



Dieppe

ANNUAL
REPORT

2022



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

On behalf of City Council, I am pleased to present the City of Dieppe's Annual Report for 2022.

The vitality that characterizes Dieppe is alive and well, with record real estate growth once again in 2022. The value of permits grew by 17% compared to 2021, reaching over \$119 million. Our municipality continues to be a great place to live, work and raise a family.

As the largest French-speaking municipality outside Quebec, and given our enviable geographic location, we attract a significant number of francophones. We also boast a bilingual and highly skilled workforce, which is of interest to businesses.

Investments made in recent years in a number of strategic infrastructure initiatives and a host of construction projects have also helped to fuel the City's growth. Living in Dieppe means living in a vibrant, growing community that is open to the world.

The municipality celebrated its 70th anniversary of incorporation in 2022. As we gradually recovered from the pandemic, we were able to mark this important milestone with free tours at Doiron House and a flurry of events over the summer.

In the next few pages of this report, you will read about our accomplishments over the past year, gain a better understanding of how the City's budget works, and much more.

As always, it is a true pleasure to serve you.

Happy reading!

Yvon Lapierre
Mayor





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.

See Appendix 6 for the 2022 audited financial statements.



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.

The city's commercial vocation and its economy based on respect for the environment make it the ideal spot 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 over 70 kilometres of trails and bicycle paths.

*According to the 2021 census

Demographics*

- Average age of the population: 40.8
- Total number of private housing units: 11,993
- Population density per square kilometre: 365

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)
- 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

MUNICIPAL PROFILE (CONTINUED)

- 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
- 152 km of storm drains
- 184 km of paved roads
- 66 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

- 550 building permits issued in 2022
- Total value of permits issued: \$119,352,992
- Tax base of \$3,734,647,350



ACHIEVEMENTS

- Adoption of a new organizational structure aimed at providing additional capacity to achieve our strategic objectives while focusing on the environment, immigration and public transit
- Launch of a new, more dynamic, functional and accessible website with new features, such as a community calendar
- New construction record with 550 permits issued for a total value of over \$119 million
- New housing record with the creation of 718 units
- Free visits to Doiron House to mark the municipality's 70th anniversary of incorporation
- Opening of Café Inclusio in the basement of Doiron House
- Over 1,000 visits to Doiron House during the year
- Changes to speed limits on parts of Acadie Avenue and Amirault Street to reduce the severity of collisions
- Launch of a public consultation on a tree bylaw in Dieppe
- Public consultation on outdoor fires and amendment of the bylaw in question to allow for the use of outdoor fireplaces in winter
- Creation of the Friends of Seniors Advisory Committee tasked with fostering an environment where seniors can flourish and lead active lives
- Launch of a public consultation on recreation programming to identify gaps across the municipality
- Public consultation regarding public washrooms and drinking fountains on municipal trails
- Return of the Wednesday Show at Place 1604
- Launch of a downtown parking study and survey
- 80th-anniversary commemorations of the Dieppe Raid in France and unveiling of a Polish-Canadian Brotherhood in Arms monument at Place 1604
- Winning of the opportunity to host of the 44th Finale des Jeux de l'Acadie in 2025
- First holiday market event at Doiron House with a dozen local merchants
- Survey of senior residents to gather information on a variety of topics that affect the daily lives of people 50 and older and develop an action plan for Dieppe
- Implementation of a new job posting and application management software
- Joint tender with the Town of Riverview for the collection and disposal of garbage and a new five-year agreement with Miller Waste to provide the service
- Replacement of special collections with the bulky waste program. One bulky item can now be placed at the curb during clear-bag collection weeks, providing 26 opportunities to dispose of large items throughout the year.
- Hosting of the YQM Country Fest country music festival at the MusiquART site and creation of a command post to ensure the protection of festival-goers, made possible thanks to the close collaboration of the fire department and a number of external agencies
- Hosting of the Canada Cup Mountain Bike event at Rotary St-Anselme Park
- Construction of an artificial turf field for the practice of various sports
- Construction of a cricket field at Lakeburn Park
- Purchase and installation of solar panels, a heat recovery system and two electric Zambonis at the Arthur-J.-LeBlanc Centre with a grant from the Green Municipal Fund
- Replacement of the swimming pool membrane at the Aquatic and Sports Centre
- Signature of a Memorandum of Understanding with Immigration, Refugees and Citizenship Canada and Expansion Dieppe regarding the leasing of office space at City Hall
- Participation with Destination Canada in the Mobility Forum in Paris to attract newcomers to Dieppe

ACHIEVEMENTS (CONTINUED)

- Support given to CAFi for its first edition of the Monde en fête festival
- Return of the block party program with an event held in each of the City's neighbourhoods over the summer
- Over \$5 million invested in road infrastructure improvements
- Score of 99% on the workplace health and safety audit
- Transition by the Aquatic and Sports Centre to the Lifesaving Society's Swim for Life program over the summer
- Implementation of a new process for the collection of used syringes at municipal facilities
- Creation of a new tourism marketing organization, Destination Moncton-Dieppe, to promote our region regionally, nationally and internationally
- Distribution of 1,000 free bicycle bells to improve cyclist and pedestrian safety on city trails



WHERE DO THE MUNICIPALITY'S REVENUES COME FROM?

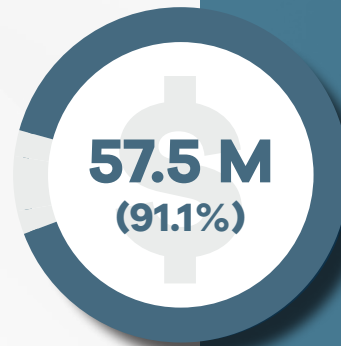
Municipal tax revenue pays for a large part of the many services that residents use on a daily basis. Examples of those services include snow removal, road maintenance, garbage collection, the fire department, and police services, to mention only a few.

In 2022, the City of Dieppe's tax base was \$3,734,647,350, an increase of 13.3% over the previous year, and the tax rate was \$1.46 per \$100 of assessed value.

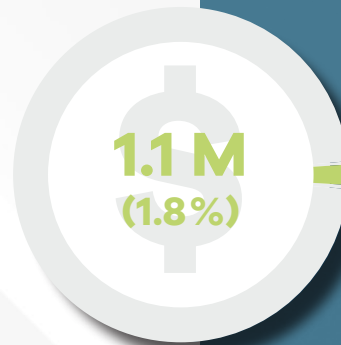
Operating budget

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

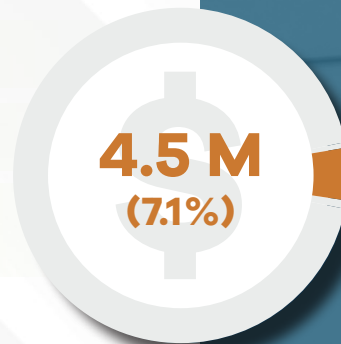
Property taxes (residential and commercial)	\$57,500,000
Community funding grant and equalization payment	\$1,100,000
Other revenue (building permits, arena rentals, Aquatic and Sports Centre, surplus from previous years)	\$4,500,000
Total	\$63,100,000



PROPERTY TAXES



COMMUNITY FUNDING GRANT AND EQUALIZATION PAYMENT

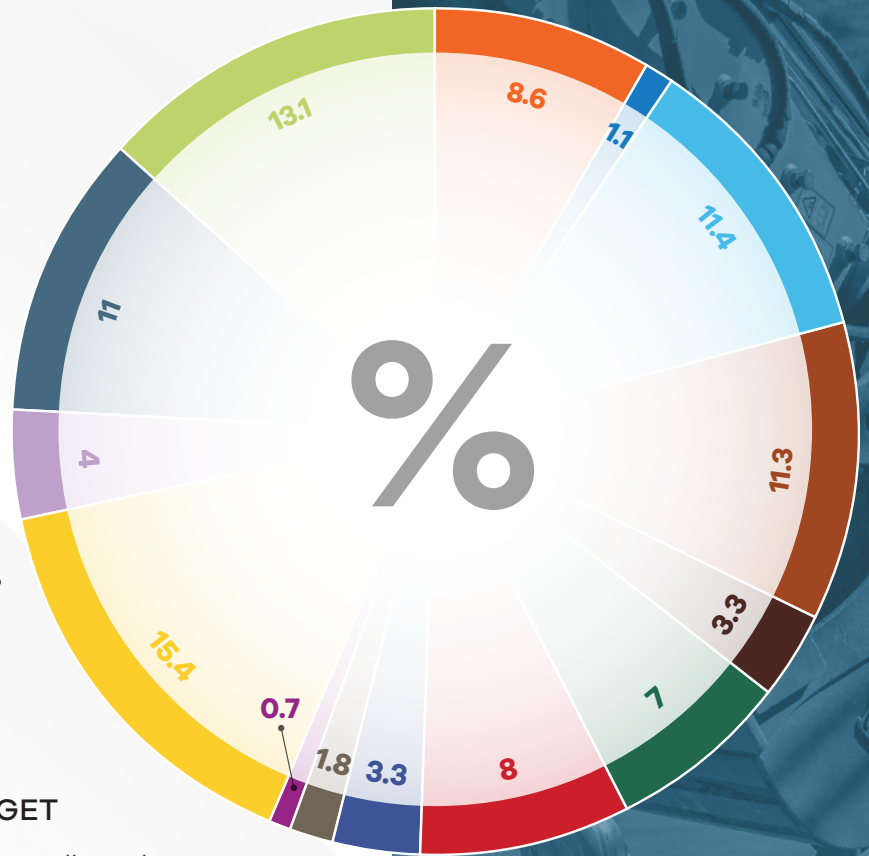


OTHER REVENUE



WHERE DOES THE MONEY GO?

