



ANNUAL REPORT

2021

Dieppe★



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 2021.

Dieppe continued to experience phenomenal growth in 2021. We set a construction record by granting 639 building permits worth a total of \$101.9 million in investments. Compared to 2020, we are seeing a marked upturn in commercial and industrial projects. Residential construction also had a good year with the creation of over 568 housing units.

Not surprisingly, the latest Statistics Canada census data shows that Dieppe's population has risen substantially, climbing from 25,384 residents in 2016 to 28,114 residents in 2021, an increase of 10.8%.

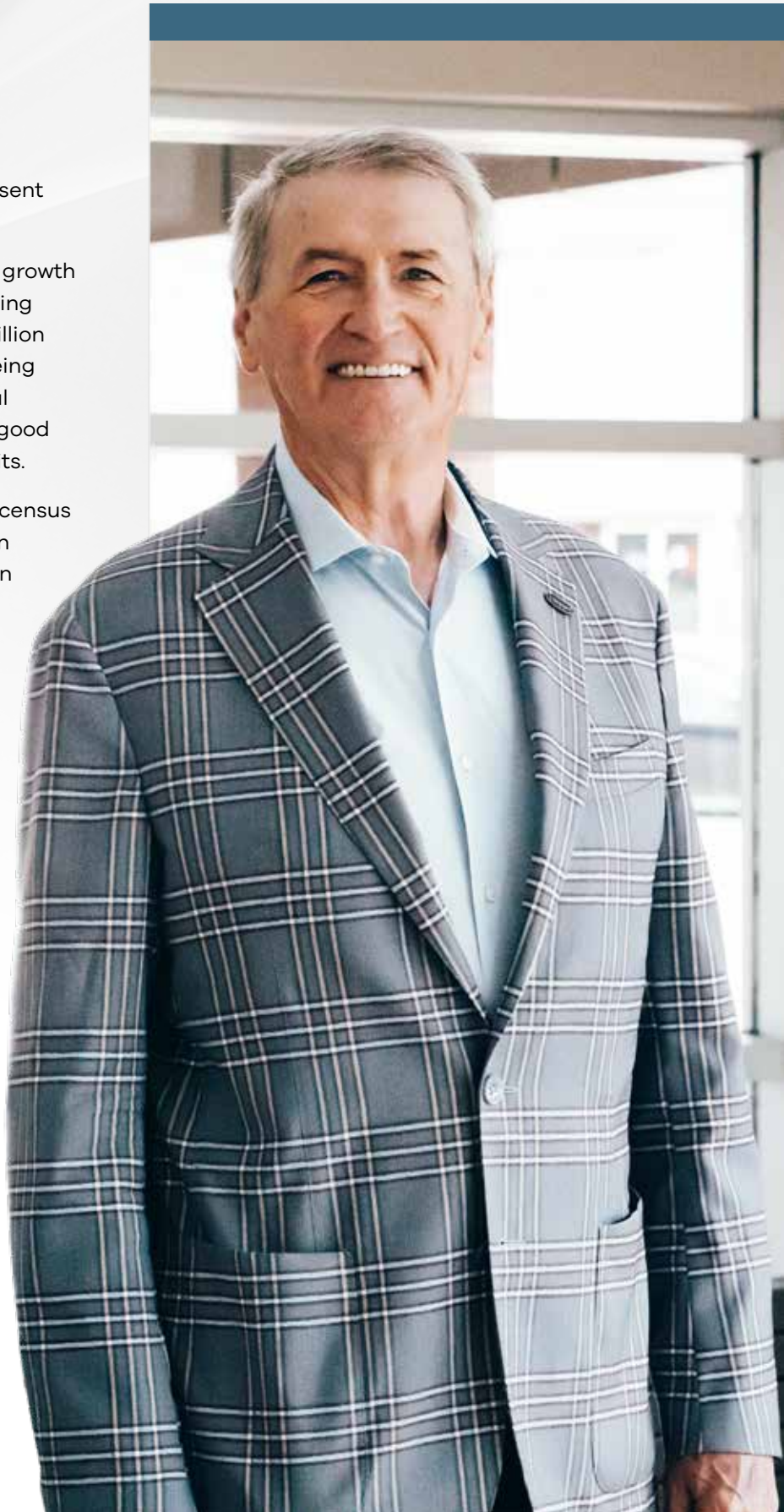
Dieppe continues to grow and be a great place to live, work and raise a family.

The following pages outline our accomplishments over the past year, the community grants that were awarded, as well as details of our budgets and financial statements.

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 6), as well as details about City Council, the granting of subsidies and the type and cost of the various services provided.

See Appendix 7 for the 2021 consolidated 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.

According to the 2021 Census, Dieppe's population is 28,114, an increase of 10.8% over 2016.

The city's commercial vocation and its economy based on a healthy 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.

