

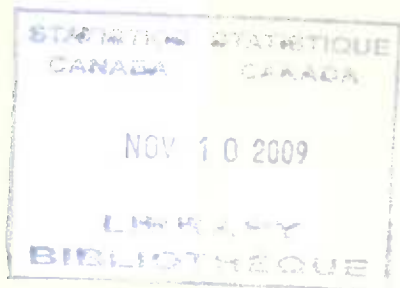
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MUNICIPAL GOVERNMENT FINANCE

1965

Revenue and Expenditure
Assets and Liabilities

Actual

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

MUNICIPAL GOVERNMENT FINANCE

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SYMBOLS

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

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r 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 1964 edition. The projections of current revenue, expenditure and gross debenture debt for 1966 on a preliminary basis, and 1967, on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Readers wishing to view the 1965 data in the context of an historical series should refer to the 1964 and 1963 publications which link to the "Historical Review Financial Statistics of Governments in Canada, 1952-62", Catalogue No. 68-503.

Municipalities are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" in this publication include "territory" and "territorial" unless the sense clearly indicates otherwise.) These services may be described generally as those which provincial governments consider best administered at the local level. Clearly there is a wide variation in the delegation of authority for the provision of particular services, not merely from province to province, but also between types of municipal corporations.

Similarly, while all provinces provide financial assistance to their municipalities, the degree of such assistance varies widely.

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. Consolidated statements of provincial and municipal statistics may be obtained by adding together the net general revenue and expenditure data for the two levels of government, subject to adjustments for unconditional grants. Specifically, the amounts of unconditional grants shown as expenditures of provincial governments must be offset against the amounts of unconditional grants shown as revenue of the municipal governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

It should be noted that in a consolidation no adjustment is required to the net general tables for conditional grants, such as grants-in-aid and shared-cost contributions. These have been eliminated from the revenue of the receiving government and from the appropriate function of expenditure of that government in arriving at the net general position.

Consolidations of provincial-municipal as well as federal-provincial-municipal revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1965", Catalogue No. 68-202 to be published shortly. Provincial government financial data is available in the publication "Provincial Government Finance, Revenue and Expenditure, 1965", Catalogue No. 68-207.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

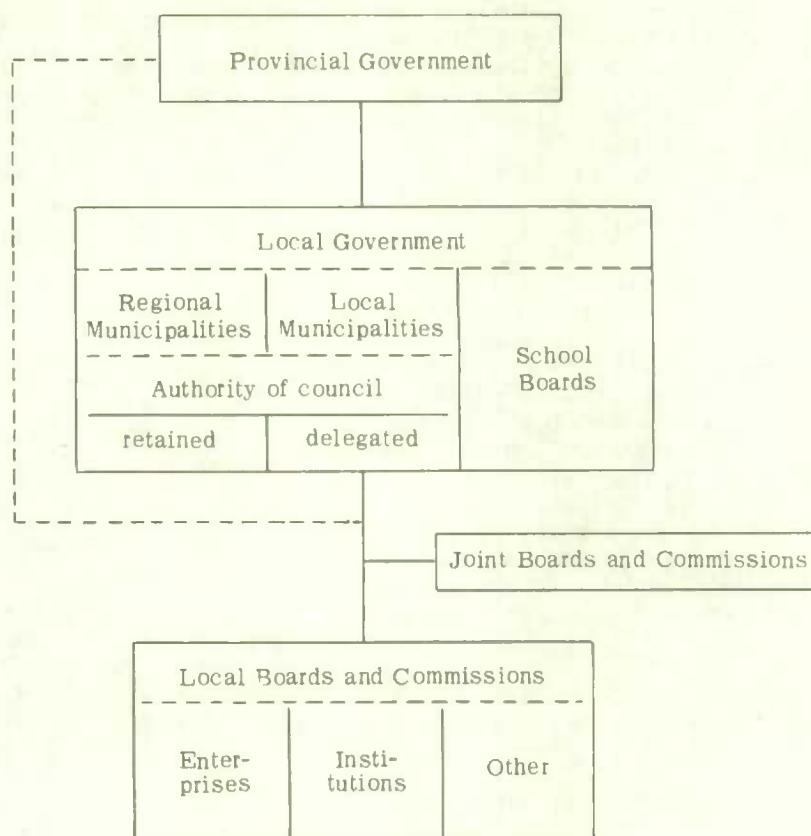
Government in Canada is conceived as a three level structure comprising federal, provincial (and territorial), and local governments. Local government in turn, comprises all government entities below the provincial level. Not only is the number of these entities very large, but their relationships with one another and with the other levels of government are extremely complex. An understanding of these relationships is essential for the interpretation of local government statistics.

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, in the latter's opinion, are best administered by organizations whose jurisdictions are confined to localities within the province. Because the constitution is permissive insofar as the establishment of "municipal institutions" by provincial governments is concerned,

and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Local government entities can be assigned to three principal categories—(1) regional municipalities, (2) local municipalities and, (3) school boards, and joint boards and commissions. There are two subordinate categories comprising (1) joint boards and commissions and (2) enterprises, institutions, and special purpose boards which are usually the creations of regional and local municipalities; some of the subordinate organizations however, may be provincial creations and, as such, be more or less independent of other local governments.

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

The revenue and expenditure of local and regional municipalities and their joint boards and commissions are reported fully, whereas local boards and school boards are reflected only to the extent of the net cost to the local and regional municipalities. Conversely, when internal boards and commissions transfer 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

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.—Investment earnings and debt charges of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Ontario.—School taxation from the Department of Municipal Affairs 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 1965, 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 available.

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 to include rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1966. This represents amounts levied by boards of rural school districts in unorganized areas and collected for them by the province.

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

Northwest Territories.—Information has been compiled 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" concept is employed in the presentation of statistics in this publication as for the other levels of government. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. 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. (Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose.) 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, 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 required "interest and tax penalties" detail is not available.

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. Lack of compilation on a uniform basis has necessitated extraction of this information from a variety of sources as set out below.

Newfoundland.—Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing.

Prince Edward Island.—Capital expenditures are available for Charlottetown, Summerside, Kensington, Montague, Parkdale and Morell. Capital expenditures for schools were compiled by DBS from data provided by the Department of Education.

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

New Brunswick.—Capital expenditures for all municipalities are 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 purposes were made according to public investment concepts. As there is no functional breakdown available the entire amount is included in miscellaneous expenditure.

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 are as shown in the Department of Municipal Affairs annual report; capital payments for schools as shown in the Department of Education report; amounts of new debenture issues were used for union hospital districts and are as obtained from the Local Government Board Report.

Alberta.—Capital expenditures for all municipalities and schools are as shown in the annual reports of the departments of Municipal Affairs and Education.

British Columbia.—Capital expenditures for all municipalities are as shown by the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. The Improvement Districts are as obtained from the Department of Lands and Forests. Capital expenditures for schools are as reported by 84.3 per cent of the school districts surveyed in the province.

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

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

Assets and Liabilities

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 substitutions or changes made within provincial data are noted below.

Tables 12 and 13 represent a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. 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. Additional information has been 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.—Additional information has been obtained 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.—Also included are the assets and liabilities of the Montreal Metropolitan Corporation. The data for schools as at June 30, 1966, 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 both 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.—Additional information has been obtained from 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. 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 with the exceptions of Newfoundland, Saskatchewan and Northwest Territories because they are combined in the general funds. 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.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Current Revenue

Fiscal Years Ended December 31

Province	1961	1962	1963	1964	1965
millions of dollars					
Newfoundland	7.1	7.8	9.1	10.6	11.7
Prince Edward Island	3.5	3.8	4.2	4.7	5.0
Nova Scotia	49.9	55.1	59.6	63.1	67.3
New Brunswick	43.9	48.2	52.0	56.1	58.9
Quebec	451.8	459.6	503.4	615.3	444.0
Ontario	837.7	904.4	977.6	1,052.4	1,155.1
Manitoba	95.8	103.6	109.8	117.3	124.6
Saskatchewan	113.8	119.5	125.7	137.4	143.4
Alberta	181.1	194.9	206.4	216.1	234.7
British Columbia	198.7	214.3	226.5	245.1	279.8
Yukon Territory	0.5	0.5	0.6	0.6	0.5
Northwest Territories	0.6	0.7	0.7	1.0	1.0
Totals	1,984.4	2,112.4	2,275.6	2,519.7	2,526.0

Current Expenditure

Fiscal Years Ended December 31

Province	1961	1962	1963	1964	1965
millions of dollars					
Newfoundland	7.2	7.7	9.3	10.0	11.4
Prince Edward Island	3.5	3.8	4.3	4.7	5.0
Nova Scotia	50.6	55.8	59.9	64.1	67.7
New Brunswick	44.1	48.2	52.2	55.7	59.4
Quebec	467.1	471.8	519.8	616.0	447.6
Ontario	833.2	905.3	977.2	1,051.3	1,153.4
Manitoba	94.1	102.9	109.5	117.2	125.6
Saskatchewan	112.1	119.8	125.4	136.8	146.4
Alberta	178.4	195.7	206.6	215.2	234.1
British Columbia	199.0	216.4	228.3	248.4	280.2
Yukon Territory	0.5	0.5	0.5	0.5	0.5
Northwest Territories	0.6	0.7	0.7	0.9	1.0
Totals	1,990.4	2,128.6	2,293.7	2,520.8	2,532.3

Current Revenue by Source

Fiscal Years Ended December 31

Source	1961	1962	1963	1964	1965
millions of dollars					
Taxation:					
Real property, personal property and business	1,334.1	1,440.1	1,582.4	1,760.5	1,672.3 ¹
Sales	87.0	53.7	62.4	4.7	7.1
Special assessments and charges	102.4	116.2	91.1	98.1	108.5
Other	16.8	16.3	16.7	12.6	11.7
Total taxation	1,540.3	1,626.3	1,752.6	1,875.9	1,799.6
Licences and permits	27.9	29.2	31.9	34.1	35.9
Contributions, grants and subsidies:					
Governments	269.0	280.6	298.5	401.0	458.5
Government enterprises	37.1	47.7	50.0	47.3	54.6
Other	6.1	10.4	7.7	6.5	5.7
Total contributions, grants and subsidies	312.2	338.7	356.2	454.8	518.8
Other revenue	104.0	118.2	134.9	154.9	171.7
Total current revenue	1,984.4	2,112.4	2,275.6	2,519.7	2,526.0

¹ Excludes Quebec school data.

