



Dieppe

ANNUAL  
REPORT

2023



## MISSION

To shine as an inclusive and modern francophone city that is proud of its Acadian roots and provides first-rate services and infrastructure in harmony with the environment.

## VISION

To be a welcoming, dynamic and ecologically responsible city.

## VALUES

### 1. Integrity

The City's elected officials, managers and employees perform their duties with respect, honesty and sound judgment. They demonstrate thoroughness and fairness in decision-making and in carrying out their responsibilities. By communicating clearly and accurately with residents and improving access to information, they show that they value transparency, listening and courtesy.

### 2. Inclusion

Dieppe is a place where all groups can meet, share and live together. It is an open and welcoming community that cultivates social and cultural inclusion and a sense of belonging. Administrators, councillors and municipal employees all serve as ambassadors for the City. As such, they are committed to supporting best practices for inclusion through their cordial demeanour with all—residents and partners alike, with a view to fostering pride in, and a sense of belonging to, the community.

### 3. Innovation

Guided by the principle of innovation, the municipality develops bold and novel practices geared to delivering efficient municipal services. City staff recognize that energy, initiative, creativity, ingenuity and boldness contribute to the City's image and therefore commit to incorporating these qualities into their day-to-day activities.



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## MESSAGE FROM THE MAYOR

Dieppe is a growing city with plenty of activities on offer. Owing to sustained growth and sound financial management, we are able to reduce the tax rate for our residents, while also continuing to offer quality services that meet their needs.

With rapid growth inevitably comes challenges, such as a shortage of housing, which is why we're developing our first affordable housing strategy. Forecasts indicate that we will need between 3,500 and 4,400 new housing units by 2033 to meet demand.

Many of you have told us that this growth must not be at the expense of the environment, and we agree with you. That's why, in June, we became the first municipality in Atlantic Canada to pass a tree bylaw regulating the cutting of trees on private land.

Many other initiatives also took shape this year, as you will see on the following pages. Thanks to your passion for Dieppe and the dedication of our municipal employees, we are able to offer a vibrant community life where all residents can live in harmony and feel they belong.

I'm very proud to be able to say that Dieppe is a great place to live, work and raise a family. Thank you for the trust you've placed in us, and as always, it's a true pleasure to serve you!

**Yvon Lapierre**  
Mayor





A photograph of a man and a young child. The man, in the upper half, is smiling and looking down at the child. He is wearing a dark blue shirt with a vibrant, colorful geometric pattern. The child, in the lower half, is also looking down at something on a table, possibly green vegetables. The child is wearing a patterned shirt with black, yellow, and red designs. The background is softly blurred, showing what appears to be a kitchen or dining area with white curtains.

## FOREWORD

This annual report is prepared pursuant to section 105 of the *Local Governance Act, and Regulation 2018-54*.

It contains general information about the City of Dieppe, including its population, tax base, tax rate and user fees (Appendix 5), as well as details about City Council, the granting of subsidies, and the type and cost of the various services provided.

The audited financial statements for 2023 are shown in Appendix 6.





## MUNICIPAL PROFILE

Dieppe, a modern city in the heart of Acadia, enjoys an enviable reputation, as proven by its strong growth in recent decades. In less than 30 years, the city's population has more than quadrupled.

The 2021 census figures clearly reflect our municipality's vitality, with a population increase of nearly 11% (28,114) since the 2016 census (25,384). Statistics Canada publishes an annual population estimate for each community in the country. The latest figures placed our population at 31,535 in July 2022. If we include the 900 new residents that the municipality gained as a result of land annexation, Dieppe's estimated population now stands at 32,000.

The city's commercial vocation and its environmentally friendly economy make it the ideal place to do business, raise a family or take a vacation. In addition to its highly developed urban infrastructure, the city also boasts several parks and

green spaces and 76 kilometres of trails and bicycle paths, which give the community a unique character.

### Demographics\*

- Average age: 40.8
- Total private dwellings: 11,993
- Population density per km<sup>2</sup>: 365
- Mother tongue: French = 63.9%, English = 24.7%

### Municipal infrastructure

- 1 outdoor event venue
- 1 dog park
- 1 UNIplex (2 ice rinks, 1 walking track, 1 community kitchen, 1 training room, 1 intergenerational greenhouse)
- 1 Arthur-J.-LeBlanc Centre (2 rinks)
- 1 Aquatic and Sports Centre (3 pools)

\* According to the 2021 census



# MUNICIPAL PROFILE

## (CONTINUED)

- 2 fire stations
- 1 Doiron House (heritage site)
- 3 community parks, including 1 in-line skating track, 1 BMX track, 1 splash pad, 1 kiting field, 1 area equipped with bocce, horseshoe, ring toss and shuffleboard facilities
- 2 community gardens
- 1 refrigerated skating oval
- 7 ball fields
- 4 soccer fields
- 1 multi-sport artificial turf field
- 1 football field
- 1 athletics track
- 6 tennis courts
- 3 pickleball courts
- 27 playgrounds, including 1 accessible park
- 1 disc golf course
- 1 cricket field
- 1 outdoor tent for shows (Place 1604)
- 2 outdoor training parks
- The municipality also has many community-managed facilities, including the Youth House (skateboard park and ball hockey field), Boys and Girls Club (climbing wall), a leisure centre for seniors, the Arts and Culture Centre, and the Dieppe Market
- 190 km of water lines
- 185 km of sewer lines
- 155 km of storm drains
- 218 km of paved streets (33 km from annexed territory)
- 68 km of sidewalks
- 76 km of walking and cycling trails
- 7 bus shelters
- 4 water pumping stations
- 4 sewage lift stations
- 5 drinking water reservoirs
- 1,382 fire hydrants
- 1,863 water valves

### Economy

- 571 building permits issued in 2023
- Total value of permits issued: \$182,349,484
- Tax base of \$4,286,266,800



# ACHIEVEMENTS

2023 was an innovative and dynamic year in Dieppe. Here are some of the major achievements of the past 12 months.

## JANUARY

### Annexation of land

The former local service districts (LSDs) of Greater Lakeburn and Scoudouc were annexed by Dieppe following the local governance reform led by the provincial government. Dieppe welcomed nearly 900 new residents as a result.

### Commemorative ceremony to honour Captain Rheal Leger

Some 350 people gathered at CCNB Dieppe on January 15 to attend the commemorative ceremony in honour of Captain Rheal Leger, who passed away on January 5 from a work-related illness at age 57, after serving the Dieppe community for 39 years. He began his career as a volunteer firefighter in 1984, earned a permanent position as a firefighter and emergency medical technician in 1987, and was promoted to captain in 2014.

In 2000, he was recognized as Canadian firefighter of the year and received a medal of bravery for saving a mother and her two children during a flood while off duty. Dedicated to his work, he was also the recipient of provincial and national long-service medals.

Nearly 1,700 people also watched the ceremony online via the municipality's YouTube channel.

## FEBRUARY

### Winter Magic

Residents engaged in some winter fun at Rotary St-Anselme Park from February 3 to 5, with snow sculpture contests, a scavenger hunt, fireworks and more.

## MARCH

### Dieppe hosted International Francophonie Day festivities

Our municipality was chosen by the provincial government to host the International Francophonie Day celebrations in New Brunswick. We celebrated the culture and diversity of the French-speaking world with colourful programming from March 20 to 31.

ICI RDI's 24.60 program was broadcast live from Dieppe City Hall as part of the celebrations. Host Anne-Marie Dussault interviewed Federal Minister of Official Languages Ginette Petitpas-Taylor, Quebec Minister of the French Language Jean-François Roberge and Dieppe City Councillor Josée Turgeon-Roy.

On March 31, the City's immigration department, in collaboration with the Réseau en immigration francophone du Nouveau-Brunswick, hosted a panel discussion on the opportunity that the immigrant community represents for the French-speaking community.

### Renewal of Age-Friendly Community certification

The designation, obtained for the first time in 2018, is a testament to the municipality's continued commitment to the well-being of its residents 50 and over. It is granted by the New Brunswick Department of Social Development and reflects the many programs and activities we offer our 50+ residents.

## APRIL

### First edition of *Les Chalins* recognition evening

Twenty-four enthusiastic and excited Dieppe volunteers, accompanied by family and friends, gathered at the Wingate Hotel on April 18 to receive recognition for their contributions to community life.

The evening, named after the Acadian word, *chalin*, for a flash that lights up the sky, was held to recognize volunteerism, which is essential for the long-term well-being and commitment of volunteers and organizations and to ensure their continuity.

This first edition was a success and highlighted the contribution of Dieppe's many volunteers to our growing community and the positive effects of their involvement on the quality of life of residents.



## ACHIEVEMENTS (CONTINUED)

The winners for 2023 were as follows:

- Seniors: Bernadette Landry
- Sports and recreation: Bert Landry
- Francophonie and culture: Michel C. Belliveau
- Environment: Natalie Goguen
- Community involvement: Yves Daigle
- Involvement by a newcomer: Youssef Achkra
- Youth involvement: Olivier Baril
- Personality of the year: Isabelle Thériault

### Community clean-up

Many residents answered the call on Saturday, April 22, as part of Earth Day. Equipped with gloves and garbage bags provided by Home Hardware for the occasion, these environmental superheroes set about cleaning up trails and parks in the City. Participants received a spruce seedling and were given the opportunity to visit the Eco360 booth.

## MAY

### National Public Works Week Award

In May, our community services staff made National Public Works Week a great success. Their efforts were rewarded at the annual conference of the Canadian Public Works Association, with Dieppe taking top honours in the category for communities with 25,000 to 99,999 residents. Congratulations!

### Repairs to Rotary St-Anselme Park Entrance

The park got a facelift in summer 2023. This large-scale project involved road surface improvements and pedestrian and cyclist safety enhancements. Demand for this community facility has been growing steadily for several years.

The road surface, which was in very poor condition, was refurbished, a new curb and storm sewer system were installed, and a paved multi-purpose trail was built. The work facilitates access for active transportation and reduces the speed of automobile traffic.



### Reconstruction of Emmanuel Street

The road-building season was also marked by the reconstruction of Emmanuel Street. Work included rebuilding of the roadway, replacement of the storm sewer system and water mains, repairs to the sewer system and installation of concrete curbs and gutters. The project improves the water and sewer system, the quality of life for residents and the safety of the road network.

## JUNE

### Return of ConneXion Zone to downtown core

The ConneXion Zone returned to the downtown core in 2023. A few years ago, the municipality committed to making Place 1604 a vibrant gathering Place that promotes cultural diversity.

Residents were invited over the summer to explore the site's giant games, relaxation areas, activities for all ages, inline skating oval and local vendors.

The City's immigration department also worked with the community development department to hold its first Diversity Mondays at Place 1604. Each week, a different country was featured, with a view to celebrating and showcasing the cultural diversity that shapes our community.

### Free tours at Doiron House

Admission to Doiron House was free all summer long. From June 5 to September 1, over 866 visitors discovered the history of one of Dieppe's oldest houses and its inhabitants. The public was also invited to attend an artifact workshop and to take in performances by guest songwriters on Sundays in August.

### Canadian Multiculturalism Day

The municipality offered free programming at Place 1604 to mark its first-ever celebration of Canadian Multiculturalism Day on June 27. Participants enjoyed music from around the world, jumped in bouncy castles, made flags and mingled with various community organizations. With over 80 nationalities and countries making up Dieppe's multicultural landscape, it was a great celebration of our community's diversity!

### Adoption of new tree bylaw

City Council made Atlantic Canadian history by adopting a tree bylaw in June. The ambitious piece of municipal legislation, which is geared to ensuring a sustainable future for Dieppe and its residents and encouraging the protection of trees of interest and healthy woodlands, sends a clear message that the municipality wants to protect its natural heritage.

The new bylaw seeks to balance the need to pursue development aimed at addressing the lack of housing in the City and the protection of trees. Trees benefit everyone and play a much more important role than simply esthetics.

Anyone wishing to cut trees on private or municipal land must first obtain a permit from the City.

This bylaw is a first in the region since no other community in Atlantic Canada appears to have a bylaw governing trees on private land.

## JULY

### The Wednesday Show turned 35

To celebrate this milestone anniversary in style, the municipality put on a packed program with two musical acts every Wednesday in July and August. Jacques Surette and Les Gars du Nord kicked off the season, while Flo Durelle and IZABELLE ended it at Place 1604.

### Final edition of ImaginAIR festival

For three days, kite enthusiasts were able to admire creations from all over the world at Dover Park. First known as the Dieppe International Kite Festival, ImaginAIR has long captured the imaginations of young and old alike. However, people's habits change, and all good things must come to an end. The festival's last edition ended with a spectacular drone flight, a first in the province. Over the next few years, the municipality will be looking to new events to meet the demand that has evolved over the years.

### Citizenship ceremony held for first time at City Hall

Excitement was in the air on July 13 as the municipality was fortunate enough to host a French-language Canadian citizenship ceremony in collaboration with Immigration, Refugees and Citizenship Canada. The ceremony is an important step for newcomers who choose Canada as their new home.

## AUGUST

### 40 years of August 15 celebrations

Dieppe is the largest Acadian city in the world and is well known for its National Acadian Day celebrations. To celebrate four decades of festivities, the municipality invited over 17,000 people to the MusiquART venue for a day of family activities, culminating in a big Acadian show with free admission. The traditional *Tintamarre* also took place, drawing hundreds of people!

### Commemoration of the 81<sup>st</sup> anniversary of the Dieppe Raid

The City of Dieppe, in collaboration with the Dieppe Military Veterans Association, held a ceremony on Sunday, August 20, at Place 1604 to commemorate the 81st anniversary of the Dieppe Raid in France.

Our municipality's name, Dieppe, was chosen to honour the memory of the 913 Canadians who lost their lives fighting on the beaches of Dieppe, France, on August 19, 1942, during World War II. The brave souls who fought in the raid were ordinary citizens who became heroes in the name of freedom.



## SEPTEMBER

### Permanent installation of Mi'kmaq flag in council chambers

It was with great honour and respect that the City of Dieppe unveiled the permanent installation of the Mi'kmaq flag in Council chambers on September 25. The initiative follows a dialogue aimed at reconciliation undertaken with Mi'gmawé'l Tplu'taqnn Inc (MTI). Displaying the Mi'kmaq flag is a symbolic gesture that allows the municipality to honour Mi'kmaq culture, the historic partnership and treaties established with the Mi'kmaq people, and the struggles that Mi'kmaq communities have endured. Chief Rebecca Knockwood of Fort Folly First Nation and members of MTI were in attendance.