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 ice rinks)
- 1 Aquatic and Sports Centre (3 pools)
- 3 community parks, including 1 in-line skating track, 1 BMX track, 1 splash pad, 1 kiting field, 1 area equipped with bocce, horseshoe, ring toss and shuffleboard facilities
- 2 community gardens
- 1 refrigerated skating oval
- 7 ball fields
- 4 soccer fields

*According to the 2021 census

- 1 football field
- 1 athletics track
- 6 tennis courts
- 3 pickleball courts
- 27 playgrounds, including 1 accessible park
- 1 disc golf course
- 1 outdoor stage 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

Economy

- 639 building permits issued in 2021
- Total value of permits issued: \$101,900,000
- Tax base of \$3,296,950,850



ACHIEVEMENTS

- A new, more modern look for DieppeMAG, with an emphasis on making the magazine more accessible to all readers
- \$12 million invested in road infrastructure improvements
- Complete overhaul of Bourque Road to add a multi-purpose asphalt trail
- Construction of an eco-friendly parking lot in the downtown core
- Development of a 10-year recreation master plan
- First edition of Summer at the Park at Rotary St-Anselme Park
- Official opening of the dog park at 60 Copp Street
- Official launch of the UNIplex, held virtually
- Celebration of the 75th anniversary of the Dieppe Fire Department
- Health crisis management: All essential services were maintained due to the control measures in place in the various operational plans
- Launch of the on-demand transit project
- Launch of the Dieppe Dialogue online public participation platform
- A new construction record: 639 building permits issued, representing a total investment of \$101.9 million
- Agreement signed with the Greater Moncton SPCA for dog control in the municipality
- Adoption of a new municipal plan and zoning bylaw
- \$490,000 received in funding from the Regional Development Corporation for an energy efficiency project at the Arthur-J.-LeBlanc Centre
- Population growth of 10.8% between 2016 and 2021, according to the latest Statistics Canada census; our current population is 28,114.

ACHIEVEMENTS (CONTINUED)

- Tax base increase of 13.3%
- Jean-Jacques Roy award for municipal innovation received from the Association francophone des municipalités du Nouveau-Brunswick, in partnership with Roy Consultants, for the Doiron House project
- Trophy received from the Federation of Canadian Municipalities' Partners for Climate Protection program, for our efforts to reduce greenhouse gas emissions. There were five steps involved.
- Prix du 3-Juillet-1608 award received. This prestigious distinction is granted by the Conseil supérieur de la langue française and pays tribute to the perseverance, vitality and dynamic nature of a North American organization that offers exceptional services to a French-language community and to the North American Francophonie as a whole.
- Agreement signed with the Greater Moncton Hotel Association and the City of Moncton to establish a tourism destination marketing organization to reinvest the accommodation levy, with a view to boosting tourism in the region and attracting major events like the Canada Cup Mountain Bike races.



WHERE DO THE MUNICIPALITY'S REVENUES COME FROM?

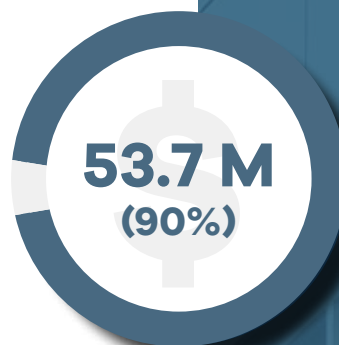
Revenues from municipal taxes fund a large part of the many services used daily by residents, such as snow removal, road maintenance, waste collection, fire service, and police services.

In 2021, the City of Dieppe's tax base was \$3,296,950,850 and the tax rate was \$1.6295 per \$100 of assessed value.

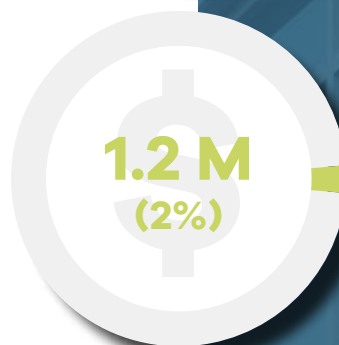
OPERATING BUDGET

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

Property taxes (residential and commercial)	\$53,700,000
Community funding grant and equalization payment	\$1,200,000
Other revenue (building permits, arena rentals, Aquatic and Sports Centre, surplus from previous years)	\$4,800,000
Total	\$59,700,000