Current Expenditure by Function

Fiscal Years Ended December 31

Function	1961	1962	1963	1964	1965
millions of dollars					
General government	139.8	160.8	162.5	174.8	193.6
Protection of persons and property	243.4	262.8	284.7	305.6	337.4
Public works	262.7	283.8	299.2	308.4	344.8
Sanitation and waste removal	70.2	74.2	79.9	89.2	93.6
Health	47.4	48.0	48.6	52.4	56.5
Social welfare	101.1	105.8	112.4	113.9	122.3
Education	551.1	562.6	604.7	698.4	587.3 ¹
Recreation and community services	68.5	76.8	84.8	93.9	107.0
Debt charges:					
Debt and other long-term ¹	353.9	385.8	439.4	492.5	454.2 ¹
Other	27.0	27.2	18.2	13.1	24.4
Other expenditure	125.3	140.8	159.3	178.6	211.2
Total current expenditure	1,990.4	2,128.6	2,293.7	2,520.8	2,532.3

¹ Includes debt charges on debentures issued by or on behalf of local school authorities as follows: 1961, 152.7; 1962, 163.1; 1963, 204.3; 1964, 215.2 and 1965, 159.2.² Excludes Quebec school data.

SECTION A

TABLE 1. Revenue, 1965, 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	4,575	4,575	4,575	3,308	3,308	3,308
2	Personal property	3	3	3	181	181	181
3	Business	1,508	1,508	1,508	457	457	457
4	Poll	209	209	209	138	138	138
5	Sales (including amusement)	987	987	987	...	...	...
6	Other	37	37	37	1	1	1
7	Total general and school	7,319	7,319	7,319	4,085	4,085	4,085
8	Special assessments (owners' share) and charges	61	61	61	53	53	53
9	Total taxation ²	7,380	7,380	7,380	4,138	4,138	4,138
10	Licences and permits	224	224	224	69	69	69
11	Rents, concessions and franchises	277	277	277	11	11	11
12	Fines	2	2	2	84	84	84
13	Interest, tax penalties, etc.	9	9	9	8	8	8
14	Service charges	40	40	40	2	2	2
15	Recreation and community services	48	48	48	2	2	2
	Contributions, grants and subsidies: ³						
16	Governments	2,675	2,675	1,494	555	587	530
17	Government enterprises	109	109	109	95	95	95
18	Other	506	506	506	3	3	3
19	Total contributions, grants and subsidies	3,290	3,290	2,109	653	685	628
20	Other revenue	403	403	403	8	8	8
21	Total revenue	11,673	11,673	10,492	4,975	5,007	4,950
22	Surplus from previous years	47	...	...	41	...	...
23	Deficit for year	417	...	...	41	...	...
24	Totals	12,137	...	...	5,057	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
38,820	38,820	38,820	27,835	27,835	27,835	160,848	160,848	160,848	1
7,861	7,861	7,861	8,958	8,958	8,958	..	..	..	2
1,992	1,992	1,992	1	1	1	35,117	35,117	35,117	3
1,764	1,764	1,764	3,277	3,277	3,277	..	..	..	4
...	...	...	...	...	...	4,248	4,248	4,248	5
523	523	523	171	171	171	5,312	5,312	5,312	6
50,960	50,960	50,960	40,241	40,241	40,241	205,525	205,525	205,525	7
539	539	539	181	181	181	38,051	38,051	38,051	8
51,499	51,499	51,499	40,422	40,422	40,422	243,576	243,576	243,576	9
522	522	522	325	325	325	8,834	8,834	8,834	10
320	820	820	323	323	323	4,265	4,265	4,265	11
354	354	354	266	266	266	6,894	6,894	6,894	12
846	846	846	405	405	405	6,047	6,047	6,047	13
—	—	—	83	83	83	4,878	4,878	4,878	14
24	24	24	158	158	158	3,936	3,936	3,936	15
10,640	12,520	3,836	15,333	16,813	11,517	138,664	138,776	96,140	16
1,671	1,671	1,671	1,007	1,007	1,007	1,218	1,218	1,218	17
258	258	258	124	197	197	751	751	751	18
12,569	14,449	5,765	16,464	18,017	12,721	140,633	140,745	98,109	19
691	691	691	426	426	426	24,965	24,965	24,965	20
67,325	69,205	60,521	58,872	60,425	55,129	444,028	444,140	401,504	21
1,043	...	...	1,389	...	...	...	...	...	22
539	...	...	248	...	...	3,576	...	...	23
68,907	...	...	60,509	...	...	447,604	...	...	24

TABLE 1. Revenue, 1965, 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	851,927	851,927	851,927	85,855	85,855	85,855
2	Personal property .....	...	...	...	4	4	4
3	Business	4	4	4	7,230	7,230	7,230
4	Poll	43	43	43	...	...	...
5	Sales (including amusement) .....	...	...	...	563	563	563
6	Other .....	...	...	...	54	54	54
7	Total general and school	851,970	851,970	851,970	93,702	93,702	93,702
8	Special assessments (owners' share) and charges	25,933	25,933	25,933	8,991	8,991	8,991
9	Total taxation²	877,903	877,903	877,903	102,693	102,693	102,693
10	Licences and permits	9,529	9,529	9,529	1,942	1,942	1,942
11	Rents, concessions, and franchises	5	5	5	687	687	687
12	Fines	5	5	5	1,235	1,235	1,235
13	Interest, tax penalties, etc.	11,564	11,564	11,564	2,140	2,140	2,140
14	Service charges	5	5	5	84	84	84
15	Recreation and community services	5	5	5	217	217	217
	Contributions, grants and subsidies: ³						
16	Governments	189,205	235,733	60,806	9,796	14,140	4,967
17	Government enterprises	12,086	12,086	12,086	3,703	3,703	3,703
18	Other	626	626	626	560	560	560
19	Total contributions, grants and subsidies	201,917	248,445	73,518	14,059	18,403	9,230
20	Other revenue	54,142	54,142	54,142	1,526	1,526	1,526
21	Total revenue	1,155,055	1,201,583	1,026,656	124,583	128,927	119,754
22	Surplus from previous years	16,054	...	...	826	...	...
23	Deficit for year	2,609	...	...	2,779	...	...
24	Totals	1,173,718	...	...	128,188	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1965, by Provinces - Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
102,052	102,052	102,052	139,011	139,011	139,011	179,998	179,998	179,998	1
...	...	...	...	...	...	...	...	...	2
4	4	4	8,792	8,792	8,792	5,370	5,370	5,370	3
35	35	35	...	...	...	...	...	...	4
1,267	1,267	1,267	...	...	...	...	...	...	5
154	154	154	—	—	—	8	8	8	6
103,508	103,508	103,508	147,803	147,803	147,803	185,376	185,376	185,376	7
6,409	6,409	6,409	14,020	14,020	14,020	14,170	14,170	14,170	8
109,917	109,917	109,917	161,823	161,823	161,823	199,546	199,546	199,546	9
1,936	1,936	1,936	3,801	3,801	3,801	8,706	8,706	8,706	10
856	856	856	3,578	3,578	3,578	2,290	2,290	2,290	11
1,006	1,006	1,006	2,057	2,057	2,057	4,049	4,049	4,049	12
1,896	1,896	1,896	3,018	3,018	3,018	3,170	3,170	3,170	13
1,044	1,044	1,044	4,393	4,393	4,393	4,354	4,354	4,354	14
1,000	1,000	1,000	1,974	1,974	1,974	1,897	1,897	1,897	15
15,398	24,091	1,127	29,318	39,571	19,290	46,343	51,191	21,364	16
8,090	8,090	8,090	20,290	20,290	20,290	6,189	6,577	6,577	17
899	899	899	81	81	81	1,848	2,876	2,876	18
24,387	33,080	10,116	49,689	59,942	39,661	54,380	60,644	30,817	19
1,376	1,376	1,376	4,409	4,409	4,409	1,449	1,449	1,449	20
143,418	152,111	129,147	234,742	244,995	224,714	279,841	286,105	256,278	21
3,675	...	...	593	...	...	4,396	...	...	22
1,537	...	...	1,386	...	...	281	...	...	23
148,630	...	...	236,721	...	...	284,518	...	...	24

