

Financial Support.—The public elementary and secondary schools are financed almost wholly from money derived from local taxation and provincial grants. Fees for elementary schooling may be charged in Quebec. In a few of the other provinces nominal fees are charged for the higher secondary grades; in Newfoundland there is little local taxation and fees are generally charged.

In general, school boards submit their budgets to the local municipal councils which levy for and collect the required amounts. However, school boards in Quebec and a few in other provinces have the power to levy and collect taxes for school purposes. Assessment, on which taxes for school purposes are levied, is the total valuation of land and buildings and sometimes improvements, personal property or business income are added in. Steps have been taken by several provinces to equalize real property assessment over large areas or even the whole province.

Each province has its own method of apportioning funds to local school boards. Grants are of two types. (1) The basic grant may be calculated on a minimum cost determined by an amount per classroom, salary and qualifications of the teacher, average attendance, etc. All provinces make some attempt to equalize educational opportunity through basing grants in part on some indication of need. (2) Special grants are paid to assist with transportation, music, arts and crafts, special classes, equipment, building costs, night classes, etc. They are largest in Quebec where there is marked emphasis on training for home industries, arts and crafts.

Newfoundland schools are largely supported from provincial funds. Tuition fees may be charged by school boards and by the boards of the colleges (actually schools of fairly high standard giving elementary and high school instruction) in the city of St. John's; and additional fees may be charged for fuel or janitor service where these are not provided by pupils or their families. There has been no local taxation until very recently and it now exists only in a few of the larger centres. The Province pays teachers according to experience and qualifications and some school boards supplement this amount. The Province also makes annual grants for plant maintenance and repairs and for new construction.

Table 6 presents a comparative statement of the finances of school boards operating provincially controlled schools in so far as this information is available.

6.—Income of School Boards of Publicly Controlled Elementary and Secondary Schools by Province, Fiscal Years Ended 1950-54

NOTE.—The receipts shown in this table do not include any amounts raised by loans or the sale of bonds or debentures as all revenue of this nature must be repaid ultimately with money raised by local taxation. Figures from 1914 are given in the corresponding table of previous Year Books beginning with the 1936 edition.

Province and Year	Income from—			Total Current Revenue Recorded	Debenture Indebtedness ¹
	Provincial Government Grants	Local Taxation	Other Sources		
	\$	\$	\$	\$	\$
Newfoundland.....1950	3,430,267	—	1,078,807 ^r	4,509,074 ^r	..
1951	3,557,275	—	1,090,408 ^r	4,647,683 ^r	..
1952	4,141,417 ^r	—	1,338,336	5,479,753 ^r	..
1953	4,839,522	—	1,630,213	6,469,735	..
1954	5,151,201	—	1,249,491	6,400,692	
Prince Edward Island.....1950	570,908	488,714	62,020	1,121,642	
1951	626,067	538,504	127,255	1,291,826	
1952	641,328	600,546	71,619	1,313,493	
1953	752,294	683,046	61,699	1,497,039	
1954	797,779	703,018	57,942	1,558,739	

¹ Net figures, after deduction of sinking funds.