PROPERTY
TAXES



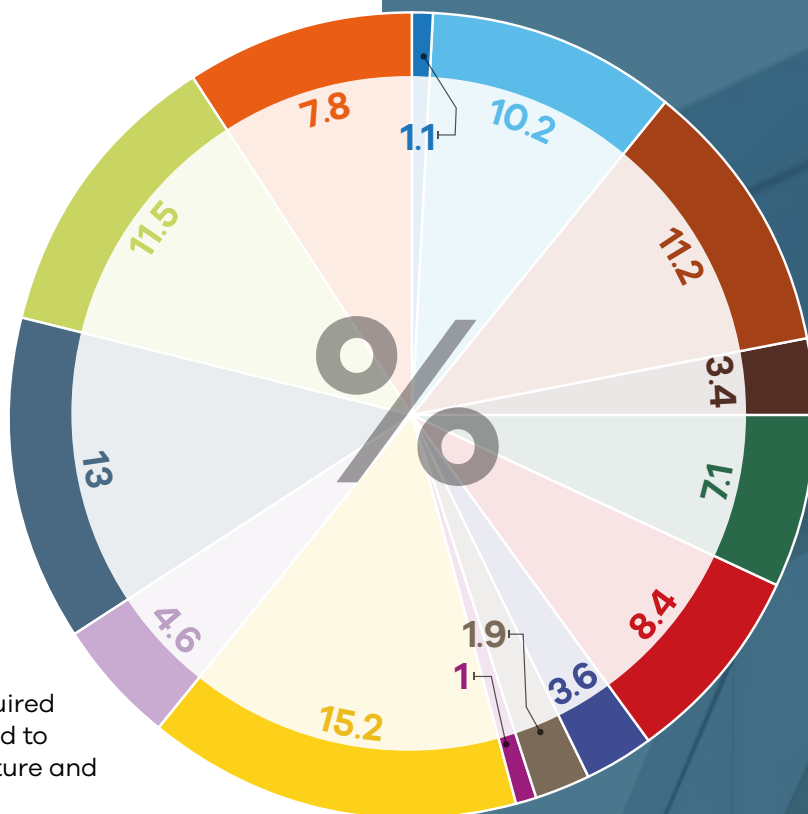
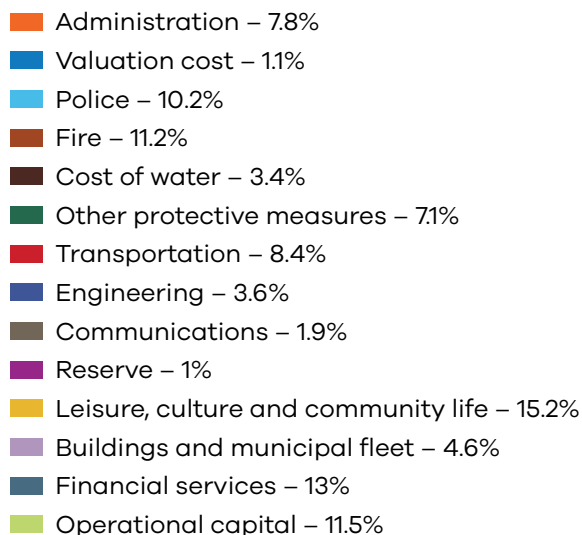
COMMUNITY
FUNDING GRANT
AND EQUALIZATION
PAYMENT



OTHER
REVENUE



WHERE DOES THE MONEY GO?

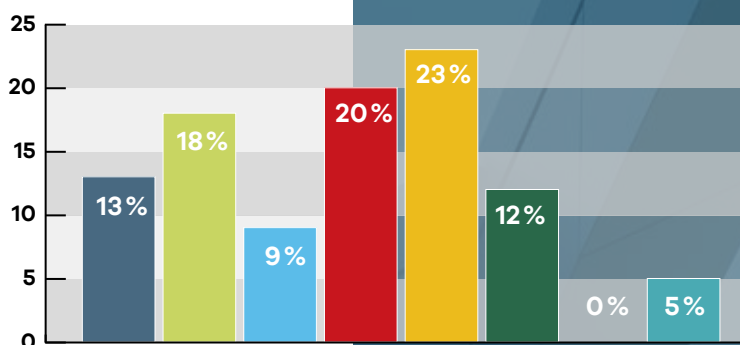
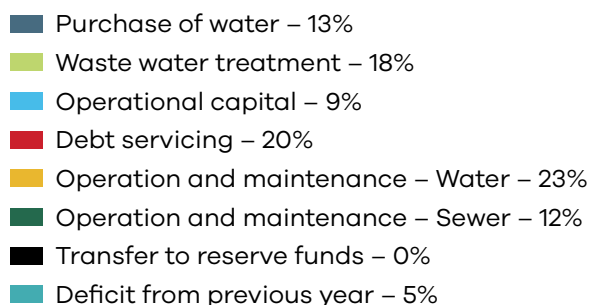


WATER AND SEWER OPERATING BUDGET

The revenues provided for this budget are acquired through fees paid directly by users and are used to maintain the City's water and sewer infrastructure and purchase the water consumed by residents.

The costs related to these services in 2021 were \$948 for a typical house, an amount that has not increased since 2020.