TABLE 1. Revenue, 1965, 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	1,594,229	1,594,229	1,594,229	187	187	187
2	Personal property	17,003	17,003	17,003	...	...	...
3	Business	60,466	60,466	60,466	...	...	...
4	Poll	5,466	5,466	5,466	...	...	...
5	Sales (including amusement)	7,065	7,065	7,065	...	...	...
6	Other	6,260	6,260	6,260	...	...	...
7	Total general and school	1,690,489	1,690,489	1,690,489	187	187	187
8	Special assessments (owners' share) and charges	108,408	108,408	108,408	40	40	40
9	Total taxation ²	1,798,897	1,798,897	1,798,897	227	227	227
10	Licences and permits	35,888	35,888	35,888	32	32	32
11	Rents, concessions and franchises	13,107	13,107	13,107	1	1	1
12	Fines	15,947	15,947	15,947	2	2	2
13	Interest, tax penalties, etc.	29,103	29,103	29,103	6	6	6
14	Service charges	14,878	14,878	14,878	--	--	--
15	Recreation and community services	9,256	9,256	9,256	—	—	—
	Contributions, grants and subsidies: ³						
16	Governments	457,927	536,097	221,071	270	270	222
17	Government enterprises	54,458	54,846	54,846	—	—	—
18	Other	5,656	6,757	6,757	—	—	—
19	Total contributions, grants and subsidies	518,041	597,700	282,674	270	270	222
20	Other revenue	89,395	89,395	89,395	9	9	9
21	Total revenue	2,524,512	2,604,171	2,289,145	547	547	499
22	Surplus from previous years	28,064	...	...	—	...	...
23	Deficit for year	13,413	...	...	—	...	...
24	Totals	2,565,989	...	...	547	...	...

¹ Included in "Personal property".² Local taxation for school purposes as follows: Nfld.—664; P.E.I.—2,636; N.S.—30,441; N.B.—31,531 Ont.—391,294; Man. 46,916; Sask.—53,796; Alta.—81,112; B.C.—101,075; total—739,465. See Table 22 for provincial grants paid direct to school boards. Local taxation for school purposes for Quebec not available.

TABLE 1. Revenue, 1965, by Provinces - Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
450	450	450	1,594,866	1,594,866	1,594,866	1
...	...	...	17,003	17,003	17,003	2
11	11	11	60,477	60,477	60,477	3
8	8	8	5,474	5,474	5,474	4
...	...	...	7,065	7,065	7,065	5
...	...	...	6,260	6,260	6,260	6
469	469	469	1,691,145	1,691,145	1,691,145	7
49	49	49	108,497	108,497	108,497	8
518	518	518	1,799,642	1,799,642	1,799,642	9
14	14	14	35,934	35,934	35,934	10
—	—	—	13,108	13,108	13,108	11
1	1	1	15,950	15,950	15,950	12
10	10	10	29,119	29,119	29,119	13
1	1	1	14,879	14,879	14,879	14
10	10	10	9,266	9,266	9,266	15
366	366	305	458,563	536,733	221,598	16
4	4	4	54,462	54,850	54,850	17
68	68	68	5,724	6,825	6,825	18
438	438	377	518,749	598,408	283,273	19
2	2	2	89,406	89,406	89,406	20
994	994	933	2,526,053	2,605,712	2,290,577	21
18	...	...	28,082	...	...	22
43	...	...	13,456	...	...	23
1,055	...	...	2,567,591	...	...	24

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

† Included in "Real property".

‡ Included in "Other revenue".

TABLE 2. Expenditure, 1965, by Provinces

No.	Function	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	1,328	3,632	3,632	283	284	284
	Protection of persons and property:						
2	Fire	320	320	320	141	145	143
3	Police, law enforcement and corrections	68	68	68	292	319	319
4	Street lighting	421	421	421	92	92	92
5	Other	78	78	78	1	1	1
6	Total protection of persons and property	887	887	887	526	557	555
7	Public works.....	2,677	7,613	7,031	465	669	616
8	Sanitation and waste removal.....	1,133	1,385	1,265	119	123	123
	Health:						
9	Public (including medical, dental and allied services)	10	10	10	—	—	—
10	Hospital care	—	—	—	1	1	1
11	Other	—	—	—	—	—	—
12	Total health	10	10	10	1	1	1
	Social welfare:						
13	Aid to the aged.....	—	—	—	—	—	—
14	Aid to unemployed and unemployables	—	—	—	62	62	60
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	2	1	1	1
17	Total social welfare	2	2	2	63	63	61
18	Education (excluding debenture debt charges)	664	664	664	1,822	2,563	2,563
19	Recreation and community services	367	1,407	1,407	105	296	296
	Debt charges:						
20	Debenture	791	415	415	1,435	771	771
21	Other long-term.....	563	66	66	12	—	—
22	Other	317	317	317	71	71	71
23	Total debt charges.....	1,671	798	798	1,518	842	842
24	Contributions to own government enterprises	592	592	113	8	8	8
25	Provision for reserves	260	260	260	86	86	86
26	Contributions to capital and loan fund	1,592	...	...	22	...	...
27	Joint or special expenditures	—	—	—	—	—	—
28	Other expenditures.....	202	202	202	19	19	19
29	Total expenditure.....	11,385	17,452	16,271	5,037	5,511	5,454
30	Deficits from previous years .....	—	...	...	—	...	...
31	Surplus for year	752	...	...	20	...	...
32	Totals	12,137	...	...	5,057	...	...

TABLE 2. Expenditure, 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
4,143	4,522	4,313	3,867	4,386	4,386	68,467	68,467	68,467	1
3,499	3,801	3,758	2,393	2,393	2,393	30,088	30,088	28,812	2
3,749	3,776	3,740	2,783	2,783	2,783	50,813	50,813	50,813	3
961	961	961	500	500	500	7,351	7,351	7,351	4
276	276	276	290	608	571	3,096	3,096	3,096	5
8,485	8,814	8,735	5,966	6,284	6,247	91,348	91,348	90,072	6
3,140	6,213	5,703	3,372	6,352	5,732	81,150	81,150	39,790	7
1,455	3,462	3,372	815	1,366	1,360	15,984	15,984	15,984	8
476	476	476	140	140	140	6,132	6,132	6,132	9
3,260	5,018	3,219	1,241	1,241	709	119	119	119	10
—	—	—	355	376	376	585	585	585	11
3,736	5,494	3,695	1,736	1,757	1,225	6,836	6,836	6,836	12
778	1,129	1,129	79	79	79	3,611	3,611	3,611	13
2,253	2,253	474	2,969	2,969	734	1,118	1,118	1,118	14
686	686	686	935	935	513	1,134	1,134	1,134	15
89	89	89	219	238	238	1,883	1,883	1,883	16
3,806	4,157	2,378	4,202	4,221	1,564	7,746	7,746	7,746	17
23,708	34,479	31,176	25,590	31,287	30,244	..	..	..	18
1,315	2,510	2,272	1,335	1,948	1,900	24,243	24,243	24,243	19
12,687	5,221	5,052	8,348	3,993	3,993	92,287	44,673	44,673	20
642	110	110	348	45	45	1,873	321	321	21
658	658	658	704	704	704	3,370	3,370	3,370	22
13,987	5,989	5,820	9,400	4,742	4,742	97,530	48,364	48,364	23
74	74	74	571	571	562	—	—	—	24
1,334	1,334	1,334	777	777	777	2,561	2,561	2,561	25
1,706	...	...	528	...	...	46,717	...	...	26
—	—	—	—	—	—	—	—	—	27
790	2,653	2,145	1,222	3,814	3,470	4,997	147,683	147,683	28
67,679	79,701	71,017	59,381	67,505	62,209	447,579	494,382	451,746	29
368	...	...	112	...	...	—	...	...	30
860	...	...	1,016	...	...	25	...	...	31
68,907	...	...	60,509	...	...	447,604	...	...	32

TABLE 2. Expenditure, 1965, by Provinces — Continued

No.	Function	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	70,023	83,518	83,376	9,253	13,546	13,546
	Protection of persons and property:						
2	Fire	28,942	28,942	28,942	5,723	5,723	5,723
3	Police, law enforcement and corrections	62,041	62,041	62,041	7,023	7,023	7,023
4	Street lighting	5,513	5,513	5,513	1,267	1,267	1,267
5	Other	45,745	58,001	57,547	728	1,776	1,674
6	Total protection of persons and property	142,241	154,497	154,043	14,741	15,789	15,687
7	Public works	162,319	329,944	223,666	14,602	34,798	29,254
8	Sanitation and waste removal	50,653	112,118	112,118	3,858	9,921	9,921
	Health:						
9	Public (including medical, dental and allied services)	12,341	12,918	11,941	1,420	1,420	1,235
10	Hospital care	7,664	23,356	23,356	741	741	741
11	Other	—	—	—	19	57	57
12	Total health	20,005	36,274	35,297	2,180	2,218	2,033
	Social welfare:						
13	Aid to the aged						
14	Aid to unemployed and unemployables	32,677	32,677	7,087	3,471	3,471	1,277
15	Child welfare	17,119	17,119	8,098	50	50	50
16	Other	11,539	19,564	16,830	849	852	777
17	Total social welfare	61,335	69,360	32,015	4,370	4,373	2,104
18	Education (excluding debenture debt charges)	306,885	482,878	453,597	38,413	49,727	49,727
19	Recreation and community services	44,767	57,442	57,352	5,029	6,080	6,052
	Debt charges:						
20	Debenture	204,115	84,426	84,426	20,140	9,099	9,099
21	Other long-term	—	—	—	42	7	7
22	Other	16,296	16,296	16,296	462	462	462
23	Total debt charges	220,411	100,722	100,722	20,644	9,568	9,568
24	Contributions to own government enterprises	13,573	13,573	13,573	4,067	4,067	4,067
25	Provision for reserves	13,078	13,078	13,078	2,994	2,994	2,994
26	Contributions to capital and loan fund	30,329	...	...	3,960	...	...
27	Joint or special expenditures	3,458	3,458	3,458	255	255	255
28	Other expenditures	14,338	21,897	21,537	1,254	1,362	317
29	Total expenditure	1,153,415	1,478,759	1,303,832	125,620	154,698	145,525
30	Deficits from previous years	1,004	...	...	1,465	...	...
31	Surplus for year	19,299	...	...	1,103	...	...
32	Totals	1,173,718	...	...	128,188	...	...