### Public transit returns to pre-pandemic service levels

Public transit service returned to all routes in the municipality, seven days a week. Fixed routes 93, 94 and 95 offered service levels higher than before the pandemic, and all three routes began running on Sundays—a first for Dieppe. The total number of service hours per week rose to almost 300 for those routes. Ridership was also up by almost 40% in 2023.



## Municipality invested in its staff

After a few years' hiatus due to the pandemic, the annual municipal employee get-together was relaunched in a dynamic new format. In addition to offering various benefits such as discounts at the Dieppe GoodLife gym and an Employee Assistance Program, the human resources department offered various workshops on wellness and continuous improvement, as well as opportunities for sharing between departments and units.

## OCTOBER

### Snowplow naming contest

The municipality launched its first-ever contest to find names for five snowplows. The contest was not only a fun way to kick off winter, but also an opportunity to educate residents about snow removal operations through a campaign that followed the unveiling of the winning names.

Throughout the winter season, residents saw *Reine des neiges*, *Gregoire la gratte*, *Passe-partout*, *Plowly McPlowface* and *Welipuk* working hard to minimize the impact of snow and ice on motorists.

The operations department also held an in-house competition to name its sixth snowplow. The name chosen was Rouse. Stephen Rouse had been a City employee since 2009. He died in April after a courageous battle with cancer. Affectionately referred to by his last name, Rouse was an ever-cheerful and fun-loving employee. He took great pride in his work, and the snowplow that now bears his name was the one he used to drive.

### Language policy update

Dieppe is proud to have declared itself a francophone city offering bilingual services in 2000, making French its working language. As a leader for many decades in promoting the French language, Dieppe is a city whose founding families and current population are overwhelmingly French-speaking and of Acadian descent.

The need to review the former policy stems from the cultural diversity of the City's francophone community and the current population boom.

This most recent update of the language policy aims to clarify the requirements of the *Official Languages Act* and enshrine best practices that the City has long implemented. It also includes a more detailed set of tools, as well as more frequent follow-up and supports for employees.

With this update, which was adopted on October 23, Dieppe reaffirms its commitment to offering members of both official language communities quality services in the language of their choice, while continuing to shine as an inclusive and modern francophone city that is proud of its Acadian roots.

### **Fire department open house**

An open house event was held during Fire Prevention Week under the theme *Cooking Safety Starts With You*, and fire department employees reminded attendees of the best fire-safe practices to use daily.

The event, geared to young and old alike, featured information booths, tours of the Gauvin Road fire station, fire truck displays, bouncy castles, door prize draws and a community BBQ with proceeds going to Muscular Dystrophy Canada.

## **NOVEMBER**

### **New construction record**

In November, the municipality announced that it had already broken its 2022 construction record. 2023 ended with 571 building permits being issued, worth a total of \$182.35 million in investments.

In 2023, the municipality granted 144 permits for commercial, industrial and institutional projects worth approximately \$57.4 million, in addition to 427 permits for residential projects worth \$124.9 million.

Permits were issued for the creation of 926 housing units in 2023, which also set a new annual record for the municipality and represented an increase of 208 units or 29% over the previous year.

This is good news that positions Dieppe well to address the housing shortage.

## **DECEMBER**

### **Fun on Ice turned 10**

Launched in 2014, this winter gathering has introduced residents to local performers and livened up the downtown area ever since. Each Friday from December 1 to March 1 featured a different theme, in honour of the festival's 10<sup>th</sup> anniversary. A host of DJs and musical groups shared the stage at Place 1604, playing a wide range of genres, from Acadian to disco. The public also enjoyed access to free skate and helmet loans, as well as bonfires and complimentary hot chocolate.



# WHERE DO THE MUNICIPALITY'S REVENUES COME FROM?

Municipal tax revenue pays for a large part of the many services that residents use on a daily basis. Examples of those services include snow removal, road maintenance, garbage collection, the fire department, and police services, to mention only a few.

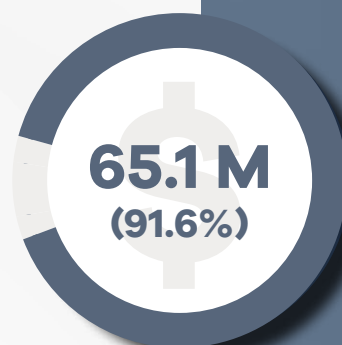
In 2023, the City of Dieppe's tax base was \$4,286,266,800. The tax rate was \$1.46 per \$100 of assessment, a reduction of nearly 8 cents since 2022.

The former local service districts (LSDs) of Greater Lakeburn and Scoudouc were annexed by Dieppe following the local governance reform carried out by the provincial government. Their tax bases were \$115,672,100 and \$6,667,450, respectively. The tax rate was \$0.5445 per \$100 of assessment for the LSD of Greater Lakeburn and \$0.4667 per \$100 of assessment for the LSD of Scoudouc.

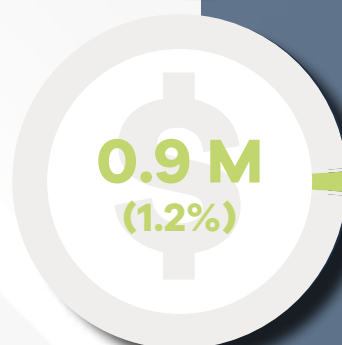
## OPERATING BUDGET

This budget covers all municipal services except for water and sewer, which are paid for directly by users.

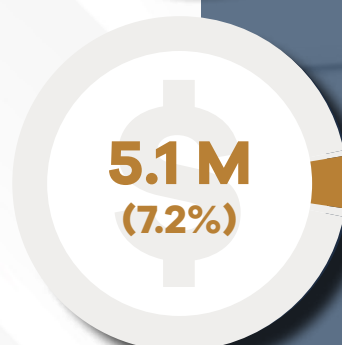
<b>Property taxes</b> (residential and commercial)	<b>\$65,100,000</b>
<b>Community funding grant and equalization payment</b>	<b>\$900,000</b>
<b>Other revenue</b> (building permits, arena rentals, Aquatic and Sports Centre, surplus from previous years)	<b>\$5,100,000</b>
<b>Total</b>	<b>\$71,100,000</b>



PROPERTY TAXES

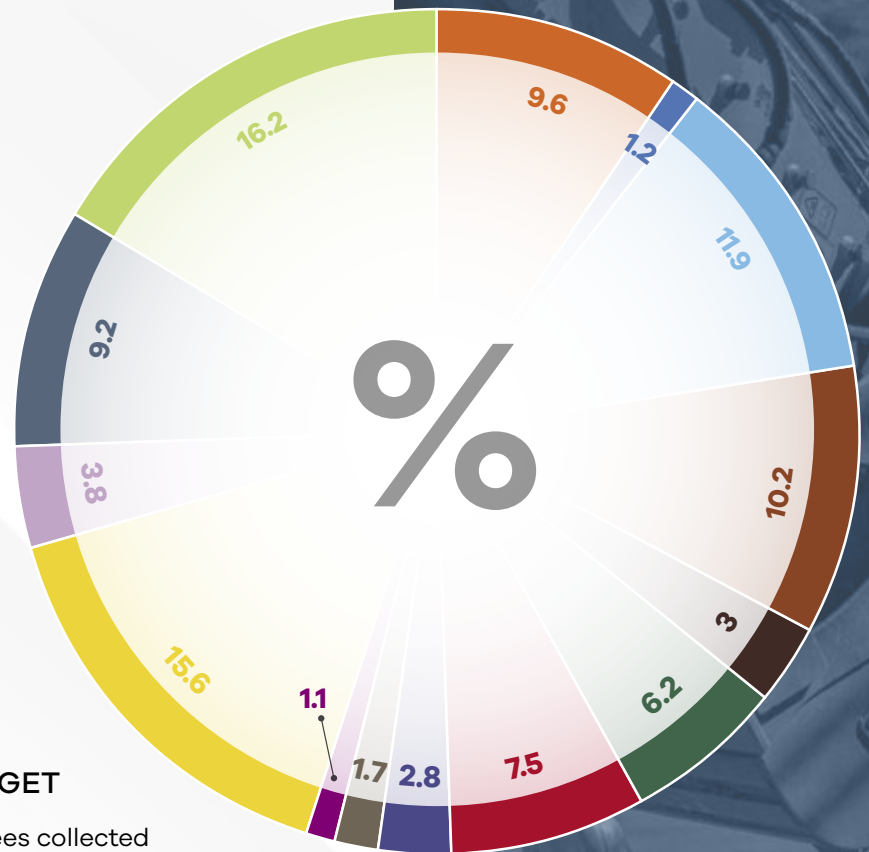
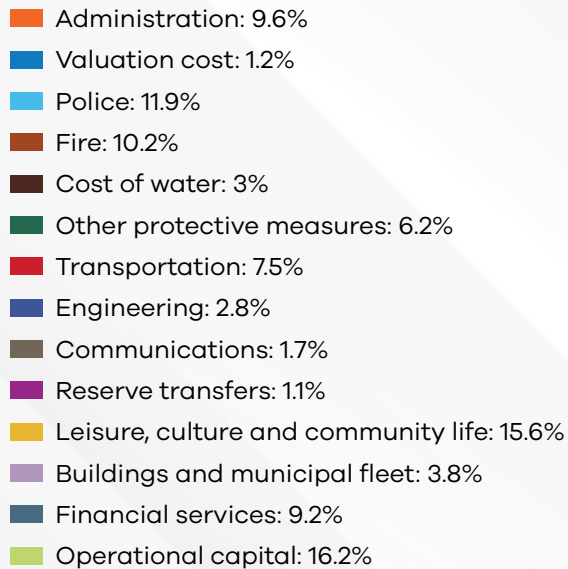


COMMUNITY FUNDING GRANT AND EQUALIZATION PAYMENT



OTHER REVENUE

# WHERE DOES THE MONEY GO?



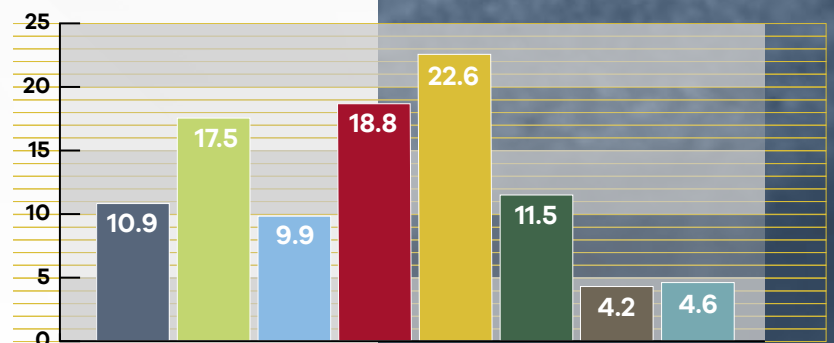
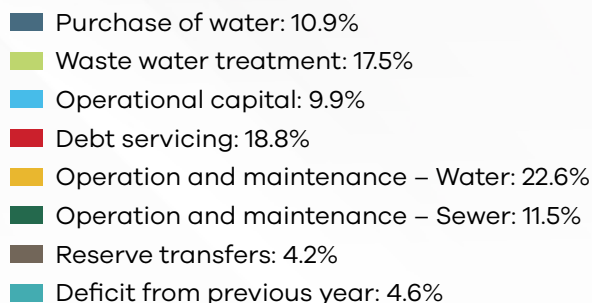
## WATER AND SEWER OPERATING BUDGET

The revenues for this budget come from the fees collected from the payment of water and sewer bills. These revenues are used to maintain our water and sewer infrastructure and purchase the water consumed by residents.

The costs related to these services in 2023 were \$948 for a typical house, an amount that has not increased since 2020.

Water and sewer bill payment fees	\$11,600,000
Reimbursement for water used by the fire department	\$2,200,000
Other revenue and surplus from previous years	\$900,000
<b>Total</b>	<b>\$14,700,000</b>

## Breakdown of expenses







# CITY COUNCIL

The Dieppe City Council is made up of a mayor, three councillors-at-large and five ward councillors.

Council members sit on various committees, organizations and associations as listed on the following page.



Yvon Lapierre  
Mayor



Lise LeBouthillier  
Councillor Ward 2



Josée Turgeon-Roy  
Councillor-at-Large



Mélyssa Janin  
Councillor-at-Large



Jean-Marc Brideau  
Councillor Ward 1



Marc Lanteigne  
Councillor Ward 3



Ernest Thibodeau  
Councillor Ward 4



Paul Gaudet  
Councillor Ward 5



Corinne Godbout  
Councillor-at-Large

# COMMITTEES, ORGANIZATIONS AND ASSOCIATIONS

## Yvon Lapierre

Mayor

- Standing Committee on Strategies and Public Policies
- City Council Grievance Committee - CUPE Local 3515 - Fire Department
- Cities of New Brunswick Association executive committee
- Expansion Dieppe board of directors

## Mélyssa Janin

Councillor-at-Large

- Deputy Mayor (since June 1, 2023)
- Standing Committee on Strategies and Public Policies
- Capitol Theatre Inc.
- Codiac Transit Governance Committee (since June 13, 2023)
- Cities of New Brunswick Association executive committee (since June 13, 2023)
- Centre d'accueil et d'accompagnement francophone des immigrants du Sud-Est du Nouveau-Brunswick (CAFi) (since January 9, 2023)

## Corinne Godbout

Councillor-at-Large

- Standing Committee on Public Policies and Strategies
- Dieppe Public Library Board (until June 12, 2023)
- City Council Grievance Committee - CUPE Local 3515 - Fire Department (until June 12, 2023)
- Codiac Regional Policing Authority (since June 13, 2023)

## Josée Turgeon-Roy

Councillor-at-Large

- Standing Committee on Public Policies and Strategies
- Dieppe Arts and Culture Centre Inc.
- Expansion Dieppe board of directors

## Jean-Marc Brideau

Councillor

- Standing Committee on Strategies and Public Policies
- Codiac Regional Policing Authority (until June 12, 2023)
- Liaison committee of the three municipal councils
- Greater Moncton Roméo LeBlanc International Airport Community Consultative and Noise Management Committee
- Union of the Municipalities of New Brunswick
- Multicultural Agency of the Greater Moncton Area (until January 8, 2023)
- Centre d'accueil et d'accompagnement francophone des immigrants du Sud-Est du Nouveau-Brunswick (CAFi) (until January 8, 2023)
- Dieppe Public Library Board (since June 13, 2023)

## Lise LeBouthillier

Councillor

- Standing Committee on Strategies and Public Policies
- City Council Grievance Committee - CUPE Local 3515 - Fire Department

## Marc Lanteigne

Councillor

- Standing Committee on Strategies and Public Policies
- Codiac Transit Governance Committee (until June 12, 2023) (alternate member since June 13, 2023)
- City Council Grievance Committee - CUPE Local 3515 - Fire Department (since June 13, 2023)

## Ernest Thibodeau

Councillor

- Deputy Mayor (until May 31, 2023)
- Standing Committee on Strategies and Public Policies
- Cities of New Brunswick Association executive committee (until June 12, 2023)
- Expansion Dieppe board of directors (until June 12, 2023)
- Multicultural Agency of the Greater Moncton Area (since January 9, 2023)

## Paul Gaudet

Councillor

- Standing Committee on Strategies and Public Policies
- Greater Moncton Literacy Advisory Board
- Greater Moncton Santa Claus Parade Committee
- Expansion Dieppe board of directors (since June 13, 2023)





## COUNCIL MEETINGS

Regular City Council meetings are open to the public and are held on the second and fourth Monday of each month in Council Chambers at City Hall, located at 333 Acadie Avenue. They are also live-streamed via YouTube and Rogers TV.