- Administration – 8.6%
- Valuation cost – 1.1%
- Police – 11.4%
- Fire – 11.3%
- Cost of water – 3.3%
- Other protective measures – 7%
- Transportation – 8%
- Engineering – 3.3%
- Communications – 1.8%
- Reserve – 0.7%
- Leisure, culture and community life – 15.4%
- Buildings and municipal fleet – 4%
- Financial services – 11%
- Operational capital – 13.1%



WATER AND SEWER OPERATING BUDGET

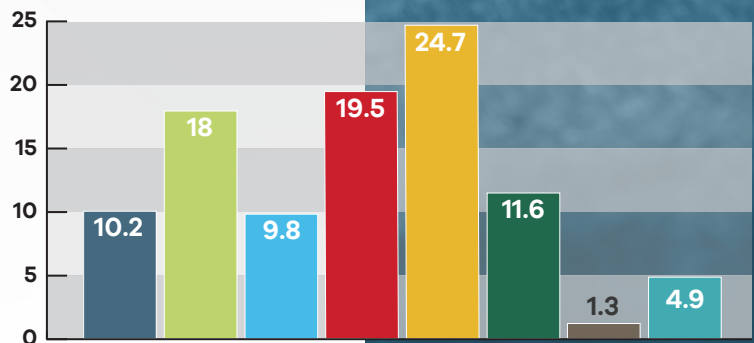
The revenues for this budget come from the fees collected from the payment of water and sewer bills and are used to maintain our water and sewer infrastructure and purchase the water consumed by residents.

The costs related to these services in 2022 were \$948 for a typical house, an amount that has not increased since 2020.

Water and sewer bill payment fees	\$11,300,000
Reimbursement for water used by the fire department	\$2,100,000
Other revenue and surplus from previous years	\$500,000
Total	\$13,900,000

Breakdown of expenses

- Purchase of water – 10.2%
- Wastewater treatment – 18%
- Operational capital – 9.8%
- Debt servicing – 19.5%
- Operation and maintenance – Water – 24.7%
- Operation and maintenance – Sewer – 11.6%
- Reserve – 1.3%
- Deficit from previous year – 4.9%





CITY COUNCIL

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

Here is a list of the committees, organizations and associations on which the members of City Council sit.



Yvon Lapierre



Lise LeBouthillier



Josée Turgeon-Roy



Mélyssa Boudreau



Jean-Marc Brideau



Marc Lanteigne



Ernest Thibodeau



Paul Gaudet



Corinne Godbout

Yvon Lapierre

Mayor

- Standing Committee on Strategies and Public Policies
- Grievance Committee of the City Council – CUPE – Local 3515 – Fire Department
- Cities of New Brunswick Association (executive)
- Board of Directors – Expansion Dieppe

Mélyssa Boudreau

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Capitol Theatre Inc.

Corinne Godbout

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Dieppe Public Library Board
- Multicultural Association of the Greater Moncton Area (until September 12, 2022)
- Grievance Committee of the City Council – CUPE – Local 3515 – Fire Department
- Centre d'accueil et d'accompagnement francophone des immigrants du Sud-Est du Nouveau-Brunswick (CAFi) (until September 12, 2022)

Josée Turgeon-Roy

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Dieppe Arts and Culture Centre Inc.
- Board of Directors – Expansion Dieppe

Jean-Marc Brideau

Councillor

- Standing Committee on Strategies and Public Policies
- Codiac Regional Policing Authority
- Liaison Committee of the Three Municipal Councils
- Greater Moncton Roméo LeBlanc International Airport Community Consultative Committee and Noise Committee
- Union of the Municipalities of New Brunswick
- Multicultural Association of the Greater Moncton Area (from September 12, 2022)
- Centre d'accueil et d'accompagnement francophone des immigrants du Sud-Est du Nouveau-Brunswick (CAFi) (from September 12, 2022)

Lise LeBouthillier

Councillor

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

Marc Lanteigne

Councillor

- Standing Committee on Strategies and Public Policies
- Codiac Transit Governance Committee

Ernest Thibodeau

Councillor

Deputy Mayor

- Standing Committee on Strategies and Public Policies
- Cities of New Brunswick Association (executive)
- Board of Directors – Expansion Dieppe

Paul Gaudet

Councillor

- Standing Committee on Strategies and Public Policies
- Greater Moncton Literacy Advisory Board
- Greater Moncton Santa Claus Parade Committee



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 live-streamed via YouTube and Rogers TV.

In July, August and December, meetings 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. Decisions are made by majority vote.

Owing to the COVID-19 pandemic, council meetings only reopened to the public on February 28, 2022. However, as mentioned earlier, the January 10 and 24 and February 15 meetings were broadcast via the web and on Rogers TV.

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. A total of 21 regular meetings and one special meeting were held in 2022. 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) for the duration of the debate when it is necessary to discuss issues dealing with information that is protected by law as confidential. The dates of those meetings and the types of issues discussed are listed in Appendix 2.

The minutes of public Council meetings can be viewed at the clerk's office during City Hall business hours. They are also published 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.

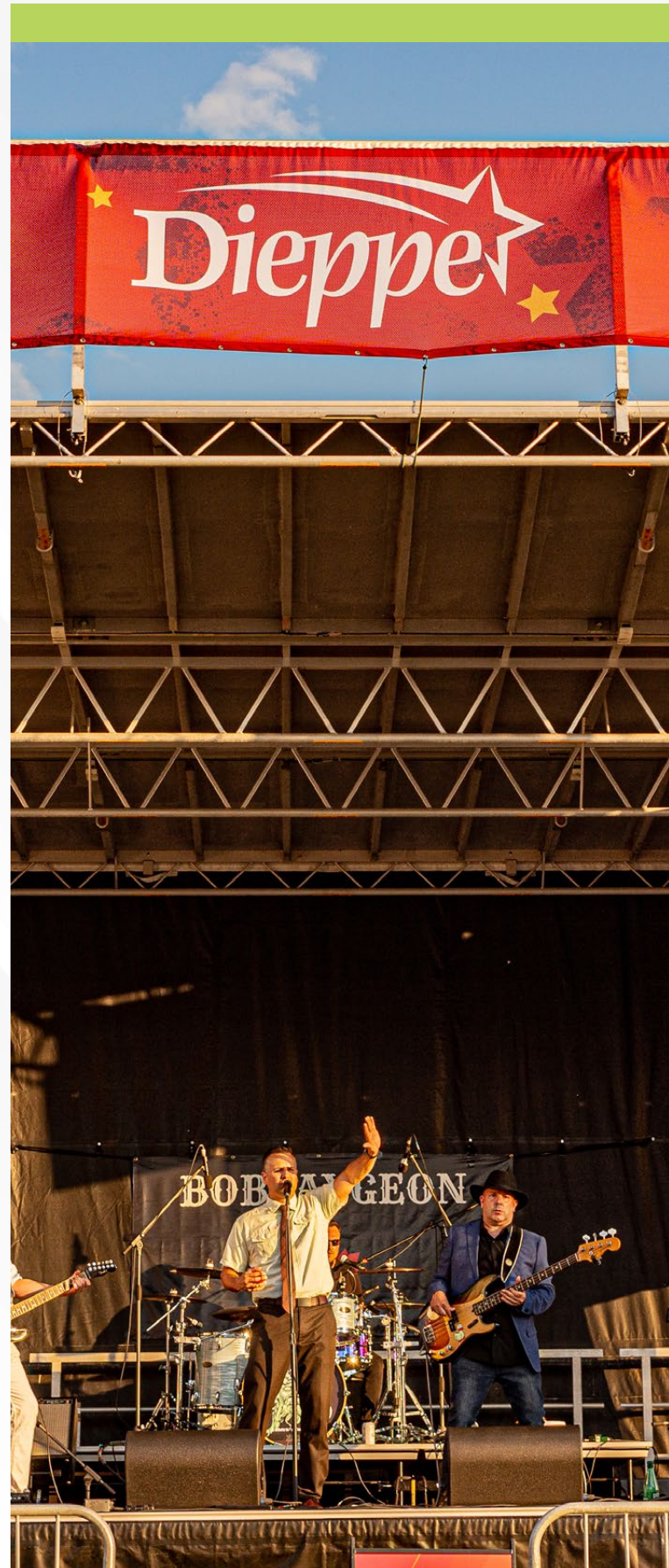
In 2022, salaries and allowances totalled \$313,212.

Table 1 below provides a detailed breakdown.

TABLE 1: Remuneration of Council members

SALARIES	ALLOWANCES PAID	TOTAL
Mayor Yvon Lapierre		
\$64,376	\$10,710	\$75,086
Councillor Mélyssa Boudreau		
\$25,450	\$5,764	\$31,214
Councillor Jean-Marc Brideau		
\$25,419	\$5,530	\$30,949
Councillor Paul Gaudet		
\$25,450	\$1,163	\$26,613
Councillor Corinne Godbout		
\$25,450	\$2,045	\$27,495
Councillor Marc Lanteigne		
\$25,450	\$3,244	\$28,694
Councillor Lise LeBouthillier		
\$25,450	\$3,497	\$28,947
Councillor Ernest Thibodeau*		
\$28,857	\$6,824	\$35,681
Councillor Josée Turgeon-Roy		
\$25,450	\$3,083	\$28,533

*Deputy Mayor



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 2022, the City of Dieppe provided \$14,021.43 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 \$2,700 in social grants was awarded in connection with Policy L-13.

The City of Dieppe also provided \$183,300 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 \$84,600 in 2022 in exchange for visibility at various events, such as the FrancoFête en Acadie, the Festival international du cinéma francophone en Acadie, and the Salon du livre de Dieppe.

The Financial Support Program for a Youth or Youth Group (Policy L-19) is aimed at youth who have distinguished themselves and who have earned an opportunity to participate in a major activity or event. The City of Dieppe awarded \$6,375 in 2022 to youth and youth groups for Atlantic, national and international competitions and activities.

In 2016, the City adopted a policy (L-20) governing donation requests, to provide financial support to non-profit organizations that contribute to the well-being, advancement, development and quality of life of Dieppe residents. The municipality granted \$2,000 in donations in 2022.

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.

Finally, sports tourism creates important legacies for the community. To that end, \$64,416.08 in grants were awarded in 2022.

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 2022.