Breakdown of expenses





CITY COUNCIL

The Dieppe City Council is made up of a mayor, three councillors-at-large and five ward councillors. A new Council was elected in May 2021 and took office in June.

Here is a list of the committees, organizations and associations on which the members of City Council sit. The Council members from January to June have been included, as well as the new members following the election held in June.



Yvon Lapierre



Lise LeBouthillier



Josée Turgeon-Roy



Mélyssa Boudreau



Jean-Marc Brideau



Marc Lanteigne



Ernest Thibodeau



Paul Gaudet



Corinne Godbout

JANUARY TO MAY 2021

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

Patricia Arsenault

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Board of Directors – RCMP Volunteer Services
- Dieppe Public Library Board
- Greater Moncton Literacy Advisory Board
- Grievance Committee of the City Council – CUPE – Local 3515 – Fire Department

Lise LeBouthillier

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Board of Directors – Expansion Dieppe

Jean-Marc Brideau

Councillor

- Standing Committee on Strategies and Public Policies
- Capitol Theatre Inc.
- Greater Moncton Roméo LeBlanc International Airport Community Consultative Committee and Noise Committee
- Multicultural Association of the Greater Moncton Area
- Cities of New Brunswick Association (Planning and Resolutions Committee)

Jean-Claude Cormier

Councillor

- Standing Committee on Strategies and Public Policies
- Liaison Committee of the Three Municipal Councils
- Cities of New Brunswick Association (Planning and Resolutions Committee)

Ted Gaudet

Councillor

- Standing Committee on Strategies and Public Policies
- Codiac Transit Governance Committee
- Grievance Committee of the City Council – CUPE – Local 3515 – Fire Department
- Board of Directors – Expansion Dieppe

Ernest Thibodeau

Councillor

- Deputy Mayor
- Standing Committee on Strategies and Public Policies
- Dieppe Arts and Culture Centre Inc.
- Cities of New Brunswick Association (executive)

Roger LeBlanc

Councillor

- Standing Committee on Strategies and Public Policies
- Greater Moncton Pest Control Commission
- Dieppe-Moncton-Riverview Communities in Bloom Committee
- Greater Moncton Santa Claus Parade Committee

JUNE TO DECEMBER 2021

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
- 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)

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

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 public and held on the second and fourth Mondays of every month in the Council Chambers located at City Hall (333 Acadie Avenue). The meetings are broadcast via the web and on 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.

2021 was an exceptional year because of the COVID-19 pandemic, which forced the municipality to close all meetings to the public. However, as mentioned earlier, the 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 18 regular and two special meetings were held in 2021. Details are provided in Appendix 1.

Section 68 of the *Local Governance Act* provides that Council meetings may be closed to the public for the duration of the discussion if it is necessary to review confidential information that is protected by law. 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 2021, salaries and allowances totalled \$256,763.

Table 1 below provides a detailed breakdown.

TABLE 1: Remuneration of Council members

SALARIES	ALLOWANCES PAID	TOTAL
Mayor Yvon Lapierre		
\$58,352	\$3,805	\$62,157
Councillor Patricia Arsenault		
\$9,935	\$21	\$9,956
Councillor Mélyssa Boudreau		
\$14,019	\$713	\$14,732
Councillor Jean-Marc Brideau		
\$23,041 \$	\$3,733	\$26,774
Councillor Jean-Claude Cormier		
\$9,935	\$21	\$9,956
Councillor Paul Gaudet		
\$14,019	\$780	\$14,799
Councillor Ted Gaudet		
\$9,916	\$547	\$10,463
Councillor Corinne Godbout		
\$14,019	\$491	\$14,510
Councillor Marc Lanteigne		
\$14,019	\$1,220	\$15,239
Councillor Roger LeBlanc		
\$9,954	\$500	\$10,454
Councillor Lise LeBouthillier		
\$23,041	\$1,656	\$24,697
Councillor Ernest Thibodeau*		
\$25,912	\$2,110	\$28,022
Councillor Josée Turgeon-Roy		
\$14,019	\$985	\$15,004

*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 listed in this report in Appendix 3. For more information on these grants, please contact staff at city hall.

In 2021, the City of Dieppe provided \$1,000 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 \$3,500 in social grants was awarded in connection with Policy L-13.

The City of Dieppe also provided \$180,900 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 \$73,350 in 2021 in exchange for visibility at various events, such as Francofête en Acadie, the Festival international du cinéma francophone en Acadie and the Salon du livre de Dieppe.

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 \$129,166 in donations in 2021.

As for environmental grants, \$4,957 was provided to Dieppe residents in 2021 for the purchase of residential charging stations for electric vehicles (Policy Z-3).

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 2021.