Meetings in July, August and December are held only on the second Monday of the month. Meetings are held to make decisions on municipal issues. The issues are examined, debated and voted on by the Councillors in attendance, and decisions are made by majority vote.

A special meeting is a meeting that must take place before the next regular meeting, i.e., outside the schedule provided for in the procedural bylaw. They, too, are open to the public. A total of 20 regular meetings and one special meeting were held in 2023. Details are provided in Appendix 1.

Pursuant to Section 68 of the *Local Governance Act*, Council meetings may be held “in camera” (closed to the public) when it’s necessary to discuss issues dealing with information that is legally considered confidential.

The dates of those meetings and the types of issues discussed are listed in Appendix 2.

At closed meetings, Councillors may only discuss topics permitted by Section 68(1) of the *Local Governance Act*.

Directives issued during closed meetings allow the City and City Council to maintain confidentiality required by law or government, and not make personal information, human resources negotiations, security issues, or police investigations public. Closed meetings also make it possible to use legal services confidentially and to buy or sell land at better prices, which serves the best interests of our community. (See section 68[1] of the *Local Governance Act* for full details.)

The *Local Governance Act* states that no decisions can be made by Councillors at a closed meeting, except to give direction to a City employee or solicitor.

Once the matters in question have been dealt with, decisions taken at closed meetings are made public, unless they are deemed confidential under the *Local Governance Act* or the matter has been dropped. Although making these decisions public is not required by Act, the municipality has adopted the practice in the interest of public transparency.

Note that matters dealt with at public meetings are not discussed at closed meetings. Discussions, debates and decisions on those matters are strictly public.

The minutes of public Council meetings can be viewed at the clerk’s office during City Hall business hours. They are also posted on the City’s website.

# REMUNERATION OF COUNCIL MEMBERS

Section 49 of the *Local Governance Act* provides that local governments may pay salaries and allowances to mayors and councillors.

Salaries and travel expenses for City business outside Dieppe are allowed under *Bylaw A-3* and *Policy A-27*.

Salaries and allowances totalled \$327,810 in 2023.

The table below provides a detailed breakdown.

**TABLE 1: Remuneration of Council members**

SALARIES	ALLOWANCES PAID	TOTAL
<b>Mayor Yvon Lapierre</b>		
\$70,297	\$9,865	\$80,162
<b>Councillor Jean-Marc Brideau</b>		
\$27,781	\$5,716	\$33,497
<b>Councillor Paul Gaudet</b>		
\$27,819	\$2,352	\$30,171
<b>Councillor Corinne Godbout</b>		
\$27,819	\$1,350	\$29,169
<b>Councillor Marc Lanteigne</b>		
\$27,819	\$2,768	\$30,587
<b>Councillor Lise LeBouthillier</b>		
\$27,819	\$1,243	\$29,062
<b>Councillor Ernest Thibodeau*</b>		
\$29,155	\$4,245	\$33,400
<b>Councillor Mélyssa Janin**</b>		
\$29,913	\$2,420	\$32,333
<b>Councillor Turgeon-Roy</b>		
\$27,819	\$1,610	\$29,429

\*Deputy Mayor from January to May

\*\*Deputy Mayor from June to December





# SOCIAL AND ENVIRONMENTAL GRANTS

One of the objectives of a municipality, as set out in the *Local Governance Act*, is to promote the economic, social and environmental well-being of its community. Through their efforts, community organizations support the municipality in this mission. Grants of \$500 or more are included in this report in Appendix 3. For more information on these grants, please contact staff at city hall.

In 2023, the City of Dieppe provided \$3,500 in social grants through Policy A-37, the purpose of which is to offer sponsorship opportunities to not-for-profit organizations holding an event that is open to the public.

Dieppe also has a policy (L-13) to support accredited community groups with their events in Dieppe, and thereby offer a range of recreational, cultural and social activities for residents. A total of \$4,500 in social grants was awarded in connection with Policy L-13.

The City of Dieppe also provided \$85,800 in operational grants to community groups (Policy L-15), to support them in providing services to the community.

To encourage and support accredited community organizations that offer events in Dieppe, City Council adopted a policy in 2010 regarding grant programs for hosting events (Policy L-16). The municipality paid out \$112,500 in 2023 in exchange for visibility at various events, such as the FrancoFête en Acadie, the Festival international du cinéma francophone en Acadie, the Salon du livre de Dieppe, Monde en Fête, and Pride Dieppe Fierté.

Policy L-21 is designed to provide financial support to organizers of major sporting events. Holding such events can create significant visibility for the City of Dieppe on a regional, national or international level and generate substantial economic benefits for the entire population. Finally, sports tourism creates important legacies for the community. To that end, \$38,530 in grants were awarded in 2023.

Certain agreements are also entered into with the municipality to provide grants to various other local organizations and institutions that offer services to Dieppe residents.

The table below summarizes the social and environmental grants awarded in 2023.

**TABLE 2**

Social and environmental grants (Appendix 3)	
Partnerships with associations (Policy L-13)	\$3,500
Grants to community groups (Policy L-15)	\$4,500
Grant program for event hosting (Policy L-16)	\$85,800
Agreements with City Council	\$112,500
International, national and other competitive sport events support program (Policy L-21)	\$394,396
Programme de soutien aux événements sportifs internationaux, nationaux et autres compétitions (politique L-21)	\$38,530
<b>Total</b>	<b>\$639,226</b>





## ECONOMIC DEVELOPMENT ACTIVITIES AND GRANTS

On May 25, 2010, Dieppe City Council passed *Bylaw Z-22*, which deals with exterior commercial signs. A grant program was subsequently created to assist Dieppe businesses in installing outdoor bilingual signage.

Under the program in 2023, \$13,027.54 in grants was awarded by the City to seven local businesses for the purchase of new signs or the alteration of existing ones. Grants under the program cover up to 40% or a maximum of \$3,000 of the total cost of the work.

Details of the economic development grants over \$500 awarded by the City in 2023 can be found in Appendix 4.

The municipality's economic development activities are carried out by Expansion Dieppe, the City's economic development agency. Expansion Dieppe's 2023 annual report can be found on the agency's website at [expansiondieppe.ca](https://expansiondieppe.ca)





## SERVICES

The City of Dieppe's mission is to provide quality services to residents while ensuring responsible decision-making for the benefit of all.

During the fall budget process, the municipality's departments plan their activities and initiatives for the coming year, in keeping with the priorities set by City Council. Council then deliberates on the proposed budget and usually adopts it in November.

In 2023, Council adopted a general operating budget of \$71,100,000. Actual revenues (\$72,837,231) minus actual expenses (\$72,446,357) resulted in a surplus of \$390,874.

The City also has an operating budget for water and sewer services. The approved budget was \$14,703,628. Actual revenues (\$15,829,255) minus actual expenses (\$15,535,320) resulted in a surplus of \$293,935.

# GENERAL SERVICES

**Total expenditures: \$72,446,357**

## GENERAL ADMINISTRATION

**Total expenditures: \$9,110,363**

This category includes expenses relating to the administration of the municipality, i.e., salaries and allowances for the mayor and councillors, plus the cost of providing interpreting services for public meetings (\$322,209).

Also included are salaries and allowances for administrative staff (\$3,752,976), including the chief administrative officer (2 employees), the Clerk's Office (4 employees), the deputy chief administrative officer - corporate services division with the human resources department (4 employees), the information technology department (9 employees), the finance department (6 employees) and the communications department (6 employees), the deputy chief administrative officer - operations and community living division with the immigration department (2 employees), the urban mobility department (2 employees).

General administration also includes costs associated with the operations and maintenance of City Hall (\$782,010); legal and audit fees (\$465,846); property assessment within city limits (\$855,270); other administrative costs (\$1,789,949); liability insurance (\$369,352); and grants to organizations (\$772,751).

## URBAN PLANNING, DEVELOPMENT AND LAND USE PLANNING

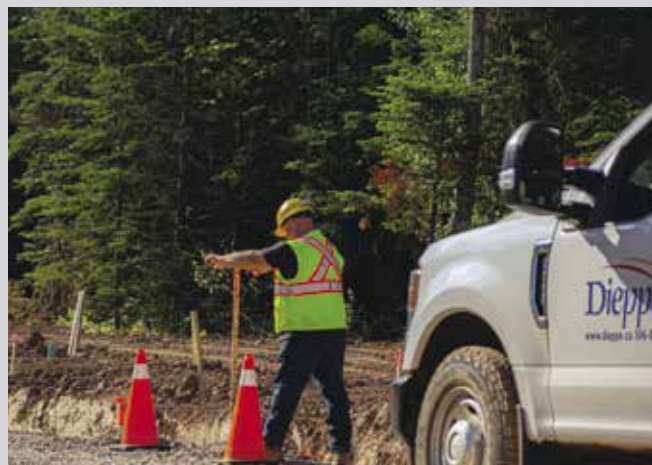
**Total expenditures: \$2,081,436**

This category covers expenditures related to the planning commission (\$38,056); planning and development (\$624,668); land consolidation and land reserve (\$159,594); the economic development corporation, Expansion Dieppe (\$1,115,184); the sustainable development plan (\$57,253); and property beautification and improvement (\$86,681).

## ENVIRONMENT

**Total expenditures: \$1,477,568**

The municipality provides collection and disposal services for blue, clear and green waste bags from all residential dwellings. The City of Dieppe has a contract with Miller Waste System for the collection of solid waste generated by residents (\$932,096), which is then recycled or disposed of at the Southeast Regional Services Commission's Eco 360 facility (\$545,472).



## SAFETY

**Total expenditures: \$18,907,518**

These services cover expenditures related to municipal policing (\$8,473,394), provided by the Royal Canadian Mounted Police since 1998. Also included in this category are fire protection services (\$9,422,087) and operating costs for the emergency measures centre (\$1,691).

Dieppe's fire department is tasked with protecting the lives and property of residents, as well as visitors to Dieppe and the surrounding area, through prevention, education, firefighting, rescue and emergency medical services. The training division ensures that employees maintain their skills and keep abreast of technology, to be able to respond to any sort of disaster.

The department responded to 1,443 service calls in 2023, including 780 medical emergencies, 248 alarms, 162 fire-related responses (structures, vehicles, grass, outdoor fires or unfounded), 163 motor vehicle-related incidents, 15 rescues and approximately 75 other responses. It also participated in over 60 prevention and public education activities.

The department's 46 employees provided professional service 24 hours a day, 365 days a year in 2023.

- 2 fire stations
- 1 fire chief
- 1 deputy chief
- 3 platoon chiefs
- 1 prevention captain
- 1 captain in training
- 1 administrative assistant



## GENERAL SERVICES (CONTINUED)

- 8 operational captains
- 24 full-time firefighters
- 8 casual firefighters
- 1 ladder truck
- 2 pumpers
- 1 pumper tanker
- 1 rescue vehicle
- 2 emergency medical response units
- 1 ATV
- 3 SUVs
- 1 4x4 truck
- 1 specialized vehicle for fire investigations
- 1 boat

Fees were also incurred for building inspections (\$406,343), bylaw enforcement (\$436,253), animal protection (\$48,926) and insect and pest control (\$118,824).

### TRANSPORTATION

**Total expenditures: \$10,528,009**

This category covers expenditures related to administration, training, civil engineering, planning and monitoring (\$1,320,702); general materials, shops and other buildings (\$1,550,389); traffic and road maintenance services (\$2,800,109 in summer and \$1,676,509 in winter); lighting for public roadways (\$609,557); public transit (\$1,367,473); and asset management (\$1,203,270).

The engineering department is made up of four engineers, including the manager, and four engineering technicians. It is responsible for traffic management, street lighting, designing and executing capital construction projects, the asphalt preservation program and quality assurance for new residential and commercial developments.

The operational services division includes public works, parks and green spaces, recreational facilities, water and sewer systems, special projects and technical services, and municipal buildings. It has 105 employees. Public works owns 88 pieces of portable equipment (blades, shovels, etc.) and 50 pieces of mobile equipment like snowplows, blowers, trailers and salt trucks.

The municipality's two-employee urban mobility department includes public transit, paratransit and active transportation.

The municipality continued its on-demand transit pilot project in 2023.

### RECREATION AND CULTURE

**Total expenditures: \$10,344,289**

This category covers expenditures related to the administration of services (\$661,648); maintenance of the two arenas (\$2,847,664); the Aquatic and Sports Centre (\$1,884,258); community centres (\$371,460); playgrounds and parks (\$3,606,198); other recreational services (\$966,588); training and development (\$6,041); and library services (\$432).

This category is partly funded by user fees, which generated \$1,715,113 in 2023 (arenas: \$1,540,470; Aquatic and Sports Centre: \$678,931; sponsorships, activity fees and rental income: \$106,750).

