	Debenture debt (gross) .....	22,102	12,162	116,748	90,769	1,556,403 <sup>5</sup>
	Other long-term indebtedness:					
7	Due to province .....	100	21	2,035	—	—
8	Due to federal government enterprises .....	556	18	124	61	—
9	Other .....	4,948	8	2,371	3,362	4,627
10	Due to schools .....	—	—	—	—	—
11	Due to other boards and commissions .....	—	—	—	—	15,460
12	Due to trust funds .....	166	—	98	30	—
13	Other liabilities .....	1,297	66	4,250	3,832	58,228
14	<b>Total liabilities</b> .....	<b>41,865</b>	<b>13,634</b>	<b>147,503</b>	<b>115,297</b>	<b>1,837,243</b>
15	Surplus (including reserves and investment in capital assets) .....	29,885	21,567	200,441	112,947	1,016,876
16	<b>Totals</b> .....	<b>71,750</b>	<b>35,201</b>	<b>347,944</b>	<b>228,244</b>	<b>2,854,119</b>

<sup>1</sup> Interfund balances, inter-municipal accounts payable eliminated.<sup>2</sup> Data for Quebec schools not available.<sup>3</sup> See text, page 9.<sup>4</sup> Includes treasury bills 549.<sup>5</sup> Territorial government.

TABLE 12. Consolidated Assets,<sup>1</sup> 1964, by Provinces

Ont. <sup>3</sup>	Man.	Sask.	Alta.	B.C.	Sub-total <sup>2</sup>	Yukon	N.W.T.	Total <sup>2</sup>	No.
thousands of dollars									
46,861	51,630	29,287	23,916	18,235	226,400	111	73	226,584	1
167,469	40,910	33,216	30,035	113,198	470,961	—	—	470,961	2
48,310	8,302	12,060	17,303	4,847	164,894	46	111	165,051	3
7,374	417	477	926	916	18,969	5	26	19,000	4
58,571	18,238	8,486	7,670	5,088	193,350	56 <sup>5</sup>	135 <sup>5</sup>	193,541	5
—	—	27	—	261	288	—	—	288	6
84,590	16,575	19,401	27,804	7,092	249,804	126	122	250,052	7
3,393	3,596	4,497	5,594	1,951	21,086	5	18	21,109	8
2,852,363	485,732	567,346	1,085,891	855,911	8,765,747	1,950	3,637	8,771,334	9
3,537	—	21	—	67	3,625	—	—	3,625	10
24,007	—	—	—	—	24,007	—	—	24,007	11
..	49	203	—	6	284	—	—	284	12
118,800	7,215	17,669	26,255	12,918	298,818	7	48	298,873	13 ✓
<b>3,415,275</b>	<b>632,664</b>	<b>693,210</b>	<b>1,225,394</b>	<b>1,020,490</b>	<b>10,438,233</b>	<b>2,306</b>	<b>4,170</b>	<b>10,444,709</b>	14
42,035	2,231	98	1,880	23,554	155,856	—	—	155,856	15
<b>3,457,310</b>	<b>634,895</b>	<b>693,308</b>	<b>1,227,274</b>	<b>1,044,044</b>	<b>10,594,089</b>	<b>2,306</b>	<b>4,170</b>	<b>10,600,565</b>	16

<sup>1</sup> Includes 48,065 due from province to Montreal Metropolitan Boulevard Fund.<sup>5</sup> Territorial government.TABLE 13. Consolidated Liabilities,<sup>1</sup> 1964, by Provinces

Ont. <sup>3</sup>	Man.	Sask.	Alta.	B.C.	Sub-total <sup>2</sup>	Yukon	N.W.T.	Total <sup>2</sup>	No.
thousands of dollars									
111,922	43,233	13,341	13,593	16,132	356,697	—	33	356,730	1
78,097	13,819	12,054	16,826	12,482	211,292	54	123	211,469	2
1,077	1,744	144	16	691	5,642	—	—	5,642	3 ✓
4,026	924	581	876 <sup>4</sup>	123	23,770	—	11 <sup>5</sup>	23,781	4
—	—	159	37	44	240	—	—	240	5
2,114,948	238,868	208,760	519,832	558,922 <sup>7</sup>	5,439,514	856	193	5,440,563	6
69,231 <sup>6</sup>	25	2,243	216	3,131	77,002	9 <sup>5</sup>	—	77,011	7
14,891 <sup>7</sup>	1,416	—	202 <sup>8</sup>	622 <sup>9</sup>	17,890	—	—	17,890	8 ✓
1,071	25	—	776	1,961	19,149	—	—	19,149	9
13,055	—	—	—	419	13,474	—	76	13,550	10
14,339	—	—	—	—	29,799	—	—	29,799	11
..	50	376	2,246	1,263	4,229	—	—	4,229	12
54,576	9,350	10,658	24,765	13,325	180,347	55	—	180,402	13
<b>2,477,233</b>	<b>309,454</b>	<b>248,316</b>	<b>579,385</b>	<b>609,115</b>	<b>6,379,045</b>	<b>974</b>	<b>436</b>	<b>6,380,455</b>	14
980,077	325,441	444,992	647,889	434,929	4,215,044	1,332	3,734	4,220,110	15
<b>3,457,310</b>	<b>634,895</b>	<b>693,308</b>	<b>1,227,274</b>	<b>1,044,044</b>	<b>10,594,089</b>	<b>2,306</b>	<b>4,170</b>	<b>10,600,565</b>	16