TABLE 2

<i>Social and environmental grants (Appendix 3)</i>	
Sponsorship requests (Policy A-37)	\$1,000
Partnerships with associations (Policy L-13)	\$3,500
Grants to community groups (Policy L-15)	\$180,900
Event Hosting Grant Program (Policy L-16)	\$73,350
Donation requests (Policy L-20)	\$129,166
Financial incentive for residential charging stations (Policy Z-3)	\$4,957
Agreements with City Council	273 396 \$
Total	\$666,269



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 2021, \$13,460 in grants was awarded by the City to ten 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 2021 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 2021 annual report can be found on the agency's website at 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 various municipal divisions identify the activities and initiatives that they will pursue in the coming year, keeping in mind the priorities set 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 \$59,720,597. Actual revenues \$61,363,547 minus actual expenses \$60,773,979 resulted in a surplus of \$589,568.

The City also has an operating budget for water and sewer services. The approved budget was \$13,565,825. Actual revenues \$13,846,489 minus actual expenses \$13,335,686 resulted in a surplus of \$510,803.

GENERAL SERVICES

Total expenditures: \$60,773,979

GENERAL ADMINISTRATION

Total expenditures: \$7,077,234

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 (\$242,235); salaries and allowances for administrative staff (\$2,433,775), including the Executive Director (2 employees), the Head of Community Services, 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 Director of Community Development and Organizational Performance.

General Administration also includes costs associated with the operations and maintenance of City Hall (\$622,865); legal and audit fees (\$351,890); property assessment within city limits (\$639,608); other administrative costs (\$1,853,086); liability insurance (\$245,416); and grants to organizations (\$688,380).

URBAN PLANNING, DEVELOPMENT AND LAND USE PLANNING

Total expenditures: \$2,182,143

This category covers expenditures related to the Planning Commission (\$29,296); planning and development (\$541,750); land consolidation and land reserve (\$155,579); the economic development corporation, Expansion Dieppe (\$1,208,366); the economic development commission, 3+ (\$149,100); the sustainable development plan (\$35,274); and property beautification and improvement (\$62,778).

ENVIRONMENTAL SERVICES

Total expenditures: \$1,371,812

The municipality provides collection and disposal services for blue, clear and green waste bags from all residential dwellings. The City of Dieppe has a six-year contract with Fero Waste & Recycling Inc. to collect residential solid waste (\$872,156). This waste is then recycled or disposed of at the Eco360

facilities belonging to the Southeast Regional Service Commission (\$499,656).

SAFETY SERVICES

Total expenditures: \$15,599,983

These services cover expenditures related to municipal policing (\$6,092,369), provided by the Royal Canadian Mounted Police (RCMP) since 1998. This category also includes fire protection services (\$8,607,905) 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 (\$162,048).

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 44 employees provide professional service 24 hours a day, 365 days a year.

- 2 fire stations
- 2 district chiefs
- 1 platoon chief
- 1 prevention captain
- 1 captain in training
- 1 administrative assistant
- 8 operational captains
- 24 full-time firefighters
- 6 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 boat

GENERAL SERVICES (CONTINUED)

Fees were also incurred for building inspections (\$375,575), bylaw enforcement (\$261,134), animal protection (\$5,475) and insect and pest control (\$95,477).

TRANSPORTATION DEPARTMENT

Total expenditures: \$8,835,212

This category covers expenditures related to administration, training, civil engineering, planning and surveillance (\$1,166,067); general materials, shops and other buildings (\$1,501,563); traffic and road maintenance services (\$2,611,524 in summer and \$1,366,283 in winter); lighting for public roadways (\$519,554); public transit (\$1,228,310); and asset management (\$441,911).

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

The Operational Services Division includes public works, the municipal fleet, user services, recreational facilities 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.

Once again, the pandemic impacted ridership. The municipality took the opportunity to explore new ways of providing the service, with the goal of expanding its service area and hours of service on weekends. An on-demand transit pilot project was initiated at the end of June and gradually replaced some of the fixed routes. In addition, Sunday service returned and weekday service was extended to 10 p.m. Monday through Friday.

As for accessible service, though demand was consistently down, the service continued to be offered seven days a week.

RECREATION AND CULTURE DEPARTMENT

Total expenditures: \$7,965,022

This category covers expenditures related to the administration of services (\$379,013); maintenance of the two arenas (\$2,442,816); the Aquatic and Sports Centre (\$1,471,012); community centres (\$556,447); playgrounds and parks (\$2,558,422); other recreational services (\$546,313); training and development (\$10,562); and library services (\$437).

This category is partly funded by user fees, which generated \$1,629,575 in 2021 (arenas: \$1,214,265; Aquatic and Sports Centre: \$392,470; sponsorships, activity fees and rental income: \$22,840).

The Culture, Leisure and Community Life Department has four divisions (recreation, citizen participation, active mobility and continuous improvement) and employs nine people.