The community development department has four divisions: tourism initiatives, recreation, user and hospitality services, and heritage and partnerships.

### FINANCE

**Total expenditures: \$19,997,174**

This category includes debt-servicing costs (interest of \$1,011,672 and capital repayment of \$6,064,000), the rent-to-own contract (interest of \$328,247 and capital repayment of \$545,845), transfers to the reserve funds for future expenditures (\$8,197,000 to the general capital reserve fund and \$469,000 to the general operating reserve), and capital expenditures (\$3,381,410).

# WATER AND SEWER SERVICES

**Total expenditures: \$15,535,320**

## WATER SUPPLY SERVICES

**Total expenditures: \$5,339,227**

Expenditures include costs related to administration and billing (\$918,407), water supply and distribution (\$2,307,916), power and pumping (\$370,321), the purchase of water from the City of Moncton (\$1,643,583), and a legal settlement (\$99,000).

## SEWAGE COLLECTION AND DISPOSAL SERVICES

**Total expenditures: \$4,421,402**

This amount includes costs related to administration and billing (\$510,153), wastewater treatment by TransAqua, which manages the Greater Moncton sewage treatment plant (\$2,572,080), the sewage collection system (\$1,240,169), and a legal settlement (\$99,000).

## WATER AND SEWER-RELATED FINANCIAL SERVICES

**Total expenditures: \$5,099,487**

This category includes debt service charges (interest charges of \$583,496 and principal repayment of \$2,924,000), transfers to the reserve funds for future expenses (\$1,245,000 for the general capital reserve fund, and \$100,000 for the general operating reserve fund) and capital expenditures (\$246,991).

## PRIOR YEAR'S DEFICIT

**Total expenditures: \$675,204**

If a local government incurs a deficit at the end of a fiscal year in the operation of a public utility, it may either carry the deficit forward to the second year following that fiscal year or spread it over a period of four years starting in the second year following that fiscal year.

In 2019, a deficit of \$2,700,816 was incurred for water supply and wastewater disposal. That amount is being spread over four years, beginning in 2021, with \$375,987 for water supply and \$299,217 for wastewater disposal.





## APPENDIX 1 - REGULAR AND SPECIAL MEETINGS

Date	Meeting	Number of Members Who Used Electronic Means of Communication	Yvon Lapierre	Mélyssa Janin	Corinne Godbout	Josée Turgeon-Roy	Jean-Marc Brideau	Lise LeBouthillier	Marc Lanteigne	Ernest Thibodeau	Paul Gaudet
			Mayor	Councillor-at-Large	Councillor-at-Large	Councillor-at-Large	Councillor, Ward 1	Councillor, Ward 2	Councillor, Ward 3	Councillor, Ward 4	Councillor, Ward 5
January 9	Regular	1*									*
February 13	Regular	0									
February 27	Regular	1*		*							
March 13	Regular	0									
March 27	Regular	0									
April 11	Regular	1*									*
April 24	Regular	0									
May 8	Regular	0									
May 23	Regular	0									
June 12	Regular	0									
June 26	Regular	0									
July 10	Regular	0									
July 25	Special	1*		*							
August 14	Regular	1*			*						
September 11	Regular	0									
September 25	Regular	1*				*					
October 10	Regular	1*				*					
October 23	Regular	2*						*		*	
November 14	Regular	1*									*
November 27	Regular	1*					*				
December 14	Regular	1*							*		

### Legend

	Present
	Absent

Number of regular meetings: 20

Number of special meetings: 1

## APPENDIX 2 - CLOSED MEETINGS

### 2023-01-09

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Access to or security of buildings and other structures occupied or used by the local government or access to or security of systems of the local government, including computer or communication systems - *Local Governance Act, s. 68(1)(h)*
- Personal information - *Local Governance Act, s. 68(1)(b)*

### 2023-01-23

#### Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1) of the *Local Governance Act*, the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-02-13

#### Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*

### 2023-02-27

#### Nature of matters discussed:

- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-03-13

#### Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-03-27

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-04-11

#### Nature of matters discussed:

- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1) of the *Local Governance Act*, the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*
- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1) of the *Local Governance Act*, the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*



## APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

### 2023-04-24

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*

### 2023-05-08

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-05-23

#### Genre de questions débattues:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-06-12

#### Nature of matters discussed:

- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*

### 2023-06-26

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1) of the *Local Governance Act*, the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*

### 2023-07-10

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*

## APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

### 2023-07-18

#### Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*

### 2023-08-14

#### Nature of matters discussed::

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-09-11

#### Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1) of the *Local Governance Act*, the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*

### 2023-09-25

#### Genre de questions débattues:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-10-10

#### Nature of matters discussed:

- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*

### 2023-11-14

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Information concerning legal advice or opinions provided to the local government by its lawyer - *Local Governance Act, s. 68(1)(f)*

### 2023-11-20

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*

### 2023-11-27

#### Genre de questions débattues:

- Acquisition ou disposition projetée ou en cours de biens-fonds (*Loi sur la gouvernance locale – art. 68(1)d*)

### 2023-12-11

#### Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*



## APPENDIX 3 - GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
<b>The Nutcracker</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>The 2023 Greater Moncton DNA Swag Ladies Hoop Classic</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Greater Moncton Girls+ Rock Inc.</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Sangamam</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Codiac Concert Band</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Dieppe Horseshoe league annual tournament</b>	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Multicultural evening</b>	Social	\$500	Monétaire	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
<b>Multicultural Agency of the Greater Moncton Area</b>	Social	\$6,000	Monétaire	Financial aid to support asylum seekers	Agreement with City Council	Services offered to the community
<b>Atlantic Ballet Theatre of Canada</b>	Social	\$10,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>UdeM Evolution Campaign</b>	Social	\$50,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>Cathédrale Notre-Dame de l'Assomption foundation</b>	Social	\$10,000	Grant of money	N/A	Agreement with City Council	Services offered to the community
<b>Dieppe Arts and Culture Centre</b>	Social	\$75,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Entente avec le conseil municipal	Services offered to the community
<b>Dieppe Arts and Culture Centre - support for artistic direction position</b>	Social	\$80,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Entente avec le conseil municipal	Services offered to the community
<b>CAFI</b>	Social	\$13,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>Hospice SENB</b>	Social	\$15,396	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>Vitalité health network</b>	Social	\$50,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>Moncton Hospital's Extraordinary Care Campaign</b>	Social	\$10,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
<b>Capitol Theatre</b>	Social	\$75,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Agreement with City Council	Services offered to the community
<b>Saint-Anselme parish</b>	Social	\$2,500	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-13	Services offered to the community
<b>Santa Claus Parade</b>	Social	\$2,000	Grant of money	Provide funding to non-profit organizations that organize a community event	Policy L-13	Services offered to the community
<b>Army Cadets</b>	Social	\$2,400	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Dieppe Golden Age Club</b>	Social	\$2,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Boys and Girls Club</b>	Social	\$50,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Club Extenso Rhythmic Gymnastics</b>	Social	\$14,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Dieppe Scouts</b>	Social	\$10,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community

## APPENDIX 3 – GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES (CONTINUED)

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
<b>Dieppe Military Veterans Association</b>	Social	\$4,900	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Shelter Movers</b>	Social	\$2,500	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
<b>Hubcap Festival</b>	Social	\$4,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>FrancoFête en Acadie</b>	Social	\$30,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Festival international du cinéma francophone en Acadie</b>	Social	\$4,500	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Frye Festival</b>	Social	\$1,500	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Salon du livre de Dieppe</b>	Social	\$35,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Pride Dieppe Fierté</b>	Social	\$5,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Monde en Fête</b>	Social	\$20,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Soldier on Air Display</b>	Social	\$7,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Recreation NB</b>	Social	\$5,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Défi Francofun</b>	Social	\$500	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
<b>Codiac Cyclones</b>	Social	\$3,000	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
<b>École Mathieu-Martin: Classic Tournament</b>	Social	\$4,000	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
<b>Dieppe Memramcook Minor Hockey</b>	Social	\$12,000	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
<b>Canada Cup / Cycling Centre</b>	Social	\$12,000	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
<b>Club Extenso</b>	Social	\$1,530	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
<b>Jeux de l'Acadie Memramcook organizing committee</b>	Social	\$6,000	Grant of money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact



## APPENDIX 4 - GRANTS FOR ECONOMIC PURPOSES

Recipient	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
<b>Bath and Brass</b>	\$1,896	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>Filo Plus</b>	\$3,000	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>Les fleurs ma passion</b>	\$1,199.06	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>Premium Fitness</b>	\$298.48	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>Hair Loss Solutions et R&amp;R Salon Distributions Inc.</b>	\$1,064	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>GG Bistro Inc.</b>	\$2,570	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe
<b>VIP Mechanical</b>	\$3,000	Monetary	The grant represents up to 40% of the total cost of the work and is capped at \$3,000.	Subsidy program for outdoor advertising	Enhancing the visibility of French in Dieppe

## APPENDIX 5 – MISCELLANEOUS CHARGES

Rental rates for facilities and municipal places are governed by *Policy L-1 (2023)*, which came into effect on April 24, 2023.

For a copy of *Policy L-1 (2022)*, which was in effect at the beginning of the year, please contact the Clerk's Office at [bureaudugreffier@dieppe.ca](mailto:bureaudugreffier@dieppe.ca)

### ARENA ICE RENTAL RATES

	Regular Saturday and Sunday / Monday-Friday 4 p.m.-9:59 p.m.	Day (40%) Monday-Friday 6 a.m.-3:45 p.m.	Evening (20%) Monday-Sunday 10 p.m.-1 a.m.	Accredited Youth 40%	Off-Season Day 20%
<b>June 1, 2023, to December 31, 2023</b>	\$269	\$162	\$215	\$162	\$215

#### Daily rate

Rental between 6 a.m. and 3:45 p.m., Monday to Friday

#### Evening rate

Rental starting at or after 10 p.m..

#### Youth rate

Rental by a youth group that is accredited by the City's leisure department and mainly uses arenas for its sport. 40% off the regular rate before taxes.

#### Off-season rate

Rental after or before the regular season as defined in *Policy L-8 - Allocation of Recreational Facilities* between 6 a.m. and 3:45 p.m. 20% off the regular rate before taxes.

### ARENA NON-ICE RENTAL RATES

2023 Season	Regular Public, Private and Individual	Accredited Groups
<b>Hourly rate</b>	\$75	\$45
<b>Half-day (4 hours)</b>	\$225	\$135
<b>Full day (8 hours or more)</b>	\$375	\$225
<b>Half-day (4 hours) long-term</b>	\$180 (20% off half-day rate)	\$108 (20% off half-day rate)
<b>Full day (8 hours or more) - long-term</b>	\$225 (40% off full-day rate)	\$135 (40% off full-day rate)

#### SHOW PACKAGE

	Regular Group		Accredited Group	
	Per event day (max. 12 hours)	Set-up/tear-down day before or after 50%	Per event day (max. 12 hours)	Set-up/tear-down day before or after 50%
<b>2023 Season</b>	\$2,500	\$1,250	\$1,500	\$750

Package includes clean-up, use of some locker rooms, bathrooms, lobby and ticket office.

## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### EQUIPMENT/SERVICES WITH PRICE PER UNIT

(In Addition to Rental Rates)

Equipment/Service	Price
<b>Chair (120 available)</b>	\$1/chair
<b>Table (30 available)</b>	\$2/table
<b>Riser (24 units available)</b>	\$25 each
<b>Black curtain</b>	\$500
<b>Removal of ice resurfacer entrance door</b>	\$200
<b>Removal of shielding (glass)</b>	Complete (some limits apply): \$1,000 Per shield: \$10
<b>4 ft x 8 ft metal barricades (100 available)</b>	\$5/barricade

#### Notes

1. These rates include taxes.
2. Rates are rounded to the nearest dollar.
3. Minimum three-hour rental, unless followed by another rental.
4. Long-term: half-day package includes a minimum rental of 16 hours per week for 8 weeks or more per ice surface; full-day package includes a minimum rental of 30 hours per week for 8 weeks or more per ice surface.

### EVENT VENUE RENTAL RATES

Date	Regular Group		Accredited Group	
	Per event day (max. 12 hours)	Set-up/tear-down day before or after 50%	Per event day (max. 12 hours)	Set-up/tear-down day before or after 50%
<b>2023 Season</b>	\$1,500	\$750	\$900	\$450

Clean-up not included; site must be returned to its original state.

### EQUIPMENT/SERVICES WITH PRICE PER UNIT

(In Addition to Special Event Package)

Equipment/Service	Price
<b>Garbage cans (20 available)</b>	\$5/can
<b>Riser (24 units available)</b>	\$25 each
<b>4 ft x 8 ft metal barricades (100 available)</b>	\$5/barricade
<b>Picnic tables (20 available)</b>	\$10/table
<b>Electricity (including electrician)</b>	\$250 – connection and disconnection
<b>Water connection (water test included)</b>	\$75

#### Notes

1. These rates include taxes.
2. Rates are rounded to the nearest dollar.



## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### COMMUNITY ROOM RENTAL RATES

June 1, 2023, to December 31, 2023

	Regular Public, Private and Individual	Registered Non-Profit Organizations and Recreational Groups	Accredited Group
<b>Capacity: 0 to 50 people</b>			
Hourly rate	\$65	\$35	\$25
Half-day (4 hours)	\$195	\$105	\$75
Full day (8 hours or more)	\$325	\$175	\$125
<b>Capacity: 51 to 150 people</b>			
Hourly rate	\$85	\$45	\$30
Half-day (4 hours)	\$255	\$135	\$90
Full day (8 hours or more)	\$425	\$225	\$150
<b>Combined rooms at Rotary Pavilion, Arthur J. LeBlanc Centre and UNIplex</b>			
Hourly rate	\$120	\$80	\$55
Half-day (4 hours)	\$360	\$240	\$165
Full day (8 hours or more)	\$600	\$400	\$275
<b>Rotary Pavilion kitchen (includes dishes, cutlery, cooking utensils, oven, food warmer, coffee maker, griddle and stove top)</b>			
Hourly rate	\$25	\$20	\$15
Half-day (4 hours)	\$75	\$60	\$45
Full day (8 hours or more)	\$175	\$100	\$75
<b>UNIplex kitchen (includes 12 stations, dishes, cutlery, cooking utensils, oven, food warmer, coffee maker, griddle, stove top, induction cook top)</b>			
Hourly rate	50 \$	40 \$	30 \$
Half-day (4 hours)	150 \$	120 \$	90 \$
Full day (8 hours or more)	250 \$	200 \$	150 \$
<b>UNIplex gym</b>			
Hourly rate	\$70	\$40	\$30
Half-day (4 hours)	\$210	\$120	\$90
Full day (8 hours or more)	\$350	\$200	\$150

#### Special events package - \$1,200

Combined rooms at Rotary Pavilion or access to the Doiron House barn for the day and evening, from 8 a.m. to 2 a.m. (total of 18 hours of use). Includes set-up time in large room only, the night before, between 6 p.m. and 10 p.m., and tear-down time the day after, between 8 a.m. and 10 a.m. Includes use of the Rotary Pavilion kitchen (with combined rooms option only). Liquor liability insurance for special event not included.

