

Annual Report of
Municipal Statistics for
New Brunswick - 2014

Rapport annuel des
statistiques municipales du
Nouveau-Brunswick - 2014

DEPARTMENT OF
ENVIRONMENT AND
LOCAL GOVERNMENT



MINISTÈRE DE L'ENVIRONNEMENT
ET DES GOUVERNEMENTS LOCAUX

FOREWORD

The Department of Environment and Local Government is pleased to present the Annual Report of Municipal Statistics for 2014 for New Brunswick's municipalities, local service districts and rural communities. This report covers New Brunswick's 100 municipalities (8 cities, 27 towns, and 65 villages), 266 local service districts, and 5 rural communities.

This report contains data based on the 2014 budgets submitted by local governments. It can be used as a basic tool to help local governments analyze their fiscal position and with future financial planning.

The report contains nine sections dealing with, to name a few, the budgets and tax rates of municipalities, rural communities, and local service districts; property assessments and tax bases; and long-term debt of municipalities and rural communities. We hope this document will provide maximum assistance and information to local governments and other interested parties regarding local government statistics. Input or suggestions on how this report could be improved are always appreciated.

AVANT-PROPOS

Le ministère de l'Environnement et des Gouvernements locaux est heureux de présenter le rapport annuel des statistiques municipales de l'année 2014 pour les municipalités, districts de services locaux et communautés rurales. Ce rapport inclus 100 municipalités (8 cités, 27 villes et 65 villages), ainsi que 266 districts de services locaux et 5 communautés rurales.

Le rapport contient des données basées sur les budgets soumis par les administrations locales pour l'année 2014. Ce document peut les aider à analyser leur situation financière et à faire de la planification.

Le rapport contient neuf sections portant, entre autres, sur les budgets et les taux de taxe des municipalités, communautés rurales, et des districts de services locaux, les évaluations foncières et les assiettes fiscales, et la dette à long terme des municipalités et communautés rurale. Nous voulons que le rapport fournisse le maximum d'information et d'aide aux gouvernements locaux ainsi qu'à toute personne intéressée aux statistiques des gouvernements locaux. Vos commentaires ou suggestions sur la façon d'améliorer le rapport sont toujours appréciés.

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SECTION 1

MUNICIPAL BUDGETS BY FUNCTION - REVENUES & EXPENDITURES

2014

BUDGETS MUNICIPAUX PAR FONCTION - REVENUS ET DÉPENSES

SECTION 1

MUNICIPAL BUDGETS BY FUNCTION

REVENUES

There are three general sources of revenue to finance the operating budgets of municipalities: 11.1 percent is derived from non-tax revenue, 8.0 percent from the community funding and equalization grant, and 80.9 percent from the local warrant. Non-tax revenue is derived from revenue earning activities such as investments, fees for licenses or permits, fine revenues and the sale of services.

The net budget is financed through the community funding and equalization grant and local taxation (warrant). The warrant is the portion of the budget that is raised through property taxes.

The community funding and equalization grant was implemented in 2013 and provides both core and equalization funding to New Brunswick communities. The grant formula is being phased in over a three-year period, and will be fully functional by 2015.

EXPENDITURES

The *Municipalities Act* defines the services that a Municipal Council may provide to its community. While police protection is the only mandatory service, municipalities may provide a wide range of local services. For statistical purposes, these services are grouped into a number of general categories as displayed in this section. In addition, municipalities may provide water and sewer utilities. These are accounted for in a separate fund.

SECTION 1

BUDGETS MUNICIPAUX PAR FONCTION

REVENUS

Il existe trois sources générales de revenus servant à financer les budgets des municipalités : 11,1 pour cent proviennent des recettes non fiscales, 8,0 pour cent de la subvention de financement et de péréquation communautaire, et 80,9 pour cent du mandat local. Les recettes non fiscales proviennent d'activités lucratives entreprises par la municipalité comme par exemple l'investissement, les droits pour les licences et permis, les amendes et la vente de services.

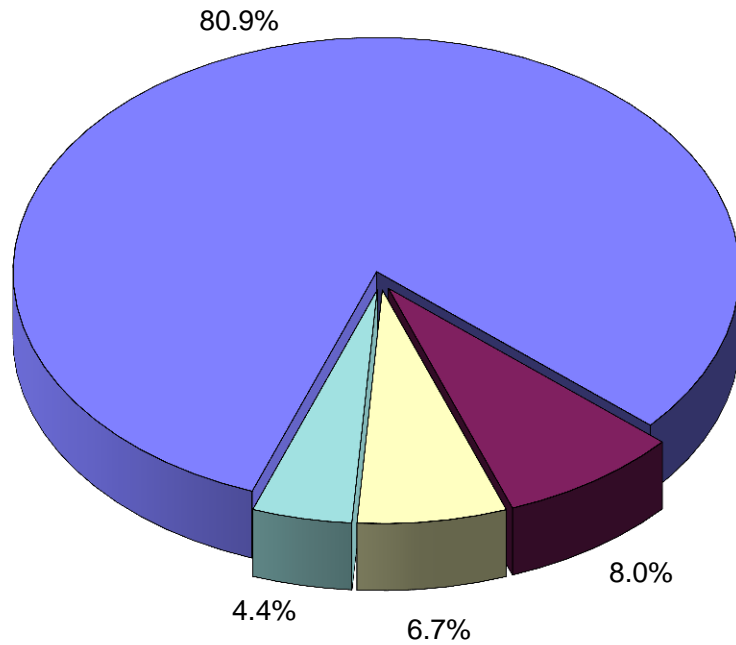
Le budget net provient de la subvention sans condition et des impôts locaux (mandat). Le mandat est la partie du budget net qui provient des impôts fonciers.

La subvention de financement et de péréquation communautaire a été mise en place en 2013 pour fournir un financement de base et un financement de péréquation aux collectivités du Nouveau-Brunswick. La formule de subvention sera mise en œuvre sur une période de trois ans et elle sera pleinement fonctionnelle en 2015.

DÉPENSES

La *Loi sur les municipalités* définit les services qu'un conseil municipal peut fournir à sa localité. Le service de police est le seul service obligatoire. Les municipalités peuvent toutefois offrir une vaste gamme de services locaux. À des fins statistiques, ces services sont regroupés sous les catégories générales qui figurent dans cette section. Les municipalités peuvent également fournir les services d'eau et d'égout qui font l'objet d'un fonds distinct.

**TOTAL REVENUES - 2014 - TOTAL DES REVENUS
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES**



- Warrant / Mandat
- Community Funding and Equalization Grant / Subvention de financement et de péréquation communautaire
- Sale of Services / Vente de services
- Other Revenues and Transfers / Autres revenus et transferts

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 1

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						2012 Surplus	Total Revenues
	Warrant	Community Funding and Equalization Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Municipalité	Mandat	Subvention de financement et de péréquation communautaire	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2012	Total des revenus	
1 Fredericton	93,733,889	2,994,192	935,025	6,245,266	1,547,910	248,940	40,000	568,023	106,313,245	
2 Moncton	120,378,361	8,515,544	884,834	8,906,882	2,927,849		14,978	1,147,588	142,776,036	
3 Saint John	117,667,569	19,599,548	1,652,820	3,484,701	4,472,178		1,895,364		148,772,180	
GROUP "A" TOTALS TOTAL DU GROUPE "A"	331,779,819	31,109,284	3,472,679	18,636,849	8,947,937	248,940	1,950,342	1,715,611	397,861,461	
4 Bathurst	17,774,234	2,455,499	1,155,654	1,425,450	484,938		67,897	2,615	23,366,287	
5 Campbellton	9,008,157	2,121,730	193,548	639,838	429,128	51,500	367,134		12,811,035	
6 Dalhousie	3,862,831	1,099,102	105,023	205,563	38,787	9,342	691,649	27,559	6,039,856	
7 Dieppe	42,450,564	850,595	241,997	1,166,926	856,002		371,832	683,055	46,620,971	
8 Edmundston	20,768,470	3,079,298	1,316,613	1,155,347	372,117	52,149	2,415,581	13,367	29,172,942	
9 Miramichi	23,334,978	4,098,295	830,177	761,815	233,720		625,255	968	29,885,208	
GROUP "B" TOTALS TOTAL DU GROUPE "B"	117,199,234	13,704,519	3,843,012	5,354,939	2,414,692	112,991	4,539,348	727,564	147,896,299	
10 Caraquet	4,895,317	856,407	194,686	122,350	241,738	6,000		7,242	6,323,740	
11 Grand-Sault/Grand Falls	7,668,170	637,791	725,065	1,074,500	141,100		11,927	24,224	10,282,777	
12 Oromocto	13,112,774	558,705	569,000	855,870	934,565	43,000		493,131	16,567,045	
13 Sackville	8,875,051	217,185	142,100	348,500	428,892	10,500		84,685	10,106,913	
14 Shediac	8,699,146	297,457	328,589	418,600	90,436		628,272		10,462,500	
15 Shippagan	3,278,789	428,990	134,425	179,000	40,500		266,029		4,327,733	
16 St. Stephen	5,562,934	1,048,900	193,199	395,414	189,498	4,000	892,651	221,240	8,507,836	
17 Sussex	5,101,013	282,727	332,299	378,430	46,800		317,604	1,281	6,460,154	
18 Tracadie-Sheila	6,203,087	625,785	251,283	470,000	249,001		64,048	72,249	7,935,453	
19 Woodstock	6,251,495	756,228	503,041	540,000	84,450		85,564	74,015	8,294,793	
GROUP "C" TOTALS TOTAL DU GROUPE "C"	69,647,776	5,710,175	3,373,687	4,782,664	2,446,980	63,500	2,266,095	978,067	89,268,944	
20 Quispamsis	19,441,239	425,637	47,063	818,216	563,157	35,000	281,779	707	21,612,798	
21 Riverview	21,787,350	1,887,016	632,755	1,017,245	668,364			54,485	26,047,215	
22 Rothesay	14,246,284	209,567	66,306	314,800	76,440	26,500	823,000	152,103	15,915,000	
GROUP "D" TOTALS TOTAL DU GROUPE "D"	55,474,873	2,522,220	746,124	2,150,261	1,307,961	61,500	1,104,779	207,295	63,575,013	

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 2

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						2012 Surplus	Total Revenues
	Warrant	Community Funding and Equalization Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Municipalité	Mandat	Subvention de financement et de péréquation communautaire	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2012	Total des revenus	
23 Belledune	4,377,684	242,488	22,269	116,200	16,500	8,200	7,400	11,077	4,801,818	
24 Beresford	3,922,847	726,561	75,697	63,250	21,400	15,300	20,785	37,262	4,883,102	
25 Blacks Harbour	976,272	170,595	150,527	80,000	17,620		9,500		1,404,514	
26 Bouctouche	2,320,163	88,217	169,012	853,160	416,040		247,769		4,094,361	
27 Cap-Pelé	2,218,017	94,885	96,523	308,377	59,038		113,078	17,876	2,907,794	
28 Chipman	888,920	260,816	90,601	34,000	72,950		138	23,701	1,371,126	
29 Clair	880,068	52,503	29,185	25,000	120,429		1,373	8,730	1,117,288	
30 Doaktown	746,614	113,243	35,518	42,000	24,205	14,075	10,000	6,591	992,246	
31 Florenceville-Bristol	2,600,569	90,149	151,507	258,465	193,574	4,500	23,000	2,427	3,324,191	
32 Grand Bay-Westfield	4,954,152	365,270	252,215	42,947	29,790		25,033	31,713	5,701,120	
33 Grand Manan	2,011,076	209,540	7,300	44,540	30,725	18,400		30,146	2,351,727	
34 Grande-Anse	496,464	218,611	172,381	46,705	1,846			1,070	937,077	
35 Hampton	4,336,083	119,134	373,229	414,755	257,030		71,759	27,685	5,599,675	
36 Hartland	1,200,067	65,710	136,082	59,200	74,000		53,280	117,445	1,705,784	
37 Hillsborough	969,847	251,881	101,657	107,000	5,200		118,148	84,635	1,638,368	
38 Lamèque	1,288,072	236,297	136,092		57,170		1221	198	1,719,050	
39 McAdam	744,413	465,659	10,462	8,500	39,028		5,133		1,273,195	
40 Memramcook	3,878,552	860,005	74,477	210,048	32,140	6,000	180,172	91,824	5,333,218	
41 Minto	1,353,091	675,301	208,809	35,200	63,400		408		2,336,209	
42 Nackawic	1,218,234	90,619	54,646	71,500	10,012		254,228	8,574	1,707,813	
43 Neguac	1,386,384	281,476	153,190		152,255		57,800		2,031,105	
44 Perth-Andover	1,314,687	283,060	159,889	178,550	41,300		113,891	78,309	2,169,686	
45 Petit-Rocher	1,425,950	381,462	112,682	133,135	9,279		11,400	434	2,074,342	
46 Petitcodiac	1,146,004	216,638	138,911	147,500	49,000		156	39,148	1,737,357	
47 Plaster Rock	973,240	234,456	121,868	79,140	19,820			90,834	1,519,358	
48 Rexton	959,777	27,790	156,211		82,319	40,000		10,922	1,277,019	
49 Richibucto	1,357,069	75,973	119,239	171,800	196,481		5,000	283	1,925,845	
50 Rogersville	741,132	301,220	132,034		66,782	25,049	100	2,151	1,268,468	
51 Saint Andrews	3,083,837	76,993	115,536	194,306	301,111	50,000	118,451		3,940,234	
52 Saint-Antoine	1,278,507	207,195	166,366	500	6,350			2,061	1,660,979	
53 Saint-Louis de Kent	786,568	117,502	86,350	305,420	9,200		40,000	1,905	1,346,945	
54 Saint-Léonard	1,020,893	268,806	193,018	106,250	107,510	4,000	54,394	27,177	1,782,048	
55 Saint-Quentin	1,674,000	259,937	82,001	34,050		28,800	10,112		2,337,870	
56 Salisbury	1,460,224	100,703	84,423		12,500		110,000		1,767,850	
57 St. George	1,693,162	75,623	89,587	2,000	14,701	3,900	45,841	7,609	1,932,423	
GROUP "E" TOTALS TOTAL DU GROUPE "E"	61,682,639	8,306,318	4,259,494	4,173,498	2,859,675	218,224	1,709,570	761,787	83,971,205	

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 3

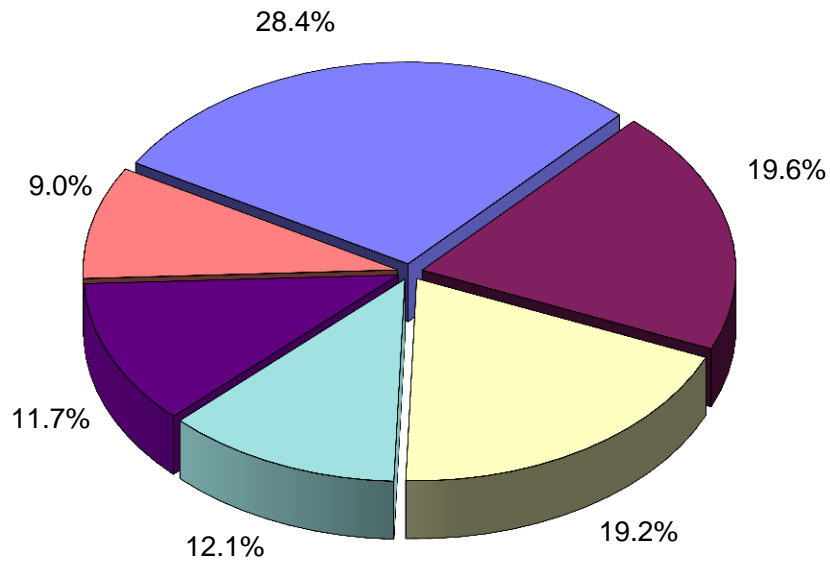
No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						2012 Surplus	Total Revenues
	Warrant	Community Funding and Equalization Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Municipalité	Mandat	Subvention de financement et de péréquation communautaire	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2012	Total des revenus	
58 Alma	371,183	9,129	12,820	12,000	3,500				408,632	
59 Aroostook	105,573	94,580		200	6,055				206,408	
60 Atholville	1,802,857	162,883		44,000	102,606	19,000	15,000	4,210	2,150,556	
61 Baker Brook	323,406	99,373	48,500	21,460	6,500				499,239	
62 Balmoral	1,180,808	253,862	159,805	100,000	8,092		42	1,645	1,704,254	
63 Bas-Caraquet	846,121	288,110	87,388		30,173		60,000	1,143	1,312,935	
64 Bath	325,503	85,856	2,994	14,825	4,400	10,300	40,081	468	484,427	
65 Bertrand	711,265	222,990	93,784	81,900	7,987			8,084	1,126,010	
66 Blackville	575,615	164,219	89,705		4,600		4,386	67	838,592	
67 Cambridge-Narrows	957,728	14,371	7,245		100		9		979,453	
68 Canterbury	175,147	70,432	60,677				103	13,482	319,841	
69 Centreville	446,806	33,015	88,510	11,900	500		48	16,645	597,424	
70 Charlo	1,033,103	203,693	134,980	1,098	29,000		4,968	1,597	1,408,439	
71 Dorchester	647,523	177,804	45,662		4,830	8,530	93,397	8,912	986,658	
72 Drummond	663,530	19,371	120,000		4,202			15,284	822,387	
73 Eel River Crossing	543,961	268,768	122,439		8,315		275	2,326	946,084	
74 Fredericton Junction	521,274	81,499	104,262		19,392		35,093		761,520	
75 Gagetown	780,664	19,369	24,430		43,307			10,673	878,443	
76 Harvey	239,634	34,107	22,632	1,640	4,530	7,924			310,467	
77 Lac-Baker	541,522	22,414	33,512	12,590	28,300				638,338	
78 Le Goulet	343,383	224,076	11,548	3,000	9,200				591,207	
79 Maisonnette	361,507	101,710	9,231	3,000	4,090	1,601	188	12,426	493,753	
80 Meductic	164,093	21,463	43,351	1,500					230,407	
81 Millville	163,239	61,228	81,074	1,200	527			4,634	311,902	
82 New Maryland	4,139,771	69,527	103,170	111,000	47,450		50,000	121,428	4,642,346	
83 Nigadoo	644,433	137,196	63,621	44,100	2,400		4,544	34,448	930,742	
84 Norton	800,574	171,720	194,865		23,404		10,067	772	1,201,402	
85 Paquetville	568,786	43,789	120,928	10,000	60,000	42,624	21,035		867,162	
86 Pointe-Verte	569,166	224,451	58,040	3,400	12,112		26,243	32,803	926,215	
87 Port Elgin	283,762	61,290	103,686		24,590	6,325	1,285	13,037	493,975	
88 Riverside-Albert	282,516	25,886	79,268	16,500	1,200		17,072		422,442	
89 Rivière-Verte	441,689	88,928	35,781	31,000	36,756				634,154	
90 Saint-François-de-Madawaska	513,677	29,390	177,500	106,100	43,035				869,702	
91 Saint-Hilaire	305,921	5,474			13,100		20,000		344,495	
92 Saint-Isidore	539,850	77,016	358,642		13,900		7,001	6,689	1,003,098	
93 Saint-Léolin	287,045	205,557	10,969		13,338			6,160	523,069	
94 Sainte-Anne-de-Madawaska	588,878	190,375	92,000		22,000		32	7,444	900,729	
95 Sainte-Marie-Saint-Raphaël	528,548	239,322	58,419		13,200				839,489	
96 St. Martins	258,534	10,277	163,912	37,000	24,347	14,900		25,327	534,297	

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 4

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						2012 Surplus	Total Revenues
	Warrant	Community Funding and Equalization Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Municipalité	Mandat	Subvention de financement et de péréquation communautaire	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2012	Total des revenus	
97 Stanley	395,690	7,212	83,809		58,420		1,659	598	547,388	
98 Sussex Corner	1,171,788	32,819	11,100	3,700	1,825	1,000	13,400	146,060	1,381,692	
99 Tide Head	768,869	113,283			750		105	7,224	890,231	
100 Tracy	314,595	102,367			7,500		36	5,534	430,032	
GROUP "F" TOTALS TOTAL DU GROUPE "F"	27,229,537	4,570,201	3,120,259	673,113	749,533	112,204	426,069	509,120	37,390,036	
TOTAL ALL GROUPS TOTAL DES GROUPE	663,013,878	65,922,717	18,815,255	35,771,324	18,726,778	817,359	11,996,203	4,899,444	819,962,958	

**TOTAL EXPENDITURES - 2014 - TOTAL DES DÉPENSES
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES**



- Protective Services / Services de protection
- Fiscal Services / Services financiers
- Transportation Services / Services de transport
- General Government Services / Services d'administration générale
- Recreation & Cultural Services / Services récréatif & culturel
- Environmental and Health Services / Services d'environnement et santé

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 1

No. Municipality	General Government Services	Police Services	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation Services	Environmental Health	Public Health Services	Environmental Development Services	Recreation & Cultural Services	Fiscal Services		2012 Deficit	Total Expenditures
												Debt Costs	Transfers		
No. Municipalité	d'administration générale	de police	contre l'incendie	distribution de l'eau	Mesures d'urgence	services de protection	de transport	Services d'hygiène	de santé publique	d'aménagement	récréatif & culturel	Service de la dette	Transferts	Déficit 2012	Total des dépenses
1 Fredericton	11,839,214	18,206,623	13,307,034	1,000,612	100,771	1,247,312	18,661,829	2,782,227	7,150	7,935,996	6,782,880	6,131,243	18,310,354		106,313,245
2 Moncton	17,125,347	18,560,644	12,364,599	3,299,992	33,237	2,530,714	30,063,911	3,579,920		7,646,000	16,293,745	21,377,539	9,900,388		142,776,036
3 Saint-John	14,130,612	23,743,517	21,250,090	2,340,000	2,758,124	1,995,433	28,809,553	5,433,225		10,451,240	10,481,888	14,873,202	11,890,623	614,673	148,772,180
GROUP "A" TOTALS	43,095,173	60,510,784	46,921,723	6,640,604	2,892,132	5,773,459	77,535,293	11,795,372	7,150	26,033,236	33,558,513	42,381,984	40,101,365	614,673	397,861,461
TOTAL DU GROUPE "A"															
4 Bathurst	3,101,878	5,176,358	2,111,680	724,383	20,000	176,360	4,696,664	361,742		778,624	3,213,038	2,954,575	50,985		23,366,287
5 Campbellton	1,350,379	2,095,761	838,235	25,000	8,100	90,886	3,261,448	456,615		336,862	2,494,552	1,779,240	71,946	2,011	12,811,035
6 Dalhousie	843,375	768,910	423,577	386,162	5,000	18,000	1,580,312	116,500		436,823	810,466	545,287	105,444		6,039,856
7 Dieppe	4,605,228	4,825,069	4,991,393	1,327,000	15,000	987,079	6,149,868	1,081,100		2,688,756	7,943,041	7,451,536	4,555,901		46,620,971
8 Edmundston	3,270,082	4,541,936	1,980,046	536,820	5,870	1,217,804	6,636,555	727,620		1,247,401	3,564,718	4,836,345	607,745		29,172,942
9 Miramichi	2,512,291	4,864,772	2,451,862	497,970	805,320	49,612	6,109,924	1,210,058		1,128,350	3,558,788	2,943,468	3,752,793		29,885,208
GROUP "B" TOTALS	15,683,233	22,272,806	12,796,793	3,497,335	859,290	2,539,741	28,434,771	3,953,635	0	6,616,816	21,584,603	20,510,451	9,144,814	2,011	147,896,299
TOTAL DU GROUPE "B"															
10 Caraquet	1,277,768	961,780	150,692	69,000	14,332	24,850	1,237,227	223,908		815,504	722,308	661,311	165,060		6,323,740
11 Grand-Sault/Grand Falls	1,270,479	1,864,960	220,388	180,000		6,000	1,629,458	265,040		827,173	1,920,313	1,646,313	452,653		10,282,777
12 Oromocto	2,486,580	1,763,810	2,975,734	620,344	31,515	204,660	2,656,678	594,665		343,460	1,812,912	105,295	2,971,392		16,567,045
13 Sackville	1,420,155	1,579,238	449,607	336,000	18,000	30,400	1,797,254	330,205		750,333	1,380,831	1,204,890	810,000		10,106,913
14 Shediac	1,690,942	1,171,843	491,305	205,000	7,500	29,000	1,741,500	285,206		1,200,549	1,715,784	902,730	964,689	56,452	10,462,500
15 Shippagan	894,800	623,800	176,150	100,000	500	500	782,500	119,400		127,700	873,050	578,388	15,000	35,945	4,327,733
16 St. Stephen	916,120	1,051,137	785,546	125,000	16,025	160,232	1,798,421	285,550		249,838	1,536,164	852,618	751,185		8,507,836
17 Sussex	695,238	868,532	526,860	151,000	14,700	87,700	1,479,076	446,706		355,837	1,093,855	525,150	215,500		6,460,154
18 Tracadie-Sheila	1,062,075	1,215,718	326,657	70,000	14,000	7,500	1,572,000	215,363		846,331	1,408,053	642,599	555,157		7,935,453
19 Woodstock	713,647	1,906,380	594,837	128,000		16,000	1,416,879	301,302		378,522	1,609,341	367,086	862,799		8,294,793
GROUP "C" TOTALS	12,427,804	13,007,198	6,697,776	1,984,344	116,572	566,842	16,110,993	3,047,345	0	5,895,247	14,072,611	7,486,380	7,763,435	92,397	89,268,944
TOTAL DU GROUPE "C"															
20 Quispamsis	2,172,517	3,124,536	2,476,473	13,680	199,430	278,445	4,028,372	176,580		856,772	3,645,490	2,574,372	2,066,131		21,612,798
21 Riverview	1,999,346	3,316,193	2,571,145	300,000	10,000	442,597	3,406,317	882,027		977,994	4,274,174	5,232,672	2,634,750		26,047,215
22 Rothesay	2,020,500	2,183,800	1,787,000	350,000	128,000	17,000	3,244,100	715,000		547,200	1,745,400	892,000	2,285,000		15,915,000
GROUP "D" TOTALS	6,192,363	8,624,529	6,834,618	663,680	337,430	738,042	10,678,789	1,773,607	0	2,381,966	9,665,064	8,699,044	6,985,881	0	63,575,013
TOTAL DU GROUPE "D"															
23 Belledune	856,177	556,062	212,000	45,763	7,000	7,000	761,000	188,000		492,813	392,000	603,626	680,377		4,801,818
24 Beresford	765,740	1,157,634	114,213	240,000		32,802	748,303	203,032		114,191	533,719	583,688	389,780		4,883,102
25 Blacks Harbour	236,840	194,109	170,583	50,000	4,050	30,675	178,398	56,000		48,450	239,770	115,506	70,500	9,633	1,404,514
26 Bouctouche	533,483	412,500	141,000			22,500	647,900	184,000		306,801	1,217,424	310,734	2,109	315,910	4,094,361
27 Cap-Pelé	530,831	422,243	134,384		5,500		434,352	130,513	16,000	216,640	691,763	222,113	103,455		2,907,794
28 Chipman	402,980	146,395	120,385		4,000	4,200	265,964	93,670		6,250	232,888	85,844	8,550		1,371,126
29 Clair	255,085	150,643	59,980	100,000		1,400	130,880	46,000		64,500	178,788	56,100	73,912		1,117,288
30 Doaktown	220,947	165,152	69,540		2,500	1,200	194,000	62,812		44,675	140,000	76,920	14,500		992,246
31 Florenceville-Bristol	390,746	467,146	110,800		2,000	9,453	540,883	92,030	40,325	326,766	934,390	97,035	312,617		3,324,191
32 Grand Bay-Westfield	681,954	849,603	609,383		10,498	21,368	1,577,795	962		339,208	487,629	379,602	743,118		5,701,120
33 Grand Manan	451,446	495,143	109,100		4,000	12,300	412,284	310,592	19,950	30,440	256,356	198,328	51,787		2,351,726
34 Grande-Anse	233,324	125,810	66,650				23,610	51,000		23,245	116,974	80,433			937,077
35 Hampton	923,047	670,750	461,860		14,810	20,670	970,284	221,035		126,020	1,213,766	678,160	299,273		5,599,675
36 Hartland	196,333	215,484	127,408	50,945	3,000	10,600	444,350	64,135		148,120	298,632	131,777	15,000		1,705,784
37 Hillsborough	254,199	197,732	130,340	7,560	3,000	3,800	629,818	70,608	14,300	65,956	226,510	31,545	3,000		1,638,368
38 Lamèque	373,269	279,291	140,477	20,000		500	294,185	68,628		67,073	236,662	228,965	10,000		1,719,050
39 McAdam	318,060	210,442	72,500	30,000		7,850	174,000	94,650		14,800	86,500	47,038		217,355	1,273,195