TABLE 2. Expenditure, 1965, by Provinces - Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
8,962	10,166	9,844	12,430	13,774	13,774	14,586	17,880	17,575	1
3,996	3,996	3,996	8,643	8,643	8,643	12,842	12,842	12,841	2
4,608	4,608	4,608	10,274	10,274	10,274	17,421	17,421	17,421	3
1,519	1,519	1,519	2,030	2,030	2,030	2,092	2,092	2,092	4
921	1,624	1,595	5,456	7,193	7,193	3,254	6,422	6,260	5
11,044	11,747	11,718	26,403	28,140	28,140	35,609	38,777	38,614	6
26,756	40,839	28,736	30,805	59,920	52,622	19,308	44,904	42,531	7
3,180	7,785	7,710	7,125	16,068	16,068	9,175	32,761	30,997	8
1,057	1,057	846	3,545	3,616	3,552	2,139	2,350	1,915	9
2,749	4,149	4,149	11,283	12,121	11,997	940	1,281	1,281	10
100	412	412	—	—	—	125	125	125	11
3,906	5,618	5,407	14,828	15,737	15,549	3,204	3,756	3,321	12
179	179	179	—	—	—	1,415	1,415	1,415	13
5,987	5,987	403	—	—	—	26,027	26,027	3,689	14
606	606	606	5,325	5,339	2,797	1,192	1,341	1,251	15
6,772	6,772	1,188	5,325	5,339	2,797	28,634	28,783	6,355	16
48,081	71,882	67,938	61,717	98,685	91,297	80,133	115,585	115,585	18
5,659	10,742	10,610	10,322	17,589	17,453	13,808	24,076	22,680	19
15,521	7,653	7,653	45,627	20,115	20,115	49,656	22,214	22,214	20
1,170	1,170	1,170	46	577	577	810	810	810	21
16,691	8,823	8,823	577	20,692	20,692	50,466	23,024	23,024	22
4,538	4,538	4,538	46,250	4,110	4,110	2,579	2,579	2,579	23
3,230	3,230	3,230	4,110	3,709	3,709	7,373	7,373	7,373	24
5,329	...	...	3,709	7,094	...	14,031	...	...	25
—	—	—	7,094	—	—	129	129	129	26
2,259	2,295	1,731	—	3,972	4,229	1,117	3,061	2,098	27
146,407	184,437	161,473	3,972	234,090	287,992	267,711	280,152	342,688	28
64	...	...	234,090	148	...	...	—	...	29
1,159	...	...	148	2,483	...	...	4,366	...	30
148,630	...	...	2,483	236,721	...	...	284,518	...	31
			236,721	...	...	...	...	...	32

TABLE 2. Expenditure, 1965, by Provinces — Concluded

No.	Function	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government.....	193,342	220,175	219,197	76	78	78
	Protection of persons and property:						
2	Fire	96,587	96,893	95,571	76	76	76
3	Police, law enforcement and corrections	159,072	159,126	159,090	5	5	3
4	Street lighting	21,746	21,746	21,746	14	14	14
5	Other	59,845	79,075	78,291	27	27	27
6	Total protection of persons and property	337,250	356,840	354,698	122	122	120
7	Public works	344,594	612,402	435,681	87	193	147
8	Sanitation and waste removal	93,497	200,973	198,918	48	48	48
	Health:						
9	Public (including medical, dental and allied services).....	27,260	28,119	26,247	—	—	—
10	Hospital care	27,998	48,027	45,572	—	—	—
11	Other	1,184	1,555	1,555	—	—	—
12	Total health	56,442	77,701	73,374	—	—	—
	Social welfare:						
13	Aid to the aged	6,062	6,413	6,413	—	—	—
14	Aid to unemployed and unemployables	74,564	74,564	14,842	—	—	—
15	Child welfare	19,924	19,924	10,481	—	—	—
16	Other	21,705	29,915	24,474	—	—	—
17	Total social welfare	122,255	130,816	56,210	—	—	—
18	Education (excluding debenture debt charges)....	587,013	887,750	842,791	—	—	—
19	Recreation and community services	106,950	146,333	144,265	21	25	25
	Debt charges:						
20	Debenture	450,607	198,580	198,411	12	1	1
21	Other long-term	3,526	549	549	—	—	—
22	Other	24,435	24,435	24,435	—	—	—
23	Total debt charges	478,568	223,564	223,395	12	1	1
24	Contributions to own government enterprises	30,112	30,112	29,624	—	—	—
25	Provision for reserves	35,402	35,402	35,402	1	1	1
26	Contributions to capital and loan fund.....	111,308	...	...	112	...	...
27	Joint or special expenditures	3,842	3,842	3,842	—	—	—
28	Other expenditures	30,170	187,215	180,702	11	11	11
29	Total expenditure	2,530,745	3,113,125	2,798,099	490	479	431
30	Deficits from previous years	3,161	...	...	—	...	...
31	Surplus for year	32,083	...	...	57	...	...
32	Totals	2,565,989	...	...	547	...	...

TABLE 2. Expenditure, 1965, by Provinces — Concluded

Northwest Territories				Total			No.
Current	General		Current	General			
	Gross	Net		Gross	Net		
thousands of dollars							
146	149	146	193,564	220,402	219,421	1	
24	29	29	96,687	96,998	95,676	2	
9	9	9	159,086	159,140	159,102	3	
13	13	13	21,773	21,773	21,773	4	
9	9	9	59,881	79,111	78,327	5	
55	60	60	337,427	357,022	354,878	6	
128	184	127	344,809	612,779	435,955	7	
47	49	49	93,592	201,070	199,015	8	
—	—	—	27,260	28,119	26,247	9	
7	7	7	28,005	48,034	45,579	10	
6	6	5	1,190	1,561	1,560	11	
13	13	12	56,455	77,714	73,386	12	
—	—	—	6,062	6,413	6,413	13	
—	—	—	74,564	74,564	14,842	14	
—	—	—	19,924	19,924	10,481	15	
3	3	3	21,708	29,918	24,477	16	
3	3	3	122,258	130,819	56,213	17	
292	292	292	587,305	888,042	843,083	18	
40	61	61	107,011	146,419	144,351	19	
28	6	6	450,647	198,587	198,418	20	
—	—	—	3,526	549	549	21	
1	1	1	24,436	24,436	24,436	22	
29	7	7	478,609	223,572	223,403	23	
91	91	91	30,203	30,203	29,715	24	
—	—	—	35,403	35,403	35,403	25	
168	...	...	111,588	...	...	26
—	—	—	3,842	3,842	3,842	27	
42	45	45	30,223	187,271	180,758	28	
1,054	954	893	2,532,289	3,114,558	2,799,423	29	
—	...	...	3,161	...	...	30
1	...	...	32,141	...	...	31
1,055	...	...	2,567,591	...	...	32

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1965, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government.....	2,304	1	379	519	
2	Protection of persons and property	—	31	329	318	
3	Public works	4,936	204	3,073	2,981	
4	Sanitation and waste removal	252	4	2,007	551	
5	Health	—	—	1,758	20	
6	Social welfare	—	—	351	19	
7	Education	—	741	10,771	5,697	..
8	Recreation and community services	1,040	191	1,195	613	
9	Other	—	—	1,863	2,592	142,686
10	Totals	8,532	1,172	21,726	13,310	142,686

TABLE 4. Capital Revenue, 1965, 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)	—	—	200	—	112
2	Provincial government (including enterprises).....	—	32	1,680	1,480	—
3	Other municipal governments	—	—	—	—	—
4	Other	—	—	—	73	—
5	Totals	—	32	1,880	1,553	112

TABLE 3. Gross Capital Expenditures for Fixed Assets,
1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
13,495	4,293	1,204	1,344	3,294	26,833	2	3	26,838	1
12,256	1,048	703	1,737	3,168	19,590	—	5	19,595	2
167,625	20,196	14,083	29,115	25,596	267,809	106	56	267,971	3
61,465	6,064	4,605	8,943	23,586	107,477	—	2	107,479	4
16,269	38	1,712	909	552	21,258	—	—	21,258	5
8,025	2	—	14	149	8,560	—	—	8,560	6
175,993	11,314	23,801	36,968	35,452	300,737	—	—	300,737	7
12,675	1,051	5,083	7,267	10,268	39,383	4	21	39,408	8
7,559	108	36	257	1,944	157,045	—	3	157,048	9
475,362	44,114	51,227	86,554	104,009	948,692	112	90	948,894	10