#### Notes

1. These rates include taxes.
2. Rental of recreational facilities or horse-drawn sleigh rides will receive a reduced rate of \$35 per hour following said rental.
3. Cost for kitchen use is based on use of kitchen equipment (e.g., food preparation or catering).
4. "Combined rooms" means either the two community rooms located at the Rotary Pavilion, the two community rooms located on the 2<sup>nd</sup> floor of the Arthur J. LeBlanc Centre, or the three community rooms located on the 2<sup>nd</sup> floor of the UNIplex.
5. The person in charge of the kitchen rental at the UNIplex must have Canadian Food Safety certification.

## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### MULTI-SPORTS FIELD RENTAL RATES

Time slot	Regular Rate	Day Rate	Accredited Youth Rate	
	Monday-Friday, 4 p.m.–10:59 p.m.	Monday-Friday, 6 a.m.–3:59 p.m.	Regular field	Practice space
<b>2023 Season</b>	\$11.50	\$7.50	\$7.50	\$4

#### Notes

1. The accredited youth rate is offered to youth groups accredited by the City's leisure department. 40% off the regular rate before taxes.
2. All rentals must be reserved and confirmed by the facility user services office.
3. The operations services division is responsible for maintenance (e.g., grass cutting) and regular field preparation (e.g., lines).
4. Any special field-preparation requests should be sent to the employee in charge of reservations.
5. Lighting costs \$24 per evening per field, including taxes, but is free for youth groups paying a field rental fee.
6. Rates are subject to change if HST amount changes.

## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### AQUATIC AND SPORTS CENTRE RENTAL RATES

June 1, 2023, to December 31, 2023	
<b>Main pool</b>	
1-65 people	\$140
66-94 people	\$195
95-121 people	\$255
122-150 people	\$325
<b>Bassin d'exercice</b>	
1-46 people	\$80
<b>Bassin récréatif</b>	
1-60 people	\$175
61-130 people	\$235
<b>Trois bassins</b>	
1-100 people	\$335
101-150 people	\$450
151-241 people	\$560
242-320 people	\$620

#### Notes

1. Rates are rounded off and include taxes.
2. Weekly rate before 4 p.m. will be reduced by \$10 per hour.
3. Youth rate is 40% off the regular rate and applies to aquatic youth group accredited by the leisure department.
4. Accredited group rate is 30% off the regular rate and applies to large-scale events hosted by a Dieppe school or a group accredited by the leisure department.

	Annual Membership Cards	Monthly Membership Cards (Minimum Purchase of Three Consecutive Months)
	June 1, 2023, to December 31, 2023	
<b>Adult</b>	\$435	\$55
<b>50+ /student</b>	\$300	\$45
<b>Child (12 and under)</b>	\$200	\$30
<b>Couple</b>	\$655 2 <sup>nd</sup> card is 50% off	\$70
<b>Family (2 adults and children)</b>	\$860	\$80

#### Annual and monthly membership cards (minimum of three consecutive months) - businesses and community groups

20 to 49 cards - 25% off current cost

50 to 49 cards - 50% off current cost



## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### AQUATIC AND SPORTS CENTRE RENTAL RATES (CONTINUED)

12-Visit Pass	
June 1, 2023, to December 31, 2023	
Adult (includes swimming and aquatic activities)	\$75
50+ /student (includes swimming and aquatic activities)	\$60
Child (12 and under)	\$45
Family (2 adults and children)	\$150

Single Admission Fees	
June 1, 2023, to December 31, 2023	
Adult	\$10
50+ /student	\$8
Children (12 and under)	\$5
Family (2 adults and children)	\$20
Aquafitness 50+	\$7
Adult Aquafitness	\$10

Children's Parties	
June 1, 2023, to December 31, 2023	
Option 1: During public swim times (minimum of 10 and maximum of 20 children)	Child and adult single admission fees + Room rental fee: \$35/hour or \$50/hour and a half
Option 2: Exclusive use of swimming pool	As per pool rental rates + Room rental fee: \$35/hour or \$50/hour and a half

All rates include HST, where applicable. Free admission for children 24 months and under.

### TRACK AND FIELD RENTAL RATES (2023 SEASON)

Type of Rental	Hourly Rate		Hourly Rate for Accredited Youth Groups and Dieppe Schools	
	Exclusive Use	Non-Exclusive Use	Exclusive Use	Non-Exclusive Use
Track and field	\$25	\$15	\$15	No fee
Track	\$15	\$10	\$10	No fee
Field	\$10	\$5	\$5	No fee

#### Notes

1. The accredited youth group rate is offered to youth groups accredited by the City's leisure department. 40% off the regular rate before taxes.
2. All rentals must be reserved and confirmed by the facility user services office.
3. The operations services office is responsible for maintenance (e.g., grass cutting) and regular field preparation.
4. Any special field-preparation requests should be sent to the employee in charge of reservations.
5. Non-exclusive use will be accepted for groups of 20 people or less.
6. Non-exclusive use means that rented spaces are shared with the public and/or other groups.
7. Rates are subject to change if HST amount changes.

## APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

### ADMISSION - DOIRON HOUSE

Visits were free throughout the 2023 summer season, from June 5 to September 1, 2023.

June 1, 2023, to December 31, 2023	
<b>Adults (20 to 49)</b>	\$12
<b>50 and over</b>	\$10
<b>Youth (6 to 19)</b>	\$5
<b>Children (5 and under)</b>	Free

#### Notes

1. These rates include taxes.

### ARTIFICIAL TURF FIELD - ÉCOLE MATHIEU-MARTIN

	Hourly Rate		
	Regular	Accredited Youth Group	School District
<b>Hourly</b>	\$70	\$42	Free

#### Notes

1. The accredited youth group rate is offered to youth groups accredited by the City's leisure department. 40% off the regular rate before taxes.
2. All rentals must be reserved and confirmed by the facility user services office.
3. The operations services office is responsible for maintenance (e.g., grass cutting) and regular field preparation.
4. Any special field-preparation requests should be sent to the employee in charge of reservations.
5. Rates are subject to change if HST amount changes.

### PUBLIC TRANSIT FARES

	Cash	1-day Individual Pass	10-Trip Punch Card	20-Trip Punch Card	Group Pass	30-Day Individual Pass
<b>Adult</b>	\$3.00	\$7.00	\$27.00	\$45.00	\$18.00	\$70.00
<b>Students &amp; Seniors (65 and over)</b>	\$3.00	\$7.00	\$27.00	\$45.00	\$18.00	\$55.00
<b>Enfants (6 ans et plus)</b>	\$3.00	\$7.00	\$27.00	\$45.00	\$18.00	\$55.00

There was no charge for using on-demand transit or the taxibus in 2023. The municipality also provided free passes to youth 18 and under for travel on Codiac Transpo buses in Dieppe throughout the year.

*CITY OF DIEPPE*

CONSOLIDATED FINANCIAL STATEMENTS

Year ended December 31, 2023





## ***CITY OF DIEPPE***

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Year ended December 31, 2023

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## ***CITY OF DIEPPE***

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### **COUNCIL, OFFICERS AND GENERAL STATISTICS (UNAUDITED)**

Year ended December 31, 2023

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#### **MAYOR**

Yvon Lapierre

#### **DEPUTY MAYOR**

Melyssa Janin

#### **COUNCILLORS**

Corinne Godbout  
Jean-Marc Brideau  
Marc Lanteigne  
Ernest Thibodeau

Josée Turgeon-Roy  
Paul Gaudet  
Lise LeBouthillier

#### **OFFICERS**

Chief Administrative Officer / Clerk

Marc Melanson

Deputy Chief Administrative Officer - Organizational Services

Marie-Claude Landry

Deputy Chief Administrative Officer - Operations and Community Living  
Division

Luc Richard

Deputy Chief Administrative Officer - Sustainable Development and  
Urban Safety

Angèle Spencer

Assistant Clerk

Stéphane Simard

Treasurer

Stéphane Thériault

Director - Communication

Annie Duguay

Director - Technology services

Shaun Daigle

Director - Human resources

Ginette Barrieau

Director - Operations

Raymond Bourque

Director - Communal development

Denis LeBlanc

Director - Urban mobility

Jérémie Aubé

Director - Immigration services

Emilie Haché

Director - Engineering

Marc-André Cormier

Fire chief

Marc Cormier

Director - Planning and development

Alexandre Girard

Director - Environment

Alexandre Truchon-Savard

Main solicitors

McIntyre Finn

Auditor

Ernst & Young LLP  
Chartered Professional Accountants

## ***CITY OF DIEPPE***

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### **COUNCIL, OFFICERS AND GENERAL STATISTICS (UNAUDITED) (continued)**

Year ended December 31, 2023

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#### **GENERAL STATISTICS**

Population: 28,114 (2021 census)

#### **TAX BASE AND TAX RATE**

	Tax base	Tax rate
2023 - Dieppe	\$ 4,286,266,800	\$ 1.4600
2023 - Old local district, Greater Lakeburn	\$ 115,672,100	\$ 0.5445
2023 - Old local district, Scoudou	\$ 6,667,450	\$ 0.4677
2024 - Dieppe	\$ 4,830,697,050	\$ 1.4300
2024 - Old local district, Greater Lakeburn	\$ 137,556,100	\$ 0.5945
2024 - Old local district, Scoudouc	\$ 7,360,600	\$ 0.5177



## INDEPENDENT AUDITOR'S REPORT

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To His Worship the Mayor and Members of Council

### Opinion

We have audited the consolidated financial statements of the CITY OF DIEPPE and its controlled entities (the City), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net debt and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2023, and its consolidated results of operations, changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Ernst + Young LLP*

Dieppe, Canada  
April 22, 2024

Chartered Professional Accountants



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# **CITY OF DIEPPE**

## **CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

Year ended December 31,

	2023 Budget	2023 Actual	2022 Actual
<b>REVENUES (note 17)</b>			
Warrant of assessment	\$ 65,095,173	\$ 65,095,174	\$ 57,494,896
Services to other governments			
Other municipalities (note 22)	-	4,900	211,278
Province of New Brunswick (note 22)	151,000	166,680	150,876
Sale of services (note 22)	13,868,909	15,211,424	14,067,537
Other revenues from own sources (note 22)	829,680	2,141,024	1,638,991
Community funding and equalization grant	902,710	902,714	1,119,513
Adjustment in lieu of taxes	5	-	33,355
Interest earned	69,000	1,997,095	766,920
Contributions from other governments			
towards capital assets	-	4,098,330	5,201,575
Capital assets contributed by developers (note 16)	-	4,911,616	3,897,801
Other contributions	-	644,386	765,830
Gain on sale of land (note 4)	-	456,388	270,072
	<b>\$ 80,916,477</b>	<b>\$ 95,629,731</b>	<b>\$ 85,618,644</b>
<b>EXPENSES (note 17)</b>			
General government services (note 22)	\$ 9,513,141	\$ 9,519,500	\$ 8,312,432
Protective services (note 22)	16,667,312	17,177,841	15,548,446
Transportation services (note 22)	8,869,407	16,392,820	16,257,437
Environmental health services (note 22)	1,452,870	1,477,568	1,416,034
Economic development services (note 22)	2,559,361	2,353,647	2,348,484
Recreation and cultural services (note 22)	10,813,991	13,691,577	12,029,618
Water supply (note 22)	4,923,840	6,142,908	5,256,594
Sewerage collection and disposal (note 22)	4,257,584	5,231,730	4,780,477
Fiscal services - general (note 22)	1,397,188	1,358,932	1,502,891
Fiscal services - water (note 22)	387,000	378,058	392,304
Fiscal services - sewerage (note 22)	215,000	205,438	226,950
	<b>61,056,694</b>	<b>73,930,019</b>	<b>68,071,667</b>
<b>ANNUAL SURPLUS (notes 18 and 21)</b>	<b>\$ 19,859,783</b>	<b>\$ 21,699,712</b>	<b>\$ 17,546,977</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<b>317,881,990</b>	<b>300,335,013</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		<b>\$ 339,581,702</b>	<b>\$ 317,881,990</b>

The accompanying notes are an integral part of these consolidated financial statements



**CITY OF DIEPPE****CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

December 31,

**2023****2022****FINANCIAL ASSETS**

Cash	\$ 26,070,199	\$ 19,389,243
Term deposits (note 5)	11,565,124	11,188,715
Accounts receivable		
General	2,884,346	2,993,265
Sales tax receivable	789,252	839,856
Governments	3,982,982	4,515,462
	<u>45,291,903</u>	<u>38,926,541</u>

**LIABILITIES**

Accounts payable and accrued liabilities	4,038,639	5,595,049
Withholding taxes payable	39,224	70,584
Due to other governments	255,573	291,249
Accrued sick leave (note 8)	1,840,777	1,791,848
Deferred revenues	568,606	571,119
Security deposits	1,109,742	822,423
Long-term debt and capital lease obligations (note 6)	52,391,100	62,109,392
	<u>60,243,661</u>	<u>71,251,664</u>

**NET DEBT****(14,951,758) (32,325,123)****NON-FINANCIAL ASSETS**

Tangible capital assets (note 16)	530,452,174	513,193,410
Accumulated amortization (note 16)	(178,602,076)	(165,787,097)
	<u>351,850,098</u>	<u>347,406,313</u>
Inventory	40,580	31,985
Land inventory	2,486,970	2,610,582
Prepaid expenses	155,812	158,233
	<u>354,533,460</u>	<u>350,207,113</u>

**ACCUMULATED SURPLUS****\$ 339,581,702 \$ 317,881,990****CONTINGENCIES (note 9) AND COMMITMENTS (note 10)**

The accompanying notes are an integral part of these consolidated financial statements

APPROVED BY

.....