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 2

No. Municipality	General Government Services	Police Services	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation Services	Environmental Health	Public Health Services	Environmental Development Services	Recreation & Cultural Services	Fiscal Services		2012 Deficit	Total Expenditures
												Debt Costs	Transfers		
No. Municipalité	d'administration générale	de police	contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	services de protection	de transport	Services d'hygiène	de santé publique	d'aménagement	récréatif & culturel	Service de la dette	Transferts	Déficit 2012	Total des dépenses
40 Memramcook	896,145	725,896	250,979	129,401	7,325	11,111	1,309,843	284,586		229,127	902,903	287,509	298,393		5,333,218
41 Minto	333,836	270,805	140,000		500	15,780	573,618	195,100		37,491	212,350	136,582	353,508	66,639	2,336,209
42 Nackawic	220,888	195,925	165,872	42,000	3,050	23,036	298,642	96,781		42,248	372,215	53,856	193,300		1,707,813
43 Néquac	391,625	333,640	148,815		4,350	5,275	566,735	92,500		176,315	142,645	95,540	55,277	18,388	2,031,105
44 Perth-Andover	330,068	332,800	185,920	37,000	2,000	5,000	295,000	96,000		124,000	560,879		201,019		2,169,686
45 Petit-Rocher	232,847	488,632	76,809	50,000		13,946	449,481	152,539		47,252	418,670	124,586	19,580		2,074,342
46 Petitcodiac	199,877	224,283	110,320		5,000	2,000	602,900	82,500		40,650	289,250	68,400	112,177		1,737,357
47 Plaster Rock	201,297	201,668	118,239		2,000	3,600	194,720	65,559		85,651	439,875	205,942	807		1,519,358
48 Rexton	275,595	147,834	123,511		1,000	3,900	349,540	81,394		43,984	130,632	116,629	3,000		1,277,019
49 Richibucto	405,292	223,203	91,718		266	2,350	290,667	114,279		312,535	302,544	182,991			1,925,845
50 Rogersville	237,502	163,422	141,292			4,500	296,611	83,917		63,050	78,744	189,249	10,181		1,268,468
51 Saint Andrews	753,755	346,910	188,466	101,150	3,800	35,600	749,129	127,100	69,500	117,838	798,291	252,764	370,900	25,031	3,940,234
52 Saint-Antoine	270,117	256,243	130,900	11,040	11,188	2,500	582,803	125,475		87,813	106,900	76,000			1,660,979
53 Saint-Louis de Kent	248,601	132,648	101,434			1,400	203,549	79,715		36,765	420,327	115,104	7,402		1,346,945
54 Saint-Léonard	229,585	181,266	101,017	36,000		5,000	249,749	60,531		80,402	395,790	296,681	146,027		1,782,048
55 Saint-Quentin	593,191	298,500	110,600	13,680	1,250	3,130	379,090	136,750		190,100	343,169	197,712	49,805	20,893	2,337,870
56 Salisbury	257,814	381,172	112,600		7,500	7,000	506,607	128,639		80,363	170,300	66,348	17,000	32,507	1,767,850
57 St. George	340,550	345,000	170,000	30,000	10,000	20,500	456,250	110,000	50,000	94,075	90,800	48,352	166,896		1,932,423
GROUP "E" TOTALS	14,043,046	11,966,017	5,319,095	994,539	119,587	351,946	16,998,940	4,051,032	210,075	4,325,607	13,660,055	6,441,659	4,783,250	706,356	83,971,204
TOTAL DU GROUPE "E"															
58 Alma	86,559	49,206	46,555		500	800	98,685	30,612	100	9,269	47,000	28,040	10,640	666	408,632
59 Aroostook	63,348	45,712	16,000	13,000			34,346	23,514			1,000	400	4,132	4,956	206,408
60 Atholville	394,027	396,301	107,500	167,740	4,000	3,000	426,605	85,925		132,660	120,200	310,598	2,000		2,150,556
61 Baker Brook	129,455	72,256	46,300	31,736		2,661	99,000	24,015		19,383	11,500	37,594	19,920	5,419	499,239
62 Balmoral	386,745	290,789	67,792	146,000		2,575	263,297	93,839		32,069	270,604	150,543			1,704,253
63 Bas-Caraquet	331,695	221,475	46,000			4,000	316,365	83,515		64,764	117,527	66,094	61,500		1,312,935
64 Bath	103,329	84,388	36,827			7,455	59,030	40,029		17,420	66,729	63,220	6,000		484,427
65 Bertrand	216,106	189,957	46,100			2,000	266,100	78,538		67,382	147,350	98,077	14,400		1,126,010
66 Blackville	129,948	162,459	61,187			1,500	134,859	70,061		26,720	65,000	36,288	150,570		838,592
67 Cambridge-Narrows	174,363	114,862	74,668			2,000	245,798	77,504	12,000	54,013	27,750	1,399	195,000	96	979,453
68 Canterbury	76,467	50,803	77,168			4,800	42,025	28,080		2,400	10,060	28,038			319,841
69 Centreville	78,641	105,031	52,600		200	5,800	172,200	35,600		32,511	62,989	51,852			597,424
70 Charlo	284,427	237,527	87,500	40,000	4,000	3,000	427,500	82,000		59,939	46,000	109,971	26,575		1,408,439
71 Dorchester	231,585	148,507	123,749	52,693	3,650	650	135,979	42,129	3,794	20,820	125,971	57,214	39,917		986,658
72 Drummond	221,986	108,424	94,261	59,512	3,500	8,941	72,009	107,680		29,788	15,855	63,677	36,754		822,387
73 Eel River Crossing	201,784	188,541	78,778	47,019	3,285	1,304	196,532	68,454		39,945	27,493	60,150	32,799		946,084
74 Fredericton Junction	144,431	85,950	96,740	42,212	4,000	14,890	233,575	46,200		3,324	19,967	62,510		7,721	761,520
75 Gaagetown	190,785	100,809	89,540		786	3,600	289,367	60,898	9,422	30,543	29,412	55,864	17,417		878,443
76 Harvey	81,344	65,242	27,788		500	2,361	49,180	20,958		13,924	16,211	16,097		6,587	310,467
77 Lac Baker	104,405	111,045	46,500		3,500	3,780	148,221	40,000	10,000	28,900	48,000	54,000		39,987	638,338
78 Le Goulet	224,537	110,490	14,000		2,800	4,500	144,500	44,326		11,034	1,800	28,395		4,825	591,207
79 Maisonnette	128,784	95,683	46,413		671		99,700	46,474		13,750	40,970	21,308			493,753
80 Meductic	55,502	41,808	39,400			2,700	33,853	17,110		302	20,000	18,654		1,078	230,407
81 Millville	53,499	30,909	79,180		1,200	2,100	35,600	28,300		11,000	36,808	33,056	250		311,902
82 New Marvland	753,003	610,374	240,208	111,078	11,000	61,383	507,975	264,000		131,205	615,329	672,833	663,958		4,642,346
83 Nioadoo	218,037	236,838	24,688			6,958	260,289	71,580		18,404	40,950	17,701	35,297		930,742
84 Norton	136,521	190,295	115,497		2,000		554,081	100,838		49,090	12,300	39,940	840		1,201,402
85 Paquetville	197,267	137,750	88,518		6,000	9,324	96,200	34,047		21,079	9,500	218,287		49,190	867,162
86 Pointe-Verte	353,862	205,066	32,572			7,133	153,439	69,488		41,825	1,520	18,810	42,500		926,215
87 Port Elgin	107,799	61,441	98,100	18,022	2,200		106,319	32,922		13,229	26,500	27,443			493,975
88 Riverside-Albert	90,061	54,811	81,550		600	2,100	68,500	37,783		25,113	42,499	17,308		2,117	422,442
89 Rivière-Verte	144,125	97,547	63,600	80,995		200	108,805	31,430		26,700	55,419	17,188	1,520	6,625	634,154

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2014 - BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 3

No. Municipality	General Government Services	Police Services	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation Services	Environmental Health	Public Health	Environmental Development	Recreation & Cultural Services	Fiscal Services		2012 Deficit	Total Expenditures
												Debt Costs	Transfers		
No. Municipalité	d'administration générale	de police	contre l'incendie	distribution de l'eau	Mesures d'urgence	Autres services de protection	de transport	Services d'hygiène	de santé publique	d'aménagement	récréatif & culturel	Service de la dette	Transferts	Déficit 2012	Total des dépenses
90 Saint-François-de-Madawaska	127,200	83,273	86,235	10,000	2,000	2,000	82,506	31,203		25,503	269,555	73,800	10,684	65,743	869,702
91 Saint-Hilaire	130,892	51,030	14,400	24,000		1,400	85,900	11,000		15,513	10,000			360	344,495
92 Saint-Isidore	242,590	141,200	96,663			500	301,885	44,000		23,200	63,984	74,076	15,000		1,003,098
93 Saint-Léolin	158,507	92,691	44,000		2,000		94,045	41,000	1,000	25,175	49,000	15,651			523,069
94 Sainte-Anne-de-Madawaska	202,713	121,880	66,100	73,736			218,712	52,000		20,300	60,200	85,088			900,729
95 Sainte-Marie-Saint-Raphaël	201,146	140,350	53,753		1,000		120,882	57,413		12,902	15,500	162,900		73,643	839,489
96 St. Martins	77,500	50,534	121,062		1,500		43,283	47,290	13,149	34,600	99,394	35,985	10,000		534,297
97 Stanley	153,145	54,668	105,410		1,000	9,600	97,563	36,995		17,500	45,500	26,007			547,388
98 Sussex Corner	228,447	247,099	94,119	40,000	1,300	3,750	316,750	96,000		63,900	84,800	86,115	119,412		1,381,692
99 Tide Head	167,765	189,806	56,200	54,890	2,400	1,810	166,960	75,778		25,838	61,925	12,345	74,514		890,231
100 Tracy	99,529	65,773	36,500		2,000	2,700	135,857	50,411		7,887	29,375				430,032
GROUP "F" TOTALS	7,883,861	5,940,600	3,021,721	1,012,633	67,592	193,275	7,544,277	2,460,939	59,740	1,320,823	2,969,446	3,054,516	1,591,599	269,013	37,390,035
TOTAL ALL GROUPS	99,325,480	122,321,934	81,591,726	14,793,135	4,392,603	10,163,305	157,303,063	27,081,930	276,965	46,573,695	95,510,292	88,574,034	70,370,344	1,684,450	819,962,956

SECTION 2

ASSESSMENT AND TAX BASES

2014

ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES

SECTION 2

ASSESSMENT AND TAX BASES

In New Brunswick, the Province performs the assessment function on behalf of all taxing authorities. All real property (with few exceptions) is assessed at its real and true value (market value) as of January 1st of the taxation year. The Province calculates the total value of all properties in each municipality, rural community and local service district and provides this information for the determination of the local tax rate. The Province also issues tax bills and undertakes collection of property taxes.

There are two general classifications of properties: residential and non-residential. Non-residential properties are taxed at one-and-one-half times the prevailing tax rates.

ASSESSMENT BASE

The assessment base is the total value of all real property liable to taxation under the *Assessment Act*. Real property includes residential and non-residential property.

TAX BASE

The tax base consists of the total residential assessment base plus one-and-one-half of the assessed value of non-residential property as defined under the *Assessment Act*.

TAX BASE FOR RATE

The tax base for rate provides the municipality, rural community and local service district with the base on which they calculate their tax rate. The tax base for rate is derived by adjusting the federal component of the tax base to reflect assessed values on which the Province expects payment from the Federal Government.

SECTION 2

ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES

Au Nouveau-Brunswick, la province effectue l'évaluation pour tous les autorités fiscales. Tous les biens réels (à quelques exceptions près) sont évalués à leur valeur réelle et véritable (valeur du marché) au 1^{er} janvier de l'année d'imposition. La province calcule la valeur totale de tous les biens dans chaque municipalité, communauté rurale et district de services locaux et fournit cette information pour la détermination du taux d'imposition local. Elle envoie aussi les factures d'impôt et perçoit les impôts fonciers.

Il existe deux catégories générales de biens: biens résidentiels et biens non résidentiels. L'impôt sur les biens non résidentiels est une fois et demie le taux d'imposition résidentiel.

ÉVALUATION FONCIÈRE

En vertu de la *Loi sur l'évaluation*, l'évaluation foncière est la valeur totale de l'ensemble des biens réels qui peuvent être taxés dans une municipalité. Les biens réels désignent les biens résidentiels et non résidentiels.

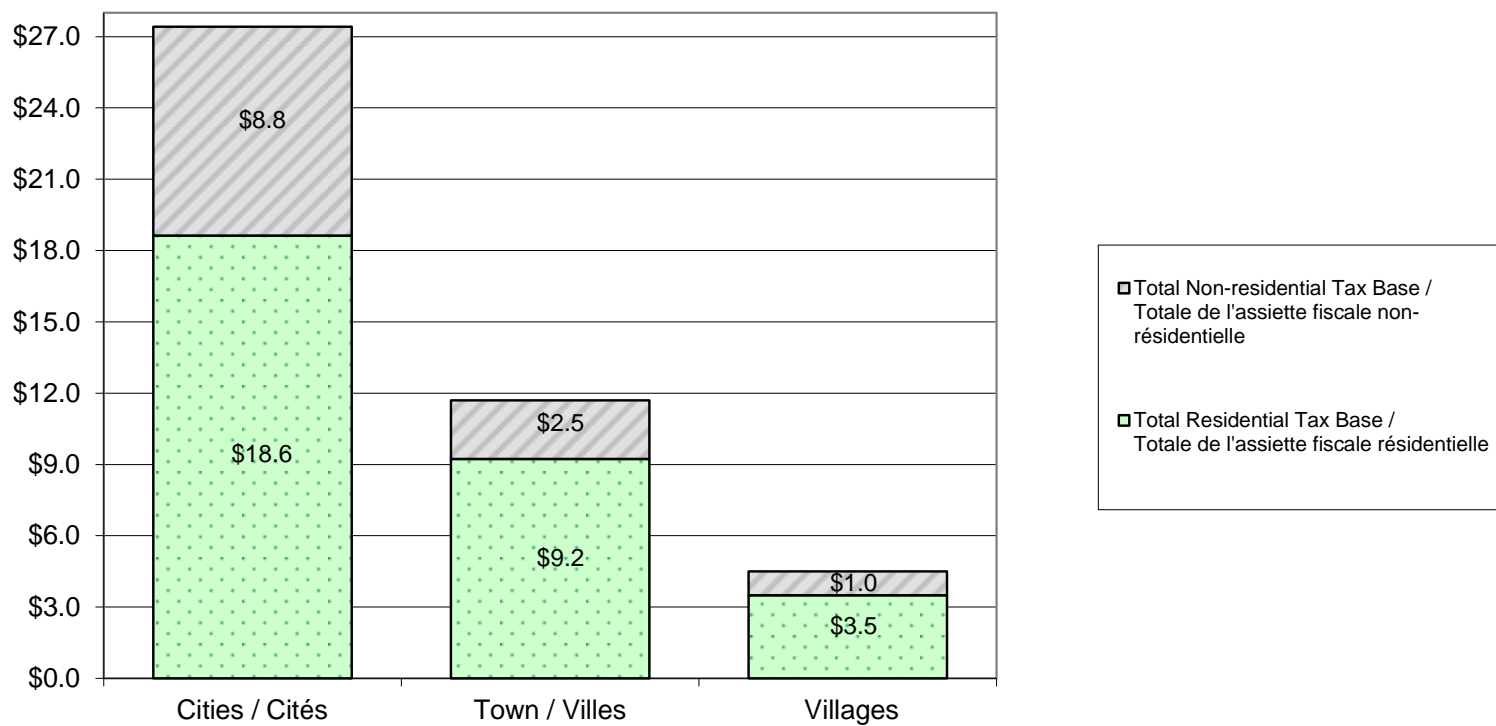
ASSIETTE FISCALE

L'assiette fiscale est la base d'évaluation résidentielle plus une fois et demie la valeur imposable d'un bien non résidentiel tel qu'il est défini dans la *Loi sur l'évaluation*.

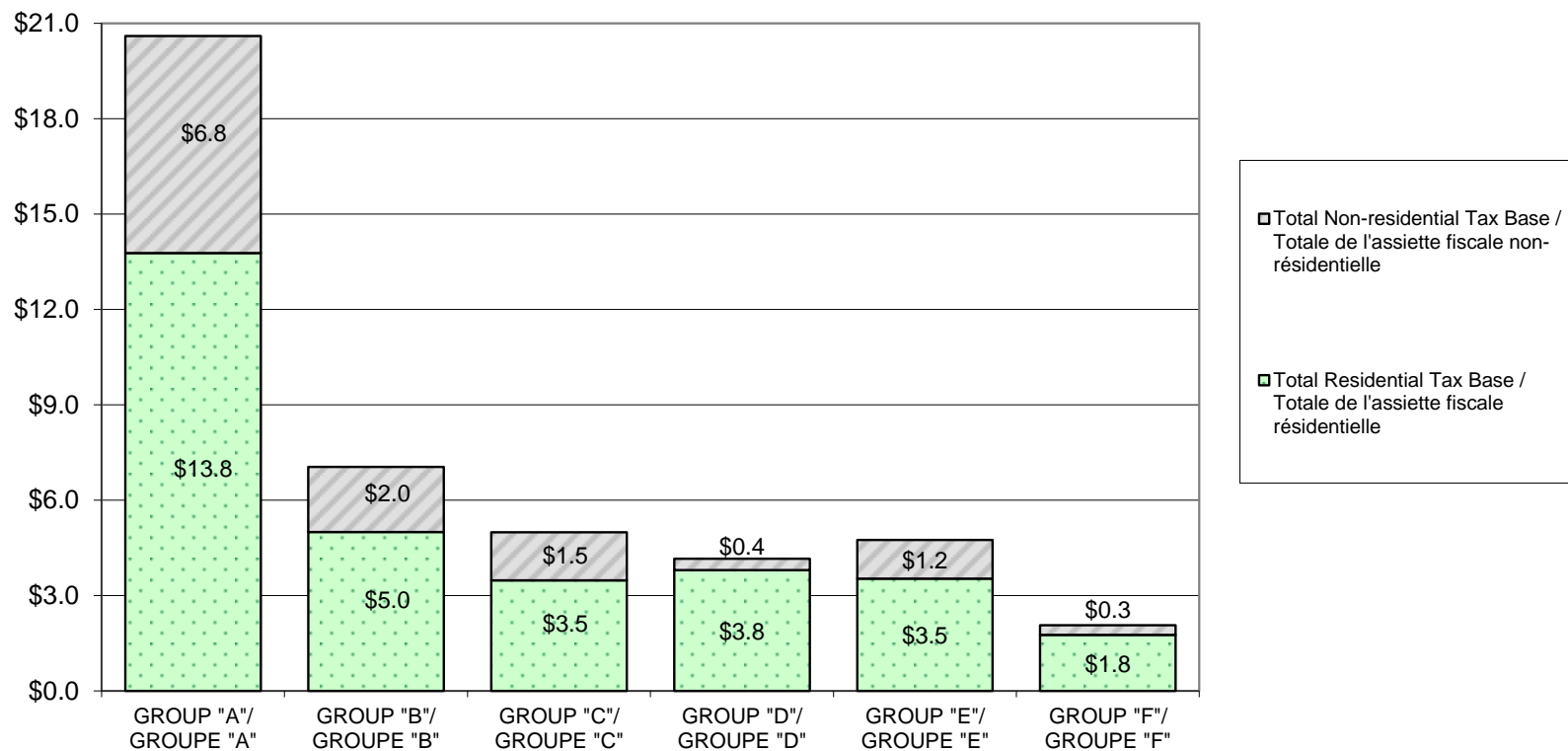
ASSIETTE FISCALE POUR LE TAUX

L'assiette fiscale pour le taux donne à la municipalité, communauté rurale et district de services locaux une base pour le calcul du taux d'imposition. L'assiette fiscale comprend un rajustement à la valeur des propriétés fédérales pour tenir compte de la valeur de l'évaluation sur laquelle le gouvernement fédéral payera.

Municipal Tax Base - 2014 - L'assiette fiscale municipale (in billions / en milliards)



Municipal Tax Base - 2014 - L'assiette fiscale municipale (in billions / en milliards)



MUNICIPAL ASSESSMENT AND TAX BASES - 2014 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 1

No.	Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	TOTAL RESIDENTIAL ASSESSMENT	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	TOTAL NON-RESIDENTIAL ASSESSMENT	TOTAL MUNICIPAL ASSESSMENT BASE	TOTAL MUNICIPAL TAX BASE	TOTAL MUNICIPAL* TAX BASE FOR RATE
No.	Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	TOTAL DE L'ÉVALUATION RÉSIDENTIELLE	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	TOTAL DE L'ÉVALUATION NON-RÉSIDENTIELLE	TOTAL DE L'ÉVALUATION FONCIÈRE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE POUR LE TAUX
1	Fredericton (Inside/intérieur)	3,882,291,000	3,978,000	803,012,300	4,689,281,300	986,796,300	46,908,500	166,228,100	1,199,932,900	5,889,214,200	6,489,180,650	6,467,168,354
	Fredericton (Outside/extérieur)	151,583,900		92,000	151,675,900	13,256,500		114,000	13,370,500	165,046,400	171,731,650	171,731,650
2	Moncton	4,195,230,800	11,170,700	660,818,200	4,867,219,700	1,606,710,300	32,140,400	11,855,000	1,650,705,700	6,517,925,400	7,343,278,250	7,343,278,250
3	Saint John	3,502,888,800	21,800	563,129,800	4,066,040,400	1,535,492,596	57,945,100	74,837,400	1,668,275,096	5,734,315,496	6,568,453,044	6,564,010,438
	Saint John - LNG Terminal					18,673,500			18,673,500	18,673,500	28,010,250	28,010,250
	GROUP "A" TOTALS	11,731,994,500	15,170,500	2,027,052,300	13,774,217,300	4,160,929,196	136,994,000	253,034,500	4,550,957,696	18,325,174,996	20,600,653,844	20,574,198,942
	TOTAL DU GROUPE "A"											
4	Bathurst	536,923,900		181,802,400	718,726,300	160,168,600	15,388,900	12,868,500	188,426,000	907,152,300	1,001,365,300	1,001,365,300
5	Campbellton	280,082,100		149,860,300	429,942,400	51,212,000	714,400	4,534,800	56,461,200	486,403,600	514,634,200	514,634,200
6	Dalhousie	93,450,500		50,557,200	144,007,700	36,510,200	561,300	19,425,000	56,496,500	200,504,200	228,752,450	228,752,450
7	Dieppe	1,725,784,900		83,583,000	1,809,367,900	571,280,900	7,284,600	1,265,300	579,830,800	2,389,198,700	2,679,114,100	2,679,114,100
8	Edmundston	458,427,300		186,325,400	644,752,700	169,890,300	4,492,300	2,769,900	177,152,500	821,905,200	910,481,450	907,653,996
	Edmundston - St. Jacques	130,284,500		6,695,400	136,979,900	17,588,900	54,300	5,248,900	22,892,100	159,872,000	171,318,050	171,318,050
	Edmundston - St-Basile	134,573,500		8,619,000	143,192,500	12,034,500	68,300	8,000	12,110,800	155,303,300	161,358,700	161,358,700
	Edmundston - Verret	21,028,000		7,800	21,035,800	1,822,900			1,822,900	22,858,700	23,770,150	23,770,150
	Edmundston - Madawaska	5,916,300			5,916,300	150,400			150,400	6,066,700	6,141,900	6,141,900
9	Miramichi (Inside/intérieur)	596,942,400		201,883,000	798,825,400	229,531,700	5,668,000	15,454,300	250,654,000	1,049,479,400	1,174,806,400	1,174,806,400
	Miramichi (Outside/extérieur)	146,645,400		1,619,300	148,264,700	16,069,800	600	1,162,600	17,233,000	165,497,700	174,114,200	174,114,200
	GROUP "B" TOTALS	4,130,058,800	0	870,952,800	5,001,011,600	1,266,260,200	34,232,700	62,737,300	1,363,230,200	6,364,241,800	7,045,856,900	7,043,029,446
	TOTAL DU GROUPE "B"											
10	Caraquet	209,943,200	352,500	38,368,000	248,663,700	53,895,900	799,000	1,282,700	55,977,600	304,641,300	332,630,100	332,630,100
11	Grand Falls/Grand-Sault (Inside/intérieur)	276,816,400		58,834,700	335,651,100	105,840,900	2,900,400	2,565,800	111,307,100	446,958,200	502,611,750	502,301,987
	Grand Falls/Grand-Sault (Outside/extérieur)	14,804,600		4,300	14,808,900	2,872,600	261,600	111,100	3,245,300	18,054,200	19,676,850	19,676,850
12	Oromocto	390,305,600	139,682,900	60,518,300	590,506,800	70,974,900	4,077,100	498,100	75,550,100	666,056,900	703,831,950	695,404,794
	Oromocto (Federal/Fédéral)		90,220,400		90,220,400	1,151,400	204,599,800		205,751,200	295,971,600	398,847,200	379,308,891
13	Sackville	352,301,800		164,320,900	516,622,700	39,571,400	292,300	1,174,000	41,037,700	557,660,400	578,179,250	578,179,250
14	Shediac	394,582,600		23,025,400	417,608,000	78,337,700	5,973,900	27,938,400	112,250,000	529,858,000	585,983,000	585,983,000
	Shediac - Harbourview	91,000			91,000	1,561,500			1,561,500	1,652,500	2,433,250	2,433,250
15	Shippagan	108,885,500	470,700	53,416,300	162,772,500	27,045,200	1,883,500	7,315,200	36,243,900	199,016,400	217,138,350	217,138,350
16	St. Stephen	177,734,400		44,138,900	221,873,300	71,590,600	7,694,800	7,522,000	86,807,400	308,680,700	352,084,400	352,084,400
17	Sussex	228,524,100		42,722,800	271,246,900	85,714,600	2,873,000	2,183,300	90,770,900	362,017,800	407,403,250	407,403,250
18	Tracadie-Sheila	264,087,100	353,300	56,968,000	321,408,400	80,456,100	1,555,200	1,226,600	83,237,900	404,646,300	446,265,250	446,265,250
19	Woodstock (Inside/intérieur)	242,016,700		38,223,600	280,240,300	88,189,600	4,300,500	3,627,400	96,117,500	376,357,800	424,416,550	424,416,550
	Woodstock (Outside/extérieur)	8,286,700		3400	8,290,100	2,422,800			2,422,800	10,712,900	11,924,300	11,924,300
	Woodstock - West of TCH/Ouest de RT					2,988,700			2,988,700	2,988,700	4,483,050	4,483,050
	GROUP "C" TOTALS	2,668,379,700	231,079,800	580,544,600	3,480,004,100	712,613,900	237,211,100	55,444,600	1,005,269,600	4,485,273,700	4,987,908,500	4,959,633,272
	TOTAL DU GROUPE "C"											
20	Quispamsis	1,434,654,200		40,137,000	1,474,791,200	63,296,000		42,000	63,338,000	1,538,129,200	1,569,798,200	1,569,798,200
21	Riverview	1,182,342,800		57,245,500	1,239,588,300	103,158,700			103,158,700	1,342,747,000	1,394,326,350	1,394,326,350
22	Rothesay	1,039,015,200		48,079,300	1,087,094,500	72,403,400	226,400	751,700	73,381,500	1,160,476,000	1,197,166,750	1,197,166,750
	GROUP "D" TOTALS	3,656,012,200	0	145,461,800	3,801,474,000	238,858,100	226,400	793,700	239,878,200	4,041,352,200	4,161,291,300	4,161,291,300
	TOTAL DU GROUPE "D"											