TABLE 4. Capital Revenue, 1965, 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									
3,672	—	459	7	388	4,838	—	—	4,838	1
42,856	4,344	8,234	10,246	4,848	73,720	—	—	73,720	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	1,028	1,101	—	—	1,101	4
46,528	4,344	8,693	10,253	6,264	79,659	—	—	79,659	5

TABLE 5. Percentage Distribution of Net General Revenue, 1965, by Provinces

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxation:					
	General and school:					
1	Real property	43.6	66.8	64.1	50.5	40.1
2	Personal property	—	3.7	13.0	16.2	..
3	Business	14.4	9.2	3.3	..	8.7
4	Poll	2.0	2.8	2.9	² 5.9	..
5	Sales (including amusement)	9.4	..	..	..	1.1
6	Other .....	.4	—	.9	.3	1.3
7	Total general and school	69.8	82.5	84.2	72.9	51.2
8	Special assessments (owners' share) and charges .....	.6	1.1	.9	.3	9.5
9	Total taxation	70.4	83.6	85.1	73.2	60.7
10	Licences and permits	2.1	1.4	.9	.6	2.2
11	Rents, concessions and franchises	2.6	.2	1.4	.6	1.1
12	Fines	—	1.7	.6	.5	1.7
13	Interest, tax penalties, etc. ....	.1	.2	1.4	.7	1.5
14	Service charges .....	.4	--	--	.2	1.2
15	Recreation and community services .....	.5	--	--	.3	1.0
	Contributions, grants and subsidies:					
16	Governments	14.3	10.7	6.3	20.9	23.9
17	Government enterprises	1.0	1.9	2.8	1.8	.3
18	Other	4.8	.1	.4	.4	.2
19	Total contributions, grants and subsidies	20.1	12.7	9.5	23.1	24.4
20	Other revenue	3.8	.2	1.1	.8	6.2
21	Total net general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in real property.² Included in personal property.

TABLE 6. Percentage Distribution of Net General Expenditure, 1965, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government.....	22.3	5.2	6.1	7.1	15.2
2	Protection of persons and property	5.5	10.2	12.3	10.0	19.9
3	Public works	43.2	11.3	8.0	9.2	8.8
4	Sanitation and waste removal	7.8	2.3	4.8	2.2	3.5
5	Health .....	.1	--	5.2	2.0	1.5
6	Social welfare	--	1.1	3.3	2.5	1.7
7	Education	4.1	47.0	43.9	48.6	..
8	Recreation and community services	8.6	5.4	3.2	3.1	5.4
9	Debt charges, excluding debt retirement	4.9	15.4	8.2	7.6	10.7
10	Contributions to own government enterprises .....	.7	.2	.1	.9	—
11	Provision for reserves	1.6	1.6	1.9	1.2	.6
12	Joint or special expenditures	—	—	—	—	—
13	Other expenditures	1.2	.3	3.0	5.6	32.7
14	Total net general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 5. Percentage Distribution of Net General Revenue, 1965, by Provinces

[illegible]

³ Included in other revenue.

TABLE 6. Percentage Distribution of Net General Expenditure, 1965, by Provinces

[illegible]

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total revenue reported by the Departments of Municipal Affairs...	11,640	4,975¹	67,208	60,161	443,968
	Add:					
2	Taxes levied by school boards.....	664	...	...	2,006	...
3	Revenue deducted from expenditure.....	...	...	...	...	...
4	To incorporate the levy on special activities for debt charges.....	...	...	147	...	...
5	Other.....	...	...	...	...	60
	Deduct:					
6	Debenture debt charges recoverable.....	22	...	...	...	...
7	Inter-municipal transfers.....	...	...	30	2,998	...
8	Other.....	609	...	...	297	...
9	Total current revenue (Table 1, item 21)	11,673	4,975	67,325	58,872	444,028
	Add:					
10	Grants-in-aid for capital purposes (see Table 4, for source).....	—	32	1,880	1,553	112
11	Gross general revenue (Table 1, item 21).....	11,673	5,007	69,205	60,425	444,140
	Deduct:					
	Grants-in-aid, governments (see Table 9 for function):					
12	Current purposes.....	1,181	25	6,804	3,816	42,524
13	Capital purposes.....	—	32	1,880	1,480	112
14	Net general revenue (Table 1, item 21).....	10,492	4,950	60,521	55,129	401,504

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.**TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1965, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total expenditure reported by the Departments of Municipal Affairs	11,305	5,037¹	67,563	60,670	447,331
	Add:					
2	Taxes levied by school boards included as "education".....	664	...	...	2,006	...
3	Expenditure deducted from revenue.....	...	...	...	...	...
4	Debt charges of special activities.....	...	...	147	...	...
5	Other.....	...	...	...	...	248
	Deduct:					
6	Debenture debt charges recoverable.....	22	...	...	...	...
7	Inter-municipal transfers.....	...	...	31	2,998	...
8	Other.....	562	...	...	297	...
9	Total current expenditure (Table 2, item 29)	11,385	5,037	67,679	59,381	447,579
	Add:					
10	Capital expenditure (Table 3, item 10).....	8,532	1,172	21,726	13,310	142,686
	Deduct:					
	Debt retired:					
11	Debenture principal.....	376	664	7,466	4,355	47,614
12	Other long-term principal.....	497	12	532	303	1,552
13	Contributions to capital and loan fund.....	1,592	22	1,706	528	46,717
14	Gross general expenditure (Table 2, item 29)	17,452	5,511	79,701	67,505	494,382
	Deduct:					
	Grants-in-aid governments (see Table 9 for function):					
15	Current purposes.....	1,181	25	6,804	3,816	42,524
16	Capital purposes.....	—	32	1,880	1,480	112
17	Net general expenditure (Table 2, item 29)	16,271	5,454	71,017	62,209	451,746

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,253,823	124,583 ¹	141,953	233,337	251,461	2,593,109	547 ¹	994 ¹	2,594,650	1
1,295	...	...	49	24,808	28,822	...	...	28,822	2
49	...	...	...	...	49	...	...	49	3
...	...	...	1,356	...	1,503	...	...	1,503	4
...	...	2,377	...	9,771	12,208	...	...	12,208	5
47,567	...	...	...	...	47,589	...	...	47,589	6
45,856	...	...	...	1,335	50,219	...	...	50,219	7
6,689	...	912	...	4,864	13,371	...	...	13,371	8
1,155,055	124,583	143,418	234,742	279,841	2,524,512	547	994	2,526,053	9
46,528	4,344	8,693	10,253	6,264	79,659	—	—	79,659	10
1,201,583	128,927	152,111	244,995	286,105	2,604,171	547	994	2,605,712	11
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	12
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	13
1,026,656	119,754	129,147	224,714	256,278	2,289,145	499	933	2,290,577	14

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,252,077	125,620 ¹	144,942	232,685	252,299	2,599,529	490 ¹	1,054 ¹	2,601,073	1
1,295	...	...	49	24,808	28,822	...	...	28,822	2
49	...	...	...	...	49	...	...	49	3
...	...	...	1,356	...	1,503	...	...	1,503	4
...	...	2,377	...	9,243	11,868	...	...	11,868	5
47,567	...	...	...	...	47,589	...	...	47,589	6
45,856	...	...	...	1,334	50,219	...	...	50,219	7
6,583	...	912	...	4,864	13,218	...	...	13,218	8
1,153,415	125,620	146,407	234,090	280,152	2,530,745	490	1,054	2,532,289	9
475,362	44,114	51,227	86,554	104,009	948,692	112	90	948,894	10
119,689	11,041	7,868	25,512	27,442	252,027	11	22	252,060	11
...	35	...	46	...	2,977	—	—	2,977	12
30,329	3,960	5,329	7,094	14,031	111,308	112	168	111,588	13
1,478,759	154,698	184,437	287,992	342,688	3,113,125	479	954	3,114,558	14
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	15
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	16
1,303,832	145,525	161,473	267,711	312,861	2,798,099	431	893	2,799,423	17

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",
1965, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Governments:					
1	Federal — Grants in lieu of taxes, etc.	216	125	2,775	3,303	2,807
2	Grants-in-aid — Current	—	—	—	9	—
3	Capital	—	—	200	—	112
4	Total federal	216	125	2,975	3,312	2,919
5	Provincial — Unconditional grants	1,278	405	1,061	8,214	92,788
6	Grants-in-aid — Current	1,181	25	6,804	3,807	42,524
7	Capital	—	32	1,680	1,480	..
8	Total provincial	2,459	462	9,545	13,501	135,312
9	Other municipal — Unconditional — Current	—	—	—	—	545
10	Total governments (Table 1, item 16)	2,675	587	12,520	16,813	138,776
	Government enterprises:					
11	Federal — Grants in lieu of taxes, etc.	7	3	771	117	1,218
12	Provincial — Grants in lieu of taxes, etc.	—	—	368	82	—
13	Own and/or other municipalities	102	92	532	808	—
14	Total government enterprises (Table 1, item 17)	109	95	1,671	1,007	1,218
15	Other contributions (Table 1, item 18)	506	3	258	197	751
16	Totals (Table 1, item 19)	3,290	685	14,449	18,017	140,745
	Analysis of grants-in-aid, current and capital by function (in-					
	cluded above):					
	Current:					
17	General government	—	—	209	—	—
18	Protection of persons and property	—	2	79	37	1,276
19	Public works	582	21	343	237	41,248
20	Sanitation and waste removal	120	—	—	—	—
21	Health	—	—	1,217	532	—
22	Social welfare	—	2	1,779	2,657	—
23	Education	—	—	2,784	—	—
24	Recreation and community services	—	—	25	—	—
25	Debt charges	—	—	169	—	—
26	Utility deficits and levies	479	—	—	9	—
27	Other	—	—	199	344	—
28	Total current	1,181	25	6,804	3,816	42,524
	Capital:					
29	General government	—	—	—	—	—
30	Protection of persons and property	—	—	—	—	—
31	Public works	—	32	167	383	112
32	Sanitation and waste removal	—	—	90	6	—
33	Health	—	—	582	—	—
34	Social welfare	—	—	—	—	—
35	Education	—	—	519	1,043	—
36	Recreation and community services	—	—	213	48	—
37	Debt charges	—	—	—	—	—
38	Utility deficits and levies	—	—	—	—	—
39	Other	—	—	309	—	—
40	Total capital	—	32	1,880	1,480	112
41	Total grants-in-aid, current and capital	1,181	57	8,684	5,296	42,636

TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",
1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
17,106	2,442	1,127	2,517	2,491	34,909	47	151	35,107	1
—	—	—	—	54	63	—	—	63	2
3,672	—	459	7	—	4,450	—	—	4,450	3
20,778	2,442	1,586	2,524	2,545	39,422	47	151	39,620	4
39,904	2,525	—	16,773	18,873	181,821	175	154	182,150	5
128,399	4,829	14,271 ¹	10,028	24,925	236,793	48	61	236,902	6
42,856	4,344	8,234	10,246	4,848	73,720	—	—	73,720	7
211,159	11,698	22,505	37,047	48,646	492,334	223	215	492,772	8
3,796	—	—	—	—	4,341	—	—	4,341	9
235,733	14,140	24,091	39,571	51,191	536,097	270	366	536,733	10
4,188	408	783	—	973	8,468	—	—	8,468	11
6,370	1,090	2,296	2,671	2,086	14,963	—	—	14,963	12
1,528	2,205	5,011	17,619	3,518	31,415	—	4	31,419	13
12,086	3,703	8,090	20,290	6,577	54,846	—	4	54,850	14
626	560	899	81	2,876	6,757	—	68	6,825	15
248,445	18,403	33,080	59,942	60,644	597,700	270	438	598,408	16
142	—	316	—	29	696	—	3	699	17
454	71	23	—	51	1,993	2	—	1,995	18
90,954	1,238	7,474	5,466	705	148,268	46	57	148,371	19
—	—	—	—	169	289	—	—	289	20
977	185	211	81	435	3,638	—	1	3,639	21
35,422	2,269	5,584	2,542	22,428	72,683	—	—	72,683	22
—	—	—	—	—	2,784	—	—	2,784	23
90	28	99	136	257	635	—	—	635	24
—	—	—	—	—	169	—	—	169	25
—	—	—	—	—	488	—	—	488	26
360	1,038	564	1,803	905	5,213	—	—	5,213	27
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	28
—	—	6	—	276	282	—	—	282	29
—	31	6	—	112	149	—	—	149	30
15,324	4,306	4,629	1,832	1,668	28,453	—	—	28,453	31
—	—	75	—	1,595	1,766	—	—	1,766	32
—	—	—	107	—	689	—	—	689	33
1,923	—	—	—	—	1,923	—	—	1,923	34
29,281	—	3,944	7,388	—	42,175	—	—	42,175	35
—	—	33	—	1,139	1,433	—	—	1,433	36
—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	38
—	7	—	926	58	1,300	—	—	1,300	39
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	40
174,927	9,173	22,964	20,281	29,827	315,026	48	61	315,135	41

(2+3+6+7)

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	7,380	4,138	51,499	40,422	243,576 ¹
2	Tax collections	7,314	3,981	50,013	39,844	..
3	Tax collections as a percentage of taxation revenue %	99.11	96.21	97.11	98.57	..
4	Taxes receivable, current and arrears (Table 12, item 7).....	3,067	1,267	15,980	14,384	70,934 ¹
5	Taxes receivable as a percentage of taxation revenue %	41.56	30.62	31.03	35.58	..

¹ Data for Quebec schools not available.**TABLE 11. Analysis of Debenture Debt Charges, 1965, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	415	350	2,278	2,115	44,879
2	Serial principal	238	91	3,588	2,172	46,708
3	Sinking fund requirements	138	180	87	120	906
4	Total general	791	621	5,953	4,407	92,287
	Schools:					
5	Interest .....	...	421	2,943	1,877	..
6	Serial principal .....	...	328	3,719	1,898	..
7	Sinking fund requirements .....	...	65	72	166	..
8	Total schools .....	...	814	6,734	3,941	..
9	Total general and schools (Table 2 current, item 20)....	791	1,435	12,687	8,348	92,287
	Utilities:					
10	Interest	647	84	725	622	29,446
11	Serial principal	329	67	721	597	25,918
12	Sinking fund requirements	31	38	133	92	136
13	Total utilities	1,007	189	1,579	1,311	55,500
14	Totals (items 9 and 13)	1,798	1,624	14,266	9,659	147,787

¹ Included in serial principal.² Includes some sanitation.

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
877,903	102,693	109,917	161,823	199,546	1,798,897	227	518	1,799,642	1
877,716	106,171	106,153	156,108	199,993	1,547,293	220	476	1,547,989	2
99.98	103.37	96.58	96.47	100.22	86.01	96.92	91.89	86.02	3
87,193	11,829	19,945	31,791	7,261	263,651	134	137	263,922	4
9.93	11.52	18.15	19.65	3.64	14.66	59.03	26.45	14.67	5

TABLE 11. Analysis of Debenture Debt Charges, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
50,141	4,501	3,722	11,375	13,720	133,290	1	6	133,297	1
63,980	5,426	2,162	14,433	13,654 ³	152,452	11	22	152,485	2
¹	1,387	2,008	258	610	5,694	—	—	5,694	3
114,121	11,314	7,892	26,066	27,984	291,436	12	28	291,476	4
34,285	4,598	3,931	8,740	8,495	65,290	—	—	65,290	5
55,709	4,228	3,698	10,821	12,990	93,391	—	—	93,391	6
¹	¹	—	—	187	490	—	—	490	7
89,994	8,826	7,629	19,561	21,672	159,171	—	—	159,171	8
204,115	20,140	15,521	45,627	49,656	450,607	12	28	450,647	9
16,769	4,226	3,600	5,160	5,119	66,398	33 ²	4 ³	66,435	10
21,441	3,248	2,399	5,618	4,885 ³	65,223	34 ²	16 ²	65,273	11
¹	1,028	610	—	233	2,301	—	—	2,301	12
38,210	8,502	6,609	10,778	10,237	133,922	67	20	134,009	13
242,325	28,642	22,130	56,405	59,893	584,529	79	48	584,656	14

SECTION B

TABLE 12. Consolidated Assets,¹ 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	2,008	180	4,585	2,998	48,006
2	Investments	1,339	2,440	10,612	11,821	58,941
	Accounts receivable:					
3	Sundry (gross)	3,317	224	6,883	2,887	48,495
4	Due from federal government	101	1	709	593	6,022
5	Due from provincial governments	1,203	4	3,719	1,931	69,499 ⁴
6	Due from special districts	—	1	—	—	45,377
7	Taxes receivable(gross)	3,067	1,267	15,980	14,384	70,934
8	Property acquired for taxes (gross)	—	—	496	195	1,504
9	General fixed assets (gross)	74,554	34,188	319,235	201,756	2,673,949
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	52,099 ⁶
12	Due from trust funds	—	—	2	56	—
13	Other assets	1,869	302	3,512	4,578	119,800
14	Total assets	87,458	38,607	365,733	241,199	3,194,626
15	Deficits and/or extraordinary expenses capitalized	1,654	211	10,658	1,961	72,447
16	Totals	89,112	38,818	376,391	243,160	3,267,073

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, page 9.TABLE 13. Consolidated Liabilities,¹ 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	20,589	1,977	30,109	16,628	151,924
	Accounts payable:					
2	Sundry	3,625	202	4,868	4,099	84,903
3	Due to federal government	—	—	11	1,128	2,100
4	Due to provincial governments	304	—	349	208	15,150
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	22,706	12,347	117,065	89,392	1,722,301 ⁶
	Other long-term indebtedness:					
7	Due to province	—	413	1,500	—	—
8	Due to federal government enterprises	439	3	120	—	—
9	Other	4,806	51	2,169	3,458	1,978
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	—
12	Due to trust funds	192	—	103	27	—
13	Other liabilities	2,206	16	4,844	9,725	90,243 ¹⁰
14	Total liabilities	54,867	15,009	161,138	124,663	2,068,599
15	Surplus (including reserves and investment in capital assets)	34,245	23,809	215,253	118,497	1,198,474
16	Totals	89,112	38,818	376,391	243,160	3,267,073

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Includes treasury bills 509.⁵ Territorial government.