Mayor

.....

Clerk or Treasurer

**CITY OF DIEPPE****CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT**

Year ended December 31,

**2023****2022**

Annual surplus	<b>\$ 21,699,712</b>	<b>\$ 17,546,977</b>
Acquisitions of tangible capital assets	<b>(18,469,400)</b>	<b>(14,513,698)</b>
Proceeds on disposal of tangible capital assets	<b>486,290</b>	<b>368,659</b>
Amortization of tangible capital assets	<b>13,721,126</b>	<b>12,709,982</b>
Gain on disposal of tangible capital assets	<b>(181,801)</b>	<b>(141,775)</b>
	<b>17,255,927</b>	<b>15,970,145</b>
Acquisition of inventory	<b>(40,580)</b>	<b>(31,985)</b>
Acquisition of prepaid expenses	<b>(155,812)</b>	<b>(158,233)</b>
Consumption of inventory	<b>31,985</b>	<b>23,326</b>
Use of prepaid expenses	<b>158,233</b>	<b>199,496</b>
Provision for decline in value of land inventory	<b>7,117</b>	<b>12,358</b>
Change in land inventory	<b>116,495</b>	<b>(182,916)</b>
	<b>117,438</b>	<b>(137,954)</b>
Decrease in net debt	<b>17,373,365</b>	<b>15,832,191</b>
Net debt, beginning of year	<b>(32,325,123)</b>	<b>(48,157,314)</b>
Net debt, end of year	<b>\$ (14,951,758)</b>	<b>\$ (32,325,123)</b>

The accompanying notes are an integral part of these consolidated financial statements

**CITY OF DIEPPE****CONSOLIDATED STATEMENT OF CASH FLOWS**

Year ended December 31,

**2023****2022****OPERATING ACTIVITIES**

Annual surplus	\$ 21,699,712	\$ 17,546,977
Items not affecting cash and cash equivalents:		
Gain on disposal of tangible capital assets	(181,801)	(141,775)
Provision for decline in value of land inventory	7,117	12,358
Amortization of tangible capital assets	13,721,126	12,709,982
Capital assets contributed by developers	(4,911,616)	(3,897,801)
	<u>30,334,538</u>	<u>26,229,741</u>
Net change in non-cash working capital items:		
Accounts receivable	692,004	(2,898,661)
Accounts payable and accrued payables, withholding taxes payable and due to other governments	(1,623,446)	(2,371,452)
Inventory, land inventory and prepaid expenses	110,321	(150,312)
Deferred revenues, security deposits and other items	333,735	(245)
	<u>29,847,152</u>	<u>20,809,071</u>

**CAPITAL ACTIVITIES**

Acquisitions of tangible capital assets net of contributions from developers	(13,557,784)	(10,615,897)
Proceeds on disposal of tangible capital assets	486,290	368,659
	<u>(13,071,494)</u>	<u>(10,247,238)</u>

**INVESTING ACTIVITIES**

Acquisitions of term deposits	(376,410)	(11,188,715)
	<u>(376,410)</u>	<u>(11,188,715)</u>

**FINANCING ACTIVITIES**

Additional financing received	-	625,000
Repayment of long-term debt and capital lease obligations	(9,718,292)	(7,486,754)
	<u>(9,718,292)</u>	<u>(6,861,754)</u>

<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>6,680,956</b>	<b>(7,488,636)</b>
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<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>19,389,243</b>	<b>26,877,879</b>
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<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 26,070,199</b>	<b>\$ 19,389,243</b>
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The accompanying notes are an integral part of these consolidated financial statements

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**1. STATUTES OF INCORPORATION AND PURPOSE OF THE ENTITY**

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The City of Dieppe (the "City") was incorporated as a town by the *Municipalities Act* of the Province of New Brunswick on January 1, 1952 and was approved for status as a city effective January 1, 2003 by an amendment of New Brunswick Regulation 85-6 under the *Municipalities Act*. As a municipality, the City is exempt from income taxes under section 149(1)(c) of the *Income Tax Act* (Canada). The City has the following vision statement: "The City of Dieppe's strong Acadian pride is reflected in its hospitality. It is a great place in which to live and raise a family thanks to its careful development and concern for the environment."

**2. SIGNIFICANT ACCOUNTING POLICIES**

---

The consolidated financial statements of the City are based on management's representations made in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board of CPA Canada.

The focus of consolidated financial statements prepared in accordance with Canadian public sector accounting standards ("PSAS") is on the financial position of the City and the changes thereto. The consolidated statement of financial position includes all of the assets and liabilities of the City.

Significant aspects of the accounting policies adopted by the City are as follows:

**Government reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues, expenses, changes in net debt and cash flows of the reporting entity. The reporting entity consists of all organizations and enterprises accountable for the administration of the affairs and resources of the City and which are owned or controlled by the City.

The following entities are included in the consolidated financial statements:

- City of Dieppe
- Expansion Dieppe Inc.
- Gestion 1604 Inc.

Interdepartmental and organizational transactions and balances are eliminated.



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

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**Budget**

The budget figures contained in these consolidated financial statements were approved by Council on November 28, 2022, and by the Minister of Local Government on December 13, 2022.

**Revenue recognition**

Unrestricted revenues are recorded on an accrual basis and are recognized when collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Other revenues are recorded when earned.

Capital contributions received from a third party, such as a contribution from another government to assist with the construction or purchase of a capital asset owned by the City, are recognized as revenue on purchase or during the construction of the related capital asset.

**Use of estimates**

The preparation of the consolidated financial statements in compliance with PSAS requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are reviewed periodically and, as adjustments become necessary, they are recorded in income in the period in which they become known. Actual results may differ from those estimates. The City's significant estimates relates to the useful life of tangible capital assets and the accrued sick leave liability.

**Financial instruments**

The City's financial instruments are initially recorded at fair value and subsequently at amortized cost.

**Cash and cash equivalents**

Cash and cash equivalents in the consolidated statement of cash flows include cash, bank balances and bank overdraft, if any.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

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**Tangible capital assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Assets under capital lease are included with the tangible capital assets and are recorded at cost, which represents the present value of minimum lease payments under the contract at initial recognition, net of accumulated amortization. The cost of tangible capital assets is amortized on a straight-line basis over their estimated useful life as follows:

<b><u>Asset type</u></b>	<b><u>Years</u></b>
Land improvements	10 to 25
Machinery and equipment	3 to 30
Vehicles	5 to 25
Buildings	10 to 60
Transportation network ("transportation")	10 to 65
Water and wastewater networks ("water and sewerage")	10 to 100

Assets under construction are not amortized until the asset is available for productive use.

Capital assets contributed by developers are recorded at fair value at the date of receipt and are recorded as revenue in the year they are transferred by the developers to the City.

**Impairment**

Tangible capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the tangible capital asset no longer contributes to the City's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value. Impairment is assessed by comparing the carrying amount to the estimate of the value of the asset's remaining service potential to the City. Any impairment results in a write-down of the asset and a charge to operations during the year. An impairment loss is not reversed if the value of the long-term asset subsequently increases.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

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**Segmented information**

The City is a diversified municipal government that provides a wide range of services to its residents. For management reporting purposes, the City's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Municipal services are provided by the following departments:

General government services

This department is responsible for the overall governance and financial administration of the City. This includes council functions, general and financial management, legal matters and compliance with legislation as well as civic relations.

Protective services

This department is responsible for the provision of policing services, fire protection, emergency measures, animal control, building inspection and other protective measures.

Transportation services

This department is responsible for common services, road and street maintenance, traffic services and other transportation-related functions.

Environmental health services

This department is responsible for the provision of waste collection and disposal.

Economic development services

This department is responsible for zoning, economic development, tourism and other municipal development and promotion services.

Recreation and cultural services

This department is responsible for the maintenance and operation of recreational and cultural facilities, including swimming pools, arenas, parks and playgrounds and other recreational and cultural facilities.

Water and sewerage systems

This department is responsible for the provision of water and sewer services, including the maintenance and operation of the underground networks, treatment plants, reservoirs and lagoons.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

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**Inventory**

Inventory is valued at the lower of cost and net replacement cost with cost being determined using the average cost method.

**Land inventory**

Land inventory is valued at the lower of cost and fair market value. Cost is determined using the specific cost method for the land that consists of a single lot and using the average cost method for the other properties. Any decrease in value is recorded as an expense in the economic development services department in the year incurred. When the circumstances which previously justified a decrease in value no longer exist or if there are clear indications of an increase in fair value, the provision is reversed up to the initial provision recorded.

**Post-employment benefits**

The City offers a sick leave benefit plan, as described in note 8. It recognizes a liability, determined by an actuarial valuation, and an expense for compensated absences in the period in which employees render services to the City in return for the benefits, which accumulate. The actuarial cost method used is the projected benefit method prorated on services.

The City also provides a defined contribution pension plan to its employees. Pension costs related to current services are charged to expenses in the period during which contributions are due by the employer.

**3. CHANGES IN ACCOUNTING METHODS**

---

The City of Dieppe has adopted the new accounting standards established by the Public Sector Accounting Council and entered into force on January 1, 2023, namely: PS 3450 (Financial Instruments), PS 1201 (Financial Statement Presentation) and PS 2601 (Foreign Currency Translation). PS 3450 covers recognition and derecognition, classification, measurement and reporting of financial instruments; PS 1201 covers general principles of reporting in financial statements; PS 2601 covers recognition and presentation of transactions denominated in foreign currencies. The adoption of these standards did not result in any notable change to the financial statements of the City of Dieppe.



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**3. CHANGES IN ACCOUNTING METHODS (continued)**

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**Obligations related to asset retirement**

The following modifications to the implementation of standard PS 3280 have been published and are applicable by the City for the financial year beginning January 1, 2023:

An obligation related to the decommissioning of a fixed asset is recognized in the period in which a legal obligation related to the decommissioning of a tangible capital asset arises and when it is possible to make a reasonable estimate of this amount. The obligation related to the decommissioning of an asset is initially measured based on the best estimate of the amount necessary to decommission the tangible asset at the reporting date. A corresponding amount is added to the carrying amount of the related tangible capital asset, which is depreciated over its remaining life. Changes in liabilities attributable to the passage of time are recognized as interest expense in the statement of operations with a corresponding increase in liabilities.

The estimated future costs to be incurred to retire the asset are reviewed annually and adjusted to reflect the best estimate of the liability at that date. The adjustments could result from changes in the assumptions used to estimate the undiscounted cash flows required to settle the obligation, including changes in the estimated probabilities, settlement amounts and timing, as well as changes in legal terms of the obligation or in the discount rate. These changes are recognized as an increase or decrease in the carrying amount of the asset retirement obligation, with a corresponding adjustment to the carrying amount of the asset in question. If the tangible capital asset in question is no longer in productive use, any change in the estimate of the liability for asset retirement obligations is recognized as an expense in the period when it occurs.

A liability for an asset retirement obligation remains recognized until it is settled or otherwise extinguished.

The implementation of this standard had no impact on the City of Dieppe's financial statements for the year ended December 31, 2023.

**4. GAIN ON SALE OF LAND**

	2023	2022
Sale of land	\$ 690,020	\$ 386,991
Cost of land sold	(233,632)	(116,919)
	<u>\$ 456,388</u>	<u>\$ 270,072</u>

**5. TERM DEPOSITS**

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The term deposits bear interest at 1.94% and 5.32%, maturing in February 2024 and June 2024, respectively.

**CITY OF DIEPPE**

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**6. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS****2023****2022**

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**Capital lease obligations**

Lease contract for a fire truck with a net book value of \$935,318, repayable in monthly instalments of \$12,149 including interest calculated at the rate of 3.19%, maturing in February 2027, with a purchase option of \$1 at maturity.

**\$ 449,507 \$ 595,295**

Lease contract for a fire truck with a net book value of \$361,596, repayable in monthly instalments of \$5,206 including interest calculated at the rate of 3.19%, maturing in July 2027, with a purchase option of \$1 at maturity.

**218,653 281,125**

Interest included in instalments

**(33,960) (57,400)**

**634,200 819,020**

**Loans**

Loan, guaranteed by the City Hall land and building having a net book value of \$4,536,438, repayable in monthly instalments of \$72,689 including interest calculated at the rate of 5.62%, maturing in October 2031.

**5,516,900 6,062,372**

To carry forward

**\$ 6,151,100 \$ 6,881,392**

**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>6. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)</b>	<b>2023</b>	<b>2022</b>
Carried forward	\$ 6,151,100	\$ 6,881,392
<b>Debentures</b>		
1. Debenture, repaid during the period.	-	2,815,000
2. Debenture, 0.50% to 2.30%, portion due in 2035 and 2040.	5,881,000	6,692,000
3. Debenture, 3.95% to 4.85%, due in 2032.	573,000	625,000
4. Debenture, 0.86% to 2.38%, due in 2031.	2,214,000	2,472,000
5. Debenture, 1.35% to 3.80%, renewable in 2032, due in 2037.	5,219,000	5,654,000
6. Debenture, 1.25% to 4.40%, portion due in 2028 and 2033.	2,032,000	2,338,000
7. Debenture, 1.20% to 3.70%, due in 2024.	417,000	822,000
8. Debenture, 0.95% to 3.50%, portion due in 2030 and 2035.	4,401,000	4,894,000
9. Debenture, 1.05% to 3.90%, due in 2030.	2,256,000	2,828,000
10. Debenture, 1.20% to 3.80%, portion due in 2031 and 2036.	5,669,000	6,638,000
11. Debenture, 1.65% to 3.30%, portion due in 2027 and 2032.	7,822,000	8,796,000
12. Debenture, 2.10% to 3.70%, due in 2033.	431,000	466,000
13. Debenture, 1.95% to 2.95%, portion due in 2029, 2034 and 2039.	9,325,000	10,188,000
Total	\$ 52,391,100	\$ 62,109,392

Approval of the Municipal Capital Borrowing Board has been obtained for the City Hall loan, capital lease contracts and the debentures.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**6. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)**

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Long-term debt principal repayments and minimum capital lease payments for the next five years are estimated as follows, assuming the debt is renewed as planned:

Debt	Capital leases
2024 - \$ 6,785,930	\$ 208,259
2025 - \$ 6,360,202	\$ 208,259
2026 - \$ 5,602,392	\$ 208,259
2027 - \$ 5,071,612	\$ 43,384
2028 - \$ 4,724,979	\$ 0

**7. SHORT-TERM BORROWINGS**

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**Operating borrowing**

The City has two authorized lines of credit in the amount of \$8,504,440 and \$1,500,000, bearing interest at the prime rate and renewable annually. The line of credit of \$8,504,440 is secured by the Province of New Brunswick; the line of credit of \$1,500,000 is secured by land inventory with a total book value of \$391,395.