FINANCE DEPARTMENT

Total expenditures: \$17,742,573

This category includes debt-servicing costs (interest of \$1,276,125 and capital repayment of \$5,861,304), the rent-to-own contract (interest of \$386,910 and capital repayment of \$487,458), transfers to the reserve funds for future expenditures (\$6,918,000 to the general capital reserve fund and \$594,000 to the general operating reserve), and capital expenditures (\$2,218,776).



WATER AND SEWER SERVICES

Total expenditures: \$13,335,686

WATER SUPPLY SERVICES

Total expenditures: \$4,641,321

This amount includes the costs of administration and staff (\$2,149,934), purchasing water from the City of Moncton (\$1,697,610), and water treatment and distribution (\$793,777).

SEWAGE COLLECTION AND DISPOSAL SERVICES

Total expenditures: \$4,031,547

This amount includes the costs of administration and staff (\$1,124,136), the treatment of sewage by TransAqua, which manages the Greater Moncton sewage treatment plant (\$2,484,930), and water and sewer system operations and maintenance (\$422,481).

WATER AND SEWER-RELATED FINANCIAL SERVICES

Total expenditures: \$3,987,614

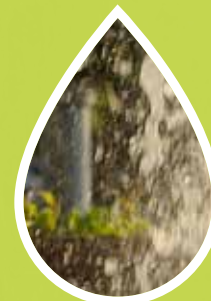
This category includes debt service charges (interest charges of \$693,039 and principal repayment of \$1,968,000), transfers to the reserve funds for future expenses (\$837,000 for the general capital reserve fund, and \$18,000 for the general operating reserve fund) and capital expenditures (\$471,575).

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	Vacant	Patricia Arsenault	Lise LeBouthillier	Jean-Marc Brideau	Jean-Claude Cormier	Ted Gaudet	Ernest Thibodeau	Roger LeBlanc
			Mayor	Councillor-at-Large	Councillor-at-Large	Councillor-at-Large	Councillor Ward 1	Councillor Ward 2	Councillor Ward 3	Councillor Ward 4	Councillor Ward 5
January 11	Regular	7*			*	*	*	*	*	*	*
January 25	Regular	7*			*	*	*	*	*	*	*
February 8	Regular	7*			*	*	*	*	*	*	*
February 22	Regular	0									
March 8	Regular	0									
March 22	Regular	0									
April 12	Regular	0									
April 26	Regular	0									

Date	Meeting	Number of Members Who Used Electronic Means of Communication	Yvon Lapierre	Mélyssa Boudreau	Corinne Godbout	Josée Turgeon-Roy	Jean-Marc Brideau	Lise LeBouthillier	Marc Lanteigne	Ernest Thibodeau	Paul Gaudet
			Mayor	Councillor-at-Large	Councillor-at-Large	Councillor-at-Large	Councillor Ward 1	Councillor Ward 2	Councillor Ward 3	Councillor Ward 4	Councillor Ward 5
June 14	Special	0									
June 28	Regular	0									
July 12	Regular	2*						*			*
August 9	Regular	3*		*				*	*		
August 23	Special	0									
September 13	Regular	0									
September 27	Regular	0									
October 12	Regular	1*							*		
October 25	Regular	1*							*		
November 8	Regular	0									
November 22	Regular	0									
December 13	Regular	0									

Legend

	Present
	Absent

Number of regular meetings: **18**

Number of special meetings: **2**

APPENDIX 2 - CLOSED MEETINGS

2021-01-11

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)*)

2021-01-18

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)*)

2021-01-25

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

2021-02-08

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)*)

2021-02-22

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)*)

2021-03-08

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)*)

2021-03-22

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)*)

2021-04-12

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

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

2021-04-26

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)*)
- 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)*)

2021-04-29

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

2021-06-28

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)*)
- 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)*)

2021-07-12

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)*)

2021-08-09

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

2021-09-13

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)*)
- 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)*)

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

2021-09-27

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

2021-10-25

Types of matters discussed:

- Access to or security of buildings and other structures occupied or used by the local government or access to or security of systems of the local government, including computer or communication systems (*Local Governance Act – s. 68(1)(h)*)
- Labour and employment matters (*Local Governance Act – s. 68(1)(j)*)
- Labour and employment matters (*Local Governance Act – s. 68(1)(j)*)

2021-11-08

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)*)

2021-11-22

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)*)

2021-12-13

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)*)
- Access to or security of buildings and other structures occupied or used by the local government or access to or security of systems of the local government, including computer or communication systems (*Local Governance Act – s. 68(1)(h)*)
- Labour and employment matters (*Local Governance Act – s. 68(1)(j)*)