TABLE 12. Consolidated Assets,¹ 1965, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
54,429	63,716	30,358	25,944	14,440	246,664	174	147	246,985	1
181,943	46,551	43,231	38,332	124,909	520,119	—	—	520,119	2
80,502	9,549	15,678	16,906	6,624	191,065	42	171	191,278	3
7,531	202	514	1,422	718	17,813	47	51	17,911	4
66,482	17,904	10,206	9,138	7,427	187,513	62 ³	36 ⁵	187,661	5
—	—	8	—	189	45,575	—	—	45,575	6
87,193	11,829	19,945	31,791	7,261	263,651	134	137	263,922	7
3,151	3,607	4,537	5,568	1,901	20,959	1	23	20,983	8
3,077,641	533,441	610,268	1,161,359	946,693	9,633,084	2,105	3,942	9,639,131	9
3,559	—	36	—	97	3,692	—	—	3,692	10
26,919	—	—	—	—	79,018	—	—	79,018	11
..	18	145	—	1	222	—	—	222	12
124,952	6,040	27,049	30,999	15,072	334,173	9	50	334,232	13
3,714,302	692,857	761,975	1,321,459	1,125,332	11,543,548	2,574	4,607	11,550,729	14
41,015	1,870	211	1,979	23,781	155,787	—	—	155,787	15
3,755,317	694,727	762,186	1,323,438	1,149,113	11,699,335	2,574	4,607	11,706,516	16

⁴ Includes 46,709 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.⁶ Receivable from other municipalities on the Island of Montreal for contributions owed towards EXPO.TABLE 13. Consolidated Liabilities,¹ 1965, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
154,117	49,476	19,665	17,174	23,030	484,687	—	37	484,724	1
85,308	16,540	14,752	20,932	17,541	252,770	20	293	253,083	2
778	1,403	17	52	937	6,426	—	—	6,426	3
5,343	904	319	1,178 ⁴	174	23,929	176 ⁵	9 ⁵	24,114	4
—	—	177	25	46	248	—	—	248	5
2,278,195	258,043	226,912	558,679	595,717 ⁷	5,881,357	820	227	5,882,404	6
61,688 ⁸	25	2,506	202	2,861	69,195	—	—	69,195	7
12,752 ⁹	2,563	—	2 ⁹	551	16,430	—	—	16,430	8
4,023	240	—	879	2,702	20,306	—	—	20,306	9
12,030	—	—	—	580	12,610	—	74	12,684	10
—	—	—	—	—	—	—	—	—	11
..	12	1,042	2,351	1,135	4,862	—	—	4,862	12
82,585	9,856	14,571	32,103	15,652	261,801	49	72	261,922	13
2,696,819	339,062	279,961	633,577	660,926	7,034,621	1,065	712	7,036,398	14
1,058,498	355,665	482,225	689,861	488,187	4,664,714	1,509	3,895	4,670,118	15
3,755,317	694,727	762,186	1,323,438	1,149,113	11,699,335	2,574	4,607	11,706,516	16

¹ Includes 47,547 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes 557 short-term capital borrowings.³ Due to Ontario Water Resources Commission.⁴ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.⁵ Includes 52,099. Same as footnote 6, Table 12.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	89,997	...	371,637	188,188
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	65,651
3	Municipal enterprises	1,162		24,661	5,397
4	Special municipal activities (see commentary on assets and liabilities)	41		399	653 ³
5	Other	702 ²		50	—
	Deductions:				
6	Inter-municipal eliminations	—		382	2,727
7	Interfund eliminations	2,753		19,974	14,002
8	Trust funds	—		—	—
9	Duplication of debt	36		—	—
10	Surplus, reserves and investment in capital assets	34,246		215,253	118,497
11	Total consolidated liabilities (per Table 13, item 14)	54,867	15,009⁷	161,138	124,663
12	Sinking funds	162	2,511	2,868	8,107
13	Adjustment re: elimination of utility debt	⁴	117	5,365	9,422
14	Total direct debt (per Table 18, item 10)	54,705	12,381	152,905	107,134

¹ Debenture debt Montreal Transportation Commission.² Sinking fund - Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.³ Added from city reports.⁴ Adjusting deficits netted against surplus.**TABLE 15. Analysis of Debenture Debt, 1965, by Purpose, by Provinces**

No.		Nfld.		P.E.I.		N.S.		N.B.		Qué.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,524	3,874	1,821	5,598	42,947 ¹	2,103	38,339 ²	5,575 ²	894,763		629,353	399,664
2	Schools .....	...	...	784	2,059	54,802	1,836	25,561	2,482	..	..	415,484	255,127
												164,148 ³	
3	Sub-totals	3,524	3,874	2,605	7,657	97,749	3,939	63,900	8,057	894,763		1,044,837	654,791
												164,148	
	Utilities:												
4	Water supply systems	13,541 ⁴	711 ⁴	467	1,280	12,978	1,672	8,742 ²	3,922 ²	653,279		118,651	70,822
5	Electric light and power	1,055	—	338	—	596	44	1,914	1,018	...	...	60,729	29,178
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	4,084	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	47,547	79,577	23,401
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	6,137	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	—	—
10	Ferries .....	...	...	...	...	87	—	...	...	...	...	—	—
11	Airports .....	...	...	...	...	...	...	498	—	...	...	2	—
12	Housing .....	...	...	...	...	...	...	1,052	—	...	...	7,334	2,914
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	2,067	9,485
14	Other	—	—	—	—	—	—	9	162	18,054		38	—
15	Sub-totals	14,596	711	805	1,280	13,661	1,716	12,215	5,102	671,333	47,547	278,619	135,800
16	Unclassified	—	—	—	—	—	—	—	—	49,579	59,079	—	—
17	Total debenture debt	18,120	4,585	3,410	8,937	111,410	5,655	76,115	13,159	49,579	106,626	1,323,456	790,591
										1,566,096		164,148	

¹ Includes some housing.² Includes some utilities not separable.³ Roman Catholic separate schools and public schools in unorganized areas.⁴ 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, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,242,089	4,126,588	...	544,782	973,213	870,358	1
..	164,148		266,624	380,926	178,613	2
47,547 ¹	—		—	—	—	3
124,587	—		2,337	13,293	160,935	4
—	—		211 ⁴	—	34,747 ³	5
6,896	93,735		11,442	586	19,001	6
140,254	441,684		24,890	43,408	76,539	7
—	—		746	—	—	8
—	—		14,690 ⁶	—	—	9
1,198,474	1,058,498		482,225	689,861	488,187	10
2,068,599	2,696,819	339,062 ⁷	279,961	633,577	660,926	11
2,976	164,998	30,475	19,198	4,488	62,267	12
79,772	30,820	26,741	—	+ 2,422	+ 294	13
1,985,851	2,501,001	281,846	260,763	631,511	598,953	14

¹ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.⁴ Not separable.

TABLE 15. Analysis of Debenture Debt, 1965, 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														
64,540	27,866	51,870	48,701	252,495	4,767	176,451	122,524	2,799,087	12	—	227 ²	—	2,799,326	1
		9,019		13,293										
12,244	8,597	9,708	7,045	31,634	—	184,430	7,316	1,436,994	...	...	...	...	1,436,994	2
59,336		50,088		144,313										
76,784	36,463	61,578	55,746	284,129	4,767	360,881	129,840	4,236,081	12	—	227	—	4,236,320	3
59,336		59,107		157,606										
40,123	9,606	30,279	11,265	48,238	1,750	78,128	24,119	1,129,573	808	—	—	...	1,130,381	4
6,488	23,900	7,322	—	30,083	1,050	2,092	—	165,807	...	...	...	...	165,807	5
—	—	—	—	1,886	—	...	...	5,970	...	...	...	...	5,970	6
4,464	—	555	1,060	6,422	—	...	...	163,026	...	...	...	...	163,026	7
—	—	—	—	20,683	1,900	292	—	29,012	...	...	...	...	29,012	8
879	—	—	—	...	...	...	...	879	...	...	...	...	879	9
—	—	—	—	...	...	...	...	87	...	...	...	...	87	10
—	—	—	—	165	—	2	288	955	...	...	...	...	955	11
—	—	—	—	...	...	...	...	11,300	...	...	...	...	11,300	12
—	—	—	—	...	...	...	...	11,552	...	...	...	...	11,552	13
—	—	—	—	—	—	25	50	18,338	...	...	...	...	18,338	14
51,954	33,506	38,156	12,325	107,477	4,700	80,539	24,457	1,536,499	808	—	...	...	1,537,307	15
—	—	—	—	—	—	—	—	108,658	—	—	—	—	108,658	16
128,738	69,969	99,734	68,071	391,606	9,467	441,420	154,297	5,881,238 ⁷	820 ⁶	—	227	—	5,882,285 ⁷	17
59,336		59,107		157,606										

¹ Includes some sanitation; also electric light for city of Moncton.⁶ Included in general.⁷ Data for Quebec schools not available.⁸ Whitehorse only.