As prescribed in the *Local Governance Act*, borrowings to finance the General Fund's operations are limited to 4% of the City's operating budget. Borrowings to finance the Water and Sewerage Fund's operations are limited to 50% of the operating budget for the year. In 2023, the City has complied with these restrictions.

**Interfund borrowing**

The Municipal Financial Reporting Manual requires that short-term interfund borrowings be repaid in the following year unless the borrowing is for a capital project. The amounts payable between the funds are in compliance with this requirement.



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**8. EMPLOYEE FUTURE BENEFITS**

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**Accrued sick leave**

The City provides sick leave that accumulates at the rate of eight hours per month for full-time non-administrative employees and seven hours per month for full-time administrative employees. All employees can take a leave with pay for a maximum of five consecutive days and a maximum of 12 days per year.

An actuarial valuation was performed in accordance with PSAS. The actuarial method used was the projected benefit method prorated on services. The valuation was based on a number of assumptions about future events, such as interest rates, employee salaries and turnover and retirement. The assumptions used reflect the City's best estimates. The most recent actuarial valuation was performed in 2023.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 2.50% (2022 - 2.50%);
- discount rate used to determine the accrued benefit obligation is 4.5% (2022 - 5.05%);
- retirement age is 62 (2022 - 62); and
- estimated net utilization rate of sick leave is 60.00% (2022 - 60.00%).

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenues as they come due.

The liability and obligation for accrued sick days are as follow:

	2023	2022
Balance at beginning of year	\$ 1,791,848	\$ 1,674,678
Benefit cost	138,721	132,814
Interest for period	66,052	56,126
Benefit payment	(100,726)	(27,723)
Changes in actuarial assumptions	(9,943)	(134,219)
Others	(45,175)	90,172
Balance at end of year	\$ 1,840,777	\$ 1,791,848

**Pension plan**

During the year, the City contributed \$1,534,722 (2022 - \$1,185,022) to the pension plan. The City's contributions range from 4.50% to 11.50% of the employees' earnings, depending on the category of the employee.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**9. CONTINGENCIES**

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In the normal course of operations, the City is involved in various claims or proceedings. Legal counsel is of the opinion that neither the possible outcome nor the amount of any possible settlement can be foreseen at this time. Therefore, no provision has been recorded in the consolidated financial statements, except for the lawsuit coming from Maritime Dover, for which the City has recorded a provision of \$198,000.

**10. COMMITMENTS**

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The City has committed to buy its water from the City of Moncton until 2032. The City of Moncton bills monthly based on the quantity in cubic metres of water used by the City as per the water meters and based on the annual rate per cubic metre of water used calculated annually by the City of Moncton.

The City has also committed to purchase its water and treatment of wastewater services from the Greater Moncton Wastewater Commission. The Greater Moncton Wastewater Commission bills quarterly based on the number of residential units and unit equivalents at the meter and using a fixed rate per unit calculated annually.

The City has also committed to share 90% of the operating costs of the Codiak Regional Police Service with the City of Moncton and the Town of Riverview until 2032. Under this commitment, municipal police services are provided by the Royal Canadian Mounted Police ("RCMP").

**11. FINANCIAL INSTRUMENTS**

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Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to this risk on its long-term debt and its term deposits bearing interest at fixed rates.

Liquidity risk is the risk that the City will encounter difficulty in honouring commitments related to financial liabilities. The City is exposed to this risk mainly through its accounts payable and accrued liabilities, its amounts due to other governments and its long-term debt. The preparation of the annual budget is sufficient to mitigate this risk.

Credit risk is the risk that one party to a financial asset will cause a financial loss for the other party by failing to discharge an obligation. The City's credit risk is mainly related to its accounts receivable, cash and term deposits.

Management believes that the City is not exposed to any other significant risks arising from its financial instruments.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**December 31, 2023

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**12. TRANSFERS TO RESERVE FUNDS**

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Transfers between reserve funds were authorized by Council through a resolution dated December 14, 2023, with the exception of the following: an amount transferred of \$382,000 was authorized on August 8, 2022 for tangible capital assets expenses that incurred in 2023, a transfer of \$87,000 that was authorized on February 13, 2023, a transfer of \$220,000 that was authorized on April 24, 2023, a transfer of \$230,000 that was authorized on May 8, 2023, transfers of \$516,000 and \$676,000 that were authorized on June 12, 2023, a transfer of \$78,000 that was authorized on July 10, 2023, and a transfer of \$174,000 that was authorized on September 11, 2023. The summary of transfers to the reserve funds can be found in note 19.

**13. WATER DISTRIBUTION COSTS**

---

Water distribution costs for fire protection charged by the City are within the maximum allowable by Regulation 81-195 under the *Local Governance Act* based on the applicable percentage of water system expenditures for the population.

**14. WATER AND SEWERAGE OPERATING FUND SURPLUS / (DEFICIT)**

---

The *Local Governance Act* requires Water and Sewerage Fund surplus/(deficit) amounts to be absorbed into either the second ensuing year or allocated among the four operating budgets commencing with the second ensuing year. The City chose to allocate the 2019 deficit over four operating budgets starting in 2021; the other year's surplus/(deficit) are included in the second ensuing year. The surplus/(deficit) at the end of the year is as follows:

	2023	2022
2023 surplus	\$ 293,935	\$ -
2022 surplus	599,926	599,926
2021 surplus	-	510,803
2019 deficit	(675,204)	(1,350,408)
	<u>\$ 218,657</u>	<u>\$ (239,679)</u>

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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**15. COMPARATIVE FIGURES**

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Certain comparative figures have been reclassified to conform with the presentation used in the current year.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 16. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Land Improvements	Machinery and equipment	Vehicles	Buildings	Transportation	Water and sewerage	Work in progress	Total 2023	Total 2022
<b>COST</b>										
Balance, beginning of year	\$ 28,873,558	\$ 23,837,787	\$ 6,107,519	\$ 13,754,761	\$ 97,848,174	\$ 205,164,636	\$ 135,091,264	\$ 2,515,711	\$ 513,193,410	\$ 500,071,398
Add:										
Acquisitions during the year	1,316,914	3,095,826	335,548	2,900,517	-	5,731,886	4,304,217	-	17,684,908	16,209,102
Disposals during the year	-	-	(38,168)	(638,198)	-	(485,862)	(48,408)	-	(1,210,636)	1,391,686
Net change in work in progress	-	-	-	-	-	-	-	784,492	784,492	(1,695,404)
Balance, end of year	30,190,472	26,933,613	6,404,899	16,017,080	97,848,174	210,410,660	139,347,073	3,300,203	530,452,174	513,193,410
<b>ACCUMULATED AMORTIZATION</b>										
Balance, beginning of year	-	8,459,702	3,685,894	7,345,602	36,263,291	73,908,113	36,124,495	-	165,787,097	154,241,917
Add:										
Amortization for the year	-	1,256,032	374,317	1,105,097	3,528,237	5,812,401	1,645,042	-	13,721,126	12,709,982
Accumulated amortization of disposals	-	-	(33,141)	(603,808)	-	(256,111)	(13,087)	-	(906,147)	(1,164,802)
Balance, end of year	-	9,715,734	4,027,070	7,846,891	39,791,528	79,464,403	37,756,450	-	178,602,076	165,787,097
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>										
	\$ 30,190,472	\$ 17,217,879	\$ 2,377,829	\$ 8,170,189	\$ 58,056,646	\$ 130,946,257	\$ 101,590,623	\$ 3,300,203	\$ 351,850,098	\$ 347,406,313

As at December 31, 2023, the City's leased tangible capital assets were composed of vehicles with a cost of \$1,799,641 (2022 - \$1,799,641) and accumulated amortization of \$502,727 (2022 - \$425,384). Fully amortized tangible capital assets with a total cost of \$20,770,702 (2022 - \$19,024,798) are included in land improvements, machinery and equipment, vehicles, buildings, transportation and water and sewerage, as they are still in service.

During the year, transportation assets of \$1,647,553 (2022 - \$1,355,327) and water and sewerage assets of \$3,264,063 (2022 - \$2,542,474) were received as contributions from developers.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 17. SCHEDULE OF SEGMENT INFORMATION

	General government	Protective	Transportation	Environmental health	Economic development	Recreation and cultural	Water and sewerage	2023 Consolidated	2022 Consolidated
<b>Revenues</b>									
Warrant of assessment	\$ 10,035,458	\$ 18,139,119	\$ 21,195,240	\$ 1,330,166	\$ 2,515,736	\$ 11,879,455	\$ -	\$ 65,095,174	\$ 57,494,896
Services to other governments	-	4,900	166,680	-	-	-	-	171,580	362,154
Sale of services	-	-	-	-	-	2,388,896	12,822,528	15,211,424	14,067,537
Community funding and equalization grant	139,168	251,546	293,927	18,446	34,887	164,740	-	902,714	1,119,513
Interest earned	291,683	527,216	616,043	38,661	73,120	345,278	105,094	1,997,095	766,920
Other	78,893	1,628,153	4,429,211	10,457	634,969	2,057,246	3,412,815	12,251,744	11,807,624
	10,545,202	20,550,934	26,701,101	1,397,730	3,258,712	16,835,615	16,340,437	95,629,731	85,618,644
<b>Expenses</b>									
Salaries and benefits	3,985,046	6,612,009	3,917,621	-	1,426,005	6,044,147	3,356,152	25,340,980	21,922,456
Goods and services	4,371,105	9,937,250	5,407,118	1,477,568	911,440	4,008,319	6,033,203	32,146,003	30,760,603
Amortization	641,143	628,582	6,941,035	-	9,085	3,680,865	1,820,416	13,721,126	12,709,982
Interest	323,820	124,354	659,822	-	-	250,936	583,496	1,942,428	2,122,145
Other	522,206	-	127,046	-	7,117	(41,754)	164,867	779,482	556,481
	9,843,320	17,302,195	17,052,642	1,477,568	2,353,647	13,942,513	11,958,134	73,930,019	68,071,667
<b>Annual surplus (deficit)</b>	\$ 701,882	\$ 3,248,739	\$ 9,648,459	\$(79,838)	\$ 905,065	\$ 2,893,102	\$ 4,382,303	\$ 21,699,712	\$ 17,546,977

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 18. RECONCILIATION OF ANNUAL SURPLUS

	General Operating	General Capital	Water and Sewerage Operating	Water and Sewerage Capital	Reserve Funds	Total
<b>2023 annual fund surplus</b>	<b>\$ 390,874</b>	<b>\$ 19,273,906</b>	<b>\$ 293,935</b>	<b>\$ 3,706,019</b>	<b>\$ 7,480,547</b>	<b>\$ 31,145,281</b>
<b>Adjustments to annual surplus (deficit)</b>						
Previous years' surplus (deficit)	(589,568)	-	164,402	-	-	(425,166)
Elimination of interfund transfers						
General operating fund reserve	(156,000)	-	-	-	156,000	-
General capital fund reserve	8,197,000	(3,275,000)	-	-	(4,922,000)	-
Interfund transfers	4,876,503	(4,876,503)	383,262	(383,262)	-	-
Water and sewerage operating fund reserve	-	-	(40,000)	-	40,000	-
Water and sewerage capital fund reserve	-	-	1,245,000	(213,000)	(1,032,000)	-
Long-term debt principal repayment	6,609,845	(6,609,845)	2,924,000	(2,924,000)	-	-
Internal revenue elimination	2,150,000	-	(2,150,000)	-	-	-
Amortization of tangible capital assets	-	(11,891,625)	-	(1,820,416)	-	(13,712,041)
Capital assets contributed by developers	-	1,647,553	-	3,264,063	-	4,911,616
Expenses reclassified as tangible capital assets	184,819	-	-	-	-	184,819
Fees in lieu of land for public purposes, recorded as deferred revenues	-	-	-	-	(145,830)	(145,830)
Sponsorship agreement for a capital project	-	50,000	-	-	-	50,000
Gain on disposal of tangible capital assets	-	(278,699)	-	(35,362)	-	(314,061)
Annual surplus (deficit) from other consolidated entities	78,005	(9,085)	(63,826)	-	-	5,094
<b>Total adjustments to 2023 annual surplus (deficit)</b>	<b>21,350,604</b>	<b>(25,243,204)</b>	<b>2,462,838</b>	<b>(2,111,977)</b>	<b>(5,903,830)</b>	<b>(9,445,569)</b>
<b>2023 annual surplus (deficit) under PSAS</b>	<b>\$ 21,741,478</b>	<b>\$ (5,969,298)</b>	<b>\$ 2,756,773</b>	<b>\$ 1,594,042</b>	<b>\$ 1,576,717</b>	<b>\$ 21,699,712</b>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 19. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Water and Sewerage Operating Reserve	Water and Sewerage Capital Reserve	Land for public purposes	Total 2023	Total 2022
<b>Assets and accumulated surplus</b>	<b>\$ 3,156,103</b>	<b>\$ 28,099,637</b>	<b>\$ 690,900</b>	<b>\$ 5,742,158</b>	<b>\$ 346,114</b>	<b>\$ 38,034,912</b>	<b>\$ 30,554,365</b>
<b>Revenues (note 12)</b>							
Interest	163,013	1,129,614	35,948	231,729	16,413	1,576,717	581,245
Transfer from the general operating fund	469,000	8,197,000	-	-	-	8,666,000	7,235,000
Transfer from the water and sewerage operating fund	-	-	100,000	1,245,000	-	1,345,000	2,074,000
Transfer from general capital fund	-	354,000	-	-	-	354,000	1,145,000
Transfer from the water and sewerage capital fund	-	-	-	106,000	-	106,000	-
Fees in lieu of land for public purposes	-	-	-	-	145,830	145,830	22,593
	<b>632,013</b>	<b>9,680,614</b>	<b>135,948</b>	<b>1,582,729</b>	<b>162,243</b>	<b>12,193,547</b>	<b>11,057,838</b>
<b>Expenses (note 12)</b>							
Transfer to the general operating fund	625,000	-	-	-	-	625,000	208,500
Transfer to the general capital fund	-	3,629,000	-	-	-	3,629,000	2,336,000
Transfer to the water and sewerage operating fund	-	-	140,000	-	-	140,000	-
Transfer to the water and sewerage capital fund	-	-	-	319,000	-	319,000	180,000
	<b>625,000</b>	<b>3,629,000</b>	<b>140,000</b>	<b>319,000</b>	<b>-</b>	<b>4,713,000</b>	<b>2,724,500</b>
<b>Annual surplus (deficit)</b>	<b>\$ 7,013</b>	<b>\$ 6,051,614</b>	<b>\$ (4,052)</b>	<b>\$ 1,263,729</b>	<b>\$ 162,243</b>	<b>\$ 7,480,547</b>	<b>\$ 8,333,338</b>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 20. INFORMATION ON CONTROLLED ENTITIES