<sup>1</sup> Includes 47,862 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.<sup>2</sup> Includes 624 short-term capital borrowings.<sup>3</sup> Includes 62,304 Ontario Water Resources Commission.<sup>4</sup> Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations. —



**TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	72,641	...	343,118	170,217
	<b>Additions:</b>				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities .....	—		—	66,233
3	Municipal enterprises .....	1,216		22,263	5,015
4	Special municipal activities (see commentary on assets and liabilities) .....	39		369	630 <sup>1</sup>
5	Other .....	778 <sup>2</sup>		42	370
	<b>Deductions:</b>				
6	Inter-municipal eliminations .....	—		17,568	2,525
7	Interfund eliminations .....	2,899		280	11,696
8	Trust funds .....	13		—	—
9	Duplication of debt .....	12		—	—
10	Surplus, reserves and investment in capital assets .....	29,885		200,441	112,947
11	<b>Total consolidated liabilities (per Table 13, item 14) .....</b>	<b>41,865</b>	<b>13,634<sup>3</sup></b>	<b>147,503</b>	<b>115,297</b>
12	Sinking funds .....	166	2,138	3,638	7,689
13	Adjustment re: elimination of utility debt .....	<sup>4</sup>	97	3,177	4,306
14	<b>Total direct debt (per Table 18, item 10) .....</b>	<b>41,699</b>	<b>11,399</b>	<b>140,688</b>	<b>103,302</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 15. Analysis of Debenture Debt, 1964, by Purpose, by Provinces**

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General .....	3,852	4,059	1,429	5,462	42,958 <sup>1</sup>	2,931	37,402 <sup>2</sup>	5,775 <sup>2</sup>	802,495		608,350	349,736
2	Schools .....	...	...	1,057	2,060	53,809	1,860	26,510	3,355	...	...	405,495	242,351
												129,893 <sup>3</sup>	
3	<b>Sub-totals .....</b>	<b>3,852</b>	<b>4,059</b>	<b>2,486</b>	<b>7,522</b>	<b>96,767</b>	<b>4,791</b>	<b>63,912</b>	<b>9,130</b>			<b>1,013,845</b>	<b>592,087</b>
										802,495		129,893	
	<b>Utilities:</b>												
4	Water supply systems .....	12,606 <sup>4</sup>	745 <sup>4</sup>	507	1,282	12,670	1,672	9,147 <sup>5</sup>	3,907 <sup>5</sup>	574,772		105,227	74,237
5	Electric light and power ....	840	—	365	—	698	44	1,919	1,037	13,820		58,685	29,382
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	3,619	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	47,862	56,776	23,401
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	5,758	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	...	...
10	Ferries .....	...	...	...	...	106	—	...	...	814		...	...
11	Airports .....	...	...	...	...	...	...	554	162	264		4	—
12	Housing .....	...	...	...	...	...	...	904	—	459		7,519	2,914
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	2,115	9,486
14	Other .....	—	—	—	—	—	—	97	—	...	...	—	—
15	<b>Sub-totals .....</b>	<b>13,446</b>	<b>745</b>	<b>872</b>	<b>1,282</b>	<b>13,474</b>	<b>1,716</b>	<b>12,621</b>	<b>5,106</b>	<b>47,862</b>		<b>239,703</b>	<b>139,420</b>
										590,129			
16	Unclassified .....	—	—	—	—	—	—	—	—	52,786	63,131	—	—
17	<b>Total debenture debt .....</b>	<b>17,298</b>	<b>4,804</b>	<b>3,358</b>	<b>8,804</b>	<b>110,241</b>	<b>6,507</b>	<b>76,533</b>	<b>14,236</b>	<b>52,786</b>	<b>110,993</b>	<b>1,253,548</b>	<b>731,507</b>
										1,392,624		129,893	

