

Appendix I – Appendices to Volume

This appendix contains supporting data for exhibits presented in the Volume.

Chapter 2 – Annual Surplus

Exhibit A.1 - Annual Surpluses (Deficits)

Annual Surpluses (Deficits) (\$ millions)

Fiscal year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
As restated	(695.2)	(617.0)	(244.3)	(532.7)	(600.3)	(361.4)	(260.5)	(117.0)	67.0	72.6
As originally recorded	(737.9)	(633.0)	(260.6)	(507.7)	(498.7)	(388.6)	(260.5)	(118.9)	67.0	72.6

Source: Prepared by AGNB based on applicable years' Public Accounts with restatements where identified in Public Accounts

Note: Prior years' amounts have been restated to comply with the requirements of adopting new accounting standards or to improve financial statement presentation. The impacts of the 2016 consolidation of nursing home financial results into the Province's financial statements has not been included in the restated amounts for the years prior to 2015 in the exhibits as this information is not available. Significant variances to data presented in this chapter may have occurred for 2014 and earlier years as a result of this accounting change.

Exhibit A.2 - Total Revenues and Expenses as Restated

Total Revenues and Expenses as Restated (\$ billions)

Fiscal year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues	7.1	7.6	7.8	7.8	7.8	8.4	8.4	8.9	9.3	9.7
Total Expenses	7.8	8.2	8.1	8.3	8.4	8.8	8.7	9.0	9.3	9.6

Source: Prepared by AGNB based on applicable years' Public Accounts with restatements where identified in Public Accounts

Chapter 3 - Debt

Exhibit A.3 - Net Debt Data

Net Debt Data (\$ billions)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
As restated	8.5	9.6	10.1	11.0	11.7	13.1	13.7	13.8	13.9	n/a
As originally recorded	8.4	9.5	10.0	11.1	11.6	12.4	13.7	13.8	13.9	14.0
% Growth Rate in Net Debt from the Prior Year	13.3%	12.9%	5.2%	8.9%	6.4%	12.0%	4.6%	0.7%	0.7%	0.7%

Source: Prepared by AGNB based on applicable year's Public Accounts with restatements where identified in public accounts

Exhibit A.4 - Net Debt per Capita Comparison to Other Provinces' Data

Net Debt per Capita Comparison to Other Provinces Data (\$ Thousands)

Province	Fiscal Year			
	2010	2014	2019	% Increase 2010 to 2019
New Brunswick	11.4	15.4	18.1	59%
Nova Scotia	13.8	15.7	15.6	13%
Saskatchewan	3.4	4.2	10.1	197%

Source: Amounts from Provinces' published Financial Statement discussion and analysis

Exhibit A.5 - Net Debt Comparison to Other Provinces

Net Debt Comparison to Other Provinces (\$ billions)

Province	Fiscal Year			
	2010	2014	2019	% Increase 2010 to 2019
New Brunswick	8.5	11.7	14.0	65%
Nova Scotia	13.0	14.8	15.0	15%
Saskatchewan	3.6	4.6	11.8	228%

Source: Amounts from Provinces' published Financial Statement discussion and analysis

Exhibit A.6 - Provincial Population Data as of July 1

**Provincial Population Data
as of July 1 (\$ thousands)**

Province	Fiscal Year				
	2015	2016	2017	2018	2019
New Brunswick	759.0	758.8	763.4	766.9	770.6
Nova Scotia	938.5	936.5	942.8	950.7	959.9
Saskatchewan	1,113.0	1,121.0	1,136.0	1,150.8	1,162.1

Source: Statistics Canada Table 17-10-0005-01 Population estimates on July 1st, by age and sex

Exhibit A.7 - Net Debt as a Percentage of GDP Compared to Other Provinces Data

**Net Debt as a Percentage of GDP Compared to Other
Provinces Data (percent)**

Province	Fiscal Year			
	2010	2014	2019	% Increase (Decrease) from 2010 to 2019
New Brunswick	29.6	36.6	37.4	26.4%
Nova Scotia	37.0	38.2	34.1	(7.8%)
Saskatchewan	5.9	5.6	14.4	144.1%

Source: Amounts from Provinces' published Financial Statement discussion and analysis

Note: Provinces used in our comparison include Nova Scotia and Saskatchewan. These provinces presented for comparison purposes were selected based on application of judgment where certain similarities in population or economic circumstances were considered. The provinces' application of accounting principles may differ upon comparing financial information, as circumstances may not be similar across provinces. Population data for provinces used in our comparison is found in Exhibit A.6.

In the previous three exhibits:

- information from the audited summary financial statements of the individual provinces is used;
- information about population is taken from the Statistics Canada website, and GDP figures are from the financial statement discussion and analysis attached to the individual provinces' audited summary financial statements.

Exhibit A.8 - Funded Debt Data

Funded Debt Data (\$ billions)

	Fiscal Year				
	2010	2014	2018	2019	% Increase 2010-2019
Funded Debt	14.7	18.5	21.6	22.6	54%
NB Power (NB Electric Finance Corporation)	(4.2)	(4.6)	(4.4)	(4.6)	10%
Funded Debt for Provincial Purposes	10.5	13.9	17.2	18.0	71%
Year over year increase	n/a	3.4	3.3	0.8	n/a

Source: Prepared by AGNB based on applicable years' Public Accounts with restatements where identified in Public Accounts

Chapter 9 – Local Government Debt

Exhibit A.9 - Ten Year History of Local Government Debt

Ten Year History of Local Government Debt (\$ millions)

	Calendar Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Principal amount of Debt	686	729	809	845	871	888	875	870	891	950

Source : Prepared by AGNB.