TABLE 2

<i>Social and environmental grants (Appendix 3)</i>	
Sponsorship requests (Policy A-37)	\$14,021.43
Partnerships with associations (Policy L-13)	\$2,700
Grants to community groups (Policy L-15)	\$183,300
Grant program for event hosting (Policy L-16)	\$84,600
Donation requests (Policy L-20)	\$2,000
Special grant due to the war in Ukraine	\$5,000
Agreements with City Council	\$388,396
Financial support program for a youth or youth group (Policy L-19)	\$6,375
International, national and other competitive sport events support program (Policy L-21)	\$64,416.08
Total	\$750,808.51



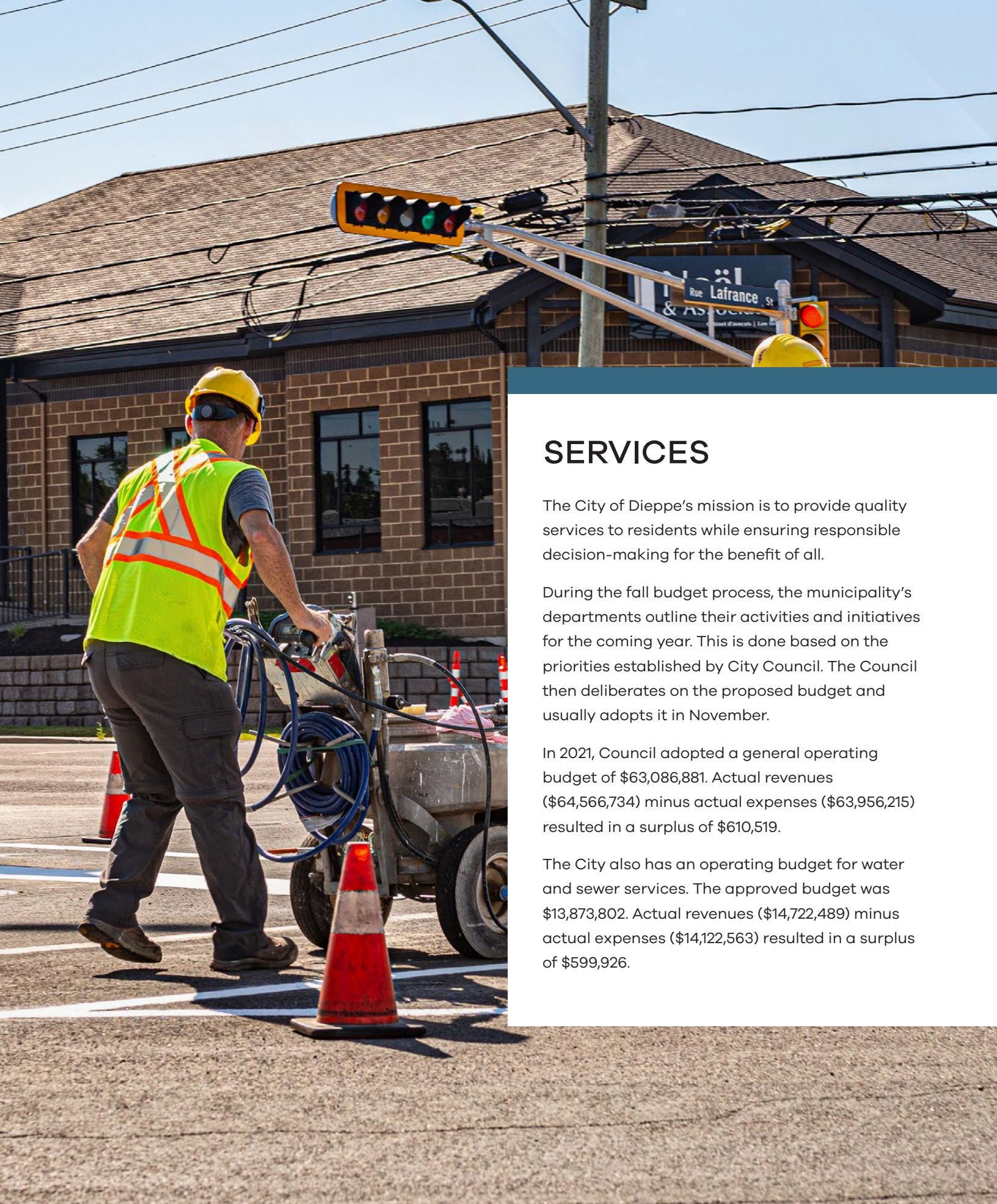
ECONOMIC DEVELOPMENT ACTIVITIES AND GRANTS

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 2022, \$10,385.52 in grants was awarded by the City to four 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 2022 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 2022 annual report can be found on the agency's website at [expansiondieppe.ca](https://www.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 outline their activities and initiatives for the coming year. This is done based on the priorities established by City Council. The Council then deliberates on the proposed budget and usually adopts it in November.

In 2021, Council adopted a general operating budget of \$63,086,881. Actual revenues (\$64,566,734) minus actual expenses (\$63,956,215) resulted in a surplus of \$610,519.

The City also has an operating budget for water and sewer services. The approved budget was \$13,873,802. Actual revenues (\$14,722,489) minus actual expenses (\$14,122,563) resulted in a surplus of \$599,926.

GENERAL SERVICES

Total expenditures: \$63,956,215

GENERAL ADMINISTRATION

Total expenditures: \$7,705,852

This category covers expenditures related to the administration of the municipality, that is, salaries and allowances for the mayor and councillors, interpreters' fees for public meetings (\$290,032); salaries and allowances for administrative staff (\$2,671,890), including the Executive Director (2 employees), the Deputy Chief Administrative Officer of Corporate Services, the Deputy Chief Administrative Officer of Operations and Community Living, the Director of Immigration, the Mobility Director, the Municipal Clerk's office (3 employees), Human Resources (4 employees), IT (5 employees), Finance (6 employees), Central Reception (2 employees), Communications (5 employees) and the Continuous Improvement Coordinator.

General Administration also includes costs associated with the operations and maintenance of City Hall (\$690,175); legal and audit fees (\$359,624); property assessment within city limits (\$724,522); other administrative costs (\$1,947,640); liability insurance (\$321,802); and grants to organizations (\$700,167).

URBAN PLANNING, DEVELOPMENT AND LAND USE PLANNING

Total expenditures: \$2,073,002

This category covers expenditures related to the Planning Commission (\$32,765); planning and development (\$542,036); land consolidation and land reserve (\$161,643); the economic development corporation, Expansion Dieppe (\$1,115,184); the economic development commission, 3+ (\$117,805); the sustainable development plan (\$26,069); and property beautification and improvement (\$77,500).

ENVIRONMENTAL SERVICES

Total expenditures: \$1,416,034

The municipality provides collection and disposal services for blue, clear and green waste bags from all residential dwellings. The City of Dieppe had a contract with Fero Waste & Recycling Inc. for the collection of solid waste generated by residents but since July, the contract is with Miller Waste System (\$904,306). The solid waste is then recycled or disposed of at the Southeast Regional Service Commission's Eco 360 facility (\$511,728).

SAFETY SERVICES

Total expenditures: \$17,345,073

These services cover expenditures related to municipal policing (\$7,187,553), which has been provided by the Royal Canadian Mounted Police (RCMP) since 1998. This category also includes fire protection services (\$9,255,677) and measures taken based on recommendations by the Public Health Agency of Canada and the Office of the Chief Medical Officer of Health for New Brunswick, to protect our employees and residents and thereby help reduce the spread of the virus (\$56,380).

The Dieppe Fire Department's mandate is to protect 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 Department responds to a broad range of dangers.

The training division ensures that employees maintain their skills and keep abreast of technology, so as to be able to respond to any sort of disaster. The Department's 46 employees provide professional service 24 hours a day, 365 days a year.

- 2 fire stations
- 1 fire chief
- 1 deputy chief
- 1 platoon chief
- 1 prevention captain
- 1 captain in training
- 1 administrative assistant
- 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 (\$378,499), bylaw enforcement (\$311,151), animal protection (\$44,483) and insect and pest control (\$111,330).

GENERAL SERVICES (CONTINUED)

TRANSPORTATION DEPARTMENT

Total expenditures: \$10,392,288

This category covers expenditures related to administration, training, civil engineering, planning and surveillance (\$1,322,027); general materials, shops and other buildings (\$1,289,311); traffic and road maintenance services (\$3,743,265 in summer and \$1,902,360 in winter); lighting for public roadways (\$541,918); public transit (\$1,286,684); and asset management (\$306,723).

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.

Municipal transit services include public transit and accessible transit.

The municipality continued its on-demand transit pilot project in 2022.

RECREATION AND CULTURE DEPARTMENT

Total expenditures: \$9,320,613

This category covers expenditures related to the administration of services (\$416,791); maintenance



of the two arenas (\$2,635,095); the Aquatic and Sports Centre (\$1,584,110); community centres (\$904,347); playgrounds and parks (\$3,172,492); other recreational services (\$602,364); training and development (\$4,756); and library services (\$658).

This category is partly funded by user fees, which generated \$1,789,626 in 2022 (arenas: \$1,259,822; Aquatic and Sports Centre: \$459,743; sponsorships, activity fees and rental income: \$70,061).

The Community Development Department has three divisions: tourism initiatives, recreation, and user and hospitality services.

FINANCE DEPARTMENT

Total expenditures: \$15,703,353

This category includes debt-servicing costs (interest of \$1,119,920 and capital repayment of \$4,712,000), the rent-to-own contract (interest of \$358,042 and capital repayment of \$515,826), transfers to the reserve funds for future expenditures (\$6,905,000 to the general capital reserve fund and \$330,000 to the general operating reserve), and capital expenditures (\$1,762,565).

WATER AND SEWER SERVICES

Total expenditures: \$14,122,563

WATER SUPPLY SERVICES

Total expenditures: \$4,481,539

Expenditures include costs for administration and billing (\$728,523), water supply and distribution (\$2,114,987), power and pumping (\$240,507) and the purchase of water from the City of Moncton (\$1,397,522).

SEWAGE COLLECTION AND DISPOSAL SERVICES

Total expenditures: \$4,020,623

This amount includes the costs of administration and billing (\$408,576), the treatment of sewage by TransAqua, which manages the Greater Moncton sewage treatment plant (\$2,496,480), and water and sewer system operations and maintenance (\$1,115,567).

WATER AND SEWER-RELATED FINANCIAL SERVICES

Total expenditures: \$4,945,197

This category includes debt service charges (interest charges of \$619,254 and principal repayment of \$2,050,000), transfers to the reserve funds for future expenses (\$2,060,000 for the general capital reserve fund, and \$14,000 for the general operating reserve fund) and capital expenditures (\$201,943).