* Total Municipal Tax Base For Rate includes adjustment for federal properties. / L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2014 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 2

No.	Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	TOTAL RESIDENTIAL ASSESSMENT	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	TOTAL NON-RESIDENTIAL ASSESSMENT	TOTAL MUNICIPAL ASSESSMENT BASE	TOTAL MUNICIPAL TAX BASE	TOTAL MUNICIPAL* TAX BASE FOR RATE
No.	Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	TOTAL DE L'ÉVALUATION RÉSIDENTIELLE	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	TOTAL DE L'ÉVALUATION NON-RÉSIDENTIELLE	TOTAL DE L'ÉVALUATION FONCIÈRE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE POUR LE TAUX
23	Belledune (Outside/extérieur)	50,677,200	438,100	4,611,700	55,727,000	3,330,300	456,600	630,000	4,416,900	60,143,900	62,352,350	62,352,350
	Belledune (Inside/intérieur)	50,600			50,600	198,724,296	15,347,300		214,071,596	214,122,196	321,157,994	321,157,994
24	Beresford	204,136,500		6,870,500	211,007,000	26,941,700	100,600		27,042,300	238,049,300	251,570,450	251,570,450
25	Blacks Harbour	26,476,400		4,465,200	30,941,600	19,886,100	52,500	1,195,600	21,134,200	52,075,800	62,642,900	62,642,900
26	Boucouteche	123,185,900	461,400	24,837,600	148,484,900	29,992,800	500,600	3,002,800	33,496,200	181,981,100	198,729,200	198,729,200
27	Cap-Pelé	142,265,600	390,500	5,028,400	147,684,500	21,251,300	153,700	317,300	21,722,300	169,406,800	180,267,950	180,267,950
28	Chipman	34,923,900	171,900	9,770,300	44,866,100	12,806,600	94,900	762,300	13,663,800	58,529,900	65,361,800	65,361,800
29	Clair	27,709,400		4,997,700	32,707,100	25,299,500	356,000	59,900	25,715,400	58,422,500	71,280,200	71,078,295
30	Doaktown	28,416,100	412,600	3,299,600	32,128,300	13,029,400	429,700	1,855,800	15,314,900	47,443,200	55,100,650	55,100,650
31	Florenceville-Bristol (Florenceville)	43,814,400	145,400	3,442,700	47,402,500	67,896,600	397,200	1,055,200	69,349,000	116,751,500	151,426,000	151,426,000
	Florenceville-Bristol (Bristol)	29,714,000		11,406,700	41,120,700	5,966,300	51,600	24,400	6,042,300	47,163,000	50,184,150	50,184,150
32	Grand Bay/Westfield	333,809,400		13,641,700	347,451,100	8,404,300	1,000,200	45,400	9,449,900	356,901,000	361,625,950	361,625,950
33	Grand Manan	144,390,000	546,300	5,977,500	150,913,800	14,794,200	553,500	1,850,000	17,197,700	168,111,500	176,710,350	176,710,350
	Grand Manan (Parish)	644,700	93,000	168,600	906,300		72,300		72,300	978,600	1,014,750	1,014,750
34	Grande-Anse	24,285,700		3,453,700	27,739,400	3,969,300	95,600	19,000	4,083,900	31,823,300	33,865,250	33,865,250
35	Hampton	289,642,900		22,030,200	311,673,100	20,613,500	1,577,000	1,285,200	23,475,700	335,148,800	346,886,650	346,886,650
36	Hartland	41,977,100		11,213,300	53,190,400	18,997,800	101,000	21,300	19,120,100	72,310,500	81,870,550	81,870,550
37	Hillsborough	61,863,300	107,100	5,176,600	67,147,000	2,636,400	109,800	525,900	3,272,100	70,419,100	72,055,150	72,055,150
38	Lamèque	47,595,700	548,100	12,056,400	60,200,200	15,946,500	455,600	713,500	17,115,600	77,315,800	85,873,600	85,873,600
39	McAdam	29,964,800	197,700	6,129,900	36,292,400	6,835,600	102,300	600	6,938,500	43,230,900	46,700,150	46,700,150
40	Memramcook	250,349,200	266,300	7,619,100	258,234,600	9,345,400	108,500	4,250,900	13,704,800	271,939,400	278,791,800	278,791,800
41	Minto	68,285,200	151,300	20,291,600	88,728,100	9,972,200	438,500	321,100	10,731,800	99,459,900	104,825,800	104,825,800
42	Nackawic (Inside/intérieur)	31,856,300	334,200	14,061,100	46,251,600	20,677,400	556,900	341,900	21,576,200	67,827,800	78,615,900	78,512,746
	Nackawic (Outside/extérieur)	11,861,200		140,000	12,001,200		1,283,200		1,283,200	13,284,400	13,926,000	13,926,000
43	Néguac	71,185,600	359,400	14,604,600	86,149,600	12,366,200	425,000	415,900	13,207,100	99,356,700	105,960,250	105,960,250
44	Perth-Andover	57,454,700	202,600	27,243,200	84,900,500	12,850,000	237,700	1,568,700	14,656,400	99,556,900	106,885,100	106,885,100
45	Petit-Rocher	77,932,700		7,286,700	85,219,400	6,836,700	92,400	7,500	6,936,600	92,156,000	95,624,300	95,624,300
46	Petitcodiac	65,567,400		8,710,800	74,278,200	9,827,100	104,600	265,200	10,196,900	84,475,100	89,573,550	89,573,550
47	Plaster Rock	31,687,300	273,300	10,976,500	42,937,100	11,414,200	221,500	209,700	11,845,400	54,782,500	60,705,200	60,705,200
48	Rexton	51,523,100		15,748,700	67,271,800	4,555,400	62,000	410,100	5,027,500	72,299,300	74,813,050	74,813,050
49	Richibucto	50,236,100	191,900	8,706,100	59,134,100	25,868,000	1,056,000	1,789,500	28,713,500	87,847,600	102,204,350	102,204,350
50	Rogersville	33,153,600	373,700	9,202,700	42,730,000	4,984,800	88,400	173,200	5,246,400	47,976,400	50,599,600	50,599,600
51	Saint Andrews	208,273,800	173,900	16,207,000	224,654,700	16,073,800	14,494,700	1,970,100	32,538,600	257,193,300	273,462,600	273,462,600
52	Saint-Antoine	88,920,000		4,515,200	93,435,200	6,703,500	67,000		6,770,500	100,205,700	103,590,950	103,590,950
53	Saint-Louis-de-Kent	30,492,200	99,900	16,179,700	46,771,800	5,527,400	74,400		5,601,800	52,373,600	55,174,500	55,174,500
54	Saint-Léonard	48,626,500	143,600	8,495,500	57,265,600	6,030,500	831,800	408,200	7,270,500	64,536,100	68,171,350	67,959,872
55	Saint-Quentin	81,415,100	471,000	19,510,600	101,396,700	11,052,500	677,100	385,100	12,114,700	113,511,400	119,568,750	119,568,750
56	Salisbury	115,658,400		12,563,500	128,221,900	18,113,700	74,700	501,800	18,690,200	146,912,100	156,257,200	156,257,200
57	Saint George	65,087,500	311,500	17,595,000	82,994,000	23,326,000	3,204,600	4,638,300	31,168,900	114,162,900	129,747,350	129,747,350
	GROUP "E" TOTALS	3,125,109,500	6,864,700	398,235,900	3,530,210,100	734,130,496	44,823,800	31,021,400	809,975,696	4,340,185,796	4,745,173,644	4,744,657,107
	TOTAL DU GROUPE "E"											
58	Alma	21,193,700	497,300	3,400	21,694,400	2,374,600	86,900	900	2,462,400	24,156,800	25,388,000	25,388,000
59	Aroostook	8,173,600		400	8,174,000	225,000		47,800	272,800	8,446,800	8,583,200	8,583,200
60	Atholville	40,002,100		5,374,500	45,376,600	48,998,700	130,200	3,172,500	52,301,900	97,678,000	123,828,700	123,828,700
61	Baker Brook	17,234,300		11,700	17,246,000	4,287,100	39,200	283,300	4,609,600	21,855,600	24,160,400	24,160,400

* Total Municipal Tax Base For Rate includes adjustment for federal properties. / L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2014 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

No.	Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	TOTAL RESIDENTIAL ASSESSMENT	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	TOTAL NON-RESIDENTIAL ASSESSMENT	TOTAL MUNICIPAL ASSESSMENT BASE	TOTAL MUNICIPAL TAX BASE	TOTAL MUNICIPAL* TAX BASE FOR RATE
No.	Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	TOTAL DE L'ÉVALUATION RÉSIDENTIELLE	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	TOTAL DE L'ÉVALUATION NON-RÉSIDENTIELLE	TOTAL DE L'ÉVALUATION FONCIÈRE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE	TOTAL DE L'ASSIETTE FISCALE MUNICIPALE POUR LE TAUX
62	Balmoral	56,565,800	110,100	18,178,500	74,854,400	5,137,700	43,300		5,181,000	80,035,400	82,625,900	82,625,900
63	Bas-Caraquet	43,339,100		5,105,900	48,445,000	6,592,500	17,200	9,200	6,618,900	55,063,900	58,373,350	58,373,350
64	Bath	14,620,300		5,193,900	19,814,200	1,727,900		77,400	1,860,100	21,674,300	22,604,350	22,604,350
65	Bertrand	43,349,600		3,169,800	46,519,400	1,919,100		42,700	1,961,800	48,481,200	49,462,100	49,462,100
66	Blackville	31,757,000	335,400	6,041,000	38,133,400	2,572,400	585,800	481,800	3,640,000	41,773,400	43,593,400	43,593,400
67	Cambridge-Narrows	83,767,200	108,900	4,364,700	88,240,800	992,100		3,200	995,300	89,236,100	89,733,750	89,733,750
68	Canterbury	7,608,200		4,323,100	11,931,300	266,500	44,600	258,800	569,900	12,501,200	12,786,150	12,786,150
69	Centreville	18,461,500		3,932,000	22,393,500	7,487,100		60,300	7,547,400	29,940,900	33,714,600	33,714,600
70	Charlo	62,488,800	194,200	12,100	62,695,100	6,248,200		95,400	6,346,400	69,041,500	72,214,700	72,214,700
71	Dorchester	12,840,700	10,265,200	1,319,300	24,425,200	580,500	16,174,500	2,500	16,757,500	41,182,700	49,561,450	42,504,141
72	Drummond (Outside/extérieur)	1,041,100			1,041,100	702,000			702,000	1,743,100	2,094,100	2,094,100
	Drummond (Inside/intérieur)	43,397,800		4,808,800	48,206,600	2,118,900		158,300	2,277,200	50,483,800	51,622,400	51,622,400
73	Eel River Crossing	32,514,300	104,300	1,318,500	33,937,100	4,366,800	48,500	22,700	4,438,000	38,375,100	40,594,100	40,594,100
74	Fredericton Junction	30,085,500	132,000	6,312,500	36,530,000	1,006,800		784,600	1,791,400	38,321,400	39,217,100	39,217,100
75	Gagetown	54,983,800	132,800	1,201,400	56,318,000	1,538,600	182,300	161,200	1,882,100	58,200,100	59,141,150	59,141,150
76	Harvey	12,941,000	154,000	3,532,500	16,627,500	1,450,500	88,000	139,700	1,678,200	18,305,700	19,144,800	19,122,349
77	Lac Baker	4,969,800			4,969,800	221,900	39,000		260,900	5,230,700	5,361,150	5,361,150
	Lac Baker (old LSD/ancien DSL)	34,018,100		42,200	34,060,300	581,600		13,800	595,400	34,655,700	34,953,400	34,953,400
	Lac Baker Island/Isle de Lac Bakt	7,133,800			7,133,800					7,133,800	7,133,800	7,133,800
78	Le Goulet	20,851,000		2,400	20,853,400	432,600			432,600	21,286,000	21,502,300	21,502,300
79	Maisonnette	21,739,000		5,000	21,744,000	2,076,100	57,100	3,300	2,136,500	23,880,500	24,948,750	24,948,750
80	Meductic	6,492,500		2,200	6,494,700	4,715,400			4,715,400	11,210,100	13,567,800	13,567,800
81	Millville	10,082,100		446,100	10,528,200	295,800		174,200	470,000	10,998,200	11,233,200	11,233,200
82	New Maryland	329,148,600		8,183,300	337,331,900	3,723,100			3,723,100	341,055,000	342,916,550	342,916,550
83	Nigadoo	39,700,700		5,600	39,706,300	3,995,800		497,100	4,492,900	44,199,200	46,445,650	46,445,650
84	Norton	63,816,500		569,100	64,385,600	2,326,300	56,900	492,100	2,875,300	67,260,900	68,698,550	68,698,550
85	Paquetville	28,330,100		6,846,000	35,176,100	4,496,500	69,600	908,000	5,474,100	40,650,200	43,387,250	43,387,250
86	Pointe-Verte	32,401,400		2,497,600	34,899,000	901,500		900	902,400	35,801,400	36,252,600	36,252,600
87	Port Elgin	13,033,100	253,500	3,332,400	16,619,000	2,538,400	120,000	172,000	2,830,400	19,449,400	20,864,600	20,864,600
88	Riverside-Albert	18,483,600		1,546,300	20,029,900	517,100		285,400	802,500	20,832,400	21,233,650	21,233,650
89	Rivière-Verte	28,316,800		5,041,200	33,358,000	1,468,500	37,800	443,500	1,949,800	35,307,800	36,282,700	36,282,700
90	Saint-François-de-Madawaska	14,851,200	80,500	2,988,400	17,920,100	9,855,600	40,600	4,200	9,900,400	27,820,500	32,770,700	32,770,700
91	Saint-Hilaire	7,285,200		16,000	7,301,200	696,000		9,711,300	10,407,300	17,708,500	22,912,150	22,912,150
92	Saint-Isidore	35,167,900		3,379,100	38,547,000	2,799,800	45,600	20,100	2,865,500	41,412,500	42,845,250	42,845,250
93	Saint-Léolin	16,421,400		1,567,800	17,989,200	294,500		26,000	363,200	18,352,400	18,534,000	18,534,000
94	Sainte-Anne-de-Madawaska	33,116,800		3,393,600	36,510,400	1,784,000	51,100	500,400	2,335,500	38,845,900	40,013,650	40,013,650
95	Sainte-Marie-Saint-Raphaël	25,350,100		3,747,000	29,097,100	1,491,100			1,491,100	30,588,200	31,333,750	31,333,750
96	St. Martins	17,708,000		1,276,300	18,984,300	1,260,000	2,100	201,400	1,463,500	20,447,800	21,179,550	21,179,550
97	Stanley	19,609,100		6,621,700	26,230,800	1,334,900	83,600	753,600	2,172,100	28,402,900	29,488,950	29,488,950
98	Sussex Corner	85,439,500		4,953,400	90,392,900	7,082,200			7,082,200	97,475,100	101,016,200	101,016,200
99	Tide Head	48,594,600	169,000	507,700	49,271,300	916,300	70,300	2,263,000	3,249,600	52,520,900	54,145,700	54,145,700
100	Tracy	25,246,700	167,100		25,413,800	681,800			681,800	26,095,600	26,436,500	26,436,500
	GROUP "F" TOTALS	1,623,673,000	12,704,300	131,174,400	1,767,551,700	157,079,800	18,367,400	22,119,700	197,566,900	1,965,118,600	2,063,902,050	2,056,822,290
	TOTAL DU GROUPE "F"											
	TOTAL ALL GROUPS	26,935,227,700	265,819,300	4,153,421,800	31,354,468,800	7,269,871,692	471,855,400	425,151,200	8,166,878,292	39,521,347,092	43,604,786,238	43,539,632,357
	TOTAL DES GROUPE											

* Total Municipal Tax Base For Rate includes adjustment for federal properties. / L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

SECTION 3
MUNICIPAL RATES
2014
TAUX MUNICIPAUX

SECTION 3

MUNICIPAL RATES

The Province shares the property tax field with municipalities and rural communities in New Brunswick. That is to say that both the Province and local governments levy taxes on real property. The residential rate of provincial property taxation is \$1.3373 per \$100 of assessed value. The non-residential properties are \$2.0210 per \$100 of assessed value. Owner-occupied residences in local governments do not pay provincial property taxes.

Local governments levy a local tax to recover that part of the net budget not financed through the community funding and equalization grant. In 2014, tax rates range from \$0.7500 to \$1.7850 per \$100 of assessment.

The cost of local government utilities (water and sewer) is recovered through a separate user fee. Utility charges vary among local governments based on the cost, type of service and the method of cost recovery.

The levy for a Business Improvement Area (BIA) is a levy that is not part of regular local services. Under the *Business Improvement Areas Act*, a local government may, by by-law, designate a zone within its boundaries, upon presentation of a petition from non-residential property users, as a business improvement area. A BIA is formed to promote, improve and enhance the business and shopping areas. The budget of the corporation is developed and adopted by the BIA and is then approved by the local government council which, in turn, will determine a rate that shall not exceed \$0.20 for each \$100 of assessed value.

SECTION 3

TAUX MUNICIPAUX

Au Nouveau-Brunswick, la province partage le champ d'impôt foncier avec les municipalités et communautés rurales. C'est donc dire que la province et les gouvernements locaux déterminent les taux d'imposition sur les biens réels. Le taux résidentiel de l'impôt foncier provincial est de 1,3373 \$ par 100 \$ d'évaluation. Pour les biens non résidentiels, le taux est de 2,0210 \$ par 100 \$ d'évaluation. Les propriétaires-occupants de résidences à l'intérieur d'un gouvernement local ne paient pas d'impôt foncier provincial.

Les gouvernements locaux perçoivent une taxe locale afin de recouvrir la partie du budget net qui n'est pas financée par la subvention de financement et de péréquation communautaire. En 2014, les taux d'imposition varient de 0,7500 \$ à 1,7850 \$ par 100 \$ d'évaluation.

Les frais des services publics des gouvernements locaux (eau et égout) sont recouverts par des frais aux usagers. Les frais de ces services publics varient parmi les gouvernements locaux, selon le coût, le type de services et la méthode de recouvrement des coûts.

La contribution pour la zone d'amélioration des affaires (ZAA) est une contribution qui ne fait pas partie des services locaux comme tel. Un gouvernement local peut en vertu de la *Loi sur les zones d'amélioration des affaires* et par arrêté municipal, désigner une zone à l'intérieur de ses limites territoriales à la suite d'une requête d'usagers de biens non résidentiels. La corporation est créée dans le but de promouvoir, améliorer et mettre en valeur les zones commerciales et d'affaires. Le budget de la corporation est élaboré et adopté par la ZAA et ensuite approuvé par le conseil du gouvernement local. Ce dernier fixe la contribution qui ne peut dépasser 0,20 \$ du 100 dollars d'évaluation.

MUNICIPAL AND BIA TAX RATES - 2014 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
1	Fredericton (Inside/intérieur)	1.4211	
	Fredericton (Outside/extérieur)	1.0658	
	Fredericton (BIA/ZAA Queen)		0.2000
	Fredericton (BIA/ZAA Main)		0.2000
2	Moncton	1.6393	
	Moncton (BIA/ZAA)		0.1600
3	Saint John	1.7850	
	Saint John (BIA/ZAA)		0.1600
	GROUP "A" AVERAGE	1.6126	0.1800
	MOYENNE DU GROUPE "A"		
4	Bathurst	1.7750	
	Bathurst (BIA/ZAA)		0.2000
5	Campbellton	1.7504	
	Campbellton (BIA/ZAA)		0.1200
6	Dalhousie	1.6887	
	Dalhousie (BIA/ZAA)		0.2000
7	Dieppe	1.5845	
8	Edmundston	1.6350	
	Edmundston (BIA/ZAA)		0.2000
	Edmundston - St. Jacques	1.6350	
	Edmundston - St-Basile (Inside/intérieur)(Outside/extérieur)	1.6350	
	Edmundston - Verret (Inside/intérieur)(Outside/extérieur)	1.6350	
	Edmundston - Madawaska LSD	1.6350	
9	Miramichi (Inside/intérieur)	1.7299	
	Miramichi (BIA/ZAA Newcastle)		0.2000
	Miramichi (Outside/extérieur)	1.7299	
	Miramichi (BIA/ZAA Chatham)		0.2000
	GROUP "B" AVERAGE	1.6640	0.1867
	MOYENNE DU GROUPE "B"		

MUNICIPAL AND BIA TAX RATES - 2014 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
10	Caraquet	1.4717	
	Caraquet (BIA/ZAA)		0.1998
11	Grand Falls/Grand-Sault (Inside/intérieur)	1.4700	
	Grand Falls/Grand-Sault (Outside/extérieur)	1.4450	
	Grand Falls/Grand-Sault (BIA/ZAA)		0.2000
12	Oromocto	1.3551	
	Oromocto (Federal/Fédéral)	0.9726	
13	Sackville	1.5350	
	Sackville (BIA/ZAA)		0.2000
14	Shediac	1.4784	
	Shediac (BIA/ZAA)		0.2000
	Shediac - Harbourview	1.4784	
	Shediac - Shediac Parish	0.7942	
	Shediac - Scoudouc Road	0.8680	
15	Shippagan	1.5100	
	Shippagan (BIA/ZAA)		0.1200
16	St. Stephen	1.5800	
	St. Stephen (BIA/ZAA)		0.1800
17	Sussex	1.2521	
	Sussex (BIA/ZAA)		0.1800
18	Tracadie-Sheila	1.3900	
	Tracadie-Sheila (BIA/ZAA)		0.1400
19	Woodstock (Inside/intérieur)	1.4200	
	Woodstock (Outside/extérieur)	1.3700	
	Woodstock (BIA/ZAA)		0.1500
	Woodstock - West of TCH/Ouest de RT	1.3700	
	GROUP "C" AVERAGE	1.4043	0.1744
	MOYENNE DU GROUPE "C"		
20	Quispamsis	1.2385	
21	Riverview	1.5626	
22	Rothesay	1.1900	
	GROUP "D" AVERAGE	1.3331	0.0000
	MOYENNE DU GROUPE "D"		

MUNICIPAL AND BIA TAX RATES - 2014 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
23	Belledune (Outside/extérieur)	0.9513	
	Belledune (Inside/intérieur)	1.1784	
24	Beresford	1.5593	
25	Blacks Harbour	1.5585	
26	Bouctouche	1.1675	
	Bouctouche (BIA/ZAA)		0.1000
27	Cap-Pelé	1.2304	
28	Chipman	1.3600	
29	Clair	1.2382	
30	Doaktown	1.3550	
31	Florenceville-Bristol (Ward 1)	1.2899	
	Florenceville-Bristol (Ward 2)	1.2899	
32	Grand Bay/Westfield	1.3700	
33	Grand Manan	1.1338	
	Grand Manan (Parish)	0.7500	
34	Grande-Anse	1.4660	
35	Hampton	1.2500	
36	Hartland	1.4658	
37	Hillsborough	1.3460	
38	Lamèque	1.5000	
	Lamèque (BIA/ZAA)		0.1500
39	McAdam	1.5940	
40	Memramcook	1.3912	
41	Minto	1.2908	
	Minto (BIA/ZAA)		0.1000
42	Nackawic (Inside/intérieur)	1.3450	
	Nackawic (Outside/extérieur)	1.1650	
43	Néguac	1.3084	
44	Perth-Andover	1.2300	
	Perth-Andover (BIA/ZAA)		0.0500
45	Petit-Rocher	1.4912	
46	Petitcodiac	1.2794	
	Petitcodiac (BIA/ZAA)		0.1000
47	Plaster Rock	1.6032	
48	Rexton	1.2829	
49	Richibucto	1.3278	