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

**TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1964**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,820,038	3,782,092	...	495,786	899,787	780,932	1
..	129,893		243,846	350,364	160,371	2
47,862 <sup>1</sup>	—		—	—	—	3
130,200	—		2,159	12,560	155,420	4
—	4,922 <sup>1</sup>		98 <sup>4</sup>	—	31,146 <sup>3</sup>	5
8,062	94,440		11,064	2,118	18,558	6
135,919	365,157		21,721	33,319	65,268	7
—	—		656	—	—	8
—	—		15,140 <sup>5</sup>	—	—	9
1,015,876	980,077		444,992	647,889	434,928	10
1,837,243	2,477,233	309,454 <sup>7</sup>	248,316	579,385	609,115	11
3,839	137,560	26,267	16,977	4,103	57,968	12
48,961	5,768	22,324	—	+ 1,836	+ 2,814	13
1,784,443	2,333,905	260,863	231,339	577,118	553,961	14

<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 15. Analysis of Debenture Debt, 1964, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		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														
55,081	24,004	45,780	44,469	234,017	4,767	161,705	119,049	2,574,786	23	—	193 <sup>2</sup>	—	2,575,002	1
		8,905		12,560										
12,933	7,397	10,111	6,613	27,922	—	167,318	7,656	1,340,328	...	...	...	...	1,340,328	2
56,087		45,332		132,569										
58,014	31,401	55,891	51,082	261,939	4,767	329,023	126,705	3,915,114	23	—	193	—	3,915,330	3
56,087		54,237		145,129										
38,658	8,762	29,424	9,295	48,614	1,750	76,281	23,991	1,033,547	833	—	*	...	1,034,380	4
7,016	22,900	2,023	5,498	28,757	1,050	2,226	—	176,260	...	...	...	...	176,260	5
...	...	...	...	1,355	—	...	...	4,974	...	...	...	...	4,974	6
5,069	...	630	680	4,687	—	...	...	139,105	...	...	...	...	139,105	7
...	...	...	...	19,714	1,900	329	—	27,701	...	...	...	...	27,701	8
961	—	...	...	...	...	...	...	961	...	...	...	...	961	9
...	...	...	...	...	...	...	...	920	...	...	...	...	920	10
...	...	...	...	170	—	2	288	1,444	...	...	...	...	1,444	11
...	...	...	...	...	...	...	...	11,796	...	...	...	...	11,796	12
...	...	...	...	...	...	...	...	11,601	...	...	...	...	11,601	13
—	—	—	—	—	—	27	50	174	—	—	...	...	174	14
51,704	31,662	32,077	15,473	103,297	4,700	78,865	24,329	1,408,483	833	—	...	...	1,409,316	15
—	—	—	—	—	—	—	—	115,917	—	—	—	—	115,917	16
119,718	63,063	87,968	66,555	365,236	9,467	407,888	151,034	5,439,514 <sup>7</sup>	856 <sup>8</sup>	—	193	—	5,440,563 <sup>7</sup>	17
56,087		54,237		145,129										

<sup>1</sup> Includes some sanitation; also electric light for city of Moncton.<sup>2</sup> Included in general.<sup>3</sup> Data for Quebec schools not available.<sup>4</sup> Whitehorse only.



TABLE 16. Changes in Gross Debenture Debt During 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. <sup>1</sup>
thousands of dollars						
1	Gross debenture debt as at December 31, 1963 .....	20,436	12,159	113,718	90,564	1,857,413
2	Debentures sold during 1964 .....	2,353	462 <sup>2</sup>	10,779	4,372	360,427
3	Debentures retired during 1964 .....	687	232 <sup>2</sup>	7,749	4,167	...
4	Gross debenture debt as at December 31, 1964 .....	22,102	12,162	116,748	90,769	1,556,403 <sup>1</sup>

<sup>1</sup> Data for Quebec schools not available.<sup>2</sup> Data not available for B.C. schools and improvement districts.