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 beginning with 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 will be 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 Mayor	Mélyssa Boudreau Councillor-at-Large	Corinne Godbout Councillor-at-Large	Josée Turgeon-Roy Councillor-at-Large	Jean-Marc Brideau Councillor Ward 1	Lise LeBouthillier Councillor Ward 2	Marc Lanteigne Councillor Ward 3	Ernest Thibodeau Councillor Ward 4	Paul Gaudet Councillor Ward 5
January 10	Regular	8*		*	*	*	*	*	*	*	*
January 24	Regular	8*		*	*	*	*	*	*	*	*
February 14	Regular	8*		*	*	*	*	*	*	*	*
February 28	Regular	0									
March 14	Regular	1*				*					
March 28	Regular	1*				*					
April 11	Regular	1*							*		
April 25	Regular	0									
April 28	Special	2*			*					*	
May 9	Regular	1*						*			
May 24	Regular	0									
June 13	Regular	0									
June 27	Regular	0									
July 11	Regular	1*							*		
August 8	Regular	2*		*					*		
September 12	Regular	0									
September 26	Regular	0									
October 11	Regular	1*						*			
October 24	Regular	1*							*		
November 14	Regular	1*						*			
November 28	Regular	0									
December 12	Regular	1*							*		

Legend

	Present
	Absent

Number of regular meetings: 21

Number of special meetings: 1

APPENDIX 2 - CLOSED MEETINGS

January 10, 2022

Types 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)*)

January 17, 2022

Types 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)*)

January 24, 2022

Types 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)*)

February 14, 2022

Types 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)*)

February 28, 2022

Types 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)*)

March 14, 2022

Types of matters discussed

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

March 28, 2022

Types 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)*)

April 11, 2022

Types 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)*)

April 19, 2022

Types 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)*)

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

April 25, 2022

Types 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)*)
- Personal information (*Local Governance Act - s. 68(1)(b)*)

April 28, 2022

Types 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)*)

May 9, 2022

Types of matters discussed

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

May 24, 2022

Types 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)*)
- 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)*)

June 13, 2022

Types 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)*)
- Labour and employment matters (*Local Governance Act – s. 68(1)(j)*)
- Personal information (*Local Governance Act - s. 68(1)(b)*)
- 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)*)

June 27, 2022

Types of matters discussed

- Labour and employment matters (*Local Governance Act – s. 68(1)(j)*)
- 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)*)
- 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)*)
- Personal information (*Local Governance Act - s. 68(1)(b)*)

July 11, 2022

Types 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)*)

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

- 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)*)

August 8, 2022

Types 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)*)

September 12, 2022

Types 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)*)

September 15, 2022

Types of matters discussed

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

October 11, 2022

Types 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)*)

October 24, 2022

Types 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)*)

November 14, 2022

Types 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)*)
- 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)*)

November 28, 2022

Types 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)*)
- 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)*)
- Personal information (*Local Governance Act - s. 68(1)(b)*)

December 12, 2022

Types of matters discussed

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

APPENDIX 3 - GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Atlantic Ballet Theatre of Canada	Social	\$10,000	Monetary	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
UdeM Evolution Campaign	Social	\$50,000	Monetary	Support organizations that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Cathédrale Notre-Dame de l'Assomption foundation	Social	\$10,000	Monetary	N/A	Agreement with City Council	Services offered to the community
Dieppe Arts and Culture Centre	Social	\$75,000	Monetary	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents Encourage and support accredited community organizations in hosting events in Dieppe Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Dieppe Arts and Culture Centre- Directional	Social	\$80,000	Monetary	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents Encourage and support accredited community organizations in hosting events in Dieppe Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
CAFI	Social	\$13,000	Monetary	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Hospice SENB	Social	\$15,396	Monetary	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Vitalité health network	Social	\$50,000	Monetary	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Moncton Hospital's Extraordinary Care Campaign	Social	\$10,000	Monetary	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Capitol Theatre	Social	\$75,000	Monetary	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
Saint-Anselme parish	Social	\$2,500	Monetary	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
Santa Claus Parade	Social	\$2,000	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy L-13	Services offered to the community
Army Cadets	Social	\$2,400	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Golden Age Club	Social	\$2,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Boys and Girls Club	Social	\$50,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Club Extenso Rhythmic Gymnastics	Social	\$14,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Youth Centre	Social	\$54,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Street outreach program	Social	\$46,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
P.R.O. Youth Dieppe	Social	\$4,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Scouts	Social	\$6,000	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Military Veterans Association	Social	\$4,900	Monetary	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Hubcap Festival	Social	\$4,000	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
FrancoFête en Acadie	Social	\$30,000	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility

APPENDIX 3 - GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES (CONTINUED)

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Festival international du cinéma francophone en Acadie	Social	\$3,000	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Frye Festival	Social	\$1,500	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Salon du livre de Dieppe	Social	\$33,600	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Fierté Dieppe Pride	Social	\$2,500	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Monde en Fête	Social	\$10,000	Monetary	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Tree of Hope Radiothon	Social	\$2,000	Monetary	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
Indo Canada Association of Greater Moncton	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
Fierté Dieppe Pride	Social	\$500	Monetary	Offer financial support to non-profit organizations that are putting on a community event	Policy A-37	Municipal visibility
Women's Day - Amicale du Burkina à Moncton	Social	\$500	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Mosaiq Festival - MAGMA	Social	\$1,000	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Academy of Classical Ballet	Social	\$521.43	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Services offered to the community
Dieppe Horseshoe League	Social	\$500		Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Entrepreneurship boutique partnership - École Mathieu-Martin	Social	\$10,000	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Miss Teen Atlantic Canada Pageant	Social	\$500	Monetary	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Various Dieppe residents	Social	\$6,375	Monetary	Support for a young person or youth group in the municipality that stands out and has an opportunity to participate in a major event or activity	Policy L-19	Services offered to the community
Ukrainian Club of Moncton	Social	\$5,000	Monetary	N/A	Financial assistance in times of war	Services offered to the community
Dieppe Canada Cup - Dieppe Cycling Centre	Social	\$20,000	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.
Canada Winter Games Challenge Cup - Ringette NB	Social	\$5,536.08	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.
High School Hockey Classic	Social	\$4,000	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.
Eastern Championship - Ringette NB	Social	\$14,000	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.

APPENDIX 3 - GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES (CONTINUED)

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Canadian Championship - Ringette NB	Social	\$14,000	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.
Dégel Tournament - Dieppe-Memramcook Minor Hockey	Social	\$2,880	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.
U11 & U12 competitive tournament - Dieppe-Memramcook Minor Hockey	Social	\$4,000	Monetary	Provide financial support to organizers of major sporting events	Policy L-21	Sporting events provide opportunities for community outreach and development, as well as significant visibility for the City and legacy contributions.

APPENDIX 4 - GRANTS FOR ECONOMIC PURPOSES

Recipient	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
PSAC Holdings	\$3,000	Monetary	The grant covers up to 40% of the total cost of the work, to a maximum of \$3,000.	Exterior Signage Grant Program	Francization of Dieppe's linguistic landscape
Optical Warehouse	\$3,000	Monetary	The grant covers up to 40% of the total cost of the work, to a maximum of \$3,000.	Exterior Signage Grant Program	Francization of Dieppe's linguistic landscape
La Diperie	\$1,385.52	Monetary	The grant covers up to 40% of the total cost of the work, to a maximum of \$3,000.	Exterior Signage Grant Program	Francization of Dieppe's linguistic landscape
Sportmed Max Physiotherapy PC Inc.	\$3,000	Monetary	The grant covers up to 40% of the total cost of the work, to a maximum of \$3,000.	Exterior Signage Grant Program	Francization of Dieppe's linguistic landscape

APPENDIX 5 – MISCELLANEOUS CHARGES

Rental rates for facilities and municipal places are stated in Policy L-1 (2022). The policy went into effect on March 28, 2022.

For a copy of Policy L-1 (2021) which was in effect at the beginning of the year, please contact the Clerk's Office at clerksoffice@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% 10 p.m. - 1 a.m.	Accredited youth 40%	Off-season day 20%
June 1, 2022 to May 31, 2023	\$260	\$155	\$210	\$155	\$210

Day rate

A rental 6 a.m. - 3:45 p.m., Monday-Friday.

Evening rate

A rental beginning at 10 p.m. or later.

Youth rate

Any ice rental by a youth group accredited by the Leisure Sector of the City of Dieppe who uses the arenas mainly for its respective sport. The youth rate is 40% off the regular rate before taxes.

Off-season rate

Any off-season ice rental before or after the regular season as defined in Policy L-8 - Allocation of recreational facilities between 6 and 3:45 p.m. The off-season rate is 20% off the regular rate before taxes.

ARENA NON-ICE RENTAL RATES

2022 Season	Regular Public sector, private sector and individual	Accredited groups
Hourly rate	\$75	\$45
Half day (4h)	\$225	\$135
Full day (8h +)	\$375	\$225
Half day (4h) - long duration	\$180 (20% rebate on half day rate)	\$108 (20% rebate on half day rate)
Full day (8h +) - long duration	\$225 (40% rebate on full day rate)	\$135 (40% rebate on full day rate)

SHOW PACKAGE

	Regular group		Accredited group rates	
	By day of the event (Max. of 12 hours)	Set-up/take-down day before or after 50%	By day of the event (Max. of 12 hours)	Set-up/take-down day before or after 50%
2022 season	\$2,500	\$1,250	\$1,500	\$750

The package includes cleaning, use of the locker rooms, bathrooms, lobby and ticket office.

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

LIST OF EQUIPMENT OR SERVICE WITH PRICE

(in addition to the rental rates)

Equipment or service	Rates
Chair (120 available)	\$1/chair
Table (30 available)	\$2/table
Riser (24 available units)	\$25 each
Black curtain	\$500
Have the ice resurfacers entrance door removed	\$200
Have the shielding (glass) removed	Fully (with restrictions): \$1,000, Per shield: \$10
Metal barricade 4 feet X 8 feet (100 available)	\$5/barricade

Notes:

1. These rates include taxes.
2. These rates have been rounded to the nearest dollar.
3. Minimum rental for a block of 3 hours, unless another rental follows it.

Long duration for: half day package means a minimum rental of 16 hours per week over a period of 8 weeks or more per ice surface; full-day package means a minimum of 30 hours per week over a period of 8 weeks or more per ice surface.

EVENT VENUE RENTAL RATES

Date	Regular group		Accredited group rates	
	By day of the event (Max. of 12 hours)	Set-up/take-down day before or after 50%	By day of the event (Max. of 12 hours)	Set-up/take-down day before or after 50%
Seasons 2022	1500 \$	750 \$	900 \$	450 \$

Cleaning not included, the site must be restored to its original state.