MUNICIPAL AND BIA TAX RATES - 2014 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
	Richibucto (BIA/ZAA)		0.1000
50	Rogersville	1.4647	
51	Saint Andrews	1.1277	
	Saint Andrews (BIA/ZAA)		0.2000
52	Saint-Antoine	1.2342	
53	Saint-Louis-de-Kent	1.4256	
54	Saint-Léonard	1.5022	
55	Saint-Quentin	1.4000	
56	Salisbury	0.9345	
57	St. George	1.3050	
	St. George (BIA/ZAA)		0.1000
	GROUP "E" AVERAGE MOYENNE DU GROUPE "E"	1.3000	0.1125
58	Alma	1.4620	
59	Aroostook	1.2300	
60	Atholville	1.4559	
61	Baker Brook	1.3386	
62	Balmoral	1.4291	
63	Bas-Caraquet	1.4495	
64	Bath	1.4400	
65	Bertrand	1.4380	
66	Blackville	1.3204	
67	Cambridge-Narrows	1.0673	
68	Canterbury	1.3698	
69	Centreville	1.3253	
70	Charlo	1.4306	
71	Dorchester	1.5234	
72	Drummond (Outside/extérieur)	1.1205	
	Drummond (Inside/intérieur)	1.2399	
73	Eel River Crossing	1.3400	
74	Fredericton Junction	1.3292	
75	Gagetown	1.3200	
76	Harvey	1.2532	
77	Lac Baker (Lac Baker)	1.2355	
	Lac Baker (ancien DSL/former LSD)	1.1293	

MUNICIPAL AND BIA TAX RATES - 2014 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
	Lac Baker (Ile de Lac Baker)	1.1293	
78	Le Goulet	1.5970	
79	Maisonnette	1.4490	
80	Meductic	1.2094	
81	Millville	1.4532	
82	New Maryland	1.2072	
83	Nigadoo	1.3875	
84	Norton	1.1653	
85	Paquetville	1.3110	
86	Pointe-Verte	1.5700	
87	Port Elgin	1.3600	
88	Riverside-Albert	1.3305	
89	Rivière-Verte	1.2174	
90	Saint-François-de-Madawaska	1.5675	
91	Saint-Hilaire	1.3352	
92	Saint-Isidore	1.2600	
93	Saint-Léolin	1.5487	
94	Sainte-Anne-de-Madawaska	1.4717	
95	Sainte-Marie-Saint-Raphaël	1.6868	
96	St. Martins	1.2207	
97	Stanley	1.3418	
98	Sussex Corner	1.1600	
99	Tide Head	1.4200	
100	Tracy	1.1900	
	GROUP "F" AVERAGE MOYENNE DU GROUPE "F"	1.3239	0.0000
	AVERAGE ALL GROUPS MOYENNE DES GROUPEs	1.5228	0.1596

MUNICIPAL WATER AND SEWERAGE RATES - 2014 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1	Fredericton	375.00	375.00	750.00
2	Moncton	537.00	378.00	915.00
3	Saint John	486.00	594.00	1,080.00
GROUP "A" AVERAGE MOYENNE DU GROUPE "A"		466.00	449.00	915.00
4	Bathurst	731.00	405.00	1,136.00
5	Campbellton	317.00	641.00	958.00
6	Dalhousie	432.00	202.00	634.00
7	Dieppe	470.00	390.00	860.00
8	Edmundston	402.00	268.00	670.00
9	Miramichi	297.00	380.00	677.00
GROUP "B" AVERAGE MOYENNE DU GROUPE "B"		441.50	381.00	822.50
10	Caraquet	280.00	280.00	560.00
11	Grand-Sault/Grand Falls	306.00	222.00	528.00
12	Oromocto	355.00	355.00	710.00
13	Sackville	319.00	209.00	528.00
14	Shediac	297.00		
15	Shippagan	250.00	250.00	500.00
16	St. Stephen	223.00	399.00	622.00
17	Sussex	185.00	215.00	400.00
18	Tracadie-Sheila	216.00	264.00	480.00
19	Woodstock	219.00	276.00	495.00
GROUP "C" AVERAGE MOYENNE DU GROUPE "C"		265.00	274.44	535.89

MUNICIPAL WATER AND SEWERAGE RATES - 2014 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
20	Quispamsis	377.00	388.00	765.00
21	Riverview	405.00	369.00	774.00
22	Rothesay	440.00	320.00	760.00
GROUP "D" AVERAGE MOYENNE DU GROUPE "D"		407.33	359.00	766.33
23	Belledune	450.00	450.00	900.00
24	Beresford	412.00	250.00	662.00
25	Blacks Harbour	234.00	234.00	468.00
26	Bouctouche	170.00	220.00	390.00
27	Cap-Pelé		192.00	
28	Chipman Sewer Utility		310.00	
29	Clair	432.00		
30	Doaktown	325.00	325.00	650.00
31	Florenceville-Bristol		311.00	
32	Grand Bay - Westfield		270.00	
33	Hampton	160.00	150.00	310.00
34	Hartland	277.00	258.00	535.00
35	Hillsborough	296.00	291.00	587.00
36	Lamèque	175.00	350.00	525.00
37	McAdam	180.00	260.00	440.00
38	Memramcook	188.00	370.00	558.00
39	Minto		307.00	
40	Nackawic	217.00	227.00	444.00
41	Neguac		362.00	
42	Perth-Andover Water and Sewer Utility	380.00	200.00	580.00
43	Petit-Rocher	218.00	352.00	570.00
44	Petitcodiac		310.00	
45	Plaster Rock	258.00	91.00	349.00
46	Rexton	290.00	180.00	470.00
47	Richibucto	300.00	200.00	500.00
48	Rogersville		250.00	

MUNICIPAL WATER AND SEWERAGE RATES - 2014 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
49	Saint Andrews	300.00	300.00	600.00
50	Saint-Antoine	275.00	195.00	470.00
51	Saint-Louis de Kent	240.00	226.00	466.00
52	Saint-Léonard	338.00	183.00	521.00
53	Saint-Quentin	390.00		
54	Salisbury		300.00	
55	St. George	300.00	125.00	425.00
GROUP "E" AVERAGE MOYENNE DU GROUPE "E"		283.54	259.65	519.09
56	Alma	275.00	413.00	688.00
57	Aroostook	130.00		
58	Atholville	287.00	96.00	383.00
59	Baker Brook	276.00	149.00	425.00
60	Balmoral	239.00	240.00	479.00
61	Bas-Caraquet	170.00	188.00	358.00
62	Bath	377.00	377.00	754.00
63	Blackville		150.00	
64	Centreville		360.00	
65	Charlo	220.00	286.00	506.00
66	Dorchester	180.00	78.00	258.00
67	Drummond	273.00	207.00	480.00
68	Eel River Crossing	200.00	200.00	400.00
69	Fredericton Junction	220.00	220.00	440.00
70	Gagetown		325.00	
71	Harvey		390.00	
72	New Maryland	413.00	475.00	888.00
73	Nigadoo		400.00	
74	Norton		175.00	
75	Paquetville		360.00	
76	Pointe-Verte		375.00	
77	Port Elgin	156.00	199.00	355.00
78	Riverside-Albert	280.00	440.00	720.00

MUNICIPAL WATER AND SEWERAGE RATES - 2014 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
79	Rivière-Verte	370.00	90.00	460.00
80	Saint-François-de-Madawaska	343.00	172.00	515.00
81	Saint-Hilaire	252.00	168.00	420.00
82	Sainte-Anne-de-Madawaska	235.00	235.00	470.00
83	Stanley		280.00	
84	Sussex Corner	200.00	200.00	400.00
85	Tide Head	224.00	146.00	370.00
GROUP "F" AVERAGE		253.33	254.97	488.45
MOYENNE DU GROUPE "F"				
AVERAGE ALL GROUPS		298.58	280.50	572.10
MOYENNE DES GROUPES				

SECTION 4

MUNICIPAL COMPARATIVE DATA

2014

DONNÉES MUNICIPALES COMPARATIVES

SECTION 4

MUNICIPAL COMPARATIVE DATA

The main purpose of this section is to provide municipalities with information to compare their circumstances with similar municipalities. A number of comparative data are presented in the following tables. While most are self-explanatory, one requires an explanation – fiscal capacity.

FISCAL CAPACITY

The fiscal capacity index measures the strength of a municipality's tax base relative to similar municipalities. It is determined by comparing the tax base per capita to the average of its category. Thus, if a municipality has a lower than average per capita tax base, this implies that its fiscal capacity is not as strong as other municipalities in the same group. Conversely, if it has a higher than average per capita tax base, it is said to have a comparatively strong fiscal capacity.

SECTION 4

DONNÉES MUNICIPALES COMPARATIVES

L'objectif principal de cette section est de fournir aux municipalités des renseignements leur permettant de comparer leur situation à celles des municipalités semblables. Certaines données comparatives figurent dans les tableaux suivants. La plupart des données sont explicites, mais une exige des précisions – capacité fiscale.

CAPACITÉ FISCALE

L'indice de la capacité fiscale mesure la force de l'assiette fiscale de la municipalité comparée à des municipalités semblables. On l'établit en comparant l'assiette fiscale par habitant de la municipalité à la moyenne de son groupe. La capacité fiscale d'une municipalité ayant une assiette fiscale par habitant inférieure à la moyenne serait donc moins grande par rapport aux autres municipalités du groupe. Inversement, le potentiel fiscal d'une municipalité ayant une assiette fiscale par habitant plus élevée que la moyenne serait comparativement plus grand.

MUNICIPAL COMPARATIVE DATA - 2014 - DONNÉES MUNICIPALES COMPARATIVES

		* Road Kilometrage / Kilométrage de route												
No.	Municipality	Population 2011	Population 2006	Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita Assiette fiscale par habitant	Municipal Tax Base/KM Assiette fiscale par km	Total Budget	Fiscal Capacity	Average Tax Rate Moyenne des taux d'imposition
No.	Municipalité	Population 2011	Population 2006	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	d'imposition
1	Fredericton	56,224	50,535	108.41	15.95	312.33	436.68	128.8	6,660,912,300	118,471	15,253,427	106,313,245	1.12	1.4119
2	Moncton	69,074	64,128	118.48	3.78	431.85	554.11	124.7	7,343,278,250	106,310	13,252,431	142,776,036	1.01	1.6393
3	Saint John	70,063	68,043	102.88	10.81	603.69	717.39	97.7	6,596,463,294	94,150	9,195,151	148,772,180	0.89	1.7850
GROUP "A" TOTALS TOTAL DU GROUPE "A"		195,361	182,706	329.764	30.54	1,347.88	1,708.18	114.4	20,600,653,844	105,449	12,060,030	397,861,461		1.6126
4	Bathurst	12,275	12,714	55.50	11.90	117.14	184.54	66.5	1,001,365,300	81,578	5,426,248	23,366,287	0.93	1.7750
5	Campbellton	7,385	7,384	18.74	3.09	52.03	73.86	100.0	514,634,200	69,686	6,967,321	12,811,035	0.79	1.7504
6	Dalhousie	3,512	3,676	15.66	2.63	33.33	51.61	68.0	228,752,450	65,135	4,432,242	6,039,856	0.74	1.6887
7	Dieppe	23,310	18,565	11.77	12.07	130.34	154.18	151.2	2,679,114,100	114,934	17,376,647	46,620,971	1.31	1.5845
8	Edmundston	16,032	16,643	35.07	8.41	156.12	199.60	80.3	1,273,070,250	79,408	6,378,267	29,172,942	0.91	1.6350
9	Miramichi	17,811	18,129	85.47	2.95	236.31	324.73	54.8	1,348,920,600	75,735	4,153,950	29,885,208	0.86	1.7299
GROUP "B" TOTALS TOTAL DU GROUPE "B"		80,325	77,111	222.219	41.04	725.26	988.52	81.3	7,045,856,900	87,717	7,127,668	147,896,299		1.6640
10	Caraquet	4,169	4,156	13.87	4.55	61.96	80.38	51.9	332,630,100	79,787	4,138,477	6,323,740	0.84	1.4717
11	Grand-Sault/Grand Falls	5,706	5,650	8.80	7.67	60.86	77.33	73.8	522,288,600	91,533	6,754,285	10,282,777	0.96	1.4691
12	Oromocto	8,932	8,402	9.84	1.39	70.92	82.14	108.7	1,102,679,150	123,453	13,424,714	16,567,045	1.30	1.2201
13	Sackville	5,558	5,411	29.99	5.76	82.70	118.45	46.9	578,179,250	104,026	4,881,251	10,106,913	1.09	1.5350
14	Shediac	6,062	5,497	26.01	1.57	55.91	83.49	72.6	588,416,250	97,066	7,048,167	10,462,500	1.02	1.4784
15	Shippagan	2,631	2,754	5.54	1.89	23.63	31.06	84.7	217,138,350	82,531	6,990,257	4,327,733	0.87	1.5100
16	St. Stephen	4,817	4,780	12.03	5.71	37.69	55.43	86.9	352,084,400	73,092	6,351,531	8,507,836	0.77	1.5800
17	Sussex	4,312	4,241	7.50	2.44	36.27	46.21	93.3	407,403,250	94,481	8,816,344	6,460,154	0.99	1.2521
18	Tracadie-Sheila	4,933	4,474	25.96	2.79	65.61	94.36	52.3	446,265,250	90,465	4,729,340	7,935,453	0.95	1.3900
19	Woodstock	5,254	5,113	6.84	4.04	46.19	57.07	92.1	440,823,900	83,903	7,724,537	8,294,793	0.88	1.4181
GROUP "C" TOTALS TOTAL DU GROUPE "C"		52,374	50,478	146.380	37.80	541.73	725.91	72.1	4,987,908,500	95,236	6,871,259	89,268,944		1.4043
20	Quispamsis	17,886	15,239	28.56	0.46	176.41	205.42	87.1	1,569,798,200	87,767	7,641,858	21,612,798	1.01	1.2385
21	Riverview	19,128	17,832	17.51		108.55	126.06	151.7	1,394,326,350	72,895	11,060,815	26,047,215	0.84	1.5626
22	Rothsay	11,947	11,637	27.74	3.31	117.66	148.71	80.3	1,197,166,750	100,206	8,050,399	15,915,000	1.16	1.1900
GROUP "D" TOTALS TOTAL DU GROUPE "D"		48,961	44,708	73.803	3.77	402.62	480.19	102.0	4,161,291,300	86,601	8,665,927	63,575,013		1.3331
23	Belledune	1,548	1,711	53.91	2.37	58.70	114.98	13.5	383,510,344	247,746	3,335,569	4,801,818	3.39	1.1415
24	Beresford	4,351	4,264	16.97		37.88	54.86	79.3	251,570,450	57,819	4,585,932	4,883,102	0.79	1.5593
25	Blacks Harbour	982	952	5.34	2.38	9.14	16.86	58.2	62,642,900	63,791	3,715,034	1,404,514	0.87	1.5585
26	Bouctouche	2,423	2,383	11.71	5.00	29.18	45.88	52.8	198,729,200	82,018	4,331,500	4,094,361	1.12	1.1675
27	Cap-Pelé	2,256	2,279	15.62	10.97	23.94	50.53	44.7	180,267,950	79,906	3,567,825	2,907,794	1.09	1.2304
28	Chipman	1,236	1,291	7.96	8.72	8.20	24.88	49.7	65,361,800	52,882	2,627,399	1,371,126	0.72	1.3600
29	Clair	857	848	2.40	6.25	5.93	14.58	58.8	71,280,200	83,174	4,888,903	1,117,288	1.14	1.2382
30	Doaktown	793	888	11.95	0.11	16.18	28.23	28.1	55,100,650	69,484	1,951,571	992,246	0.95	1.3550
31	Florenceville-Bristol	1,639	1,539	24.06	2.02	17.39	43.46	37.7	201,610,150	123,008	4,638,982	3,324,191	1.68	1.2899

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MUNICIPAL COMPARATIVE DATA - 2014 - DONNÉES MUNICIPALES COMPARATIVES

		* Road Kilometrage / Kilométrage de route												
No.	Municipality	Population 2011	Population 2006	Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita Assiette	Municipal Tax Base/KM Assiette	Total Budget	Fiscal Capacity	Average Tax Rate Moyenne des taux d'imposition
No.	Municipalité	Population 2011	Population 2006	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	des taux d'imposition
32	Grand Bay-Westfield	5,117	4,981	37.31	0.24	50.39	87.94	58.2	361,625,950	70,671	4,112,236	5,701,120	0.97	1.3700
33	Grand Manan	2,377	2,460		81.97		81.97	29.0	177,725,100	74,769	2,168,252	2,351,726	1.02	1.1316
34	Grande-Anse	738	758	8.66	3.89	13.57	26.12	28.3	33,865,250	45,888	1,296,675	937,077	0.63	1.4660
35	Hampton	4,292	4,004	15.62	2.75	44.33	62.70	68.5	346,886,650	80,822	5,532,394	5,599,675	1.11	1.2500
36	Hartland	947	947	3.08		12.08	15.16	62.5	81,870,550	86,453	5,400,432	1,705,784	1.18	1.4658
37	Hillsborough	1,350	1,292	4.90	1.64	16.28	22.83	59.1	72,055,150	53,374	3,156,714	1,638,368	0.73	1.3460
38	Lamèque	1,432	1,422	6.25	1.15	13.45	20.84	68.7	85,873,600	59,968	4,120,219	1,719,050	0.82	1.5000
39	McAdam	1,284	1,404	6.89		15.74	22.63	56.8	46,700,150	36,371	2,064,095	1,273,195	0.50	1.5940
40	Memramcook	4,831	4,638	35.71	33.77	74.93	144.41	33.5	278,791,800	57,709	1,930,517	5,333,218	0.79	1.3912
41	Minto	2,505	2,681	8.04	14.28	26.02	48.34	51.8	104,825,800	41,847	2,168,645	2,336,209	0.57	1.2908
42	Nackawic	1,049	977	6.17	2.42	13.48	22.07	47.5	92,541,900	88,219	4,192,728	1,707,813	1.21	1.3179
43	Neguac	1,678	1,623	9.72	8.20	33.89	51.81	32.4	105,960,250	63,147	2,045,209	2,031,105	0.86	1.3084
44	Perth-Andover	1,778	1,797	10.65	0.87	22.29	33.81	52.6	106,885,100	60,115	3,161,159	2,169,686	0.82	1.2300
45	Petit-Rocher	1,908	1,949	3.70	0.97	14.54	19.21	99.3	95,624,300	50,118	4,977,581	2,074,342	0.69	1.4912
46	Petitcodiac	1,429	1,368	11.30	6.28	17.65	35.23	40.6	89,573,550	62,683	2,542,608	1,737,357	0.86	1.2794
47	Plaster Rock	1,135	1,150	4.52	3.78	12.08	20.38	55.7	60,705,200	53,485	2,978,519	1,519,358	0.73	1.6032
48	Rexton	818	862	6.08	2.05	8.68	16.80	48.7	74,813,050	91,458	4,452,363	1,277,019	1.25	1.2829
49	Richibucto	1,286	1,290	11.05		14.06	25.11	51.2	102,204,350	79,475	4,070,913	1,925,845	1.09	1.3278
50	Rogersville	1,170	1,165	3.85	3.39	10.56	17.80	65.7	50,599,600	43,248	2,842,355	1,268,468	0.59	1.4647
51	Saint Andrews	1,889	1,798	3.41		33.55	36.96	51.1	273,462,600	144,766	7,399,080	3,940,234	1.98	1.1277
52	Saint-Antoine	1,770	1,546	2.72	2.47	15.78	20.98	84.4	103,590,950	58,526	4,938,546	1,660,979	0.80	1.2342
53	Saint-Louis de Kent	930	960	3.35	1.03	4.74	9.13	101.9	55,174,500	59,327	6,043,209	1,346,945	0.81	1.4256
54	Saint-Léonard	1,343	1,352	4.99		11.03	16.02	83.8	68,171,350	50,760	4,255,656	1,782,048	0.70	1.5022
55	Saint-Quentin	2,095	2,250	4.27		20.39	24.66	84.9	119,568,750	57,073	4,848,299	2,337,870	0.78	1.4000
56	Salisbury	2,208	2,036	8.50		18.63	27.13	81.4	156,257,200	70,769	5,759,572	1,767,850	0.97	0.9345
57	St. George	1,543	1,512	13.40	4.86	18.57	36.83	41.9	129,747,350	84,088	3,522,967	1,932,423	1.15	1.3050
GROUP "E" TOTALS		64,987	64,377	384.058	213.80	743.25	1,341.11	48.5	4,745,173,644	73,017	3,538,246	83,971,204		1.3000
TOTAL DU GROUPE "E"														
58	Alma	232	301	6.90	8.97	5.16	21.02	11.0	25,388,000	109,431	1,207,745	408,632	1.93	1.4620
59	Aroostook	351	346	3.51		2.58	6.09	57.7	8,583,200	24,454	1,409,855	206,408	0.43	1.2300
60	Atholville	1,237	1,317	10.34	4.07	9.60	24.02	51.5	123,828,700	100,104	5,155,877	2,150,556	1.76	1.4559
61	Baker Brook	585	525	4.41		2.05	11.06	52.9	24,160,400	41,300	2,184,880	499,239	0.73	1.3386
62	Balmoral	1,719	1,706		18.20	10.77	28.97	59.3	82,625,900	48,066	2,852,316	1,704,253	0.85	1.4291
63	Bas-Caraquet	1,380	1,471	6.02		23.30	29.31	47.1	58,373,350	42,300	1,991,313	1,312,935	0.75	1.4495
64	Bath	532	512	2.82	1.90	4.48	9.20	57.9	22,604,350	42,489	2,458,331	484,427	0.75	1.4400
65	Bertrand	1,137	1,179	4.60	10.62	16.57	31.80	35.8	49,462,100	43,502	1,555,657	1,126,010	0.77	1.4380
66	Blackville	990	931	8.23	10.97	9.16	28.35	34.9	43,593,400	44,034	1,537,686	838,592	0.78	1.3204
67	Cambridge-Narrows	620	717		62.29	2.34	64.64	9.6	89,733,750	144,732	1,388,315	979,453	2.55	1.0673
68	Canterbury	336	360	3.45	2.45	3.22	9.12	36.8	12,786,150	38,054	1,402,144	319,841	0.67	1.3698
69	Centreville	542	523	2.28	3.99	5.45	11.72	46.3	33,714,600	62,204	2,877,163	597,424	1.10	1.3253
70	Charlo	1,324	1,376	26.55	4.37	31.61	62.52	21.2	72,214,700	54,543	1,155,103	1,408,439	0.96	1.4306
71	Dorchester	1,167	1119	2.73	4.43	3.98	11.14	104.8	49,561,450	42,469	4,448,963	986,658	0.75	1.5234
72	Drummond	775	839	3.48	3.82	4.11	11.41	67.9	53,716,500	69,312	4,707,844	822,387	1.22	1.2352

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MUNICIPAL COMPARATIVE DATA - 2014 - DONNÉES MUNICIPALES COMPARATIVES

No.	Municipality	Population 2011	Population 2006	* Road Kilometrage / Kilométrage de route				Municipal Tax Base	Municipal Tax Base/Capita	Municipal Tax Base/KM	Total Budget	Fiscal Capacity	Average Tax Rate	
				Provincial	Regional	Municipal	Total Kilometrage							Population Per Road KM
No.	Municipalité	Population 2011	Population 2006	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	Moyenne des taux d'imposition
73	Eel River Crossing	1,209	1,168	1.05	10.10	7.28	18.42	65.6	40,594,100	33,577	2,203,447	946,084	0.59	1.3400
74	Fredericton Junction	752	715	6.68	6.43	7.88	20.98	35.8	39,217,100	52,150	1,868,994	761,520	0.92	1.3292
75	Gagetown	698	719	14.22	5.93	20.97	41.12	17.0	59,141,150	84,729	1,438,327	878,443	1.49	1.3200
76	Harvey	363	352	1.92	0.56	3.72	6.20	58.6	19,144,800	52,740	3,088,867	310,467	0.93	1.2532
77	Lac Baker	719	721	12.73	9.35	10.65	32.73	22.0	47,448,350	65,992	1,449,690	638,338	1.16	1.1413
78	Le Goulet	817	908		3.95	8.69	12.65	64.6	21,502,300	26,319	1,700,055	591,207	0.46	1.5970
79	Maisonnette	573	599		5.13	5.51	10.64	53.8	24,948,750	43,541	2,344,146	493,753	0.77	1.4490
80	Meductic	228	155	4.41	4.02	1.61	10.04	22.7	13,567,800	59,508	1,350,971	230,407	1.05	1.2094
81	Millville	307	303	4.12	1.50	2.69	8.31	36.9	11,233,200	36,590	1,351,932	311,902	0.64	1.4532
82	New Maryland	4,232	4,248	3.90		26.84	30.73	137.7	342,916,550	81,029	11,158,653	4,642,346	1.43	1.2072
83	Nigadoo	952	927	6.16	4.76	8.71	19.63	48.5	46,445,650	48,787	2,365,693	930,742	0.86	1.3875
84	Norton	1,301	1,314	27.29	28.75	27.37	83.41	15.6	68,698,550	52,804	823,625	1,201,402	0.93	1.1653
85	Paquetville	706	642	4.33	1.71	7.78	13.83	51.1	43,387,250	61,455	3,138,318	867,162	1.08	1.3110
86	Pointe-Verte	976	971	6.34	2.03	8.96	17.32	56.3	36,252,600	37,144	2,092,623	926,215	0.65	1.5700
87	Port Elgin	418	451	2.70	2.18	5.76	10.64	39.3	20,864,600	49,915	1,961,512	493,975	0.88	1.3600
88	Riverside-Albert	353	320	3.07	1.54	4.98	9.58	36.8	21,233,650	60,152	2,215,531	422,442	1.06	1.3305
89	Rivière-Verte	744	798	4.67	1.19	8.31	14.17	52.5	36,282,700	48,767	2,561,072	634,154	0.86	1.2174
90	Saint-François-de-Madawaska	533	585		5.29	3.49	8.78	60.7	32,770,700	61,483	3,731,151	869,702	1.08	1.5675
91	Saint-Hilaire	303	231	3.26		3.75	7.01	43.2	22,912,150	75,618	3,268,495	344,495	1.33	1.3352
92	Saint-Isidore	748	796	9.89		7.15	17.04	43.9	42,845,250	57,280	2,514,835	1,003,098	1.01	1.2600
93	Saint-Léolin	684	733		6.72	8.34	15.06	45.4	18,534,000	27,096	1,230,841	523,069	0.48	1.5487
94	Sainte-Anne-de-Madawaska	1,002	1,073	3.47	6.69	9.70	19.86	50.5	40,013,650	39,934	2,015,090	900,729	0.70	1.4717
95	Sainte-Marie-Saint-Raphaël	955	993		6.27	9.69	15.96	59.8	31,333,750	32,810	1,963,391	839,489	0.58	1.6868
96	St. Martins	314	386	1.79	2.69	1.59	6.06	51.9	21,179,550	67,451	3,497,861	534,297	1.19	1.2207
97	Stanley	419	433	6.45	5.99	5.06	17.50	23.9	29,488,950	70,379	1,685,275	547,388	1.24	1.3418
98	Sussex Corner	1,495	1,413	7.00	2.18	8.83	18.01	83.0	101,016,200	67,569	5,608,272	1,381,692	1.19	1.1600
99	Tide Head	1,036	1,075	14.27		5.44	19.70	52.6	54,145,700	52,264	2,748,373	890,231	0.92	1.4200
100	Tracy	611	619	5.92	7.79	5.66	19.37	31.6	26,436,500	43,268	1,365,099	430,032	0.76	1.1900
GROUP "F" TOTALS		36,375	36,870	240.932	273.41	370.75	885.09	41.1	2,063,902,050	56,740	2,331,861	37,390,035		1.3239
TOTAL DU GROUPE "F"														
TOTAL ALL GROUPS		478,383	456,250	1,397.16	600.35	4,131.49	6,128.99	78.1	43,604,786,238	91,150	7,114,514	819,962,956		1.5228
TOTAL DES GROUPES														

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SECTION 5

MUNICIPAL BORROWING

2014

EMPRUNTS MUNICIPAUX

SECTION 5

MUNICIPAL CAPITAL BORROWING

The Municipal Capital Borrowing Board (the Board) was established by the *Municipal Capital Borrowing Act* Chapter M-20 of the Acts of New Brunswick 1963. The Board was formed with a mandate to monitor and authorize long-term capital borrowing of municipalities, rural communities and municipal agencies.