TABLE 17. Analysis of Debenture Debt by Place of Payment, 1964, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. <sup>1</sup>
thousands of dollars						
1	Canada, only .....	19,233	12,162	111,694	83,521	400,336
2	London (England) only .....	—	—	—	—	3,140
3	London (England) and Canada .....	—	—	—	—	509
4	New York only .....	2,869	—	3,119	6,881	404,772
5	New York and Canada .....	—	—	1,935	367	19,605
6	London (England), New York and Canada .....	—	—	—	—	—
7	Switzerland .....	—	—	—	—	4,500
8	Unclassified .....	—	—	—	—	723,541
9	Totals .....	22,102	12,162	116,748	90,769	1,556,403 <sup>1</sup>

<sup>1</sup> Data for Quebec schools not available.

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. <sup>1</sup>
thousands of dollars						
<b>Direct debt</b>						
1	Debenture debt .....	22,102	12,162	116,748	90,769	1,556,403 <sup>1</sup>
2	Deduct sinking funds .....	166	2,138	3,638	7,689	3,839
3	Item 1 less item 2 .....	21,936	10,024	113,110	83,080	1,552,564
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	21,936	10,024	113,110	83,080	1,552,564
6	Temporary loans and overdrafts .....	9,952	1,117	16,036	11,797	89,936
Accounts and other payables:						
7	Trust funds and other deposits .....	166	—	98	30	—
8	Other .....	8,348	202	7,601	6,806	87,681
9	Other liabilities .....	1,297	56	3,843	1,589	54,262
10	Total direct debt less sinking funds .....	41,699	11,399	140,688	103,302	1,784,443 <sup>1</sup>
<b>Indirect debt</b>						
11	Guaranteed bonds or debentures .....	—	—	482	5,171	—
12	Deduct sinking funds .....	—	—	116	—	—
13	Item 11 less item 12 .....	—	—	366	5,171	—
14	Guaranteed bank loans .....	—	—	—	—	—
15	Total indirect debt less sinking funds .....	—	—	366	5,171	—
16	Total direct and indirect debt less sinking funds .....	41,699	11,399	141,054	108,473	1,784,443 <sup>1</sup>

<sup>1</sup> Data for Quebec schools not available. Includes 47,862 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt During 1964

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,973,520	214,280	193,556	509,887	540,003	5,525,536	890	213	5,526,639	1
264,496	31,111	23,030	42,551	48,545 <sup>2</sup>	788,126 <sup>3</sup>	—	..	788,126 <sup>3</sup>	2
123,068	5,523	7,826	32,606	33,805 <sup>2</sup>	215,663 <sup>3</sup>	34	..	215,697 <sup>3</sup>	3
2,114,948	238,868	208,760	519,832	558,922	5,439,514 <sup>3</sup>	856	193	5,440,563 <sup>3</sup>	4

<sup>3</sup> Information not complete.

TABLE 17. Analysis of Debenture Debt by Place of Payment, 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,782,168	205,761	178,814	495,346	187,345	3,476,380	856	193	3,477,429	1
162	—	—	—	—	3,302	—	—	3,302	2
—	—	179	—	525	1,213	—	—	1,213	3
330,494	31,207	29,767	24,486	86,416	920,011	—	—	920,011	4
2,112	—	—	—	10,379	34,398	—	—	34,398	5
12	1,900	—	—	4,706	6,618	—	—	6,618	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	269,551	993,092	—	—	993,092	8
2,114,948	238,868	208,760	519,832	558,922	5,439,514 <sup>1</sup>	856	193	5,440,563 <sup>1</sup>	9

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1964

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,114,948	238,868	208,760	519,832	558,922	5,439,514 <sup>1</sup>	856	193	5,440,563 <sup>1</sup>	1
137,560	26,267	16,977	4,103	57,968	260,345	—	—	260,345	2
1,977,388	212,601	191,783	515,729	500,954	5,179,169	856	193	5,180,218	3
—	—	—	549	—	549	—	—	549	4
1,977,388	212,601	191,783	516,278	500,954	5,179,718	856	193	5,180,767	5
111,733	24,524	13,341	12,361	16,125	306,922	—	33	306,955	6
—	45	376	2,246	1,263	4,224	—	—	4,224	7
196,826	16,312	15,181	24,059	24,861	387,877	64	210	388,151	8
47,958	7,381	10,658	22,174	10,758	159,976	55	—	160,031	9
2,333,905	260,863	231,339	577,118	553,961	6,038,717 <sup>1</sup>	975	436	6,040,128 <sup>1</sup>	10
2,065	2,329	—	—	—	10,047	—	—	10,047	11
—	—	—	—	—	116	—	—	116	12
2,065	2,329	—	—	—	9,931	—	—	9,931	13
—	—	—	22	—	22	—	—	22	14
2,065	2,329	—	22	—	9,953	—	—	9,953	15
2,333,970	263,192	231,339	577,140	553,961	6,048,670 <sup>1</sup>	975	436	6,050,081 <sup>1</sup>	16