LIST OF EQUIPMENT OR SERVICE WITH PRICE

(in addition to the special event package)

Equipment or service	Rates
Trash can (20 available)	\$5/trash can
Stage set (24 available units)	\$25 each
Metal barricade 4 feet X 8 feet (100 available)	\$5/barricade
Picnic table (20 available)	\$10/table
Electricity (electrician included)	\$250 - connect and disconnect
Water connection (water test included)	\$75

Notes:

1. These rates include taxes.
2. These rates have been rounded to the nearest dollar.

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

COMMUNITY ROOMS RENTAL RATES

June 1 to May 31, 2023

	Regular Public sector, private sector and individual	Registered non-profit organization and recreation groups	Accredited groups
Room capacity 0-50 people			
Hourly rate	\$65	\$35	\$25
Half day (4h)	\$195	\$105	\$75
Full day (8h +)	\$325	\$175	\$125
Room capacity 51-150 people			
Hourly rate	\$85	\$45	\$30
Half day (4h)	\$255	\$135	\$90
Full day (8h +)	\$425	\$225	\$150
Combined rooms at the Rotary Pavilion, Arthur-J.-LeBlanc Centre and at the UNIplex			
Hourly rate	\$120	\$80	\$55
Half day (4h)	\$360	\$240	\$165
Full day (8h +)	\$600	\$400	\$275
Kitchen at the Rotary Pavillon (includes dishes, oven, reheating, coffee maker, stovetop)			
Hourly rate	\$25	\$20	\$15
Half day (4h)	\$75	\$60	\$45
Full day (8h +)	\$175	\$100	\$75
Kitchen at the UNIplex (includes 12 stations, dishes, oven, reheating)			
Hourly rate	\$50	\$40	\$30
Half day (4h)	\$150	\$120	\$90
Full day (8h +)	\$250	\$200	\$150
Training gym at UNIplex			
Hourly rate	\$70	\$40	\$30
Half day (4h)	\$210	\$120	\$90
Full day (8h +)	\$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 18 hours of use). Includes set-up time in large room only, on the eve of the special event between 6 p.m. and 10 p.m., and take-down time the day following the special event between 8 a.m. and 10 a.m. Includes use of kitchen at Rotary Pavilion (with Rotary Pavilion combined rooms option only). Liquor liability insurance for special event is not included.

Notes:

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

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

SPORTS FIELDS RENTAL RATES

Time block	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 1 hour	Practice field 1 hour
2022 Season	\$9	\$6	\$6	\$3

Notes:

1. The accredited youth rate is offered to youth groups accredited by the Leisure Sector of the City of Dieppe. The youth rate is 40% off the regular rate before taxes.
2. All rentals must be **reserved and confirmed** by the Facility User Services.
3. The Operations Services Division is responsible for **maintenance** (e.g., lawn mowing) and regular field **preparation** (e.g., lines).
4. Any **special request** concerning field preparation must be sent to the employee in charge of reservations.
5. The cost for use of the lights is \$24 per night/field, taxes included, and will be free for youth groups who pay the field rental fees.
6. Rates are subject to change if the HST changes.

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES

	June 1, 2022 to May 31, 2023
Main pool	
1-65 people	\$140
66-94 people	\$195
95-121 people	\$255
122-150 people	\$325
Exercice pool	
1-46 people	\$80
Recreational pool	
1-60 people	\$175
61-130 people	\$235
All three pools	
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. Weekday rates before 4 p.m. will be reduced by \$10 per hour.
3. "Youth" rates mean a 40% discount on the regular rates for any pool rental by aquatic youth groups accredited the Leisure Sector.
4. An "accredited group" rate means 30% off the regular rate for any pool rental for a major event hosted by a group accredited by the Leisure Sector and Dieppe schools.

	Annual membership cards	Monthly membership cards (minimum purchase of 3 consecutive months)
	June 1, 2022 to May 31, 2023	
Adult card	\$435	\$55
50+ / Student card	\$300	\$45
Child card (12 years and under)	\$200	\$30
Couple card	\$655 2nd card is 50% off	\$70
Family card (2 adults and 2 children)	\$860	\$80

Annual and monthly (minimum of 3 consecutive months) membership cards – businesses and community groups

Purchase of 20 to 49 cards - 25% off the current cost

Purchase of 50 cards or more - 50% off the current cost

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES (CONTINUED)

12-visit pass	
June 1, 2022 to May 31, 2023	
Adult card (includes swimming and aquatic activities)	\$75
50+/Student card (includes swimming and aquatic activities)	\$60
Child card (12 years and under)	\$45
Family card (2 adults and 2 children)	\$150

Single Admission Fees	
June 1, 2022 to May 31, 2023	
Adult	\$10
50+/Student	\$8
Child (12 years and under)	\$5
Family admission (2 adults and 2 children)	\$20
Aquafitness 50+	\$7
Aquafitness Adult	\$10

Children's parties	
June 1, 2022 to May 31, 2023	
Option 1 - During public swimming hours (minimum 10 and maximum 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

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

TRACK AND FIELD RENTAL RATES (2022 SEASON)

Type of rental	Hourly Rate		Hourly Rate for Dieppe Accredited Youth Groups and 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 hourly rate is offered to youth groups accredited by the Leisure Sector of the City of Dieppe. The youth rate is 40% off the regular rate before taxes.
2. All rentals must be **reserved and confirmed** by the Facility User Services.
3. The Operations Department is responsible for **maintenance** (e.g., lawn mowing) and regular field **preparation**.
4. Any **special request** concerning field preparation must be sent to the employee in charge of reservations.
5. The non-exclusive use will be accepted for groups of 20 people or less.
6. The non-exclusive use means that the public and/or other groups are using the rented space at the same time.
7. The rates include taxes and are subject to change if the HST changes.

APPENDIX 5 – MISCELLANEOUS CHARGES (CONTINUED)

ENTRANCE FEES – DOIRON HOUSE

Note that visits were free from June 2 to September 5 as part of the celebrations of the 70th anniversary of the municipality's incorporation.

June 1 2022 to May 31 2023	
Adult (ages 20 to 49)	\$12
Age 50+	\$10
Children (ages 6 to 19)	\$5
Children (ages 5 and under)	Free

Notes:

1. These rates include taxes.

TURF FIELD – ÉCOLE MATHIEU-MARTIN SCHOOL

	Rental Rate		
	Regular	Accredited groups	School districts
Hourly	\$70	\$42	free

Notes:

1. The accredited youth hourly rate is offered to youth groups accredited by the Culture, Leisure and Community Life Department of the City of Dieppe. The youth rate is 40% off the regular rate before taxes.
2. All rentals must be **reserved and confirmed** by the Operations Department.
3. The Operations Department is responsible for **maintenance** and regular field **preparation**.
4. Any **special request** concerning field preparation must be sent to the employee in charge of reservations.
5. The rates include taxes and are subject to change if the HST changes.

PUBLIC TRANSIT FARES

	Cash	Individual day pass	10-trip pass	20-trip pass	Group day pass	30-day pass
Adults	\$3	\$7	\$25	\$43	\$18	\$68
Students & seniors (65 and over)	\$3	\$7	\$25	\$43	\$18	\$53
Children (6 and over)	\$3	\$7	\$25	\$43	\$18	\$53

There is no charge for the use of on-demand transit and the taxibus. In addition, the municipality offers a free youth pass for those 18 and under for Codiac Transpo trips taken within Dieppe city limits.

CITY OF DIEPPE

CONSOLIDATED FINANCIAL STATEMENTS

Year ended December 31, 2022



CITY OF DIEPPE

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CITY OF DIEPPE

COUNCIL, OFFICERS AND GENERAL STATISTICS (UNAUDITED)

Year ended December 31, 2022

MAYOR

Yvon Lapierre

DEPUTY MAYOR

Ernest Thibodeau

COUNCILLORS

Melyssa Boudreau
Corinne Godbout
Jean-Marc Brideau
Marc Lanteigne

Josée Turgeon-Roy
Paul Gaudet
Lise LeBouthillier

OFFICERS

Chief Administrative Officer / Clerk
Assistant Clerk
Treasurer
Assistant director - Organisational services
Director - Communication
Director - Technology services
Director- Human resources
Assistant director - Operations and community living
Director - Operations
Director - Communal development (January 2023)
Director - Urban mobility
Director - Immigration services
Assistant director - Sustainable development and security
Director - Engineering
Fire chief
Director - Planning and development
Director - Environment (January 2023)

Marc Melanson
Stéphane Simard
Stéphane Thériault
Marie-Claude Landry
Annie Duguay
Shaun Daigle
Ginette Barrieau
Luc Richard
Raymond Bourque
Denis LeBlanc
Jérémy Aubé
Emilie Haché
Angèle Spencer
Marc-André Cormier
Marc Cormier
Alexandre Girard
Alexandre Truchon-Savard

Main solicitors

McIntyre Finn

Auditor

Ernst & Young LLP
Chartered Professional Accountants

CITY OF DIEPPE

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

Year ended December 31, 2022

GENERAL STATISTICS

Population: 28,114 (2021 census)

TAX BASE AND TAX RATE

	Tax base	Tax rate
2022 - Dieppe	\$ 3,734,647,350	\$ 1.5395
2023 - Dieppe	\$ 4,286,266,800	\$ 1.4600
2023 - Old local district, Greater Lakeburn	\$ 115,672,100	\$ 0.5445
2023 - Old local district, Scoudouc	\$ 6,667,450	\$ 0.4667

INDEPENDENT AUDITOR'S REPORT

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, 2022, 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, 2022, and its consolidated results of operations 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.