As required by legislation, the Board holds ten public hearings each year to review applications for borrowing to ensure that municipalities and rural communities, as well as municipal agencies are financially able to undertake capital borrowing in conformance with the legislation.

OUTSTANDING LONG-TERM DEBT

This section reflects the debt profile for each municipality, rural community and municipal agency. The total outstanding debt for all funds at the beginning of 2013 and 2014 is presented. You will also find the long-term debt for commissions that are either accountable to the province and/or to a municipal government.

OUTSTANDING BORROWING AUTHORITY

The outstanding borrowing authority at the beginning of 2014 totals \$268 million, of which approximately \$56 million is for interim financing only, and will not result in long-term borrowing. The remaining \$212 million primarily reflects authorizations of the Board during the past two years, which will be converted to long-term debenture debt within the next two years.

DEBT COST RATIO

This ratio is a measure of the debt service cost as a percentage of total expenditures of the general operating fund of a municipality. Where applicable, the ratio includes loan guarantees. The Board has adopted, as a policy, a maximum debt service cost to total budget ratio of 20 percent. If municipal debt payments exceed this policy, the municipality is required to develop a multi-year plan to reduce their ratio below the 20 percent level. Borrowing related to utility commissions is not considered in the calculation of the debt cost ratio of a municipality.

SECTION 5

EMPRUNTS DE CAPITAUX PAR LES MUNICIPALITÉS

La Commission des emprunts de capitaux par les municipalités (la Commission) a été créée en vertu de la *Loi sur les emprunts de capitaux par les municipalités*, chapitre M-20 des lois du Nouveau-Brunswick de 1963. La Commission est chargée de contrôler et d'autoriser les emprunts de capitaux à long terme des municipalités, communautés rurales et des organismes municipaux.

Comme l'exige la Loi, la Commission tient dix audiences publiques chaque année pour étudier les demandes d'emprunt afin de s'assurer que les municipalités, communautés rurales, et les organismes municipaux ont la capacité financière d'emprunter pour des dépenses en capital et respectent les limites d'emprunt de capitaux fixées par la loi.

DETTE IMPAYÉE À LONG TERME

Cette section porte sur le profil de la dette de chaque municipalité, communauté rurale et organisme municipale. On y présente la dette de tous les fonds au début de 2013 et 2014. Vous trouverez aussi la dette à long terme des commissions qui doivent rendre des comptes soit à la province ou à un gouvernement municipal.

EMPRUNTS AUTORISÉS NON UTILISÉS

Les emprunts autorisés non utilisés au début de 2014 représentent une valeur de 268 millions de dollars, dont environ 56 millions ont été consentis comme financement provisoire et ne constitueront pas un emprunt à long terme. L'autre tranche de 212 millions de dollars représente surtout des autorisations de la Commission des deux dernières années qui seront converties sous forme de débentures au cours des deux prochaines années.

RATIO DES FRAIS DU SERVICE DE LA DETTE

Ce ratio est le calcul des frais du service de la dette en tant que pourcentage des dépenses totales prévues au budget du fonds de fonctionnement général d'une municipalité. Les garanties de prêts sont aussi incluses. La Commission des emprunts de capitaux par les municipalités a adopté comme politique un ratio maximum de 20 pour cent des frais du service de la dette par rapport au budget total. Si les paiements de la dette municipale dépassent cette politique, la municipalité doit dresser un plan pluriannuel afin de réduire son ratio en dessous du 20 pour cent niveau. Les emprunts pour les commissions de services publics ne sont pas inclus dans le calcul du ratio des frais de la dette d'une municipalité.

SECTION 5 (continued)

DEBT COST RATIO (continued)

In 2014, the town of Riverview is over the 20 percent limit. The Town chose to pay down certain existing debt instead of refinancing the balances outstanding. Had the debt been refinanced, the debt cost ratio would have been reduced to 14.5%.

The village of Paquetville is also over the 20% limit. However, the municipality receives a contribution from the Local Service Districts for the purchase of a fire truck, and rental revenue from a multifunctional building, which when taken into consideration reduces the debt cost ratio to 18.0%.

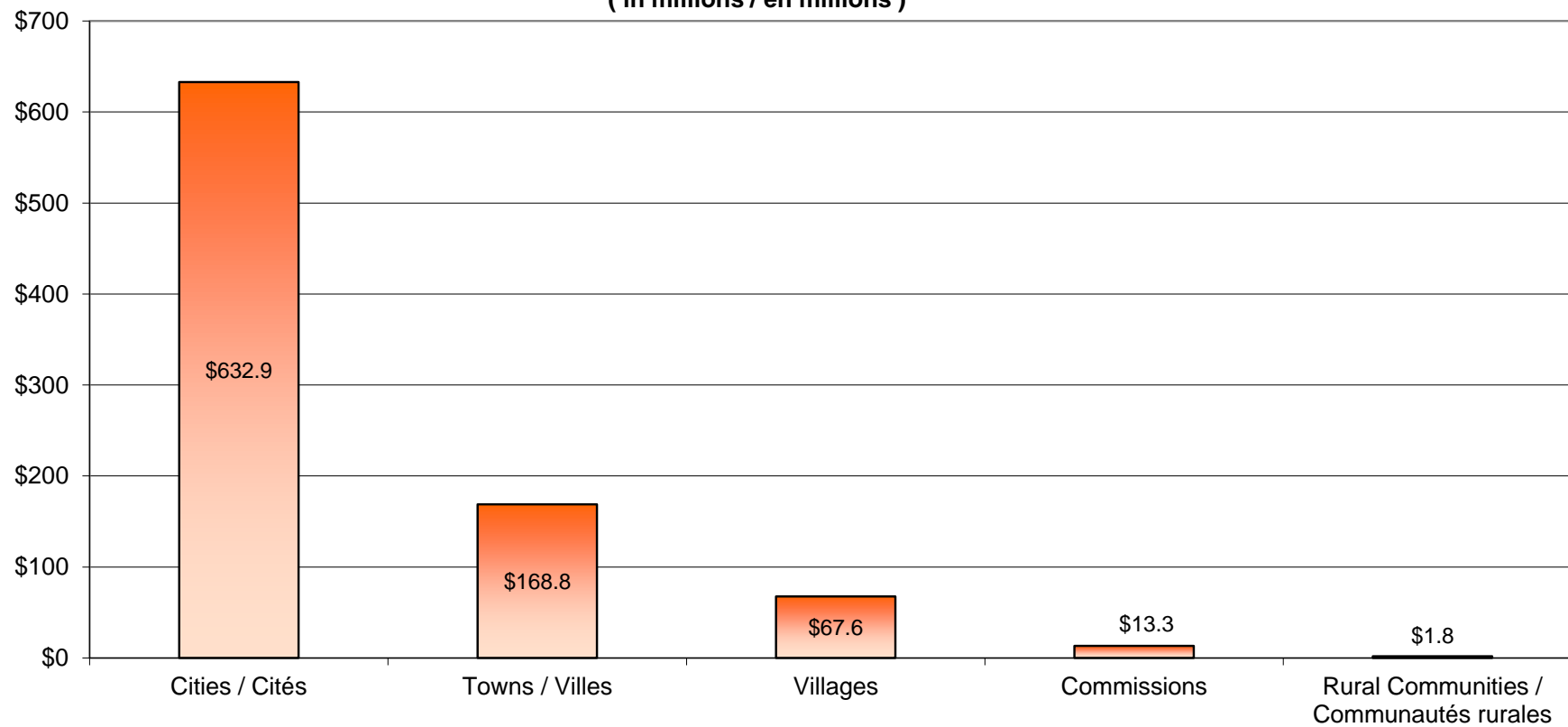
SECTION 5 (continué)

RATIO DES FRAIS DU SERVICE DE LA DETTE (continué)

En 2014, la Ville de Riverview a dépassé la limite des 20 pour cent. La Ville a décidé de rembourser en partie une dette plutôt que de refinancer le solde impayé. Si la dette avait été refinancée, le ratio d'endettement aurait été réduit de 14,5 pour cent.

Le village de Paquetville est également au dessus de la limite de la 20 pour cent limite, pour l'année 2014. Cependant, la municipalité reçoit une contribution des districts de service locaux pour l'achat du camion d'incendie ainsi que des revenus de location d'un édifice multifonctionnel, lesquels réduisent le ratio d'endettement à 18,0 pour cent.

OUTSTANDING LONG-TERM DEBT, JANUARY 1, 2014
DETTE IMPAYÉE À LONG TERME, LE 1 JANVIER 2014
(in millions / en millions)



MUNICIPAL BORROWING - EMPRUNTS MUNICIPAUX

Section 5.0 - 1

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 01-Jan-13	Redeemed 2013	Issued 2013	Outstanding Debt 01-Jan-14	General Fund	Utility Fund	Other (Electric)	Short- Term	01-Jan-14 TOTAL	Debt Costs 2014	Total Expenditures 2014	Debt Cost Ratio 2014	Debt Cost Ratio 2013
No. Municipalité	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-14 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
1 Bathurst	31,827	4,714	6,238	33,351	3,004	1,832			4,836	2,954,575	23,366,287	12.6%	13.5%
2 Campbellton	12,299	2,068	883	11,114	3,595	265		1,205	5,065	1,779,240	12,811,035	13.9%	13.6%
3 Dieppe	95,118	8,425	5,915	92,608	4,921	2,359			7,280	7,451,536	46,620,971	16.0%	17.0%
4 Edmundston	65,907	6,571	4,774	64,110	3,437	1,503		4,670	32,142	4,836,345	29,172,942	16.6%	17.1%
5 Fredericton	55,321	2,838	8,950	61,433	15,731				15,731	6,131,243	106,313,245	5.8%	6.9%
6 Miramichi	28,471	5,718	5,764	28,517	3,852	1,955			5,807	2,943,468	29,885,208	9.9%	10.3%
7 Moncton	143,280	24,142	24,538	143,677	36,665	30,738			67,403	21,377,539	142,776,036	15.0%	14.9%
8 Saint John	185,121	17,282	30,300	198,139						14,873,202	148,772,180	10.0%	10.6%
CITY TOTALS TOTAL DE CITÉ	617,345	71,758	87,362	632,948	71,205	38,652	22,532	5,875	138,264	62,347,148	539,717,904	11.6%	12.1%
9 Beresford	4,112	607	425	3,930	615	1,195		715	2,525	583,688	4,883,102	12.0%	12.8%
10 Bouctouche	5,333	254		5,079		866			866	310,734	4,094,361	7.6%	8.4%
11 Caraquet	5,445	851	1,358	5,952	2,062	835			2,897	661,311	6,323,740	10.5%	10.5%
12 Dalhousie	5,008	756	600	4,852		100			100	545,287	6,039,856	9.0%	9.3%
13 Florenceville-Bristol	1,222	186		1,036	385			385	770	97,035	3,324,191	2.9%	4.9%
14 Grand Bay-Westfield	3,670	253	870	4,287	415				415	379,602	5,701,120	6.7%	5.3%
15 Grand-Sault/Grand Falls	15,816	1,809	1,317	15,324	200			2,000	2,200	1,646,313	10,282,777	16.0%	17.6%
16 Hampton	4,277	741	295	3,831	115			220	335	678,160	5,599,675	12.1%	11.0%
17 Hartland	862	120	250	992	175	11			186	131,777	1,705,784	7.7%	6.5%
18 Lamèque	866	157	1,365	2,074				962	962	228,965	1,719,050	13.3%	10.1%
19 Nackawic	627	77	200	750	115				115	53,856	1,707,813	3.2%	3.2%
20 Oromocto	829	81		748	4,711	1,296		650	6,657	105,295	16,567,045	0.6%	0.8%
21 Quispamsis	22,637	2,687	8,047	27,997	402	3,650			4,052	2,574,372	21,612,798	11.9%	11.5%
22 Richibucto	2,014	137		1,876	425	400		500	1,325	182,991	1,925,845	9.5%	9.2%
23 Riverview	28,550	3,556	300	25,294						5,232,672	26,047,215	20.1%	15.7%
24 Rothesay	11,676	1,153		10,523	8,560	1,000			9,560	892,000	15,915,000	5.6%	5.6%
25 Sackville	14,929	1,479		13,450	5,401	832			6,233	1,204,890	10,106,913	11.9%	13.7%
26 Saint Andrews	4,404	791	452	4,065	270	50		600	920	252,764	3,940,234	6.4%	6.4%
27 Saint-Léonard	2,679	323	368	2,724	800	100			900	296,681	1,782,048	16.7%	15.6%
28 Saint-Quentin	1,717	419	344	1,642	345				345	197,712	2,337,870	8.5%	7.8%
29 Shediac	6,106	1,070	1,140	6,176	2,390	157		759	3,306	902,730	10,462,500	8.6%	9.4%
30 Shippagan	5,267	732	1,126	5,661	519	139			658	578,388	4,327,733	13.4%	13.5%
31 St. George	109	60	300	349		25			25	48,352	1,932,423	2.5%	1.6%
32 St. Stephen	6,512	969	104	5,647	5,402	471		21,558	27,431	852,618	8,507,836	10.0%	9.8%
33 Sussex	2,405	270	1,122	3,257	1,377	825			2,202	525,150	6,460,154	8.1%	8.2%
34 Tracadie-Sheila	7,885	721		7,164	2,435	885			3,320	642,599	7,935,453	8.1%	8.4%
35 Woodstock	2,345	208	2,000	4,137	2,000				2,000	367,086	8,294,793	4.4%	2.4%
TOWN TOTALS TOTAL DE VILLE	167,303	20,469	21,983	168,818	39,119	12,837		28,349	80,305	20,173,028	199,537,329	10.1%	9.6%

MUNICIPAL BORROWING - EMPRUNTS MUNICIPAUX

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 01-Jan-13	Redeemed 2013	Issued 2013	Outstanding Debt 01-Jan-14	General Fund	Utility Fund	Other (Electric)	Short- Term	01-Jan-14 TOTAL	Debt Costs 2014	Total Expenditures 2014	Debt Cost Ratio 2014	Debt Cost Ratio 2013
No. Municipalité	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-14 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
36 Alma	1,436	54		1,382		10		197	207	28,040	408,632	6.9%	7.0%
37 Aroostook										400	206,408	0.2%	0.2%
38 Atholville	2,378	252	468	2,594	650	7		600	1,257	310,598	2,150,556	14.4%	11.3%
39 Baker Brook	460	73		387	229	557		1,020	1,806	37,594	499,239	7.5%	8.2%
40 Balmoral	2,446	207	123	2,362	839			1,335	2,174	150,543	1,704,254	8.8%	8.9%
41 Bas-Caraquet	351	85		266	100				100	66,094	1,312,935	5.0%	6.9%
42 Bath	437	80	67	424	82	10			92	63,220	484,427	13.1%	13.7%
43 Belledune	3,015	398		2,617						603,626	4,801,818	12.6%	10.6%
44 Bertrand	555	47	315	823						98,077	1,126,010	8.7%	8.6%
45 Blacks Harbour	1,006	92		914		304		1,430	1,734	115,506	1,404,514	8.2%	9.1%
46 Blackville	453	22		431	1,800				1,800	36,288	838,592	4.3%	2.2%
47 Cambridge-Narrows										1,399	979,453	0.1%	0.2%
48 Canterbury	170	22		148						28,038	319,841	8.8%	10.2%
49 Cap-Pelé	1,643	456	989	2,176	1,077	228		890	2,195	222,113	2,907,794	7.6%	5.9%
50 Centreville	112	37	120	195						51,852	597,424	8.7%	6.8%
51 Charlo	1,385	142		1,243				1,603	1,603	109,971	1,408,439	7.8%	12.0%
52 Chipman	310	83	71	298						85,844	1,371,126	6.3%	6.1%
53 Clair	2,452	130	1,750	4,072	40			3,285	3,325	56,100	1,117,288	5.0%	8.1%
54 Doaktown	2,188	179		2,009		541		2,666	3,207	76,920	992,246	7.8%	8.8%
55 Dorchester	469	27	355	797	154				154	57,214	986,658	5.8%	0.5%
56 Drummond	736	88		648	150				150	63,677	822,387	7.7%	3.8%
57 Eel River Crossing	323	41	150	432						60,150	946,084	6.4%	5.7%
58 Fredericton Junction	1,102	71		1,031						62,510	761,520	8.2%	8.3%
59 Gagetown	324	42		282				93	93	55,864	878,443	6.4%	7.1%
60 Grand Manan	1,523	158		1,365						198,328	2,351,726	8.4%	9.9%
61 Grande-Anse	265	61	62	266	72				72	80,433	937,077	8.6%	8.1%
62 Harvey	228	15		213				340	340	16,097	310,467	5.2%	5.6%
63 Hillsborough	387	93		294		1,500			1,500	31,545	1,638,368	1.9%	3.7%
64 Lac Baker	285	39		246	75				75	54,000	638,338	8.5%	9.1%
65 Le Goulet	251	17		234						28,395	591,207	4.8%	5.3%
66 Maissonnette	174	12		162						21,308	493,753	4.3%	4.5%
67 McAdam	277	71		206	30				30	47,038	1,273,195	3.7%	4.1%
68 Meductic			160	160	118				118	18,654	230,407	8.1%	4.3%
69 Memramcook	7,179	355		6,824	150			757	907	287,509	5,333,218	5.4%	6.4%
70 Millville	140	25		115						33,056	311,902	10.6%	10.4%
71 Minto	2,510	187		2,323						136,582	2,336,209	5.9%	6.6%
72 Neguac	679	95	56	640	200				200	95,540	2,031,105	4.7%	5.2%
73 New Maryland	7,186	763	530	6,953		170			170	672,833	4,642,346	14.5%	15.5%
74 Nigadoo	496	82		414				255	255	17,701	930,742	1.9%	2.1%

MUNICIPAL BORROWING - EMPRUNTS MUNICIPAUX

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 01-Jan-13 Dette non- acquitté	Redeemed 2013 Rembourser	Issued 2013 Nouvel emprunt	Outstanding Debt 01-Jan-14 Dette non- acquitté	General Fund Fonds général	Utility Fund Fonds service publics	Other (Electric) Autre (électrique)	Short- Term Court- terme	01-Jan-14 TOTAL	01-Jan-14 TOTAL	Debt Costs 2014 Service de la dette	Total Expenditures 2014 Total des dépenses	Debt Cost Ratio 2014 Ratio des frais du service de le dette
75 Norton	120	46		73	320				320	39,940	1,201,402	3.3%	3.2%
76 Paquetville	1,024	172	350	1,202		640			640	218,287	867,162	25.2%	24.4%
77 Perth-Andover											2,169,686	0.0%	0.0%
78 Petit-Rocher	1,666	161		1,505						124,586	2,074,342	6.0%	6.9%
79 Petitcodiac	1,574	87		1,487	100				100	68,400	1,737,357	3.9%	3.9%
80 Plaster Rock	2,144	102		2,042						205,942	1,519,358	13.6%	14.3%
81 Pointe-Verte	160	20		140						18,810	926,215	2.0%	2.1%
82 Port Elgin	168	20	100	248		100			100	27,443	493,975	5.6%	5.6%
83 Rexton	567	106	240	701	1,516			479	1,995	116,629	1,277,019	9.1%	9.1%
84 Riverside-Albert	913	237	166	842						17,308	422,442	4.1%	5.3%
85 Rivière-Verte	558	38	517	1,037	340			1,034	1,374	17,188	634,154	2.7%	2.5%
86 Rogersville	782	100	1,400	2,082	350			500	850	189,249	1,268,468	14.9%	6.5%
87 Saint-Antoine	4,327	262		4,065						76,000	1,660,979	4.6%	6.0%
88 Saint-François-de-Madawaska	965	99	40	906				250	250	73,800	869,702	8.5%	9.2%
89 Saint-Hilaire											344,495	0.0%	0.0%
90 Saint-Isidore	272	43	216	445	59				59	74,076	1,003,098	7.4%	5.9%
91 Saint-Louis de Kent	501	42	864	1,323	246			218	464	115,104	1,346,945	8.6%	3.2%
92 Saint-Léolin	94	17		77	60				60	15,651	523,069	3.0%	4.6%
93 Sainte-Anne-de-Madawaska	1,016	94		922	65			648	713	85,088	900,729	9.5%	9.7%
94 Sainte-Marie-Saint-Raphaël	406	140	85	351				59	59	162,900	839,489	19.4%	17.5%
95 Salisbury	960	89		871						66,348	1,767,850	3.8%	3.7%
96 St. Martins	365	24		341						35,985	534,297	6.7%	6.2%
97 Stanley	146	19		127	304	15			319	26,007	547,388	4.8%	5.1%
98 Sussex Corner	748	202	246	792		175			175	86,115	1,381,692	6.2%	7.4%
99 Tide Head	88	24		64						12,345	890,231	1.4%	1.5%
100 Tracy											430,032	0.0%	0.0%
VILLAGE TOTALS TOTAL DE VILLAGE	64,895	6,746	9,440	67,589	9,126	4,257		17,660	31,043	6,053,858	80,707,724	7.5%	7.4%
TOTAL MUNICIPALITIES TOTAL DES MUNICIPALITÉS	849,543	98,972	118,785	869,355	119,450	55,746	22,532	51,883	249,611	88,574,034	819,962,957	10.8%	11.0%

RURAL COMMUNITY BORROWING - EMPRUNTS DES COMMUNAUTÉS RURALES

	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 01-Jan-13	Redeemed 2013	Issued 2013	Outstanding Debt 01-Jan-14	General Fund	Utility Fund	Other (Electric)	Short- Term	01-Jan-14 TOTAL	Debt Costs 2014	Total Expenditures 2014	Debt Cost Ratio 2014	Debt Cost Ratio 2013
No. Rural Community (RC)	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-14 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
1 Beaubassin-Est			283	283	338				338	33,731	1,798,541	1.9%	1.1%
2 Campobello Island										600	130,589	0.5%	0.2%
3 Kedgwick	864	109	88	843	100	52			152	93,294	1,336,483	7.0%	8.1%
4 Saint-André	561	49		512		2,114		4,029	6143	48,680	1,533,083	3.2%	3.6%
5 Upper Miramichi	193	8		185						15,800	659,700	2.4%	3.1%
RC TOTALS TOTAL DE CR	1,618	166	371	1,823	438	2,166	0	4,029	6,633	192,105	5,458,396	3.5%	3.6%

COMMISSIONS BORROWING - EMPRUNTS DES COMMISSIONS

No. Commission	OUTSTANDING LONG-TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000'S				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON-UTILISÉS \$000'S				
	Oustanding Debt 01-Jan-13	Reedemed 2013	Issued 2013	Outstanding Debt 01-Jan-14	General Fund	Utility Funds Fonds	Other (Electric)	Short- term	01-Jan-14 TOTAL
No. Commission	Dette non-acquitté	Rembourser	Nouvel emprunt	Dette non-acquitté	Fonds général	service publics	Autre (électrique)	Court- terme	01-Jan-14 TOTAL
1 Apohaqui Sewerage Commission	0	0	0	0	0	0	0	0	0
2 Codiac Regional Policing Authority	0	0	0	0	0	0	0	0	0
3 Comité Mixte de Service de Police B.N.P.P.	26	16	0	10	0	0	0	0	0
4 Commission de services régionaux Chaleur	1,905	117	720	2,508	5,399	0	0	0	5,399
5 Commission de services régionaux de Kent	0	0	0	0	0	0	0	0	0
6 Commission de services régionaux Nord-Ouest	818	388	750	1,180	0	0	0	0	0
7 Commission de services régionaux Péninsule acadienne	0	0	1,200	1,200	3,160	0	0	0	3,160
8 Commission de services régionaux Restigouche	254	29	0	225	0	0	0	0	0
9 Commission d'Égouts Sanitaire d'Allardville	28	5	0	23	0	150	0	0	150
10 Fundy Regional Service Commission	4,097	1,448	0	2,649	0	0	0	0	0
11 Greater Miramichi Regional Service Commission	0	0	0	0	0	0	0	0	0
12 Greater Moncton Sewerage Commission	0	0	0	0	0	0	0	0	0
13 Greater Shediac Sewerage Commission	3,905	90	580	4,395	0	1,478	0	0	1,478
14 La Commission des Égouts Michaud Inc.	0	0	0	0	0	0	0	0	0
15 La Commission des Égouts Val D'Amours	0	0	0	0	0	0	0	0	0
16 Musquash Sewerage Commission	0	0	0	0	0	0	0	0	0
17 Regional Service Commission 11	1,945	295	3,611	5,261	1,103	0	0	0	1,103
18 Regional Service Commission 8	0	0	0	0	0	0	0	0	0
19 Rothesay Regional Joint Board of Police Commissioners	1,649	97	0	1,552	0	0	0	0	0
20 Southeast Regional Service Commission	1,052	514	0	538	0	0	0	0	0
21 Southwest New Brunswick Service Commission	0	0	0	0	0	0	0	0	0
22 St. Margarets Water & Waste Water Commission	0	0	0	0	0	0	0	0	0
23 Western Valley Regional Service Commission	0	0	0	0	0	0	0	0	0
TOTAL COMMISSIONS / TOTAL DE COMMISSIONS	15,679	2,999	6,861	19,541	9,662	1,628	0	0	11,290

SECTION 6

RURAL COMMUNITIES

2014

COMMUNAUTÉS RURALES

SECTION 6

RURAL COMMUNITIES

Legislation provides opportunities for local service districts (LSD) and existing towns and villages to consider the formation of a new form of local government, an incorporated rural community. With a locally elected council, a rural community has increased decision-making at the local level, and increased access to quality local services. However, until a rural community chooses to assume services beyond community planning, emergency measures and general government, the Minister will continue to administer certain core services.