TABLE 19. Trust and Agency Funds.<sup>1</sup> 1964. by Provinces

No.		Nfld. <sup>2</sup>	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	<b>Assets</b>					
1	Cash .....	62	31	98	283	..
2	Investments .....	3	375	8,683	5,026	..
3	Due from other funds .....	166	—	98	30	..
4	Other assets.....	73	—	8	199	..
5	<b>Total assets</b> .....	<b>304</b>	<b>406</b>	<b>8,887</b>	<b>5,538</b>	<b>..</b>
	<b>Liabilities</b>					
6	Accounts payable .....	—	—	—	—	..
7	Due to other funds .....	—	—	3	23	..
8	Other liabilities .....	—	—	—	47	..
9	Trust and agency fund balances .....	304	406	8,884	5,468	..
10	<b>Total liabilities</b> .....	<b>304</b>	<b>406</b>	<b>8,887</b>	<b>5,538</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 12 and 13, and are presented here for additional information only. See commentary, page 9.

TABLE 19. Trust and Agency Funds,<sup>1</sup> 1964. by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	954	1,015	457	756	..	—	—	..	1
..	40,319	14,293	50,683	3,161	..	—	—	..	2
..	50	376	2,246	1,263	..	—	—	..	3
..	1,213	2,831	1,023	26	..	—	—	..	4
..	<b>42,536</b>	<b>18,515</b>	<b>54,409</b>	<b>5,206</b>	..	—	—	..	5
..	472	22	309	—	..	—	—	..	6
..	49	203	—	6	..	—	—	..	7
..	325	550	—	14	..	—	—	..	8
..	41,690	17,740	54,100	5,186	..	—	—	..	9
..	<b>42,536</b>	<b>18,515</b>	<b>54,409</b>	<b>5,206</b>	..	—	—	..	10

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





## SECTION C





TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1964

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>	6 <sup>2</sup>	17,291	1
6,342	897	932	1,403	1,453	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,586	958	943	1,432	1,738	19,194	16	25	19,235	4
..	..	79,246	163,382	1,274	..	..	..	..	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, Yellowknife and Fort Smith.