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
May 8, 2023

Chartered Professional Accountants

CITY OF DIEPPE

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31,	2022 Budget	2022 Actual	2021 Actual
REVENUES			
Warrant of assessment	\$ 57,494,896	\$ 57,494,896	\$ 53,723,814
Services to other governments			
Other municipalities (note 21)	212,000	211,278	212,757
Province of New Brunswick (note 21)	151,000	150,876	150,886
Sale of services (note 21)	13,447,604	14,067,537	13,344,262
Other revenues from own sources (note 21)	665,000	1,638,991	2,931,297
Community funding and equalization grant	1,119,513	1,119,513	1,175,639
Adjustment in lieu of taxes	33,355	33,355	5,936
Interest earned	35,867	766,920	170,839
Contributions from other governments			
towards capital assets	-	5,201,575	3,805,071
Capital assets contributed by developers			
(note 15)	-	3,897,801	5,298,554
Other contributions	-	765,830	475,800
Gain on sale of land (note 3)	-	270,072	608,560
	\$ 73,159,235	\$ 85,618,644	\$ 81,903,415
EXPENSES			
General government services (note 21)	\$ 8,029,042	\$ 8,312,432	\$ 7,963,088
Protective services (note 21)	15,111,226	15,548,446	13,991,369
Transportation services (note 21)	8,451,717	16,257,437	14,616,729
Environmental health services (note 21)	1,462,368	1,416,034	1,401,108
Economic development services (note 21)	2,559,958	2,348,484	2,582,277
Recreation and cultural services (note 21)	9,519,362	12,029,618	11,044,033
Water supply (note 21)	4,838,749	5,256,594	5,555,985
Sewerage collection and disposal (note 21)	4,107,349	4,780,477	4,962,677
Fiscal services - general (note 21)	1,549,277	1,502,891	1,693,349
Fiscal services - water (note 21)	413,000	392,304	432,060
Fiscal services - sewerage (note 21)	243,500	226,950	260,979
	56,285,548	68,071,667	64,503,654
ANNUAL SURPLUS (notes 17 and 20)	\$ 16,873,687	\$ 17,546,977	\$ 17,399,761
ACCUMULATED SURPLUS, BEGINNING OF YEAR		300,335,013	282,935,252
ACCUMULATED SURPLUS, END OF YEAR		\$ 317,881,990	\$ 300,335,013

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

CITY OF DIEPPE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31,

2022

2021

FINANCIAL ASSETS

Cash	\$ 19,389,243	\$ 26,877,879
Term deposits (note 4)	11,188,715	-
Accounts receivable		
General	2,993,265	3,939,445
Sales tax receivable	839,856	947,241
Governments	4,515,462	563,236
	38,926,541	32,327,801

LIABILITIES

Accounts payable and accrued liabilities	5,595,049	5,180,511
Withholding taxes payable	70,584	14,160
Due to other governments	291,249	3,133,663
Accrued sick leave (note 7)	1,791,848	1,674,678
Deferred revenues	571,119	803,667
Security deposits	822,423	707,290
Long-term debt and capital lease obligations (note 5)	62,109,392	68,971,146
	71,251,664	80,485,115

NET DEBT

(32,325,123) **(48,157,314)**

NON-FINANCIAL ASSETS

Tangible capital assets (note 15)	513,193,410	500,071,398
Accumulated amortization (note 15)	(165,787,097)	(154,241,917)
	347,406,313	345,829,481
Inventory	31,985	23,326
Land inventory	2,610,582	2,440,024
Prepaid expenses	158,233	199,496
	350,207,113	348,492,327

ACCUMULATED SURPLUS

\$ 317,881,990 **\$ 300,335,013**

CONTINGENCIES (note 8) AND COMMITMENTS (note 9)

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,	2022	2021
Annual surplus	\$ 17,546,977	\$ 17,399,761
Acquisitions of tangible capital assets	(14,513,698)	(16,095,364)
Proceeds on disposal of tangible capital assets	368,659	69,373
Amortization of tangible capital assets	12,709,982	12,902,589
Loss on disposal of tangible capital assets	(141,775)	261,749
	15,970,145	14,538,108
Acquisition of inventory	(31,985)	(23,326)
Acquisition of prepaid expenses	(158,233)	(199,496)
Consumption of inventory	23,326	21,682
Use of prepaid expenses	199,496	23,021
Provision for decline in value of land inventory	12,358	372,837
Change in land inventory	(182,916)	369,777
	(137,954)	564,495
Decrease in net debt	15,832,191	15,102,603
Net debt, beginning of year	(48,157,314)	(63,259,917)
Net debt, end of year	\$ (32,325,123)	\$ (48,157,314)

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

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

Year ended December 31,

2022**2021****OPERATING ACTIVITIES**

Annual surplus	\$ 17,546,977	\$ 17,399,761
Items not affecting cash and cash equivalents:		
Loss (gain) on disposal of tangible capital assets	(141,775)	261,749
Provision for decline in value of land inventory	12,358	372,837
Amortization of tangible capital assets	12,709,982	12,902,589
Capital assets contributed by developers	(3,897,801)	(5,298,554)
	<u>26,229,741</u>	<u>25,638,382</u>
Net change in non-cash working capital items:		
Accounts receivable	(2,898,661)	5,031,260
Accounts payable and accrued payables, withholding taxes payable and due to other governments	(2,371,452)	3,664,986
Inventory, land inventory and prepaid expenses	(150,312)	191,658
Deferred revenues, security deposits and other items	(245)	736,510
	<u>20,809,071</u>	<u>35,262,796</u>

CAPITAL ACTIVITIES

Acquisitions of tangible capital assets net of contributions from developers	(10,615,897)	(10,796,810)
Proceeds on disposal of tangible capital assets	368,659	69,373
	<u>(10,247,238)</u>	<u>(10,727,437)</u>

INVESTING ACTIVITIES

Acquisitions of term deposits	(11,188,715)	(27,691)
Proceeds on disposal of term deposits	-	8,082,787
	<u>(11,188,715)</u>	<u>8,055,096</u>

FINANCING ACTIVITIES

Additional financing received	625,000	-
Repayment of long-term debt and capital lease obligations	(7,486,754)	(8,490,323)
	<u>(6,861,754)</u>	<u>(8,490,323)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**(7,488,636)** 24,100,132**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR****26,877,879** 2,777,747**CASH AND CASH EQUIVALENTS, END OF YEAR****\$ 19,389,243** \$ 26,877,879

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

1. STATUTES OF INCORPORATION AND PURPOSE OF THE ENTITY

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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 22, 2021, and by the Minister of Local Government on December 20, 2021.

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.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

<u>Asset type</u>	<u>Years</u>
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 income 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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Post-employment benefits

The City offers a sick leave benefit plan, as described in note 7. 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. GAIN ON SALE OF LAND	2022	2021
Sale of land	\$ 386,991	\$ 1,067,200
Cost of land sold	(116,919)	(458,640)
	\$ 270,072	\$ 608,560

4. TERM DEPOSITS

The term deposits bear interest at 1.94% and 3.55%, maturing in February 2024 and June 2023, respectively.

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

5. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS	2022	2021
Capital lease obligations		
Lease contract for a fire truck with a net book value of \$985,876, 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.	\$ 595,295	\$ 741,083
Lease contract for a fire truck with a net book value of \$388,380, 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.	281,125	343,597
Interest included in instalments	(57,400)	(86,637)
	819,020	998,043
Loans		
Loan, guaranteed by the City Hall land and building having a net book value of \$5,023,253, repayable in monthly instalments of \$72,689 including interest calculated at the rate of 5.62%, maturing in October 2031.	6,062,372	6,578,103
Canada Emergency Business Account loan, non-interest bearing, maturing in December 2023, repaid during the year.	-	30,000
To carry forward	\$ 6,881,392	\$ 7,606,146

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

5. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)	2022	2021
Carried forward	\$ 6,881,392	\$ 7,606,146
Debentures		
1. Debenture, 2.10% to 5.55%, renewable in 2023, portion due in 2028 and 2033.	2,815,000	3,206,000
2. Debenture, 0.50% to 2.30%, portion due in 2035 and 2040.	6,692,000	7,498,000
3. Debenture, 3.95% to 4.85%, due in 2032.	625,000	-
4. Debenture, 0.86% to 2.38%, due in 2031.	2,472,000	2,726,000
5. Debenture, 1.35% to 3.80%, renewable in 2032, due in 2037.	5,654,000	6,075,000
6. Debenture, 1.25% to 4.40%, portion due in 2028 and 2033.	2,338,000	2,635,000
7. Debenture, 1.20% to 3.70%, due in 2024.	822,000	1,216,000
8. Debenture, 0.95% to 3.50%, portion due in 2030 and 2035.	4,894,000	5,376,000
9. Debenture, 1.05% to 3.90%, due in 2030.	2,828,000	3,387,000
10. Debenture, 1.20% to 3.80%, portion due in 2031 and 2036.	6,638,000	7,585,000
11. Debenture, 1.65% to 3.30%, portion due in 2027 and 2032.	8,796,000	10,124,000
12. Debenture, 2.10% to 3.70%, due in 2033.	466,000	501,000
13. Debenture, 1.95% to 2.95%, portion due in 2029, 2034 and 2039.	10,188,000	11,036,000
Total	\$ 62,109,392	\$ 68,971,146

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, 2022

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

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
2023 - \$ 7,135,472	\$ 208,259
2024 - \$ 7,265,530	\$ 208,259
2025 - \$ 6,839,802	\$ 208,259
2026 - \$ 6,081,992	\$ 208,259
2027 - \$ 5,551,212	\$ 43,384

6. SHORT-TERM BORROWINGS

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 2022, 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 STATEMENTSDecember 31, 2022

7. EMPLOYEE FUTURE BENEFITS

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 2020.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 2.50% (2021 - 2.50%);
- discount rate used to determine the accrued benefit obligation is 5.05% (2021 - 3.50%);
- retirement age is 62 (2021 - 62); and
- estimated net utilization rate of sick leave is 60.00% (2021 - 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:

	2022	2021
Balance at beginning of year	\$ 1,674,678	\$ 1,482,771
Benefit cost	132,814	128,312
Intererest for period	56,126	50,797
Benefit payment	(27,723)	(35,773)
Changes in actuarial assumptions	(134,219)	-
Others	90,172	48,571
Balance at end of year	\$ 1,791,848	\$ 1,674,678

Pension plan

During the year, the City contributed \$1,185,022 (2021 - \$1,220,702) 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, 2022

8. CONTINGENCIES

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.

9. COMMITMENTS

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 Codiac 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").

10. FINANCIAL INSTRUMENTS

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, its amounts due to other governments and its long-term debt.

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.

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

11. TRANSFERS TO RESERVE FUNDS

Transfers between reserve funds were authorized by Council through a resolution dated December 12, 2022, with the exception of the following: transfers of \$508,000 and \$100,00 that were authorized on February 28, 2022, a transfer of \$70,000 that was authorized on March 14, 2022, transfers of \$90,000 and \$310,000 that were authorized on May 24, 2022, transfers of \$78,500 and \$400,000 that were authorized on June 13, 2022, transfers of \$83,500 and \$381,700 that were authorized on June 27, 2022, a transfer of \$100,000 that was authorized on July 11, 2022 and a transfer of \$75,000 that was authorized on December 13, 2021 for tangible capital asset expenses that incurred in 2022.