This section identifies related data and information for services administered by the rural communities.

SECTION 6

COMMUNAUTÉS RURALES

La loi permet aux districts de services locaux (DSL) et aux villes et villages actuels d'envisager une nouvelle forme d'administration locale, soit une communauté rurale constituée. Dotée d'un conseil élu localement, la communauté rurale permet une prise de décisions accrue à l'échelle locale et un meilleur accès à des services locaux de qualité. Cependant, jusqu'à ce qu'une communauté rurale choisit d'offrir des services au delà de l'urbanisme, des mesures d'urgence et d'administration générale, le Ministre continuera à administrer certains services fondamentaux.

Cette section identifie des données et l'information apparentées pour les services administrés par les communautés rurales.

RURAL COMMUNITY REVENUE BUDGET BY FUNCTION - 2014 - REVENUS BUDGETÉS DES COMMUNAUTÉS RURALES PAR FONCTION

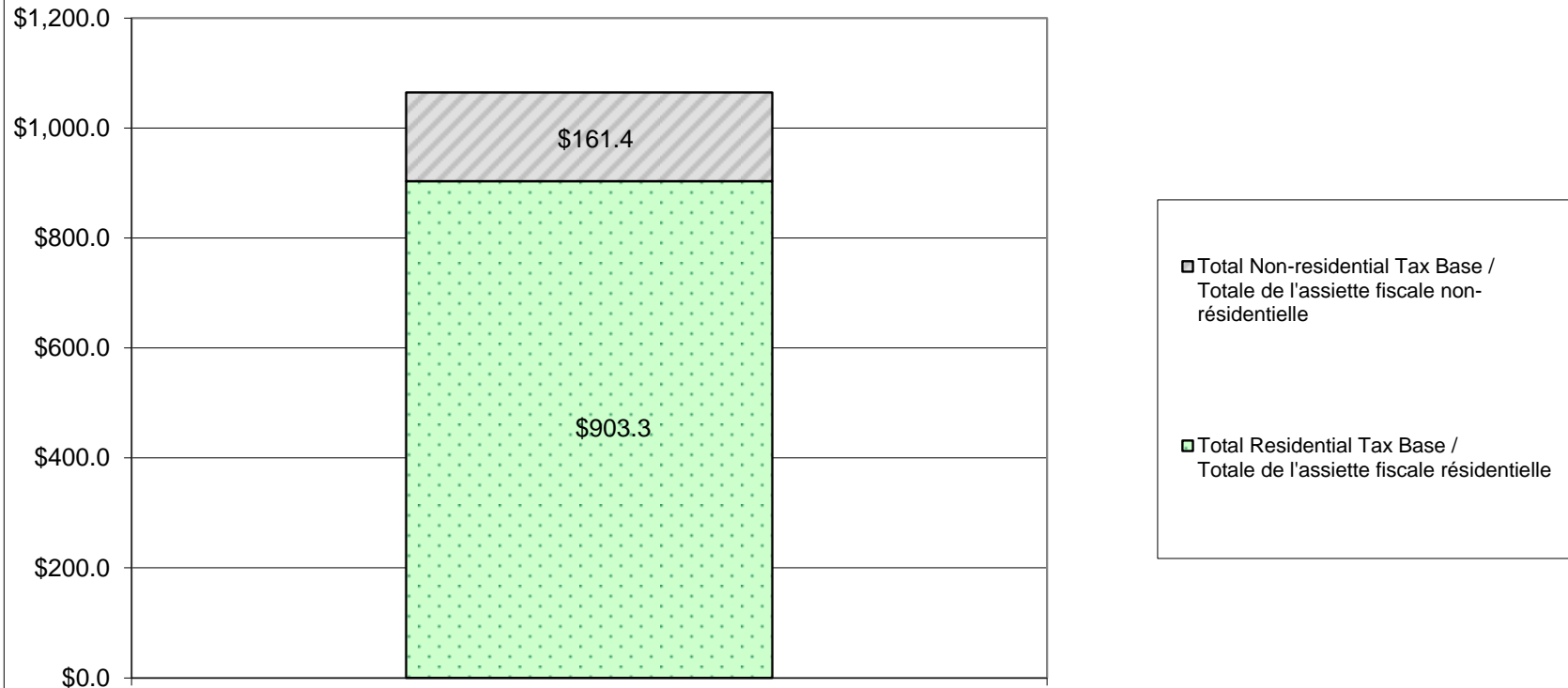
No. Rural Community	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						2012 Surplus	Total Revenues
	Warrant	Community Funding and Equalization Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Communauté rurale	Mandat	Subvention de financement et de péréquation communautaire	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2012	Total des revenus	
1 Beaubassin-Est	1,665,591	53,056		7,500	66,800		5,594		1,798,541	
2 Campobello Island	103,184	2,232			5,231		2,943	16,999	130,589	
3 Kedgwick	769,918	193,830	296,747	37,000	38,958		30		1,336,483	
4 Saint-André	1,326,734	70,532	14,900	6,500	9,175	11,064		94,178	1,533,083	
5 Upper Miramichi	462,261	168,249			5,000	22,647	187	1,356	659,700	
TOTAL	4,327,688	487,899	311,647	51,000	125,164	33,711	8,754	112,533	5,458,396	

RURAL COMMUNITY EXPENDITURE BUDGET BY FUNCTION - 2014 - DÉPENSES BUDGETÉES DES COMMUNAUTÉS RURALES PAR FONCTION

No. Rural Community	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural Services	Fiscal Services			Total Expenditures
												Debt Costs	Transfers	2012 Deficit	
No. Communauté rurale	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatif & culturel	Services financiers		Total des dépenses	
												Service de la dette	Transferts	Déficit 2012	
1 Beaubassin-Est	515,825		270,451		7,000		151,690	497,291		178,044	132,054	33,731	8,700	3,755	1,798,541
2 Campobello Island	80,393				2,000					10,597	20,000	600	16,999		130,589
3 Kedgwick	222,947	176,586	80,100	19,500	1,000		249,567	171,177	16,740	42,828	230,210	93,294	5,505	27,029	1,336,483
4 Saint-André	431,812	381,127	135,227	38,848	2,000		86,675	97,120		91,074	45,520	48,680	175,000		1,533,083
5 Upper Miramichi	234,822		115,381		2,000	3,000		146,335	1,000	104,362	37,000	15,800			659,700
TOTAL	1,485,799	557,713	601,159	58,348	14,000	3000	487,932	911,923	17,740	426,905	464,784	192,105	206,204	30,784	5,458,396

Rural Community Tax Base - 2014 - L'assiette fiscale du communauté rurale

(in millions / en millions)



RURAL COMMUNITY ASSESSMENT AND TAX BASES - 2014 - ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES DES COMMUNAUTÉS RURALES

No.	Rural Community	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Assessment Base	Total Tax Base	* Total Tax Base For Rate
No.	Communauté rurale	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière	Total de l'assiette fiscale	* Total de l'assiette fiscale pour le taux
1	Beaubassin-Est:											
	Grand Barachois	289,075,300		7,541,200	296,616,500	8,919,600		74,500	8,994,100	305,610,600	310,107,650	310,107,650
	Boudreau Ouest	15,107,700			15,107,700	1,418,200			1,418,200	16,525,900	17,235,000	17,235,000
	St. André - LeBlanc Office	21,920,000		1,100	21,921,100	86,100			86,100	22,007,200	22,050,250	22,050,250
	Haute-Aboujagane	53,396,100			53,396,100	9,558,700			9,558,700	62,954,800	67,734,150	67,734,150
	Shemogue	21,788,000		12,500	21,800,500	4,701,800			4,701,800	26,502,300	28,853,200	28,853,200
	Trois Ruisseau-Petit-Cap	66,648,400		21,100	66,669,500	7,117,400		500	7,117,900	73,787,400	77,346,350	77,346,350
	Brulé et Ch Ohio	29,164,100		32,700	29,196,800	16,300			16,300	29,213,100	29,221,250	29,221,250
	Cormier Village	18,182,700		7,900	18,190,600	319,600			319,600	18,510,200	18,670,000	18,670,000
2	Campobello Island:											
	Campobello Island	78,768,400	108,400	6,097,800	84,974,600	3,277,800	757,900	1,302,900	5,338,600	90,313,200	92,982,500	92,982,500
3	Kedgwick:											
	Kedgwick Rural Community	31,510,700	103,000	6,962,300	38,576,000	5,219,400	80,900	783,400	6,083,700	44,659,700	47,701,550	47,701,550
	Chassé/Rang-Sept-et-Huit	7,013,000	89,700		7,102,700	5,833,700			5,833,700	12,936,400	15,853,250	15,853,250
	Grimmer	22,503,700		1,820,400	24,324,100	2,829,000		51,900	2,880,900	27,205,000	28,645,450	28,645,450
	Grimmer-Thibault Range	8,082,900			8,082,900	432,000			432,000	8,514,900	8,730,900	8,730,900
4	Saint-André:											
	Ancien Village	18,608,700		4,440,900	23,049,600	769,300		0	769,300	23,818,900	24,203,550	24,203,550
	Ancien DSL	63,725,700		51,200	63,776,900	4,133,600		743,900	4,877,500	68,654,400	71,093,150	71,093,150
	Michaud	19,867,700		1,000	19,868,700	5,594,800			5,594,800	25,463,500	28,260,900	28,260,900
	Ch Waddell	8,715,900			8,715,900	686,200			686,200	9,402,100	9,745,200	9,745,200
	Saint-André(P.Madaw Lum)	1,102,000			1,102,000	38,091,000		964,600	39,055,600	40,157,600	59,685,400	59,685,400
5	Upper Miramichi:											
	Upper Miramichi	87,700,100	15,400	13,112,100	100,827,600	2,808,300	100,400	912,100	3,820,800	104,648,400	106,558,800	106,558,800
	TOTAL	862,881,100	316,500	40,102,200	903,299,800	101,812,800	939,200	4,833,800	107,585,800	1,010,885,600	1,064,678,500	1,064,678,500

*Total Rural Community Tax Base For Rate includes adjustment for federal properties.
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

RURAL COMMUNITY TAX RATES - 2014 - TAUX DE TAXE DES COMMUNAUTÉS RURALES

No. Rural Community	Tax Rate	Business Improvement Area Levy
No. Communauté rurale	Taux d'imposition	Contribution zone d'amélioration des affaires
1 Beaubassin-Est:		
Grand Barachois	0.2865	
Boudreau Ouest	0.3192	
St. André - LeBlanc Office	0.2646	
Haute-Aboujagane	0.3351	
Shemogue	0.2654	
Trois Ruisseau-Petit-Cap	0.3020	
Brulé et Ch Ohio	0.2646	
Cormier Village	0.2646	
2 Campobello Island:		
Campobello Island	0.1110	
3 Kedgwick		
Kedgwick (BIA/ZAA)		0.0241
Ancien Village	1.4867	
Chassé/Rang-Sept-et-Huit	0.1141	
Grimmer	0.1141	
Grimmer-Thibault Range	0.1141	
4 Saint-André:		
Ancien Village	1.0713	
Ancien DSL	0.6126	
Michaud	0.6437	
Ch Waddell	0.6828	
Saint-André(P.Madaw Lum)	0.6426	
5 Upper Miramichi:		
Upper Miramichi	0.4338	
AVERAGE / MOYENNE	0.4065	0.0241

RURAL COMMUNITY WATER AND SEWERAGE RATES - 2014 - TAUX POUR L'EAU ET L'ÉGOÛT DES COMMUNAUTÉS RURALES

No. Rural Community	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No. Communauté rurale	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1 Kedgwick	291.00	84.00	375.00
2 Saint-André	230.00	280.00	510.00
AVERAGE / MOYENNE	260.50	182.00	442.50

SECTION 7

LOCAL SERVICE DISTRICTS BUDGETS

2014

BUDGETS DES DISTRICTS DE SERVICES LOCAUX

SECTION 7

LOCAL SERVICE DISTRICTS AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT

While fully autonomous cities, towns, and villages are the prominent local government structures in New Brunswick, approximately 35 percent of the population and 90 percent of the geographical area of the province is unincorporated. These areas are divided into 266 Local Service Districts.

LOCAL SERVICE DISTRICTS

Local Service Districts (LSD) are established to provide local services to the residents of a specific geographical area. These local services can include fire protection, street lighting, community services, recreational facilities, solid waste collection and disposal, community planning and property assessment. The residents of the area are taxed according to the services they receive.

Prior to 2013, services such as police protection and transportation were provided directly by the Province. Owner-occupied properties were taxed \$0.6315 per \$100 of assessment for these services.

In 2013, the Province began a four-year transition to add the cost of policing to the local rate in the unincorporated areas. The special provincial levy on owner-occupied properties will be reduced by 22 cents per \$100 of assessment over this four-year period.

Administration of the LSD's is the responsibility of the Minister of Environment and Local Government. Locally elected advisory committees assist in this process by serving in an advisory capacity to the Minister.

SECTION 7

DISTRICTS DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX

Même si les cités, les villes et les villages entièrement autonomes sont les principales structures d'administration locale au Nouveau-Brunswick, environ 35 pour cent de la population et 90 pour cent de la superficie géographique de la province ne sont pas constitués en secteur incorporé. Ces secteurs sont divisés en 266 districts de services locaux.

DISTRICTS DE SERVICES LOCAUX

Les districts de services locaux (DSL) sont créés afin de dispenser des services locaux aux résidents d'une région géographique donnée. Les services locaux peuvent comprendre la protection contre les incendies, l'éclairage des rues, les services communautaires, les installations de loisirs et la collecte et l'élimination des déchets solides, la planification de l'utilisation des terres et l'évaluation des propriétés. Les résidents de la région paient une taxe en fonction des services qu'ils reçoivent.

Avant 2013, les services tels que la police et le transport sont fournis directement par la province. Pour ces services un taux de 0,5765 \$ par 100 \$ d'évaluation est imposé aux propriétés occupées par le propriétaire.

En 2013, le gouvernement provincial a amorcé une transition de quatre ans pour ajouter le coût des services de police au taux local d'imposition dans les secteurs non constitués en municipalités. L'impôt provincial extraordinaire prélevé sur les biens occupés par le propriétaire sera réduit de 22 cents par 100 \$ d'évaluation au cours de cette période de quatre ans.

Les districts de services locaux sont administrés par la ministre de l'Environnement et des Gouvernements locaux. Les comités consultatifs élus au niveau local participent à ce processus en conseillant le Ministre.

LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES

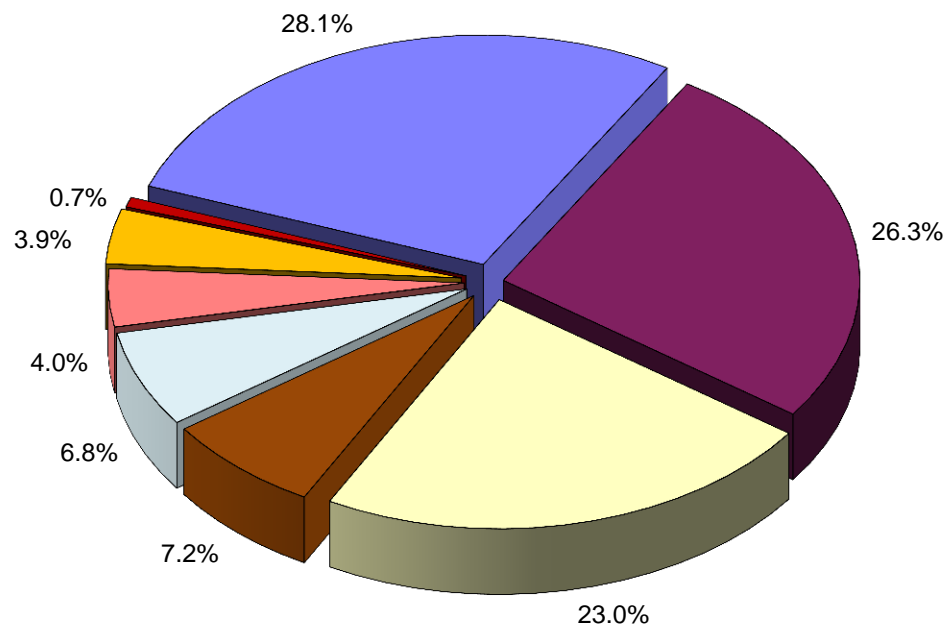
This section also identifies services the Minister continues to administer within former local service districts that have combined to form rural communities.

SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES

Cette section identifie aussi des services qui sont encore administrés par le Ministre pour les anciens districts de services locaux qui font maintenant partie d'une communauté rurale.

**2014 LSD & RC SERVICES ADMINISTERED BY
THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT**

**DSL ET SERVICES CR GÉRÉS PAR
LE MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX 2014**



- Police Services / Services de police
- Fire Protection / Service d'incendie
- Solid Waste Management / Gestion des déchets solides
- Land Use Planning / Urbanisme
- General Government and Cost of Assessment / Administration générale et Coût d'évaluation
- Street Lighting / Éclairage des rues
- Community & Recreation Services / Services récréatifs et communautaires
- Dog Control / Contrôle des chiens

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT - 2014 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX - 2014**

Taxing Authority	Taxing Authority Name	General Government	Land Use Planning	Cost of Assessment	Fire Protection	Police Services	Dog Control	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2014 Net Budget	Grant	Warrant	2014 Tax Base	2014 Tax Rate
Mandataire de taxation	Nom de mandataire de taxation	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Services de police	Contrôle des chiens	Éclairage des rues	Services récréatifs & communautaires	Gestion des déchets solides	Recettes non-fiscales	Budget net 2014	Subvention	Mandat	Assiette fiscale 2014	Taux d'imposition 2014
LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)																
COUNTY OF / COMTÉ D'ALBERT																
632.00	Alma	5,424	1,937	1,189	32,696	6,720	188			6,296	(38,320)	16,130		16,130	6,130,550	0.2631
618.00	Coverdale	22,783	90,525	55,590	311,304	314,098	8,804		8,928	271,210	(70,995)	1,012,247	41,493	970,754	286,544,600	0.3388
628.00	Elgin Centre	1,080	1,645	1,624	21,595	9,177	257	5,750	10,789	8,065	(11,646)	48,336	1,942	46,394	8,372,000	0.5542
614.00	Elgin Parish	5,333	19,778	12,145	142,624	68,623	1,923		9,516	59,437	(35,626)	283,753	7,184	276,569	62,603,400	0.4418
617.00	Harvey	2,689	7,633	4,687	36,555	26,484	742		13,526	22,993	(6,748)	108,561	3,545	105,016	24,161,171	0.4346
615.00	Hillsborough	5,253	21,694	13,322	74,425	75,458	2,110			65,174	(16,721)	240,715	13,152	227,563	68,670,700	0.3314
616.00	Hopewell	3,613	9,652	5,921	37,939	33,458	938		17,087	29,107	(8,242)	129,473	6,062	123,411	30,522,600	0.4043
COUNTY OF / COMTÉ DE CARLETON																
207.00	Aberdeen	4,782	11,835	9,334	163,847	76,120	1,478			71,655	(64,640)	274,411	27,527	246,884	48,111,950	0.5131
219.00	Benton	512	616	486	3,754	3,960	77	3,800	5,335	3,727	(5,154)	17,113	1,757	15,356	2,502,800	0.6136
208.00	Brighton	5,711	13,805	10,888	45,305	88,792	1,724		4,000	83,584	(668)	253,141	39,388	213,753	56,121,800	0.3809
221.00	Coldstream	326	944	744	2,998	6,070	118	4,800	1,000	5,714	(276)	22,438	3,207	19,231	3,836,700	0.5012
213.01	Debec Inside	622	933	736	3,660	6,003	117	3,000	1,292	5,650	(221)	21,792	3,218	18,574	3,793,950	0.4896
213.02	Debec Outside	3,699	7,827	6,173	87,975	50,342	978		10,831	47,390	(65,028)	150,187	18,282	131,905	31,819,550	0.4145
223.00	Glassville	135	390	308	2,361	2,512	49	2,300		2,365	(275)	10,145	1,534	8,611	1,587,450	0.5424
209.00	Kent	8,134	23,004	18,142	213,152	147,958	2,873			139,279	(42,246)	510,296	57,865	452,431	93,517,800	0.4838
230.00	Lakeville	2,347	3,325	2,622	99,820	21,385	415	5,000	3,300	20,131	(90,382)	67,963	8,438	59,525	13,516,250	0.4404
210.00	Northampton	6,236	17,499	13,801	56,623	112,553	2,186		24,899	105,951	(1,150)	338,598	42,089	296,509	71,139,900	0.4168
211.00	Peel	4,578	11,825	9,326	23,826	76,058	1,477			71,596	(913)	197,773	31,668	166,105	48,072,850	0.3455
212.00	Richmond	4,604	9,908	7,814	35,901	63,724	1,238		22,152	59,986	(2,141)	203,186	21,059	182,127	40,277,150	0.4522
214.00	Simonds	3,207	7,126	5,620	17,689	45,836	890		1,000	43,148	(631)	123,885	16,852	107,033	28,971,100	0.3694
222.00	Somerville	1,259		3,237	12,852	26,396	513	4,800		24,847	(1,160)	72,744	9,570	63,174	16,683,550	0.3787
231.00	Upper & Lower Northampton	3,140	6,061	4,780	20,086	38,985	757		12,928	36,699	(1,120)	122,316	13,067	109,249	24,640,750	0.4434
220.00	Upper Kent	397	859	677	5,536	5,523	107	5,700		7,600	(6,376)	25,222	3,107	22,115	3,490,900	0.6335
215.00	Wakefield (inside)	10,739	29,325	23,128	94,444	188,616	3,663		41,726	177,552	(4,571)	564,622	81,278	483,344	119,215,950	0.4054
215.01	Wakefield (Outside)	8,207	22,275	17,567	91,506	143,269	2,782		4,000	134,865	(4,111)	420,360	20,076	400,284	90,553,850	0.4420
216.00	Wicklow	6,763	19,030	15,008	67,728	122,396	2,377			115,216	(1,507)	347,011	47,975	299,036	77,361,050	0.3865
217.00	Wilmot	3,421	9,919	7,823	58,774	63,796	1,239			54,017	(1,387)	197,602	23,333	174,269	40,322,400	0.4322
218.00	Woodstock	13,075	34,432	27,155	129,161	221,460	4,301		48,991	208,469	(3,227)	683,817	73,349	610,468	139,975,050	0.4361
COUNTY OF/ COMTE DE CHARLOTTE																
527.00	Bayside	5,100	15,523	9,954	26,556	72,110	1,576		12,100	52,904	(3,329)	192,494	10,700	181,794	51,308,100	0.3543
524.00	Beaver Harbour	1,756	4,313	2,765	20,912	20,034	438	8,000	2,000	14,698	(2,077)	72,839	5,132	67,707	14,254,631	0.4750
515.01	Bonny River-Second Falls	1,727	5,702	3,656	24,766	26,483	579			19,432	(6,536)	75,809	4,632	71,177	18,845,900	0.3777
513.00	Chamcook	6,188	18,787	12,047	31,951	87,274	1,908			64,029	(2,857)	219,327	15,105	204,222	62,098,150	0.3289
507.00	Clarendon	1,615	1,959	1,315	24,472	6,100	208		2,712	5,612		43,993	489	43,504	6,780,300	0.6416
529.00	Dennis-Weston	6,198	19,153	12,281	71,349	88,972	1,945			65,275	(750)	264,423	20,227	244,196	63,306,250	0.3857
509.00	Dufferin	4,616	13,556	8,693	39,974	62,973	1,377			46,201	(48)	177,342	12,288	165,054	44,807,500	0.3684
510.00	Dumbarton	4,094	13,522	8,671	48,747	62,815	1,373			46,085	(3,531)	181,776	10,308	171,468	44,694,850	0.3836
525.00	Fundy Bay	6,220	18,894	12,116	96,570	87,771	1,919		2,500	64,394	(9,933)	280,451	22,433	258,018	62,451,498	0.4131
511.00	Lepreau	7,979	23,054	14,783	54,973	107,096	2,341			78,572	(1,952)	286,846	18,768	268,078	76,202,200	0.3518
512.00	Pennfield	13,469	41,682	26,728	147,959	193,631	4,233		1,000	142,059	(11,061)	559,700	39,182	520,518	137,774,350	0.3778
514.00	Saint Croix	1,591	5,255	3,370	18,932	24,413	534			17,911	(983)	71,023	5,624	65,399	17,370,350	0.3765
519.00	Saint David	9,661	30,098	19,300	141,685	139,818	3,057		7,600	102,578	(40,948)	412,849	30,468	382,381	99,484,500	0.3844
515.00	Saint George	8,715	28,787	18,459	77,087	133,729	2,923			98,110	(4,074)	363,736	23,387	340,349	95,149,900	0.3577
520.00	Saint James	4,681	14,141	9,068	103,183	65,692	1,436			48,196	(10,105)	236,292	14,199	222,093	46,741,800	0.4751
516.00	Saint Patrick	8,189	25,565	16,393	63,572	118,761	2,596			87,130	(12,123)	310,083	19,023	291,060	84,501,950	0.3444
518.00	Saint Stephen	646	2,137	1,370	8,338	9,927	217			7,283	(558)	29,360	4,059	25,301	7,063,300	0.3582
517.00	West Isles	5,527	15,616	10,014	68,943	72,542	1,586		21,100	53,221	(21,644)	226,905	14,834	212,071	51,616,150	0.4109
528.00	Western Charlotte	6,232	19,100	12,248	52,776	88,729	1,940			65,097	(1,762)	244,360	19,770	224,590	63,133,350	0.3557
521.00	White Head Island	808	2,668	1,711	13,432	12,393	271			9,092	(2,110)	38,265	2,890	35,375	8,817,700	0.4012