APPENDIX 3 – GRANTS FOR SOCIAL OR ENVIRONMENTAL PURPOSES

Recipient	Type	Amount	Money or in-kind grant	Terms and conditions	Purpose	Benefit Dieppe
Atlantic Ballet Theatre of Canada	Social	\$10,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
UdeM Evolution Campaign	Social	\$50,000	Grant of money	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	Grant of money	N/A	Agreement with City Council	Services offered to the community
Dieppe Arts and Culture Centre	Social	\$75,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents 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
Le CAFi	Social	\$13,000	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Jeux de l'Acadie foundation	Social	\$15,000	Grant of money	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Agreement with City Council	Services offered to the community
Hospice South-East New Brunswick	Social	\$15,396	Grant of money	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	Grant of money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services offered to the community
Capitol Theatre	Social	\$75,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Agreement with City Council	Services offered to the community
St-Anselme parish	Social	\$2,500	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-13	Services offered to the community
Santa Claus Parade	Social	\$1,000	Grant of money	Offer non-profit organizations that are putting on an event a chance to be sponsored	Policy L-13	Services offered to the community
Army Cadets	Social	\$2,400	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Golden Age Club	Social	\$2,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Boys and Girls Club	Social	\$50,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Club Extensio Rhythmic Gymnastics	Social	\$14,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Youth Centre	Social	\$54,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Street outreach program	Social	\$46,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-15	Services offered to the community
P.R.O. Youth Dieppe	Social	\$4,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Scouts	Social	\$6,000	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Dieppe Military Veterans Association	Social	\$2,500	Grant of money	Support community groups that provide services to Dieppe residents	Policy L-15	Services offered to the community
Hubcap Festival	Social	\$2,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Francofête en Acadie	Social	\$30,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Festival international du cinéma francophone en Acadie	Social	\$3,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility

ANNEXE 3 – SUBVENTIONS À DES FINS SOCIALES OU ENVIRONNEMENTALES (SUITE)

Recipient	Type	Amount	Money or in-kind grant	Terms and conditions	Purpose	Benefit Dieppe
Harvest Festival	Social	\$3,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Northrup Frye Festival	Social	\$1,000	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Salon du livre de Dieppe	Social	\$33,600	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Provincial soccer championship	Social	\$750	Grant of money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Municipal visibility
Tree of Hope Radiothon	Social	\$2,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
Lebanese Association	Social	\$500	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
United Way	Social	\$500	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
Habitat for Humanity	Social	\$1,166	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
Second Chance workshop	Social	\$10,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
NB Medical Education Foundation	Social	\$115,000	Grant of money	Offer financial support to non-profit organizations that contribute to the well-being, progress, vitality and quality of life of Dieppe residents	Policy L-20	Services offered to the community
CDR Acadie – Parle parle mange mange (talk talk eat eat)	Social	\$500	Grant of money	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Academy of Classical Ballet & Modern Dances – The Nutcracker	Social	\$500	Grant of money	Offer sponsorship opportunities to non-profit organizations that are putting on an event	Policy A-37	Municipal visibility
Various Dieppe residents	Environmental	\$4,957	Grant of money	The financial assistance offered by the incentive program covers the cost of purchasing a charging station, excluding taxes, to a maximum of \$1,000 per station	Policy Z-3	Sustainable development plan – greenhouse gas reduction

APPENDIX 4 - ECONOMIC DEVELOPMENT GRANTS

Recipient	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Alternative Residences	\$452	Grant of money	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
Salon Apostrophe	\$924	Grant of money	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
Carey My Keys	\$880	Grant of money	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
Crossfit Dieppe	\$854.20	Grant of money	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
Cut 21	\$1,300	Grant of money	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
Dieppe Denture Clinic	\$934	Grant of money	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
Francis Plumbing	\$2,696	Grant of money	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
Gallie Executive Advisory	\$339.80	Grant of money	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
Deal Amusement Ltd.	\$3,000	Grant of money	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
Nataliia's World of Beauty	\$2,080	Grant of money	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 - GRANTS TO ORGANIZATIONS IN THE FORM OF REBATES

TABLE 1: ICE RINKS

Hockey Dieppe - Memramcook	Rink Hours	Value	Cost	Total Grant
Olympic	223	\$49,356.67	\$29,525.24	\$19,831.43
St-Anselme	835	\$184,170.08	\$110,553.35	\$73,616.73
IGA	485.25	\$106,128.67	\$65,780.00	\$40,348.67
UNI	386.75	\$84,113.31	\$51,218.20	\$32,895.11
				\$166,691.94
Dieppe Ringette Association	Rink Hours	Value	Cost	Total Grant
Olympic	120	\$26,704.50	\$15,960.45	\$10,744.05
St-Anselme	2	434.78	260.86	\$173.92
IGA	206	\$45,678.44	\$27,316.63	\$18,361.81
UNI	284	\$62,922.00	\$37,768.53	\$25,153.47
				\$54,433.25
Dieppe Gold Blades Skating Club	Rink Hours	Value	Cost	Total Grant
Olympic	372	\$82,213.24	\$52,606.16	\$29,607.08
St-Anselme	0	0	0	0
IGA	392.5	\$78,869.51	\$64,275.68	\$14,593.83
UNI	98	\$21,774.09	\$13,140.00	\$8,634.09
				\$52,835.00
Speed Skating Club	Rink Hours	Value	Cost	Total Grant
Olympic	205.75	\$45,291.27	\$27,074.78	\$18,216.49
St-Anselme	0	0	0	0
IGA	0	0	0	0
UNI	0	0	0	0
				\$18,216.49
GRANT TOTAL				\$292,176.88