12. 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.

13. 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 2019 deficit over four operating budget 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:

	2022	2021
2022 surplus	\$ 599,926	\$ -
2021 surplus	510,803	510,803
2020 surplus	-	189,998
2019 deficit	(1,350,408)	(2,025,612)
	<u>\$ (239,679)</u>	<u>\$ (1,324,811)</u>

14. COMPARATIVE FIGURES

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

15. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Land improvements	Machinery and equipment	Vehicles	Buildings	Transportation	Water and sewerage	Work in progress	Total 2022	Total 2021
COST										
Balance, beginning of year	\$ 28,812,674	\$ 19,770,418	\$ 5,542,827	\$ 13,619,032	\$ 97,470,094	\$ 199,044,296	\$ 131,600,942	\$ 4,211,115	\$ 500,071,398	\$ 485,958,842
Add:										
Acquisitions during the year	60,884	4,067,369	564,692	917,024	398,382	6,641,391	3,559,360	-	16,209,102	14,764,297
Disposals during the year	-	-	-	(781,295)	(20,302)	(521,051)	(69,038)	-	(1,391,686)	(1,982,808)
Net change in work in progress	-	-	-	-	-	-	-	(1,695,404)	(1,695,404)	1,331,067
Balance, end 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
ACCUMULATED AMORTIZATION										
Balance, beginning of year	-	7,394,008	3,387,761	7,053,401	32,680,683	69,185,541	34,540,523	-	154,241,917	142,991,014
Add:										
Amortization for the year	-	1,065,694	298,133	970,843	3,602,913	5,175,080	1,597,319	-	12,709,982	12,902,589
Accumulated amortization of disposals	-	-	-	(678,642)	(20,305)	(452,508)	(13,347)	-	(1,164,802)	(1,651,686)
Balance, end 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
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS										
	\$ 28,873,558	\$ 15,378,085	\$ 2,421,625	\$ 6,409,159	\$ 61,584,883	\$ 131,256,523	\$ 98,966,769	\$ 2,515,711	\$ 347,406,313	\$ 345,829,481

As at December 31, 2022, the City's leased tangible capital assets were composed of vehicles with a cost of \$1,785,819 (2021 - \$1,785,819) and accumulated amortization of \$425,384 (2021 - \$348,042). Fully amortized tangible capital assets with a total cost of \$119,024,798 (2021 - \$13,462,792) 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 \$1,355,327 (2021 - \$12,946,179), water and sewerage assets of \$2,542,474 (2021 - \$2,249,875) and land of \$0 (2021 - \$102,500) were received as contributions from developers.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

16. SCHEDULE OF SEGMENT INFORMATION

	General government	Protective	Transportation	Environmental health	Economic development	Recreation and cultural	Water and sewerage	2022 Consolidated	2021 Consolidated
Revenues									
Warrant of assessment	\$ 9,449,936	\$ 16,446,104	\$ 17,353,553	\$ 1,332,745	\$ 2,476,675	\$ 10,435,883	\$ -	\$ 57,494,896	\$ 53,723,814
Services to other governments	-	211,278	150,876	-	-	-	-	362,154	363,643
Sale of services	-	-	-	-	-	1,789,626	12,277,911	14,067,537	13,344,262
Community funding and equalization grant	184,005	320,231	337,898	25,951	48,225	203,203	-	1,119,513	1,175,639
Interest earned	118,423	206,095	217,468	16,701	31,037	130,778	46,418	766,920	170,839
Other	114,401	1,168,312	4,435,440	11,430	419,107	3,006,841	2,652,093	11,807,624	13,125,218
	9,866,765	18,352,020	22,495,235	1,386,827	2,975,044	15,566,331	14,976,422	85,618,644	81,903,415
Expenses									
Salaries and benefits	2,882,399	6,430,642	3,570,578	-	1,247,501	4,864,052	2,927,284	21,922,456	19,965,693
Goods and services	4,141,620	8,497,711	6,534,649	1,416,034	1,081,250	3,717,339	5,372,000	30,760,603	27,936,749
Amortization	603,173	620,093	6,212,465	-	7,375	3,496,654	1,770,222	12,709,982	12,902,589
Interest	353,736	140,890	736,744	-	-	271,521	619,254	2,122,145	2,386,388
Other	685,240	-	(60,255)	-	12,358	(48,427)	(32,435)	556,481	1,312,235
	8,666,168	15,689,336	16,994,181	1,416,034	2,348,484	12,301,139	10,656,325	68,071,667	64,503,654
Annual surplus (deficit)	\$ 1,200,597	\$ 2,662,684	\$ 5,501,054	(\$ 29,207)	\$ 626,560	\$ 3,265,192	\$ 4,320,097	\$ 17,546,977	\$ 17,399,761

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

17. RECONCILIATION OF ANNUAL SURPLUS

	General Operating	General Capital	Water and Sewerage Operating	Water and Sewerage Capital	Reserve Funds	Total
2022 annual fund surplus	\$ 610,520	\$ 14,497,824	\$ 599,926	\$ 2,700,009	\$ 8,333,338	\$ 26,741,617
Adjustments to annual surplus (deficit)						
Previous years' surplus (deficit)	(314,941)	-	485,206	-	-	170,265
Elimination of interfund transfers						
General operating fund reserve	121,500	-	-	-	(121,500)	-
General capital fund reserve	6,905,000	(1,191,000)	-	-	(5,714,000)	-
Interfund transfer	2,837,218	(2,837,218)	360,391	(360,391)	-	-
Water and sewerage operating fund reserve	-	-	14,000	-	(14,000)	-
Water and sewerage capital fund reserve	-	-	2,060,000	(180,000)	(1,880,000)	-
Long-term debt principal repayment	5,227,826	(5,227,826)	2,050,000	(2,050,000)	-	-
Internal revenue elimination	2,100,000	-	(2,100,000)	-	-	-
Amortization of tangible capital assets	-	(10,932,385)	-	(1,770,222)	-	(12,702,607)
Capital assets contributed by developers	-	1,332,694	-	2,565,107	-	3,897,801
Expenses reclassified as tangible capital assets	179,024	-	-	-	-	179,024
Fees in lieu of land for public purposes, recorded as deferred revenues	-	-	-	-	(22,593)	(22,593)
Sponsorship agreement for a capital project	-	50,000	-	-	-	50,000
Gain on disposal of tangible capital assets	-	(187,306)	-	(36,919)	-	(224,225)
Annual surplus (deficit) from other consolidated entities	(471,198)	(7,375)	(63,732)	-	-	(542,305)
Total adjustments to 2022 annual surplus (deficit)	16,584,429	(19,000,416)	2,805,865	(1,832,425)	(7,752,093)	(9,194,640)
2022 annual surplus (deficit) under PSAS	\$ 17,194,949	\$ (4,502,592)	\$ 3,405,791	\$ 867,584	\$ 581,245	\$ 17,546,977

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

18. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Water and Sewerage Operating Reserve	Water and Sewerage Capital Reserve	Land for public purposes	Total 2022	Total 2021
Assets and accumulated surplus	\$ 3,149,090	\$ 22,048,023	\$ 694,953	\$ 4,478,429	\$ 183,870	\$ 30,554,365	\$ 22,221,027
Revenues							
Interest	82,169	407,329	18,887	67,980	4,880	581,245	97,362
Transfer from the general operating fund	330,000	6,905,000	-	-	-	7,235,000	7,512,000
Transfer from the water and sewerage operating fund	-	-	14,000	2,060,000	-	2,074,000	855,000
Transfer from capital and general loan fund	-	1,145,000	-	-	-	1,145,000	1,079,000
Transfer from the water and sewerage capital fund	-	-	-	-	-	-	2,000
Fees in lieu of land for public purposes	-	-	-	-	22,593	22,593	7,935
	412,169	8,457,329	32,887	2,127,980	27,473	11,057,838	9,553,297
Expenses							
Transfer to the general operating fund	208,500	-	-	-	-	208,500	490,000
Transfer to the general capital fund	-	2,336,000	-	-	-	2,336,000	2,676,000
Transfer to the water and sewerage capital fund	-	-	-	180,000	-	180,000	1,477,000
Purchase of land for public purposes	-	-	-	-	-	-	4,256
	208,500	2,336,000	-	180,000	-	2,724,500	4,647,256
Annual surplus (deficit)	\$ 203,669	\$ 6,121,329	\$ 32,887	\$ 1,947,980	\$ 27,473	\$ 8,333,338	\$ 4,906,041

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

19. INFORMATION ON CONTROLLED ENTITIES

	City of Dieppe	Expansion Dieppe Inc.	Gestion 1604 Inc.	2022 Total	2021 Total
Assets	\$ 379,773,061	\$ 3,237,989	\$ 6,122,604	\$ 389,133,654	\$ 380,820,128
Liabilities	64,406,200	751,523	6,093,941	71,251,664	80,485,115
Accumulated surplus	315,366,861	2,486,466	28,663	317,881,990	300,335,013
Revenues	83,603,672	1,656,930	358,042	85,618,644	81,903,415
Expenses	65,510,002	2,203,858	357,807	68,071,667	64,503,654
Annual surplus (deficit)	\$ 18,093,670	\$ (546,928)	\$ 235	\$ 17,546,977	\$ 17,399,761