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT - 2014 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX - 2014**

Taxing Authority	Taxing Authority Name	General Government	Land Use Planning	Cost of Assessment	Fire Protection	Police Services	Dog Control	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2014 Net Budget	Grant	Warrant	2014 Tax Base	2014 Tax Rate		
Mandat	Nom de mandat	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Services de police	Contrôle des chiens	Éclairage des rues	Services récréatifs & communautaires	Gestion des déchets solides	Recettes non-fiscales	Budget net 2014	Subvention	Mandat	Assiette fiscale 2014	Taux d'imposition 2014		
877.00	Pokesudie Island	1,416	2,763	1,187	3,981	12,620	188	11,465		10,275	(2,997)	40,898	9,096	31,802	6,116,450	0.5199		
853.00	Pont LaFrance	3,931	10,539	4,525	24,484	48,129	717	18,979	4,500	36,834	(7,384)	145,254	31,252	114,002	23,325,800	0.4887		
858.00	Pont-Landry	9,282	27,322	11,732	52,631	124,779	1,858	41,530		95,000	(19,318)	344,816	70,167	274,649	60,474,600	0.4542		
879.00	Rivière-à-la-Truite	3,855	9,474	4,068	11,599	43,268	644	15,341		33,065	(8,118)	113,196	23,527	89,669	20,970,200	0.4276		
835.00	Robertville	4,742	20,442	9,085	151,879	69,387	1,439	17,300		50,860	(109,801)	215,333	24,503	190,830	46,831,450	0.4075		
855.00	Saint Pons	1,900	3,856	1,656	4,886	17,611	262	8,397	1,850	13,295	(5,310)	48,403	11,270	37,133	8,535,150	0.4351		
840.00	Sainte-Cécile	4,288	11,531	4,951	23,362	52,662	784	29,185		43,276	(10,698)	159,341	32,750	126,591	25,523,000	0.4960		
873.00	Sainte-Rose	4,633	12,088	5,191	15,060	55,207	822	24,222	10,000	42,278	(9,867)	159,634	34,776	124,858	26,756,100	0.4667		
865.00	Saint-Iréné & Alderwood	4,431	11,310	4,857	14,159	51,653	769	27,811	4,500	38,995	(8,468)	150,017	34,690	115,327	25,033,650	0.4607		
857.00	Saint-Sauveur	2,423	9,269	4,120	91,979	31,464	652	16,000		23,062	(3,679)	175,290	15,207	160,083	21,236,050	0.7538		
838.00	Saint-Simon	4,185	10,362	4,449	15,623	47,321	705	26,321		38,527	(10,302)	137,191	30,571	106,620	22,934,200	0.4649		
866.00	Saumarez	2,939	7,094	3,046	8,878	32,397	482	10,334		24,458	(5,578)	84,050	21,266	62,784	15,701,400	0.3999		
839.00	Tremblay	1,867	6,583	2,926	8,780	22,345	463	11,050		16,378	(4,689)	65,703	10,544	55,159	15,081,200	0.3657		
854.00	Val-Comeau	4,498	12,724	5,464	15,883	58,108	865	12,645		43,868	(10,796)	143,259	36,064	107,195	28,162,400	0.3806		
COUNTY OF / COMTÉ DE KENT																		
706.01	Acadie Siding	782	3,101	1,648	17,573	10,492	261			13,595	(1,792)	45,660	3,110	42,550	8,497,150	0.5008		
706.00	Acadieville	2,051	5,748	3,056	32,463	19,452	484		3,000	25,203	(10,383)	81,074	6,219	74,855	15,753,000	0.4752		
720.00	Aldouane	5,735	17,965	9,551	51,114	60,520	1,513	28,000	12,000	78,766	(10,607)	254,557	10,884	243,673	49,231,650	0.4950		
713.03	Bouctouche Cove	1,528	4,667	2,481	6,800	15,978	393	9,500		20,465	(3,135)	58,677	2,734	55,943	12,790,700	0.4374		
717.00	Cap-de-Richibucto	6,711	20,250	10,765	150,841	68,520	1,705	46,400	15,700	88,782	(35,351)	374,323	12,677	361,646	55,492,100	0.6517		
707.00	Carleton	4,472	4,646	2,470	39,245	15,721	391	17,300	5,950	20,370	(53,752)	56,813	3,636	53,177	12,731,600	0.4177		
722.00	Cocagne	111,172	61,915	32,916	223,411	209,507	5,213	91,500	169,672	271,460	(160,282)	1,016,484	31,912	984,572	169,672,250	0.5803		
715.00	Dundas	17,997	31,686	16,845	63,697	107,219	2,668	45,500		138,924	(19,237)	405,299	20,414	384,885	86,832,450	0.4433		
721.00	Grand Saint-Antoine	2,960	9,351	4,971	16,303	31,642	787	20,300		40,999	(5,400)	121,913	6,646	115,267	25,625,750	0.4498		
728.00	Grand-Digue	29,462	83,845	44,575	166,168	283,714	7,060	68,500	17,470	367,611	(67,988)	1,000,417	27,360	973,057	229,769,650	0.4235		
710.00	Harcourt	2,792	6,107	3,247	94,493	20,665	514			26,775	(29,608)	124,985	5,204	119,781	16,735,450	0.7157		
718.00	Pointe-Sapin	2,862	10,152	5,397	36,391	34,352	855	16,300	16,185	44,509	(5,982)	161,021	4,389	156,632	27,820,150	0.5630		
716.00	Richibucto	7,972	29,604	15,739	69,778	100,174	2,493	69,778		129,796	(15,520)	340,036	10,370	329,666	81,127,400	0.4064		
709.00	Saint-Charles	4,890	13,829	7,352	54,589	46,794	1,164	64,000		60,722	(17,795)	235,545	13,969	221,576	37,897,100	0.5847		
719.00	Sainte-Anne-de-Kent	8,496	26,927	14,316	50,241	91,116	2,267	52,500		118,060	(13,941)	349,982	13,128	336,854	73,791,550	0.4565		
712.00	Sainte-Marie	10,145	33,062	17,577	80,544	111,875	2,784		10,420	144,958	(16,455)	394,910	21,693	373,217	90,603,550	0.4119		
713.04	Saint-Grégoire	1,446	3,746	1,992	6,558	12,824	315	13,250		16,425	(2,918)	53,638	1,994	51,644	10,265,500	0.5031		
725.00	Saint-Ignace	5,252	6,934	3,687	20,710	23,464	584	32,250		30,403	(11,497)	111,787	7,599	104,188	19,002,650	0.5483		
708.00	Saint-Louis	4,573	16,137	8,579	46,658	54,604	1,359	37,300		70,761	(18,061)	221,910	13,792	208,118	44,222,350	0.4706		
708.01	Saint-Louis - Canisto Road	78	310	165	1,168	1,048	26			1,356	(736)	3,415	440	2,975	848,400	0.3507		
711.00	Saint-Paul	6,859	12,318	6,549	162,000	41,683	1,037		47,260	54,008	(88,670)	243,044	10,859	232,185	33,757,250	0.6878		
714.00	Welford	8,258	24,796	13,182	213,088	83,903	2,088			108,714	(22,969)	431,060	16,527	414,533	67,949,699	0.6101		
713.00	Wellington	4,042	14,034	7,461	20,133	48,043	1,182			61,531	(6,931)	149,495	8,477	141,018	38,458,950	0.3667		
713.02	Wellington - Desroches	3,606	12,308	6,543	17,398	40,152	1,036	19,800		53,962	(7,690)	147,115	5,931	141,184	33,728,250	0.4186		
713.01	Wellington - Dixon Point-Route 134	4,375	15,351	8,161	21,256	52,552	1,293	20,550		67,305	(9,326)	181,517	7,235	174,282	42,068,350	0.4143		
COUNTY OF / COMTÉ DE KINGS																		
427.01	Apohaqui	3,010	7,590	3,659	21,561	20,461	580		9,455	15,293		81,609	2,448	79,161	18,862,600	0.4197		
417.00	Cardwell	44,554	170,870	82,383	171,109	460,634	13,047			42,046		339,802	(7,741)	1,316,704	10,852	1,305,852	424,652,888	0.3075
433.00	Greenwich	5,927	19,162	13,577	102,621	69,382	2,150			20,998		50,862	(8,444)	276,235	6,415	269,820	69,982,700	0.3856
421.00	Hammond	2,234	6,790	3,274	69,140	18,304	518			12,300		13,703	(71,519)	54,744	2,264	52,480	16,874,650	0.3110
426.03	Hampton Fairmont Subdivision	642	2,514	1,212	7,190	6,778	192	1,800				4,542	(312)	24,558	737	23,821	6,248,450	0.3812
426.01	Hampton Inside	9,254	33,889	16,339	105,639	91,360	2,588			61,411	(2,999)	317,481	8,435	309,046	84,223,400	0.3669		
426.02	Hampton Nauwigewauk	18,541	42,989	20,727	151,547	115,890	3,283			77,846		450,823	11,812	439,011	106,837,950	0.4109		
010.00	Havelock Inside	2,530	7,900	3,809	131,865	21,298	603	11,897		15,912	(87,262)	108,552	2,840	105,712	19,634,500	0.5384		
423.00	Havelock	5,567	19,841	9,566	69,778	53,489	1,515			39,458	(1,929)	197,285	6,086	191,199	49,310,250	0.3877		
418.00	Kars	4,963	17,087	8,238	36,733	46,064	1,305		1,000	33,980	(1,386)	147,984	3,124	144,860	42,466,250	0.3411		
422.00	Kingston	17,982	66,062	46,805	392,475	239,192	7,413			175,343	(82,609)	862,663	18,087	844,576	241,264,450	0.3501		
416.01	Lower Millstream	3,952	13,515	6,516	57,860	36,433	1,032		16,736	27,077	(2,876)	160,245	4,298	155,947	33,587,450	0.4643		
425.00	Norton	7,949	30,345	14,630	78,393	81,804	2,317			60,345	(1,745)	274,038	9,947	264,091	75,414,000	0.3502		
429.00	Rothessay	1,709	5,773	4,090	35,317	20,902	648			15,522	(30)	83,931	2,126	81,805	21,082,850	0.3880		

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Taxing Authority	Taxing Authority Name	General Government	Land Use Planning	Cost of Assessment	Fire Protection	Police Services	Dog Control	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2014 Net Budget	Grant	Warrant	2014 Tax Base	2014 Tax Rate
Mandatitaire de taxation	Nom de mandataire de taxation	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Services de police	Contrôle des chiens	Éclairage des rues	Services récréatifs & communautaires	Gestion des déchets solides	Recettes non-fiscales	Budget net 2014	Subvention	Mandat	Assiette fiscale 2014	Taux d'imposition 2014
424.00	Springfield	13,243	49,510	23,871	133,663	133,471	3,781		47,912	98,659	(42,392)	461,718	12,679	449,039	123,045,250	0.3649
416.00	Studholm	19,014	70,150	33,822	270,165	189,113	5,357		16,751	139,705	(54,687)	689,390	23,423	665,967	174,340,400	0.3820
427.00	Sussex	16,083	60,630	29,232	158,605	163,446	4,630		14,479	120,772	(2,203)	565,674	16,962	548,712	150,679,300	0.3642
419.00	Upham	21,148	24,563	11,843	135,814	66,217	1,876		24,540	49,047	(28,127)	306,921	10,023	296,898	61,044,350	0.4864
420.00	Waterford	3,770	12,023	5,797	31,913	32,411	918		2,893	23,909	(744)	112,890	3,515	109,375	29,879,500	0.3661
434.01	Westfield East	4,656	15,906	11,269	78,172	57,589	1,785			42,217	(1,108)	210,486	3,921	206,565	58,088,250	0.3556
434.00	Westfield West	6,359	22,423	15,887	138,446	81,186	2,516		7,200	59,515	(1,301)	332,231	8,995	323,236	81,889,450	0.3947
COUNTY OF / COMTÉ DE MADAWASKA																
117.00	Baker Brook	13,836	6,107	1,986	13,926	13,189	315		5,000	9,934	(12,000)	52,293	4,228	48,065	10,239,550	0.4694
115.00	Clair	795	7,470	2,430	18,602	16,133	385			12,151	(1,878)	56,088	4,442	51,646	12,525,200	0.4123
116.00	Lac Baker	66	600	202	3,315	1,339	32		513	588	(944)	5,711	103	5,608	1,039,450	0.5395
119.00	Madawaska	99	926	301	2,112	2,000	48			1,506	(312)	6,680	53	6,627	1,552,800	0.4268
125.00	Notre-Dame-de-Longueville	678	6,367	2,071	11,693	13,750	328			10,357	(317)	44,927	3,919	41,008	10,675,750	0.3841
123.00	Rivière-Verte	2,087	19,605	6,377	30,579	42,337	1,010			31,887	(5,646)	128,236	10,396	117,840	32,870,100	0.3585
122.00	Saint-Basile	2,023	19,000	6,180	43,852	41,031	979			30,904	(4,674)	139,295	10,780	128,515	31,856,300	0.4034
124.00	Sainte-Anne	8,554	16,713	5,436	53,759	36,093	861			27,183		148,599	11,461	137,138	28,021,550	0.4894
114.00	Saint-François	2,877	27,023	8,790	74,177	58,357	1,392		105,500	43,954	(6,263)	315,807	10,067	305,740	45,308,050	0.6748
118.00	Saint-Hilaire	1,356	12,743	4,145	29,056	27,518	656			20,726	(3,526)	92,674	7,353	85,321	21,364,900	0.3994
120.00	Saint-Jacques	5,165	48,518	15,781	80,647	104,776	2,499	30,000		78,915	(11,317)	354,984	24,394	330,590	81,347,300	0.4064
121.00	Saint-Joseph	4,899	41,319	13,440	109,729	89,231	2,129		2,000	67,206	(770)	329,183	31,704	297,479	69,278,150	0.4294
126.00	Saint-Léonard	7,373	31,368	10,203	57,592	67,816	1,616			26,644	51,022	253,634	10,369	243,265	52,594,050	0.4625
126.01	Saint-Léonard (Poitier)	2,836	15,192	4,942	27,918	32,844	783	5,500		12,904		127,629	5,022	122,607	25,471,900	0.4813
126.02	Saint-Léonard-Parent	594	5,578	1,814	10,246	11,935	287	5,500	4,738	9,072	(516)	49,248	1,824	47,424	9,351,900	0.5071
124.01	Seigas	501	3,695	1,202	11,885	7,977	190	4,600		6,009		36,059	2,533	33,526	6,194,450	0.5412
COUNTY OF / COMTÉ DE NORTHUMBERLAND																
759.00	Alnwick	3,604	11,767	7,451	35,073	65,805	1,180	46,500		50,436	(21,313)	200,503	38,970	161,533	38,405,650	0.4206
772.00	Baie Ste. Anne	5,515	18,631	11,797	156,923	104,189	1,868	39,500	50,000	79,875	(122,505)	345,793	47,305	298,488	60,807,100	0.4909
759.01	Barryville-New Jersey	1,638	4,315	2,732	12,790	24,128	433	28,500		18,574	(5,983)	87,127	9,488	77,639	14,081,450	0.5514
777.00	Black River-Hardwicke	5,581	19,355	12,255	83,169	108,236	1,941	62,000	5,500	82,923	(21,861)	359,099	43,942	315,157	63,168,978	0.4989
760.00	Blackville	5,417	19,589	12,403	67,652	109,547	1,964			85,177	(23,411)	278,338	48,701	229,637	63,934,250	0.3592
761.00	Blissfield	1,973	6,438	4,076	42,508	36,000	646			27,665	(10,138)	109,168	16,649	92,519	21,010,750	0.4403
787.00	Brantville	3,702	5,416	3,814	22,783	40,562	604	19,000		31,022	(9,534)	117,369	31,929	85,440	19,658,550	0.4346
762.00	Chatham	2,778	9,488	6,007	40,273	53,057	951			40,724	(11,580)	141,698	21,519	120,179	30,965,500	0.3881
790.00	Collette	1,245	4,933	2,623	27,043	16,693	415	23,400		18,676	(5,746)	89,282	6,809	82,473	13,519,300	0.6100
763.00	Derby	3,239	10,859	6,876	45,004	60,728	1,089			46,598	(15,222)	159,171	26,088	133,083	35,442,450	0.3755
774.00	Escuminac	1,513	3,747	2,372	16,711	20,952	376	13,000		16,142	(6,428)	68,385	8,579	59,806	12,227,841	0.4891
783.00	Fair Isle	4,739	8,091	5,698	22,349	60,602	902	38,500	20,000	49,340	(15,323)	194,898	39,346	155,552	29,371,250	0.5296
784.00	Ferry Road-Russellville	2,135	6,864	4,346	30,190	38,386	688	18,000		29,491	(9,433)	120,667	15,364	105,303	22,402,874	0.4700
764.00	Glennelg	3,794	13,337	8,445	54,442	74,586	1,337			57,208	(15,386)	197,763	33,322	164,441	43,530,200	0.3778
765.00	Hardwicke	743	1,774	1,123	8,335	9,918	178			7,694	(2,967)	26,798	3,206	23,592	5,788,500	0.4076
778.00	Haut-Rivière-du-Portage	3,063	5,088	3,583	22,249	38,108	567	18,000	30,390	29,269	(18,289)	132,028	25,546	106,482	18,469,300	0.5765
767.00	Nelson	3,647	12,785	8,095	52,491	71,498	1,282			54,844	(15,345)	189,297	32,228	157,069	41,727,850	0.3764
768.00	Newcastle	2,842	8,216	5,202	35,369	45,944	824			35,278	(12,312)	121,363	24,282	97,081	26,814,050	0.3621
769.01	North Esk	8,184	29,980	18,983	105,474	167,656	3,006			128,469	(39,307)	422,445	67,085	355,360	97,848,100	0.3632
776.00	Oak Point - Bartibog Bridge	1,576	4,932	3,123	21,632	27,579	495	16,500		21,217	(9,345)	87,709	10,958	76,751	16,095,950	0.4768
775.00	Renous-Quarryville	8,669	30,495	19,309	154,910	170,537	3,058	41,000	70,000	130,675	(90,811)	537,842	61,485	476,357	99,529,515	0.4786
782.00	Rivière-du-Portage-Tracadie Beach	3,769	6,984	4,919	133,224	52,312	779	23,500	30,911	39,492	(106,046)	189,844	31,270	158,574	25,353,250	0.6255
771.00	Rogersville	2,589	9,069	4,822	47,858	30,688	764			34,333	(7,783)	122,340	8,401	113,939	24,853,100	0.4584
770.00	South Esk	7,549	26,153	16,559	88,170	146,252	2,623			112,082	(33,240)	366,148	64,814	301,334	85,356,500	0.3530
789.00	St. Margarets	1,256	2,391	1,514	14,265	13,374	240	18,500		10,340	(6,635)	55,245	7,480	47,765	7,805,100	0.6120
785.00	Sunny Corner	5,208	16,426	10,400	164,932	91,857	1,647	24,500	34,450	70,433	(208,923)	210,930	35,098	175,832	53,610,150	0.3280
773.00	Tabusintac	6,757	13,073	9,206	34,019	97,912	1,458	42,555	81,211	79,716	(44,547)	321,360	52,231	269,129	47,453,350	0.5671

LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT - 2014 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX - 2014

Taxing Authority	Taxing Authority Name	General Government	Land Use Planning	Cost of Assessment	Fire Protection	Police Services	Dog Control	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2014 Net Budget	Grant	Warrant	2014 Tax Base	2014 Tax Rate
Mandat	Nom de mandataire de taxation	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Services de police	Contrôle des chiens	Éclairage des rues	Services récréatifs & communautaires	Gestion des déchets solides	Recettes non-fiscales	Budget net 2014	Subvention	Mandat	Assiette fiscale 2014	Taux d'imposition 2014
COUNTY OF / COMTÉ DE QUEENS																
352.00	Brunswick	4,106	14,906	7,187	51,525	40,183	1,138			29,641	(1,157)	147,529	1,474	146,055	37,043,900	0.3943
355.00	Cambridge	5,445	20,447	13,728	141,759	63,664	2,174			58,570	(23,385)	282,402	6,125	276,277	70,764,700	0.3904
340.00	Canning Douglas Harbour	7,508	23,190	15,570	197,091	72,202	2,466		8,026	66,425	(91,659)	300,819	5,241	295,578	80,255,300	0.3683
340.01	Canning Newcastle Ck.	3,041	9,264	6,220	40,731	28,843	985			26,536	(1,059)	114,561	3,716	110,845	32,060,600	0.3457
342.00	Chipman	5,956	22,352	15,007	67,285	69,593	2,377			64,025		246,595	9,052	237,543	77,355,650	0.3071
345.00	Hampstead	2,431	4,487	3,013	23,066	13,971	477		4,050	12,853		64,348	2,766	61,582	15,529,750	0.3965
353.00	Johnston	5,160	19,426	9,366	118,095	52,368	1,483			38,831	(42,600)	202,129	5,065	197,064	48,277,450	0.4082
341.00	Petersville	2,784	8,369	5,930	78,797	30,304	939			22,215	(1)	149,337	3,045	146,292	30,566,100	0.4786
343.00	Upper Gagetown	1,643	5,136	3,448	83,326	15,991	546	14,500		14,711	(52,889)	86,412	2,973	83,439	17,774,500	0.4694
354.00	Waterborough	6,898	25,385	17,043	176,033	79,037	2,699			72,713	(6,537)	373,271	8,007	365,264	87,852,500	0.4158
356.00	Wickham	10,076	20,779	10,018	108,847	56,017	1,587			41,522		248,846	3,269	245,577	51,641,400	0.4755
344.00	Wirral-Enniskillen	589	2,436	1,636	30,292	7,586	259		3,373	6,979	(285)	52,865	2,126	50,739	8,432,000	0.6017
COUNTY OF / COMTÉ DE RESTIGOUCHE																
916.00	Addington	1,470	3,454	2,048	78,000	21,971	324			19,448	(30,600)	96,115	14,356	81,759	10,554,550	0.7746
918.00	Balmoral-Maltais	867	2,447	1,433	14,774	15,376	227			8,953	(1,229)	42,848	7,170	35,678	7,386,250	0.4830
922.00	Balmoral-St. Maure	976	1,555	984	9,975	10,562	156	9,200		9,349	(1,382)	41,375	6,623	34,752	5,073,950	0.6849
906.00	Blair Athol	431	417	250	2,541	2,686	40	2,200		1,564	(532)	9,597	1,875	7,722	1,290,200	0.5985
937.01	Chaleur (Inside)	2,705	6,403	3,798	28,896	40,752	601	20,839	3,388	36,072	(4,698)	138,756	24,083	114,673	19,576,350	0.5858
937.02	Chaleur (Outside)	1,821	6,995	4,125	31,628	44,268	653	22,575	1,612	39,185	(6,276)	146,586	22,007	124,579	21,265,350	0.5858
917.00	Dalhousie	951	2,520	1,483	14,758	15,916	235			3,200	(1,603)	37,460	7,813	29,647	7,645,500	0.3878
924.00	Dalhousie Junction	2,459	6,897	4,174	40,035	44,793	661	11,500	5,800	39,650	(4,747)	151,222	25,954	125,268	21,517,850	0.5822
925.00	Dundee	2,825	6,832	4,147	42,022	44,501	657	26,500		39,391	(5,134)	161,741	29,593	132,148	21,377,250	0.6182
915.00	Eldon	2,168	5,866	3,536	63,390	37,946	560			33,589	(2,863)	144,192	20,711	123,481	18,228,600	0.6774
921.00	Flatlands	1,025	2,030	1,183	8,476	12,695	187	10,800	2,000	11,237	(2,483)	47,150	7,850	39,300	6,098,250	0.6444
931.00	Glencoe	1,153	2,226	1,313	8,647	14,094	208		10,950	12,475	(5,637)	45,429	9,164	36,265	6,770,350	0.5356
936.00	Lorne	1,730	3,862	2,232	60,909	23,953	354	24,800	6,400	21,203	(13,610)	131,833	20,464	111,369	11,506,650	0.9679
929.00	Mann Mountain	669	1,041	603	5,379	6,467	95	4,800		5,724	(1,076)	23,702	3,281	20,421	3,106,750	0.6573
927.00	McLeods	2,559	7,427	4,444	42,431	47,687	704	16,660	13,532	42,212	(4,605)	173,051	25,244	147,807	22,908,050	0.6452
934.00	Menneval	442	487	279	10,011	2,998	44			2,654	(512)	16,403	2,033	14,370	1,440,350	0.9977
930.00	Point La Nim	1,763	4,358	2,500	23,739	26,822	396	6,800		23,743	(3,051)	87,070	14,935	72,135	12,884,800	0.5598
914.00	Saint-Jean-Baptiste-de-Restigouche	819	1,121	673	55,260	7,222	107	7,100		6,393	(38,489)	40,206	5,738	34,468	3,469,300	0.9935
912.00	Saint-Quentin	6,907	62,918	20,800	52,158	138,094	3,294		53,608	104,009	(6,644)	435,144	22,394	412,750	107,215,900	0.3850
928.00	St. Arthur	2,732	7,358	4,313	59,852	46,281	683	20,000	10,000	40,967	(15,928)	176,258	29,659	146,599	22,232,600	0.6594
923.00	St. Martin de Restigouche	263	2,400	804	2,096	5,336	127	5,500		4,019	(1,662)	18,883	1,547	17,336	4,142,600	0.4185
932.00	Val D'Amours	8,991	18,792	10,921	105,527	117,190	1,730	43,800		103,734	(9,205)	401,480	77,217	324,263	56,295,650	0.5760
935.00	White's Brook	475	613	361	12,842	3,869	57		4,612	3,425	(633)	25,621	3,861	21,760	1,858,500	1.1708
COUNTY OF / COMTÉ DE SAINT JOHN																
554.00	Fairfield	1,846	4,002	2,835	24,757	14,489	449			10,722	(434)	58,666	1,740	56,926	14,614,750	0.3895
555.00	Musquash	33,774	125,950	89,236	271,157	456,030	14,133		21,550	334,300	(46,727)	1,299,403	7,352	1,292,051	459,981,256	0.2809
552.00	Saint Martins	5,263	17,463	12,373	111,961	63,229	1,960		58,984	46,551	(1,583)	316,201	7,015	309,186	63,776,400	0.4848
553.00	Simonds	28,601	53,451	37,871	291,735	193,533	5,998	11,000		141,872		764,061	21,714	742,347	195,209,750	0.3803
COUNTY OF / COMTÉ DE SUNBURY																
329.00	Blissville	4,069	10,730	7,204	205,954	33,408	1,141		20,424	22,303	(54,223)	251,010	8,713	242,297	37,134,350	0.6525
327.00	Burton	26,009	101,969	68,462	236,310	317,486	10,843		20,000	292,082	(1,996)	1,071,165	51,006	1,020,159	352,898,950	0.2891
328.00	Gladstone	3,231	13,360	8,970	46,453	41,598	1,421		18,495	38,269	(11,416)	160,381	4,563	155,818	46,237,500	0.3370
330.01	Inner Maugerville	3,025	11,472	7,702	30,244	35,719	1,220		21,479	32,861	(1,589)	142,133	6,266	135,867	39,702,950	0.3422
326.00	Lincoln	19,561	44,795	30,076	100,069	139,472	4,763	8,000		15,581		128,312	12,900	477,729	155,028,650	0.3082
326.02	Lincoln (Lincoln Park Gardens)	2,690	11,124	7,469	24,846	35,039	1,183	11,000		7,909	(1,459)	131,665	12,646	119,019	38,497,800	0.3092
326.01	Lincoln (Nevers Road)	1,880	7,773	5,219	17,398	24,202	827	9,000		6,510	(1,918)	93,156	3,999	89,157	26,901,150	0.3314
330.00	Maugerville	3,532	12,741	8,555	64,795	39,671	1,355	450		18,175	(39,098)	146,673	1,515	145,158	44,096,150	0.3292
349.00	Noonan	6,293	22,093	14,833	53,650	68,788	2,349	600	46,438	63,284	(4,031)	274,297	8,929	265,368	76,460,950	0.3471
332.00	Northfield	2,956	12,223	8,206	48,704	38,057	1,300			35,011	(475)	145,982	6,050	139,932	42,301,450	0.3308
348.00	Rusagonis-Waasis	22,505	81,094	54,447	182,109	252,492	8,623		35,000	232,289		868,559	31,219	837,340	280,655,200	0.2984
331.01	Sheffield Inside	523	2,162	1,451	5,865	6,730	230			6,192	(115)	23,038	1,304	21,734	7,481,250	0.2905
331.00	Sheffield Outside	3,117	12,886	8,652	65,406	40,122	1,370			36,912	(10,808)	157,657	6,758	150,899	44,597,050	0.3384