Exhibit A.10 - Principal Debt Outstanding by Type of Local Government

**Principal Debt Outstanding by Type of
Local Government (\$ thousands)**

Local Government	Calendar Year	Local Government	Calendar Year
	2018		2018
Cities:		Villages:	
Bathurst	27,932	Alma	1,167
Campbellton	9,543	Atholville	2,263
Dieppe	76,888	Balmoral	2,817
Edmundston	67,419	Bas-Caraquet	268
Fredericton	33,994	Bath	639
Miramichi	23,666	Belledune	789
Moncton	187,753	Bertrand	939
Saint John	230,079	Blacks Harbour	515
Total Cities	657,274	Blackville	2,086
Towns:		Cambridge-Narrows	-
Beresford	5,334	Canterbury	27
Bouc-touche	4,998	Cap-Pelé	4,682
Caraquet	8,253	Centreville	372
Dalhousie	2,328	Charlo	1,265
Florenceville-Bristol	529	Chipman	638
Grand Bay-Westfield	2,347	Doaktown	1,777
Grand-Sault/Grand Falls	11,262	Dorchester	453
Hampton	4,224	Drummond	743
Hartland	835	Eel River Crossing	152
Lamèque	5,579	Fredericton Junction	2,114
Nackawic	621	Gagetown	383
Oromocto	1,701	Grand Manan	975
Quispamsis	24,523	Grande-Anse	88
Richibucto	1,034	Harvey	129
Riverview	23,666	Hillsborough	1,752
Rothesay	13,789	Lac Baker	377
Sackville	13,195	Le Goulet	138
Saint Andrews	4,324	Maisonnette	94
Saint-Léonard	3,528	McAdam	266
Saint-Quentin	1,466	Meductic	84
Shediac	15,178	Memramcook	8,329

Local Government	Calendar Year	Local Government	Calendar Year
	2018		2018
Shippagan	4,418	Millville	345
St. George	2,062	Minto	1,613
St. Stephen	6,750	New Maryland	6,083
Sussex	1,620	Nigadoo	118
Woodstock	2,953	Norton	346
Total Towns	166,517	Néguac	3,115
<u>Regional Municipalities:</u>		Paquetville	699
Tracadie	10,937	Petit-Rocher	1,127
Total Regional Municipalities	10,937	Petitcodiac	1,452
<u>Rural Communities:</u>		Plaster Rock	1,701
Beaubassin-est	640	Pointe-Verte	261
Hanwell	1,100	Port Elgin	1,160
Haut-Madawaska	5,723	Rexton	2,026
Kedgwick	1,707	Riverside-Albert	1,118
Saint-André	2,191	Rivière-Verte	941
Upper Miramichi	506	Rogersville	1,646
Total Rural Communities	11,867	Saint-Antoine	5,240
<u>Municipal Enterprises:</u>		Saint-Isidore	838
Apohaqui Sewerage Commission	-	Saint-Louis-de-Kent	1,018
Comité Mixte de Service de Police B.N.P.P.	-	Saint-Léolin	53
Commission des égouts d'Allardville	-	Sainte-Anne-de-Madawaska	371
Fredericton Area Pollution Control Commission	-	Sainte-Marie-Saint-Raphaël	372
Greater Shediac Sewerage Commission	4,913	Salisbury	988
Kennebecasis Regional Joint Board of Police Commissioners	949	St. Martins	210
La Commission des Égouts Michaud Inc.	-	Stanley	242
La Commission des Égouts Val D'Amours	-	Sussex Corner	487
Total Municipal Enterprises	5,862	Tide Head	523
		Total Villages	70,414

Local Government	Calendar Year
	2018
Regional Service Commissions :	
Chaleur Regional Service Commission #3	9,011
Northwest Regional Service Commission #1	608
Acadian Peninsula Regional Service Commission #4	1,658
Fundy Regional Service Commission #9	108
Greater Miramichi Regional Service Commission #5	369
Regional Service Commission #11	4,160
Restigouche Regional Service Commission #2	69
Southeast Regional Service Commission #7	10,681
Western Valley Regional Service Commission #12	450
Total Regional Service Commissions	27,114

Source: Prepared by AGNB

Exhibit A.11 - Debt per Capita by City

Debt per Capita by City

Local Government	Calendar Year		
	Outstanding Principal 2018 (\$ thousands)	Census Population 2016	Debt per Capita (\$)
Campbellton	9,543	6,883	1,386
Bathurst	27,932	11,897	2,348
Dieppe	76,888	25,384	3,029
Edmundston	67,419	16,580	4,066
Fredericton	33,994	58,220	584
Miramichi	23,666	17,537	1,349
Moncton	187,753	71,889	2,612
Saint John	230,079	67,575	3,405

Source: Prepared by AGNB, using Statistics Canada's 2016 Census of Population Information

Exhibit A.12 - Annual Interest Costs for Debt Borrowed by Local Governments

**Annual Interest Costs
for Debt Borrowed
by Local Governments
(\$ millions)**

Calendar Year	Amount
2018	31.1
2017	29.6
2016	31.3
2015	32.9
2014	34.3
2013	34.5
2012	34.3
2011	34.1
2010	32.2
2009	30.7

Source : Prepared by AGNB.

Exhibit A.13 - Annual Principal Repayments for Debt Borrowed by Local Governments (\$ millions)

**Annual Principal Repayments
for Debt Borrowed by Local
Governments (\$ millions)**

Calendar Year	Amount
2018	109.0
2017	114.6
2016	136.0
2015	120.4
2014	121.4
2013	100.3
2012	97.7
2011	91.0
2010	82.7
2009	78.9

Source: Prepared by AGNB