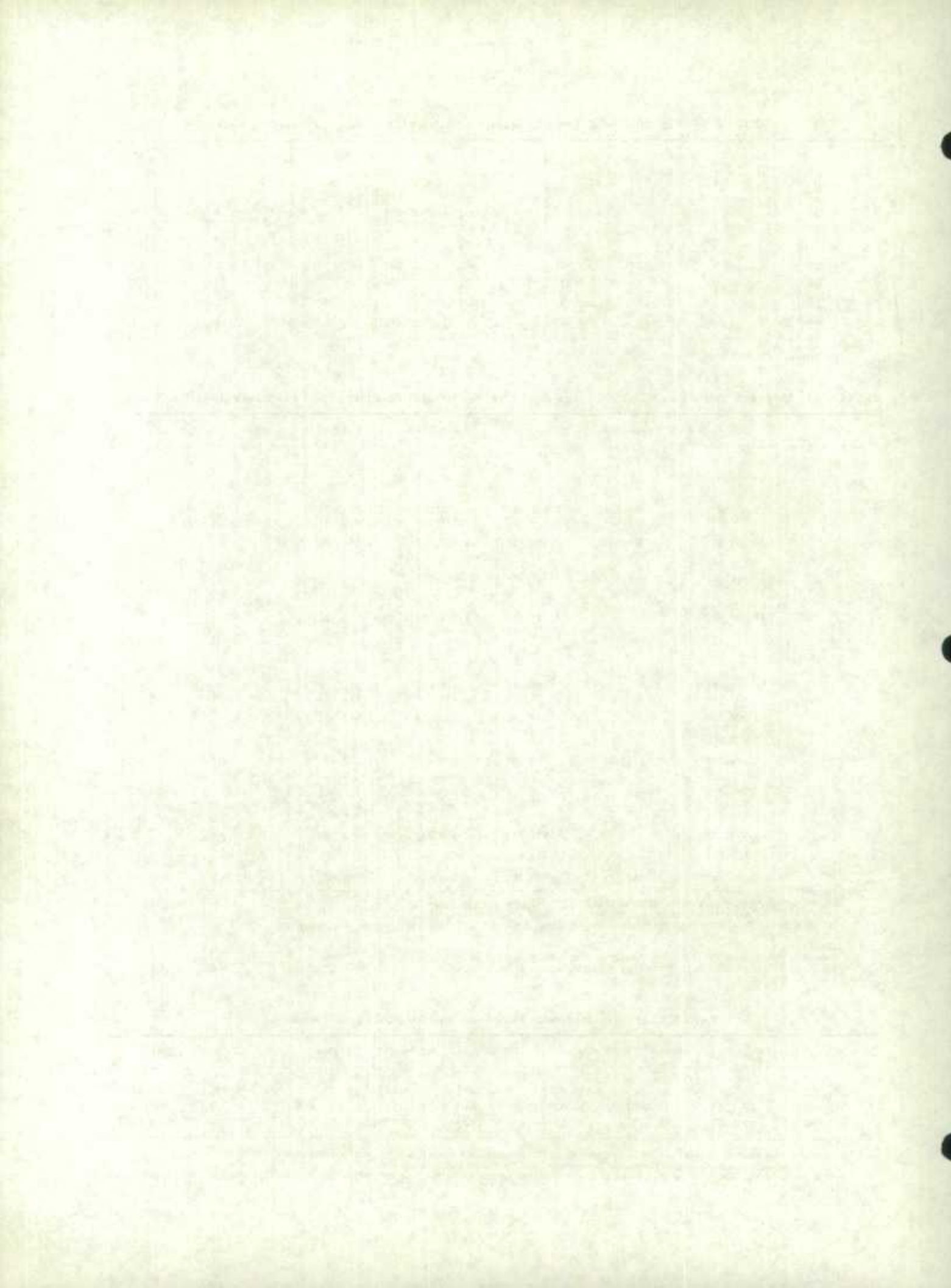
TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1964, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. <sup>2</sup>	Yukon	N.W.T.	No.
thousands of dollars								
..	7,691,422	825,421	524,404 <sup>4</sup>	1,352,073 <sup>5</sup>	1,383,396	..	..	1
..	2,860,131	542,677	879,710	870,423	911,302	..	..	2
..	10,551,553	1,368,098	1,404,114	2,222,496	2,294,698	..	..	3
..	...	16,530	...	...	...	..	..	4
..	1,315,261	63,665	71,988	100,757	..	..	..	5
..	—	..	517 <sup>7</sup>	—	—	..	..	6
..	11,866,814 <sup>8</sup>	..	1,476,619	2,323,253	..	..	..	7
..	1,744,564	..	567,651	427,024	1,501,143	..	..	8
..	553,815	..	72,051	108,015	171,764	..	..	9
..	2,298,379	..	639,702	535,039	1,672,907	..	..	10
..	8,001	..	—	—	—	..	..	11
..	2,306,380 <sup>11</sup>	341,231	639,702	535,039 <sup>11</sup>	1,672,907 <sup>12</sup>	..	..	12
..	410,759	..	34,330	55,506	128,022	..	..	13
..	231,402	..	53,694	115,441	220,076	..	..	14
..	1,115,361	..	103,295	265,396	308,492	..	..	15
..	1,757,522	..	191,319	436,343	656,590	..	..	16
..	583,821	..	448,383	98,696	125,312	..	..	17
..	2,341,343 <sup>11</sup>	341,231	639,702	535,039 <sup>11</sup>	781,902 <sup>13</sup>	..	..	18

<sup>7</sup> Special franchise on which the taxation is classified "real property" in Table 3.<sup>8</sup> Excludes 57,918 assessment in unorganized areas on which school taxes only are levied.<sup>9</sup> Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.<sup>10</sup> Personal property.<sup>11</sup> Information not complete.<sup>12</sup> Municipal only. Valuation of properties exempt from school taxation is 1,310,183.<sup>13</sup> Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.TABLE 22. Provincial Grants to Schools Operated by Local Authorities<sup>1</sup>

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon <sup>4</sup>	N.W.T. <sup>5</sup>	Total	No.
thousands of dollars									
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	1
319,469	29,359	37,634	75,029	68,384	767,303	...	173	767,476	2
373,650	28,107	34,397	84,629	63,742	789,706	...	214	789,920	3

<sup>4</sup> Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.<sup>5</sup> Local schools are operated by the Territorial Government and by religious denominations.<sup>6</sup> Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.









[illegible]



STATISTICS CANADA LIBRARY  
BIBLIOTHÈQUE STATISTIQUE CANADA



1010464890

6.4