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF ENVIRONMENT AND LOCAL GOVERNMENT - 2014 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX - 2014**

Taxing Authority	Taxing Authority Name	General Government	Land Use Planning	Cost of Assessment	Fire Protection	Police Services	Dog Control	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2014 Net Budget	Grant	Warrant	2014 Tax Base	2014 Tax Rate
Mandataire de taxation	Nom de mandataire de taxation	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Services de police	Contrôle des chiens	Éclairage des rues	Services récréatifs & communautaires	Gestion des déchets solides	Recettes non-fiscales	Budget net 2014	Subvention	Mandat	Assiette fiscale 2014	Taux d'imposition 2014
321.00	Queensbury	5,886	24,337	16,340	85,376	75,773	2,588			69,710	(921)	279,089	11,968	267,121	84,225,300	0.3172
325.00	Saint Marys	8,427	27,400	18,397	278,939	85,312	2,914		48,065	78,486	(189,206)	358,734	12,411	346,323	94,827,800	0.3652
236.00	Southampton	5,556	18,015	12,095	52,670	56,090	1,916		24,100	51,602	(3,606)	218,438	14,471	203,967	62,346,250	0.3272
322.00	Stanley	3,802	13,653	9,167	78,587	42,510	1,452		24,000	39,109	(11,406)	200,874	8,496	192,378	47,252,100	0.4071
LSD TOTAL / DSL TOTAUX		1,972,153	5,425,126	3,122,314	19,541,994	20,071,133	494,499	3,044,277	2,787,762	17,089,214	(5,179,804)	68,368,668	5,102,087	63,266,581	16,094,386,507	0.3931

LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES (RC) / SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES (CR)

COUNTY OF / COMTE DE CHARLOTTE

Campobello Island

531.00	Campobello	4,440			128,224	130,680	2,857			103,572	(4,263)	365,510	20,567	344,943	92,982,500	0.3710
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COUNTY OF / COMTÉ DE MADAWASKA

Saint-André

136.01	Saint-André	14,746						2,184			(14,762)	2,168	119	2,049	71,093,150	0.0029
136.04	Saint-André-Madawaska	17						1,834				1,851	99	1,752	59,685,400	0.0029
136.02	Saint-André-Michaud	8						868				876	48	828	28,260,900	0.0029
136.03	Saint-André-Waddell Road	3						299				302	17	285	9,745,200	0.0029
	Total	14,774						5,185			(14,762)	5,197	283	4,914	168,784,650	0.0029

COUNTY OF / COMTÉ DE NORTHUMBERLAND

Upper Miramichi

357/ 791	Upper Miramichi	3,423			38,791	182,581						224,795	66,084	158,711	106,558,800	0.1489
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COUNTY OF / COMTÉ DE RESTIGOUCHE

913.00	Grimmer	318			37,999	59,631	880		71,120	49,005	(3,107)	215,846	61,154	154,692	28,645,450	0.5400
913.01	Grimmer (Thibault Range)	175			11,614	18,175	268	7,200	21,675	14,889	(1,279)	72,717	26,291	46,426	8,730,900	0.5317
913.02	Chasse Sub & Rang-Sept-et-Huit	318			21,030	33,002	487	7,300	39,360	27,245	(3,168)	125,574	27,785	97,789	15,853,250	0.6168
	Total	811			70,643	110,808	1,635	14,500	132,155	91,139	(7,554)	414,137	115,230	298,907	53,229,600	0.5615

COUNTY OF / COMTÉ DE WESTMORLAND

Beaubassin-est

650.01	Boudreau West	187				18,784	530					19,501	581	18,920	17,235,000	0.1098
650.06	Brulé, Ohio Rd.	317				32,031	898					33,246	122	33,124	29,221,250	0.1134
650.07	Cormier Village	203				20,465	574					21,242	534	20,708	18,670,000	0.1109
650.00	Grand Barachois	3,368				339,927	9,528					352,823	4,440	348,383	310,107,650	0.1123
650.03	Haut Aboujagane	1,093				74,247	2,081					77,421	1,415	76,006	67,734,150	0.1122
650.02	Leblanc Office	239				24,171	677					25,087	778	24,309	22,050,250	0.1102
650.04	Petit Cap Shemogue	313				31,628	887					32,828	725	32,103	28,853,200	0.1113
650.05	Trois Ruisseaux Petit Cap	840				84,784	2,376					88,000	1,768	86,232	77,346,350	0.1115
	Total	6,560				626,037	17,551					650,148	10,363	639,785	571,217,850	0.1120

RC / CR TOTAL

30,008	0	0	237,658	1,050,106	27,228	14,500	132,155	194,711	(26,579)	1,659,787	212,527	1,447,260	992,773,400	0.1458
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**LSD & RC TOTAL /
DSL & CR TOTAUX**

2,002,161	5,425,126	3,122,314	19,779,652	21,121,239	521,727	3,058,777	2,919,917	17,283,925	(5,206,383)	70,028,455	5,314,614	64,713,841	17,087,159,907	0.3787
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SECTION 8

PAYMENTS TO LOCAL GOVERNMENTS

2005 – 2014

PAIEMENTS AUX GOUVERNEMENTS LOCAUX

SECTION 8

PAYMENTS TO LOCAL GOVERNMENTS

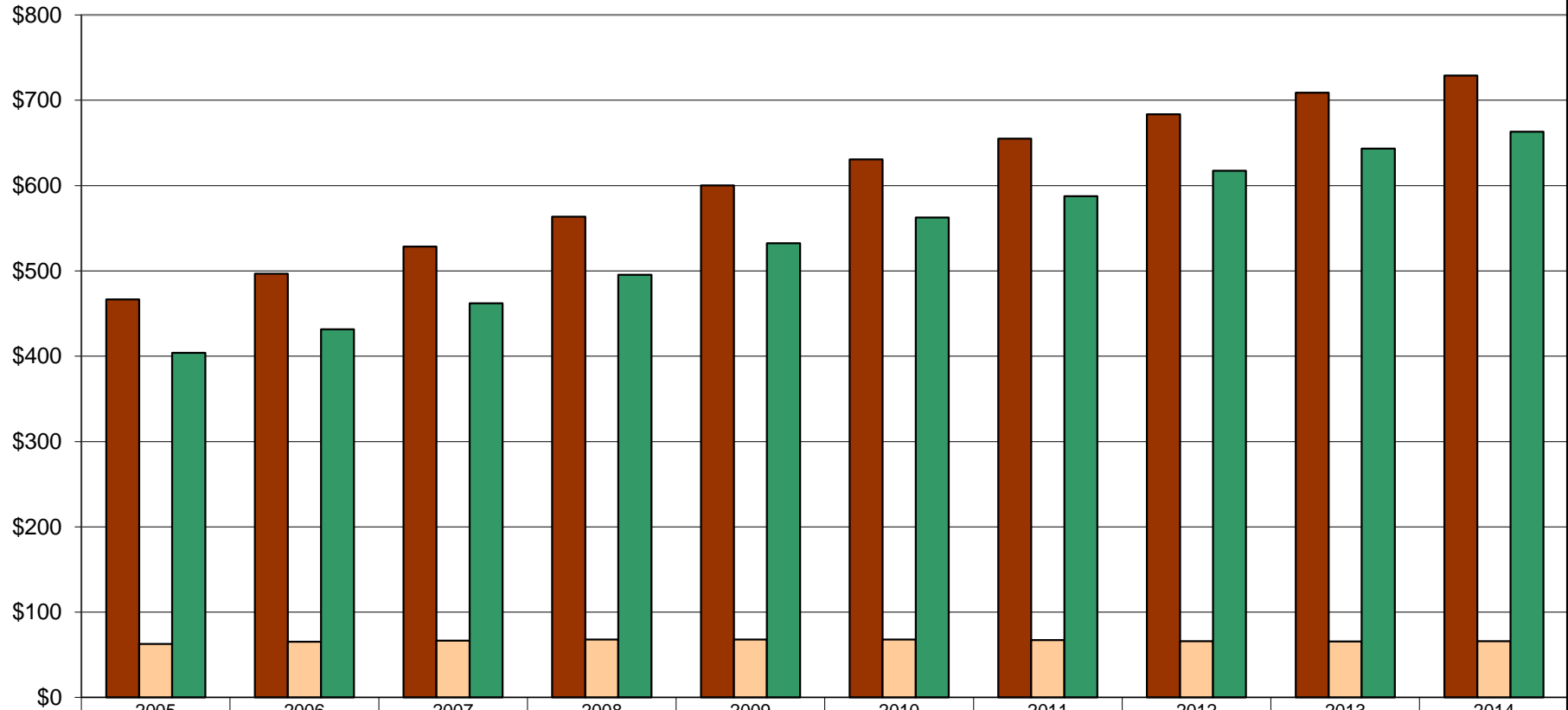
This section presents the payments, in the form of warrants and unconditional grants, received by all local governments over a ten-year period. In 2014, these two sources of funding represent 89 percent of local government revenues. A third source, non-tax revenues, accounts for the remaining 11 percent of total revenues.

SECTION 8

PAIEMENTS AUX GOUVERNEMENTS LOCAUX

Cette section présente les paiements, soit les mandats et les subventions sans conditions, reçus par tous les gouvernements locaux pour une période de dix ans. En 2014, ces deux sources de financement représentent 89% des revenus des gouvernements locaux. De plus, elles ont une troisième source de revenu, les recettes non fiscales, qui compte pour 11 % des revenus totaux.

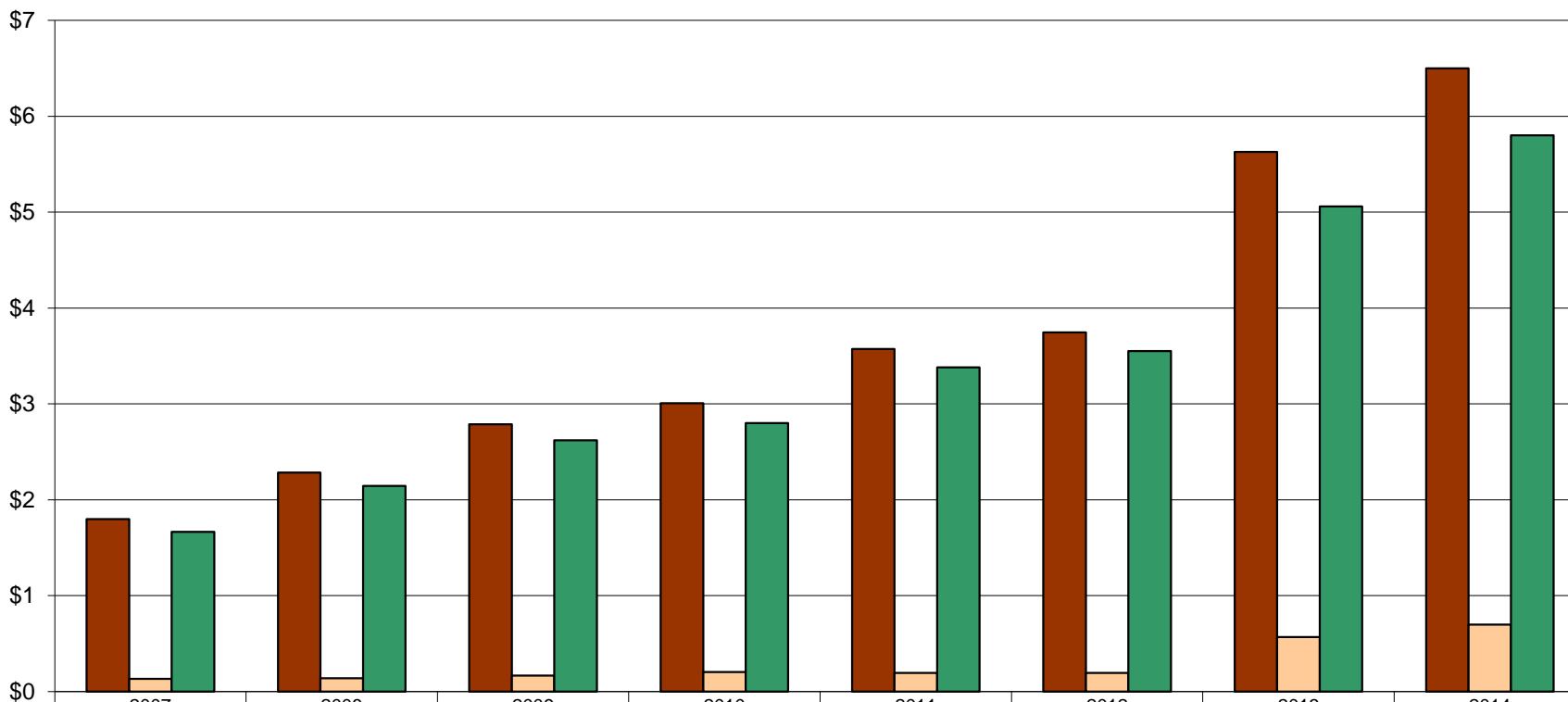
2005- 2014
COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR MUNICIPALITIES /
COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION SANS CONDITION POUR MUNICIPALITÉS
(\$ Millions)



■ Net Budget / Budget net	\$ 466.7	\$ 496.9	\$ 528.6	\$ 563.4	\$ 600.2	\$ 630.7	\$ 654.9	\$ 683.5	\$708.8	\$728.9
□ Grant / Subvention	\$ 62.8	\$ 65.3	\$ 66.6	\$ 67.9	\$ 67.9	\$ 67.9	\$ 67.2	\$ 65.9	\$65.6	\$65.9
■ Warrant / Mandat	\$ 403.9	\$ 431.6	\$ 462.0	\$ 495.5	\$ 532.3	\$ 562.7	\$ 587.7	\$ 617.6	\$643.2	\$663.0

Rounding differences may exist. / Des différences peuvent exister dans les chiffres arrondis.

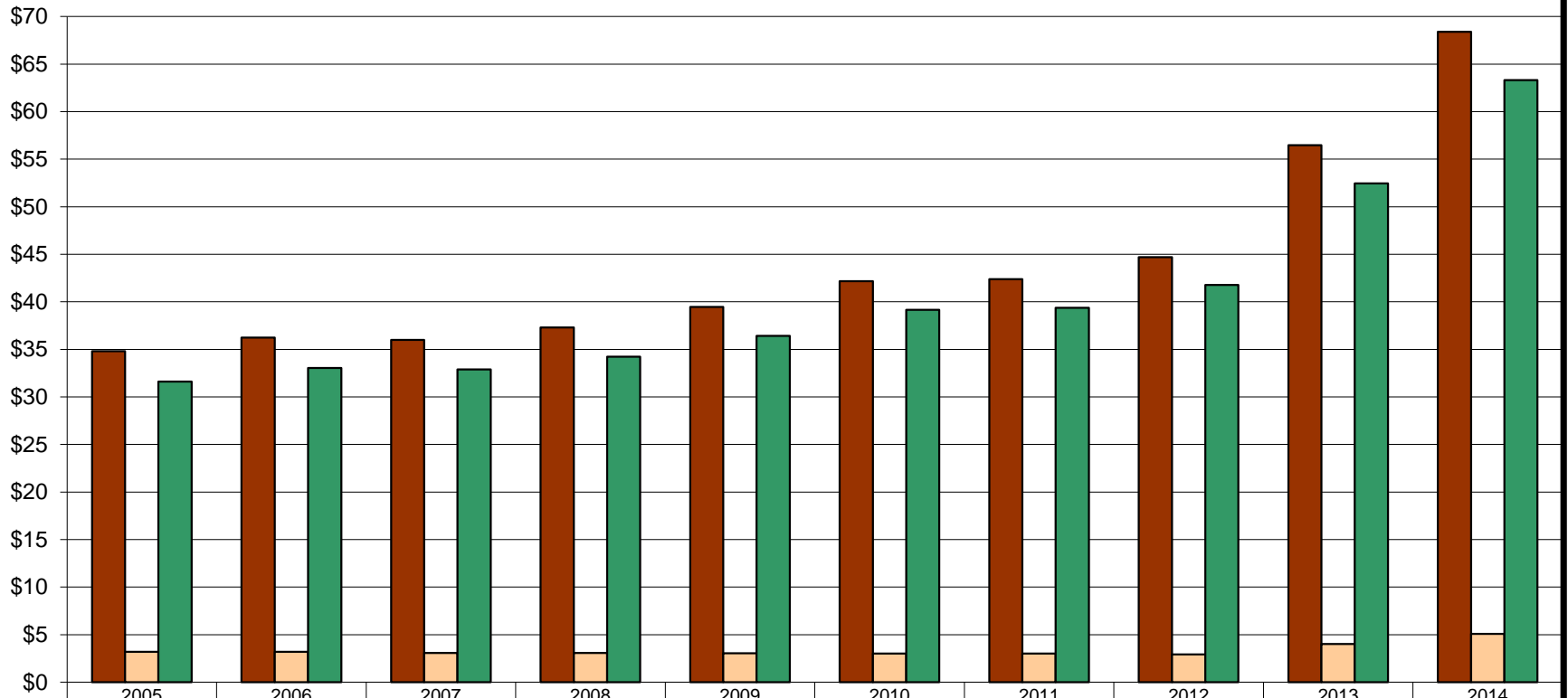
2007 - 2014
COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR RURAL COMMUNITIES /
COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION SANS CONDITION POUR COMMUNAUTÉS RURALE
(\$ Millions)



■ Net Budget / Budget net	\$ 1.8	\$ 2.3	\$ 2.8	\$ 3.0	\$ 3.6	\$ 3.7	\$ 5.6	\$ 6.5
■ Grant / Subvention	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.6	\$ 0.7
■ Warrant / Mandat	\$ 1.7	\$ 2.1	\$ 2.6	\$ 2.8	\$ 3.4	\$ 3.6	\$ 5.1	\$ 5.8

Rounding differences may exist. / Des differences peuvent exister dans les chiffres arrondis.

2005 - 2014
COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR LSD's /
COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION SANS CONDITION POUR DSL's
(\$ Millions)



■ Net Budget / Budget net	\$ 34.8	\$ 36.2	\$ 36.0	\$ 37.3	\$ 39.5	\$ 42.2	\$ 42.4	\$ 44.7	\$ 56.5	\$ 68.4
■ Grant / Subvention	\$ 3.2	\$ 3.2	\$ 3.1	\$ 3.1	\$ 3.0	\$ 3.0	\$ 3.0	\$ 2.9	\$ 4.0	\$ 5.1
■ Warrant / Mandat	\$ 31.6	\$ 33.0	\$ 32.9	\$ 34.2	\$ 36.4	\$ 39.2	\$ 39.4	\$ 41.8	\$ 52.5	\$ 63.3

Rounding differences may exist. / Des differences peuvent exister dans les chiffres arrondis.

PAYMENTS TO LOCAL GOVERNMENTS - 2005-2014 - PAIEMENTS AUX GOUVERNEMENTS LOCAUX

Section 8.0 - 1

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
CITIES / CITÉS										
NET BUDGETS - BUDGETS NET	311,824,656	332,283,362	353,370,471	377,070,438	402,189,086	421,471,336	438,490,166	458,436,803	475,937,784	488,830,923
GRANT - SUBVENTION	44,279,301	45,739,645	46,654,438	47,587,526	47,587,526	47,587,526	47,111,651	46,169,417	44,732,263	43,714,701
WARRANTS - MANDATS	267,545,355	286,543,717	306,716,033	329,482,912	354,601,560	373,883,810	391,378,515	412,267,386	431,205,521	445,116,222
TOWNS / VILLES										
NET BUDGETS - BUDGETS NET	105,797,645	113,190,399	121,735,822	130,257,984	141,271,451	150,408,495	155,909,023	162,512,990	167,592,779	171,525,414
GRANT - SUBVENTION	11,100,170	11,455,587	11,684,701	11,918,396	11,951,955	11,951,955	11,832,435	11,595,789	11,776,177	11,870,786
WARRANTS - MANDATS	94,697,475	101,734,812	110,051,121	118,339,588	129,319,496	138,456,540	144,076,588	150,917,201	155,816,602	159,654,628
VILLAGES										
NET BUDGETS - BUDGETS NET	49,117,278	51,425,972	53,482,162	56,087,608	56,782,154	58,772,684	60,512,667	62,500,513	65,306,481	68,580,257
GRANT - SUBVENTION	7,450,367	8,103,940	8,233,951	8,398,626	8,377,141	8,377,141	8,293,397	8,127,500	9,079,545	10,337,230
WARRANTS - MANDATS	41,666,911	43,322,032	45,248,211	47,688,982	48,405,013	50,395,543	52,219,270	54,373,013	56,226,936	58,243,027
TOTAL MUNICIPALITIES / TOTAUX MUNICIPALITÉS										
NET BUDGETS - BUDGETS NET	466,739,579	496,899,733	528,588,455	563,416,030	600,242,691	630,652,515	654,911,856	683,450,306	708,837,044	728,936,594
GRANT - SUBVENTION	62,829,838	65,299,172	66,573,090	67,904,548	67,916,622	67,916,622	67,237,483	65,892,706	65,587,985	65,922,717
WARRANTS - MANDATS	403,909,741	431,600,561	462,015,365	495,511,482	532,326,069	562,735,893	587,674,373	617,557,600	643,249,059	663,013,877
RURAL COMMUNITIES / COMMUNAUTÉS RURALE										
NET BUDGETS - BUDGETS NET			1,798,925	2,285,453	2,788,995	3,006,623	3,573,636	3,745,406	5,629,221	6,475,374
GRANT - SUBVENTION			131,849	139,087	167,306	205,212	193,399	193,812	568,694	700,426
WARRANTS - MANDATS			1,667,076	2,146,366	2,621,689	2,801,411	3,380,237	3,551,594	5,060,527	5,774,948
LOCAL SERVICE DISTRICTS / DISTRICTS DE SERVICES LOCAUX										
NET BUDGETS - BUDGETS NET	34,806,908	36,223,639	35,980,297	37,308,381	39,474,313	42,179,820	42,390,281	44,689,439	56,481,110	68,368,668
GRANT - SUBVENTION	3,190,602	3,190,605	3,091,130	3,085,336	3,048,519	3,010,602	3,020,873	2,926,171	4,023,027	5,102,087
WARRANTS - MANDATS	31,616,306	33,033,034	32,889,167	34,223,045	36,425,794	39,169,218	39,369,408	41,763,268	52,458,083	63,266,581
TOTALS / TOTAUX										
NET BUDGETS - BUDGETS NET	501,546,487	533,123,372	566,367,677	603,009,864	642,505,999	675,838,958	700,875,773	731,885,151	770,947,375	803,780,636
GRANT - SUBVENTION	66,020,440	68,489,777	69,796,069	71,128,971	71,132,447	71,132,436	70,451,755	69,012,689	70,179,706	71,725,230
WARRANTS - MANDATS	435,526,047	464,633,595	496,571,608	531,880,893	571,373,552	604,706,522	630,424,018	662,872,462	700,767,669	732,055,406

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