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

20. 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
Revenues								
Warrant of assessment	\$ 57,494,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	57,494,896
Services to other governments	363,000	-	-	-	-	-	-	363,000
Sale of services	1,938,604	11,509,000	-	-	-	-	-	13,447,604
Other revenues from own sources	665,000	2,100,000	-	(2,100,000)	-	-	-	665,000
Community funding and equalization grant	1,119,513	-	-	-	-	-	-	1,119,513
Transfers from the reserves to the operating funds	874,000	-	-	-	-	(874,000)	-	-
Adjustment in lieu of taxes	33,355	-	-	-	-	-	-	33,355
Interest earned	24,889	10,978	-	-	-	-	-	35,867
Contribution from Expansion Dieppe Inc.	101,123	63,826	-	-	-	-	(164,949)	-
Previous years' surplus	314,901	189,998	-	-	(504,899)	-	-	-
	62,929,281	13,873,802	-	(2,100,000)	(504,899)	(874,000)	(164,949)	73,159,235
Expenses								
General government services	8,029,042	-	-	-	-	-	-	8,029,042
Protective services	17,211,226	-	-	(2,100,000)	-	-	-	15,111,226
Transportation services	8,451,717	-	-	-	-	-	-	8,451,717
Environmental health services	1,462,368	-	-	-	-	-	-	1,462,368
Economic development services	2,559,958	-	-	-	-	-	-	2,559,958
Recreational and cultural services	9,519,362	-	-	-	-	-	-	9,519,362
Water supply	-	4,838,749	-	-	-	-	-	4,838,749
Sewerage collection and disposal	-	4,107,349	-	-	-	-	-	4,107,349
Interest on long-term debt	1,549,277	656,500	-	-	-	-	-	2,205,777
Long-term debt payments	5,408,723	2,051,000	-	-	-	(7,459,723)	-	-
Transfers from the operating funds to the capital funds	8,307,608	1,355,000	-	-	-	(9,662,608)	-	-
Transfers from the operating funds to the reserves	430,000	190,000	-	-	-	(620,000)	-	-
Second previous year's deficit	-	675,204	-	-	(675,204)	-	-	-
	62,929,281	13,873,802	-	(2,100,000)	(675,204)	(17,742,331)	-	56,285,548
Surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ 170,305	\$ 16,868,331	\$ (164,949)	\$ 16,873,687

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN

	2022 Budget	2022 Actual	2021 Actual
Revenues			
<i>Services to other governments</i>			
Other municipalities			
Fire	\$ 212,000	\$ 211,278	\$ 212,757
<hr/>			
Province of New Brunswick			
Roads and streets	\$ 140,000	\$ 140,013	\$ 140,023
Lane marking	11,000	10,863	10,863
	\$ 151,000	\$ 150,876	\$ 150,886
<hr/>			
<i>Sale of services</i>			
Arenas	\$ 1,288,300	\$ 1,259,822	\$ 1,214,265
Aquatic and sports centre	507,500	459,743	392,470
Mobile stage - rental and sponsors	-	2,400	1,304
Programs	128,804	60,653	6,003
Rental of sports fields	14,000	7,008	15,533
Water	5,660,000	6,046,287	5,678,820
Sewerage system	5,611,000	5,964,499	5,650,724
Connections, services and other	171,000	203,900	315,141
Interest earned	67,000	63,225	70,002
	\$ 13,447,604	\$ 14,067,537	\$ 13,344,262
<hr/>			
<i>Other revenues from own sources</i>			
Building and other permits	\$ 404,600	\$ 1,010,556	\$ 849,733
Fines			
Municipal by-laws	17,000	16,708	15,341
Rental - equipment and buildings	158,000	229,840	250,236
Miscellaneous	85,400	381,887	1,815,987
	\$ 665,000	\$ 1,638,991	\$ 2,931,297
<hr/>			

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
Expenses			
<i>General government services</i>			
<i>Legislative</i>			
Mayor	\$ 60,357	\$ 52,464	\$ 46,302
Councillors	220,041	199,307	161,344
Other	47,000	38,261	34,589
	327,398	290,032	242,235
<i>Administrative</i>			
Clerk	266,601	274,011	264,055
Manager	2,454,061	1,932,212	1,682,926
Buildings	636,628	690,175	622,865
Solicitor	250,000	302,110	304,440
Other	1,886,847	1,947,640	1,853,087
	5,494,137	5,146,148	4,727,373
<i>Financial management</i>			
Administration	226,666	192,441	226,882
Accounting	268,819	273,226	259,891
External audit	52,000	60,921	50,750
	547,485	526,588	537,523
<i>Common services</i>			
Cost of assessment	724,522	724,522	639,608
<i>Other general government services</i>			
Conventions	13,000	14,927	11,168
Public liability insurance	265,000	321,802	245,416
Grant - Capitol Theatre	75,000	75,000	75,000
Grant - other	567,500	599,854	588,752
Other	15,000	10,386	13,460
Amortization of tangible capital assets	-	603,173	883,753
Gain on disposal of tangible capital assets	-	-	(1,200)
	935,500	1,625,142	1,816,349
	\$ 8,029,042	\$ 8,312,432	\$ 7,963,088

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
<i>Protective services</i>			
Police			
RCMP contract and municipal costs	\$ 7,187,561	\$ 7,187,553	\$ 6,092,369
Fire			
Administration	832,246	557,222	542,118
Firefighting force	5,167,460	5,255,777	4,822,333
Fire investigation and prevention	10,000	8,478	6,653
Station and building	459,285	397,060	381,094
Firefighting equipment	560,734	576,460	554,345
Training	82,700	43,960	43,103
	<u>7,112,425</u>	<u>6,838,957</u>	<u>6,349,646</u>
Emergency measures			
Administration	-	10,176	86,443
Supplies	6,000	46,204	75,605
	<u>6,000</u>	<u>56,380</u>	<u>162,048</u>
Other			
Building inspection	366,437	378,499	375,575
Application of by-laws	287,473	311,151	261,134
Animal protection	40,000	44,483	5,475
Insect control	111,330	111,330	95,477
Amortization of tangible capital assets	-	620,093	636,855
Loss on disposal of tangible capital assets	-	-	12,790
	<u>805,240</u>	<u>1,465,556</u>	<u>1,387,306</u>
	<u>\$ 15,111,226</u>	<u>\$ 15,548,446</u>	<u>\$ 13,991,369</u>

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
<i>Transportation services</i>			
<i>Common services</i>			
Administration	\$ 492,213	\$ 468,608	\$ 397,421
Training and development	17,700	20,801	26,821
Civil engineering, planning and monitoring	773,941	832,618	741,825
General equipment	135,996	153,309	152,850
Workshops and other buildings	1,353,029	1,136,002	1,167,621
	<u>2,772,879</u>	<u>2,611,338</u>	<u>2,486,538</u>
<i>Roads and streets</i>			
Summer maintenance	1,587,964	3,414,107	2,282,278
Sidewalks	68,000	13,875	27,026
Storm sewers and culverts	182,300	84,545	118,456
Snow and ice removal	1,679,664	1,902,360	1,366,283
	<u>3,517,928</u>	<u>5,414,887</u>	<u>3,794,043</u>
Street lighting	<u>505,000</u>	<u>561,580</u>	<u>519,554</u>
<i>Traffic services</i>			
Street signs	27,000	86,625	28,106
Traffic lane marking	64,000	59,385	59,723
Traffic signals	79,500	84,728	95,935
Pedestrian crossing	50,000	-	-
	<u>220,500</u>	<u>230,738</u>	<u>183,764</u>
Public transit	<u>1,435,410</u>	<u>1,286,684</u>	<u>1,228,310</u>
Amortization of tangible capital assets	-	6,212,465	6,158,525
Loss (gain) on disposal of tangible capital assets	-	(60,255)	245,995
	<u>-</u>	<u>6,152,210</u>	<u>6,404,520</u>
	<u>\$ 8,451,717</u>	<u>\$ 16,257,437</u>	<u>\$ 14,616,729</u>

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
<i>Environmental health services</i>			
Dumps and garbage collection	\$ 1,462,368	\$ 1,416,034	\$ 1,401,108
<i>Economic development services</i>			
Urban planning	\$ 32,765	\$ 32,765	\$ -
Planning and development	631,497	542,036	541,750
General land assembly	190,000	161,643	155,579
Expansion Dieppe Inc.	1,190,184	1,370,931	1,260,785
Economic development commission	149,100	117,805	149,100
Sustainable development plan	148,000	26,071	35,274
Beautification and land rehabilitation	78,000	77,500	62,778
Tourism	140,412	-	-
Provision for decline in value of land inventory	-	12,358	372,837
Amortization of tangible capital assets	-	7,375	4,174
	\$ 2,559,958	\$ 2,348,484	\$ 2,582,277
<i>Recreation and cultural services</i>			
Administration	\$ 528,409	\$ 416,791	\$ 379,013
Community centres	623,467	357,298	556,447
Aquatic and sports centre	1,774,185	1,584,110	1,471,012
Arenas	2,815,315	2,635,094	2,442,816
Parks and playgrounds	3,152,704	3,172,492	2,558,422
Other recreation facilities	597,287	410,850	368,057
Training and development	8,600	4,756	10,562
Library	19,395	658	437
Amortization of tangible capital assets	-	3,496,654	3,292,229
Gain on disposal of tangible capital assets	-	(49,085)	(34,962)
	\$ 9,519,362	\$ 12,029,618	\$ 11,044,033

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

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
<i>Water supply</i>			
Administration	\$ 718,148	\$ 596,354	\$ 532,250
Transmission and distribution	2,303,762	2,004,931	1,936,266
Power and pumping	274,639	240,507	257,909
Water purchase	1,410,000	1,397,522	1,697,610
Test water source	-	16,516	10,484
Billing and collections	132,200	115,653	138,377
Amortization of tangible capital assets	-	885,111	963,526
Loss on disposal of tangible capital assets	-	-	19,563
	\$ 4,838,749	\$ 5,256,594	\$ 5,555,985
<i>Sewerage collection and disposal</i>			
Administration	\$ 331,881	\$ 296,499	\$ 250,040
Sewerage collection system	1,117,188	1,000,619	1,066,367
Sewerage lift stations	38,800	22,126	48,509
Sewerage treatment and disposal	2,496,480	2,496,480	2,484,930
Billing and collections	123,000	112,077	129,741
Amortization of tangible capital assets	-	885,111	963,527
Loss (gain) on disposal of tangible capital assets	-	(32,435)	19,563
	\$ 4,107,349	\$ 4,780,477	\$ 4,962,677
<i>Fiscal services - general</i>			
Debt service			
Interest on long-term debt	\$ 1,162,000	\$ 1,149,155	\$ 1,310,973
Loan - City Hall			
Interest on long-term debt	387,277	353,736	382,376
	\$ 1,549,277	\$ 1,502,891	\$ 1,693,349

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

21. REVENUES AND EXPENSES BREAKDOWN (continued)	2022 Budget	2022 Actual	2021 Actual
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<i>Fiscal services - water</i>			
Debt service			
Interest on long-term debt	\$ 413,000	\$ 392,304	\$ 432,060
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<i>Fiscal services - sewerage</i>			
Debt service			
Interest on long-term debt	\$ 243,500	\$ 226,950	\$ 260,979
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