	City of Dieppe	Expansion Dieppe Inc.	Gestion 1604 Inc.	2023 Total	2022 Total
<b>Assets</b>	<b>\$ 391,040,992</b>	<b>\$ 3,211,199</b>	<b>\$ 5,573,172</b>	<b>\$ 399,825,363</b>	<b>\$ 389,133,654</b>
<b>Liabilities</b>	<b>53,979,091</b>	<b>721,833</b>	<b>5,542,737</b>	<b>60,243,661</b>	<b>71,251,664</b>
<b>Accumulated surplus</b>	<b>337,061,901</b>	<b>2,489,366</b>	<b>30,435</b>	<b>339,581,702</b>	<b>317,881,990</b>
<b>Revenues</b>	<b>93,585,333</b>	<b>1,716,151</b>	<b>328,247</b>	<b>95,629,731</b>	<b>85,618,644</b>
<b>Expenses</b>	<b>71,890,293</b>	<b>1,713,251</b>	<b>326,475</b>	<b>73,930,019</b>	<b>68,071,667</b>
<b>Annual surplus</b>	<b>\$ 21,695,040</b>	<b>\$ 2,900</b>	<b>\$ 1,772</b>	<b>\$ 21,699,712</b>	<b>\$ 17,546,977</b>

The entities listed above are included in the consolidated financial statements.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

## 21. OPERATING BUDGET RECONCILED TO THE BUDGET PRESENTED IN ACCORDANCE WITH PSAS

	General operating budget	Water and sewerage operating budget	Amortization of tangible capital assets	Internal revenue	Previous years' surplus/deficit	Transfers	Consolidated entities' transfers	Total
<b>Revenues</b>								
Warrant of assessment	\$ 65,095,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,095,173
Services to other governments	151,000	-	-	-	-	-	-	151,000
Sale of services	1,983,909	11,885,000	-	-	-	-	-	13,868,909
Other revenues from own sources	829,680	2,150,000	-	(2,150,000)	-	-	-	829,680
Community funding and equalization grant	902,710	-	-	-	-	-	-	902,710
Transfers from the reserves to the operating funds	1,154,000	75,000	-	-	-	(1,229,000)	-	-
Adjustment in lieu of taxes	5	-	-	-	-	-	-	5
Interest earned	50,000	19,000	-	-	-	-	-	69,000
Contribution from Expansion Dieppe Inc.	101,123	63,826	-	-	-	-	(164,949)	-
Previous years' surplus	605,900	510,802	-	-	(1,116,702)	-	-	-
	<b>70,873,500</b>	<b>14,703,628</b>	<b>-</b>	<b>(2,150,000)</b>	<b>(1,116,702)</b>	<b>(1,229,000)</b>	<b>(164,949)</b>	<b>80,916,477</b>
<b>Expenses</b>								
General government services	9,513,141	-	-	-	-	-	-	9,513,141
Protective services	18,817,312	-	-	(2,150,000)	-	-	-	16,667,312
Transportation services	8,869,407	-	-	-	-	-	-	8,869,407
Environmental health services	1,452,870	-	-	-	-	-	-	1,452,870
Economic development services	2,559,361	-	-	-	-	-	-	2,559,361
Recreational and cultural services	10,813,991	-	-	-	-	-	-	10,813,991
Water supply	-	4,923,840	-	-	-	-	-	4,923,840
Sewerage collection and disposal	-	4,257,584	-	-	-	-	-	4,257,584
Interest on long-term debt	1,397,188	602,000	-	-	-	-	-	1,999,188
Long-term debt payments	5,163,313	2,166,000	-	-	-	(7,329,313)	-	-
Transfers from the operating funds to the capital funds	11,506,917	1,462,000	-	-	-	(12,968,917)	-	-
Transfers from the operating funds to the reserves	780,000	617,000	-	-	-	(1,397,000)	-	-
Previous year's deficit	-	675,204	-	-	(675,204)	-	-	-
	<b>70,873,500</b>	<b>14,703,628</b>	<b>-</b>	<b>(2,150,000)</b>	<b>(675,204)</b>	<b>(21,695,230)</b>	<b>-</b>	<b>61,056,694</b>
<b>Surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(441,498)\$</b>	<b>20,466,230 \$</b>	<b>(164,949)\$</b>	<b>19,859,783</b>

## CITY OF DIEPPE

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

#### 22. REVENUES AND EXPENSES BREAKDOWN

	2023 Budget	2023 Actual	2022 Actual
<b>Revenues</b>			
<i>Services to other governments</i>			
Other municipalities			
Fire	\$ -	\$ 4,900	\$ 211,278
 Province of New Brunswick			
Roads and streets	\$ 140,000	\$ 140,001	\$ 140,013
Lane marking	11,000	26,679	10,863
	<b>\$ 151,000</b>	<b>\$ 166,680</b>	<b>\$ 150,876</b>
 <i>Sale of services</i>			
Arenas	\$ 1,326,489	\$ 1,540,470	\$ 1,259,822
Aquatic and sports centre	517,000	678,931	459,743
Mobile stage - rental and sponsors	-	5,200	2,400
Programs	124,670	117,017	60,653
Rental of sports fields	15,750	47,278	7,008
Water	5,830,000	6,286,676	6,046,287
Sewerage system	5,781,000	6,232,106	5,964,499
Connections, services and other	204,000	219,123	203,900
Interest earned	70,000	84,623	63,225
	<b>\$ 13,868,909</b>	<b>\$ 15,211,424</b>	<b>\$ 14,067,537</b>
 <i>Other revenues from own sources</i>			
Building and other permits	\$ 582,500	\$ 1,461,164	\$ 1,010,556
Fines			
Municipal by-laws	15,000	13,990	16,708
Other	-	10,400	-
Rental - equipment and buildings	158,000	276,064	229,840
Miscellaneous	74,180	379,406	381,887
	<b>\$ 829,680</b>	<b>\$ 2,141,024</b>	<b>\$ 1,638,991</b>

**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Expenses</b>			
<i>General government services</i>			
Legislative			
Mayor	\$ 65,200	\$ 57,365	\$ 52,464
Councillors	236,215	210,940	199,307
Other	47,100	53,904	38,261
	<u>348,515</u>	<u>322,209</u>	<u>290,032</u>
Administrative			
Clerk	416,307	300,633	274,011
Manager	3,082,859	2,910,232	1,932,212
Buildings	609,995	782,010	690,175
Solicitor	325,000	406,074	302,110
Other	2,278,109	1,789,950	1,947,640
	<u>6,712,270</u>	<u>6,188,899</u>	<u>5,146,148</u>
Financial management			
Administration	231,145	235,475	192,441
Accounting	279,845	306,636	273,226
External audit	55,000	61,725	60,921
	<u>565,990</u>	<u>603,836</u>	<u>526,588</u>
Common services			
Cost of assessment	855,570	855,270	724,522
Other general government services			
Conventions	13,000	16,585	14,927
Public liability insurance	325,000	369,352	321,802
Grant - Capitol Theatre	75,000	75,000	75,000
Grant - other	602,796	668,138	599,854
Other	15,000	13,028	10,386
Amortization of tangible capital assets	-	641,143	603,173
Gain on disposal of tangible capital assets	-	(233,960)	-
	<u>1,030,796</u>	<u>1,549,286</u>	<u>1,625,142</u>
	<u>\$ 9,513,141</u>	<u>\$ 9,519,500</u>	<u>\$ 8,312,432</u>

**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<i>Protective services</i>			
Police			
RCMP contract and municipal costs	\$ 8,473,374	\$ 8,473,394	\$ 7,187,553
Fire			
Administration	855,478	722,206	557,222
Firefighting force	5,313,209	5,244,582	5,255,777
Fire investigation and prevention	10,000	6,279	8,478
Station and building	440,224	395,003	397,060
Firefighting equipment	567,044	622,147	576,460
Training	73,770	73,611	43,960
	7,259,725	7,063,828	6,838,957
Emergency measures			
Administration	-	3	10,176
Supplies	16,000	1,688	46,204
	16,000	1,691	56,380
Other			
Building inspection	378,061	406,343	378,499
Application of by-laws	375,046	436,253	311,151
Animal protection	46,282	48,926	44,483
Insect control	118,824	118,824	111,330
Amortization of tangible capital assets	-	628,582	620,093
	918,213	1,638,928	1,465,556
	\$ 16,667,312	\$ 17,177,841	\$ 15,548,446

**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<i>Transportation services</i>			
Common services			
Administration	\$ 551,251	\$ 528,521	\$ 468,608
Training and development	17,700	30,689	20,801
Civil engineering, planning and monitoring	795,720	761,492	832,618
General equipment	135,996	181,759	153,309
Workshops and other buildings	1,530,182	1,368,630	1,136,002
	<b>3,030,849</b>	<b>2,871,091</b>	<b>2,611,338</b>
Roads and streets			
Summer maintenance	1,596,292	2,370,391	3,414,107
Sidewalks	68,000	56,810	13,875
Storm sewers and culverts	132,300	119,961	84,545
Snow and ice removal	1,744,084	1,676,509	1,902,360
	<b>3,540,676</b>	<b>4,223,671</b>	<b>5,414,887</b>
Street lighting	556,000	609,557	561,580
Traffic services			
Street signs	27,000	90,774	86,625
Traffic lane marking	64,000	83,114	59,385
Traffic signals	79,500	79,059	84,728
	<b>170,500</b>	<b>252,947</b>	<b>230,738</b>
Public transit	1,571,382	1,367,473	1,286,684
Amortization of tangible capital assets	-	6,941,035	6,212,465
Loss (gain) on disposal of tangible capital assets	-	127,046	(60,255)
	<b>-</b>	<b>7,068,081</b>	<b>6,152,210</b>
	<b>\$ 8,869,407</b>	<b>\$ 16,392,820</b>	<b>\$ 16,257,437</b>



**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<i>Environmental health services</i>			
Dumps and garbage collection	\$ 1,452,870	\$ 1,477,568	\$ 1,416,034
<i>Economic development services</i>			
Urban planning	\$ 38,056	\$ 38,056	\$ 32,765
Planning and development	749,100	624,668	542,036
General land assembly	170,000	159,594	161,643
Expansion Dieppe Inc.	1,115,184	1,371,192	1,370,931
Economic development commission	-	-	117,805
Sustainable development plan	150,000	57,254	26,071
Beautification and land rehabilitation	118,000	86,681	77,500
Tourism	219,021	-	-
Provision for decline in value of land inventory	-	7,117	12,358
Amortization of tangible capital assets	-	9,085	7,375
	\$ 2,559,361	\$ 2,353,647	\$ 2,348,484
<i>Recreation and cultural services</i>			
Administration	\$ 677,151	\$ 661,648	\$ 416,791
Community centres	622,600	371,460	357,298
Aquatic and sports centre	2,169,226	1,884,258	1,585,643
Arenas	2,831,145	2,847,664	2,633,562
Parks and playgrounds	3,830,821	3,606,198	3,158,803
Other recreation facilities	673,848	674,765	424,538
Training and development	8,600	6,041	4,756
Library	600	432	658
Amortization of tangible capital assets	-	3,680,865	3,496,654
Gain on disposal of tangible capital assets	-	(41,754)	(49,085)
	\$ 10,813,991	\$ 13,691,577	\$ 12,029,618

**CITY OF DIEPPE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<i>Water supply</i>			
Administration	\$ 743,919	\$ 760,222	\$ 596,354
Legal settlement (note 9)	-	99,000	-
Transmission and distribution	2,183,276	2,201,389	2,004,931
Power and pumping	274,645	370,321	240,507
Water purchase	1,600,000	1,643,583	1,397,522
Test water source	-	30,324	16,516
Billing and collections	122,000	127,861	115,653
Amortization of tangible capital assets	-	910,208	885,111
	<b>\$ 4,923,840</b>	<b>\$ 6,142,908</b>	<b>\$ 5,256,594</b>
<i>Sewerage collection and disposal</i>			
Administration	\$ 347,954	\$ 386,333	\$ 296,499
Legal settlement (note 9)	-	99,000	-
Sewerage collection system	1,180,750	1,137,578	1,000,619
Sewerage lift stations	38,800	35,842	22,126
Sewerage treatment and disposal	2,572,080	2,572,080	2,496,480
Billing and collections	118,000	123,822	112,077
Amortization of tangible capital assets	-	910,208	885,111
Gain on disposal of tangible capital assets	-	(33,133)	(32,435)
	<b>\$ 4,257,584</b>	<b>\$ 5,231,730</b>	<b>\$ 4,780,477</b>
<i>Fiscal services - general</i>			
Debt service			
Interest on long-term debt	\$ 1,045,500	\$ 1,035,112	\$ 1,149,155
Loan - City Hall			
Interest on long-term debt	351,688	323,820	353,736
	<b>\$ 1,397,188</b>	<b>\$ 1,358,932</b>	<b>\$ 1,502,891</b>

**CITY OF DIEPPE**

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

December 31, 2023

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<b>22. REVENUES AND EXPENSES BREAKDOWN (continued)</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<i>Fiscal services - water</i>			
Debt service			
Interest on long-term debt	\$ 387,000	\$ 378,058	\$ 392,304
<i>Fiscal services - sewerage</i>			
Debt service			
Interest on long-term debt	\$ 215,000	\$ 205,438	\$ 226,950