TABLE 16. Changes in Gross Debenture Debt During 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Gross debenture debt as at December 31, 1964.....	22,102	12,627 ²	116,748	90,769	1,556,403
2	Debentures sold during 1965	1,475	—	9,252	5,275	187,338
3	Debentures retired during 1965	871	280	8,935	6,652	21,440
4	Gross debenture debt as at December 31, 1965.....	22,706	12,347	117,065	89,392	1,722,301
5	Unclassified	—	—	—	—	804,363
6	Classified	22,706	12,347	117,065	89,392	917,938

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 17. Analysis of Debenture Debt Classified by Place of Payment, 1965, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Canada only	19,960	12,347	112,349	82,222	449,974
2	London (England) only	—	—	—	—	3,140
3	London (England) and Canada	—	—	—	—	509
4	New York only	2,746	—	2,996	6,803	442,978
5	New York and Canada	—	—	1,720	367	16,837
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Totals	22,706	12,347	117,065	89,392	917,938

¹ 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, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
Direct debt						
1	Debenture debt	22,706	12,347	117,065	89,392	1,722,301
2	Deduct sinking funds	162	2,511	2,868	8,107	2,976
3	Item 1 less Item 2	22,544	9,836	114,197	81,285	1,719,325
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	22,544	9,836	114,197	81,285	1,719,325
6	Temporary loans and overdrafts	20,589	1,919	26,317	16,471	102,849
Accounts and other payables:						
7	Trust funds and other deposits	192	—	103	27	—
8	Other	9,174	621	8,074	6,960	84,380
9	Other liabilities	2,206	5	4,214	2,391	79,297
10	Total direct debt less sinking funds	54,705	12,381	152,905	107,134	1,985,851
Indirect debt						
11	Guaranteed bonds or debentures	—	—	452	4,666	—
12	Deduct sinking funds	—	—	121	—	—
13	Item 11 less Item 12	—	—	331	4,666	—
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	331	4,666	—
16	Total direct and indirect debt less sinking funds	54,705	12,381	153,236	111,800	1,985,851

¹ Data for Quebec schools not available. Includes 47,547 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt During 1965

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,131,570 ¹	238,868	208,760	519,832	558,922	5,456,601	856	193	5,457,650	1
253,464	29,016	27,153	67,966	62,764 ²	643,703 ²	—	..	643,703 ²	2
106,839	9,841	9,001	29,119	26,659 ²	219,637 ²	36	..	219,673 ²	3
2,278,195	258,043	226,912	558,679	595,717	5,881,357 ²	820	227	5,882,404 ²	4
—	—	—	—	291,102	1,095,465	—	—	1,095,465	5
2,278,195	258,043	226,912	558,679	304,615	4,785,892	820	227	4,786,939	6

¹ Information not complete.

TABLE 17. Analysis of Debenture Debt Classified by Place of Payment, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,940,270	221,229	201,238	534,779	197,588	3,771,956	820	227	3,773,003	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	525	1,034	—	—	1,034	3
336,888	34,914	25,674	23,900	90,578	967,477	—	—	967,477	4
1,025	—	—	—	11,262	31,211	—	—	31,211	5
12	1,900	—	—	4,662	6,574	—	—	6,574	6
—	—	—	—	—	4,500	—	—	4,500	7
2,278,195	258,043	226,912	558,679	304,615	4,785,892	820	227	4,786,939	8

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1965

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,278,195	258,043	226,912	558,679	595,717	5,881,357	820	227	5,882,404	1
164,998	30,475	19,198	4,488	62,267	298,050	—	—	298,050	2
2,113,197	227,568	207,714	554,191	533,450	5,583,307	820	227	5,584,354	3
—	—	—	509	—	509	—	—	509	4
2,113,197	227,568	207,714	554,700	533,450	5,583,816	820	227	5,584,863	5
154,066	26,147	19,664	16,572	22,979	407,573	—	37	407,610	6
—	7	1,042	2,351	1,135	4,857	—	—	4,857	7
174,243	20,094	17,772	29,504	30,016	380,838	196	376	381,410	8
59,495	8,030	14,571	28,384	11,373	209,966	49	72	210,087	9
2,501,001	281,846	260,763	631,511	598,953	6,587,050	1,065	712	6,588,827	10
1,424	2,189	—	—	—	8,731	—	—	8,731	11
—	—	—	—	—	121	—	—	121	12
1,424	2,189	—	—	—	8,610	—	—	8,610	13
—	—	—	—	—	—	—	—	—	14
1,424	2,189	—	—	—	8,610	—	—	8,610	15
2,502,425	284,035	260,763	631,511	598,953	6,595,660	1,065	712	6,597,437	16

TABLE 19. Trust and Agency Funds,¹ 1965, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Assets					
1	Cash	85	145	189	439	..
2	Investments	—	308	9,523	5,800	..
3	Due from other funds	192	—	103	27	..
4	Other assets	74	—	5	270	..
5	Total assets	351	453	9,820	6,536	..
	Liabilities					
6	Accounts payable	—	—	—	—	..
7	Due to other funds	—	—	2	56	..
8	Other liabilities	—	—	—	298	..
9	Trust and agency fund balances	351	453	9,818	6,182	..
10	Total liabilities	351	453	9,820	6,536	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 12 and 13, and are presented here for additional information only. See commentary, page 9.

TABLE 19. Trust and Agency Funds,¹ 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	1,062	1,630	153	693	4,396	-	-	4,396	1
..	44,138	8,377	53,646	3,009	124,801	-	-	124,801	2
..	12	2,019	2,351	1,135	5,839	-	-	5,839	3
..	1,029	2,354	5,116	12	8,660	-	-	8,660	4
..	46,241	14,380	61,266	4,849	143,896	-	-	143,896	5
..	504	47	300	-	851	-	-	851	6
..	18	213	1	1	291	-	-	291	7
..	294	132	-	9	733	-	-	733	8
..	45,425	13,988	60,965	4,839	142,021	-	-	142,021	9
..	46,241	14,380	61,266	4,849	143,896	-	-	143,896	10

¹ City of Corner Brook only. Information for other municipalities is not available.

SECTION C

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1961 Census	212	43	734	595	5,168
2	1965 assessed or other estimate	286	..	..	..	..
	Population of the province, as of June 1 (in thousands):					
3	1961 Census	458	105	737	598	5,259
4	1965 estimate by Census Division	498	108	761	623	5,657
5	Total area of organized municipalities (thousands of acres) .....	..	..	13,712	..	..
6	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.

TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1965, by Provinces

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied²				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	11,878	..	1,096,220	860,748
4	Personal .....	..	..	201,608	167,953
5	Business	4,242	..	37,586	⁶
6	Other .....	..	..	—	62,845
7	Total for general purposes .....	..	..	1,335,414	1,091,546
	Assessed valuations exempt from taxation³				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	587,074	..
11	Other .....	..	..	43,965 ¹⁰	..
12	Total exemptions .....	..	..	631,039	..
	Government property:				
13	Federal .....	..	..	222,978	..
14	Provincial .....	..	..	71,491	..
15	Municipal .....	..	..	137,794	..
16	Total government property .....	..	..	432,263	..
17	Non-government property .....	..	..	198,776	..
18	Total exemptions .....	..	..	631,039	..

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

² The figures shown are for municipal purposes, but in accordance with legislation, assessment for school purposes varies somewhat from municipal assessment. Assessments for school purposes are as follows: Land 975,987, Improvements 2,096,217, Total 3,072,204.

³ The methods of assessment employed by municipalities within a province and between provinces are not always consistent.

⁴ Includes 71,237 railway roadway, gas and oil pipelines, mining plant and equipment.

⁵ Includes assessment of utilities.

⁶ Included in other.

TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ¹	Que. ¹
		thousands of dollars				
1	Fiscal year ended March 31, 1966 .....	...	4,165	25,826	10,185	291,532
2	Fiscal year ended March 31, 1965 .....	...	3,933	23,643	11,586	283,597
3	Fiscal year ended March 31, 1964 .....	...	3,536	22,158	11,645	200,089

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Provincial Government Finance—Revenue and Expenditure" Catalogue No. 68-20.

² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended; March 31, 1966, 23,030; March 31, 1965, 21,251; March 31, 1964, 19,357.

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1965

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 ¹	6 ²	17,291	1
6,497	900	941	1,444	1,504	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,731	962	951	1,451	1,789	19,531	16	25	19,572	4
..	..	..	163,382	1,571	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

¹ Hay River, Yellowknife and Fort Smith.

TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1965, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	8,143,096	878,709	561,122 ⁴	1,564,516 ⁵	1,389,788	..	..	1
..	2,853,736	582,014	891,554	1,019,787	976,109	..	..	2
..	10,996,832	1,460,723	1,452,676	2,584,303	2,365,897	..	..	3
..	...	19,360	...	...	...	..	..	4
..	1,362,451	67,335	86,703	108,356	..	..	..	5
..	—	..	573 ⁷	—	—	..	..	6
..	12,359,283 ⁸	..	1,539,952	2,692,659	..	..	..	7
..	1,880,066	..	579,526	501,852	1,551,042	..	..	8
..	613,033	..	72,467	125,369	182,832	..	..	9
..	2,493,099	..	651,993	627,221	1,733,874	..	..	10
..	8,083	..	—	—	—	..	..	11
..	2,501,182 ¹¹	373,835	651,993	627,221 ¹¹	1,733,874 ¹²	..	..	12
..	412,241	..	37,652	60,178	128,933	..	..	13
..	283,023	..	43,541	129,933	256,134	..	..	14
..	1,251,681	..	119,337	332,431	321,220	..	..	15
..	1,946,945	..	200,530	522,542	706,287	..	..	16
..	523,803	..	451,463	104,679	134,524	..	..	17
..	2,470,748 ¹¹	373,835	651,993	627,221 ¹¹	840,811 ¹³	..	..	18

¹ Special franchise on which the taxation is classified "real property" in Table 1.² Excludes 43,701 assessment in unorganized areas on which school taxes only are levied.³ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.⁴ Personal property.⁵ Information not complete.⁶ Municipal only. Valuation of properties exempt from school taxation is 1,388,150.⁷ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ⁵	Total	No.
thousands of dollars									
383,061	36,297	46,668	89,734	91,290	978,758	...	377	979,135	1
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	2
319,469	29,359	37,634	75,029	68,384	767,303	...	173	767,476	3

¹ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.² Local schools are operated by the Territorial Government and by religious denominations.³ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

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