TABLE 2: AQUATIC AND SPORTS CENTRE

CNBO Swim Club	Rental Hours	Value	Cost	Total Grant
Exercise pool	15	\$1,695.65	\$1,017.42	\$678.23
Main pool	397.75	\$56,222.62	\$33,733.89	\$22,488.73
GRANT TOTAL				\$23,166.96

APPENDIX 6 - MISCELLANEOUS CHARGES

Rental rates for facilities and municipal places are stated in Policy L-1 (2021).

ARENA ICE RENTAL RATES

June 1, 2020 to May 31, 2022

	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, 2020 to May 31, 2021	\$250	\$150	\$200	\$150	\$200
June 1, 2021 to May 31, 2022	\$260	\$155	\$210	\$155	\$210

Consolidation to one ice rate for 2020-2021 (no increase for Olympic ice) and an increase of 5% for 2021-2022.

These rates are rounded off and include taxes.

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 Culture, Leisure and Community Life Department 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

2021 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

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
2020- 2021 seasons	\$2,500	\$1,250	\$1,500	\$750

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

APPENDIX 6 - 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.
4. 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%
2020-2021 seasons	\$1,500	\$750	\$900	\$450

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 6 - MISCELLANEOUS CHARGES (CONTINUED)

COMMUNITY ROOMS RENTAL RATES

August 11, 2020 to May 31, 2022

	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	\$70	\$40	\$30
Half day (4h)	\$210	\$120	\$90
Full day (8h +)	\$350	\$200	\$150
Training gym at UNIPlex			
Hourly rate	\$70	\$40	\$30
Half day (4h)	\$210	\$105	\$90
Full day (8h +)	\$350	\$175	\$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 takedown 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 6 - 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
2020 season	\$8	\$5	\$5	\$3
2021 season	\$9	\$6	\$6	\$3

Notes:

1. The accredited youth 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 Services Division.
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 6 - MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES

	August 11, 2020 to August 31, 2020	September 1, 2020 to August 31, 2021	September 1, 2021 to May 31 2022
	5%	2%	2%
Main pool			
1-65 people	\$130	\$135	\$140
66-94 people	\$185	\$190	\$195
95-121 people	\$245	\$250	\$255
122-150 people	\$315	\$320	\$325
Exercise pool			
1-46 people	\$75	\$75	\$80
Recreational pool			
1-60 people	\$165	\$170	\$175
61-130 people	\$225	\$230	\$235
All three pools			
1-100 people	\$325	\$330	\$335
101-150 people	\$430	\$440	\$450
151-241 people	\$540	\$550	\$560
242-320 people	\$600	\$610	\$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 by the Culture, Leisure and Community Life Department.
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 Culture, Leisure and Community Life Department and Dieppe schools.

	Annual membership cards	Monthly membership cards (minimum purchase of 3 consecutive months)
	August 11, 2020 to May 31, 2022	
Adult card	\$435	\$55
50+ / Student card	\$300	\$45
Child card (12 years and under)	\$200	\$30
Couple card	\$655 2 nd 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 6 - MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES (CONTINUED)

12-visit pass	
August 11, 2020 to May 31, 2022	
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	
September 1, 2019 to May 31, 2022	
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	
August 11, 2020 to May 31, 2022	
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

APPENDIX 6 - MISCELLANEOUS CHARGES (CONTINUED)

TRACK AND FIELD RENTAL RATES (2021 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 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 (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.

ENTRANCE FEES – DOIRON HOUSE

September 15, 2020 to May 31, 2022	
Adult (ages 18 to 49)	\$12
Age 50+ \$ 10	\$10
Youths (ages 13 to 17)	\$7
Children (ages 6 to 12)	\$5
Family (2 adults + children)	\$30
Children (ages 5 and under)	Gratuit
Adult Group (10 people or more)	\$8 per person

Notes:

1. These rates include taxes.

CITY OF DIEPPE

CONSOLIDATED FINANCIAL STATEMENTS

Year ended December 31, 2021



CITY OF DIEPPE

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Year ended December 31, 2021

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CITY OF DIEPPE

COUNCIL, OFFICERS AND GENERAL STATISTICS

Year ended December 31, 2021

MAYOR

Yvon Lapierre

DEPUTY MAYOR

Ernest Thibodeau

COUNCILLORS

Melyssa Boudreau
Marc Lanteigne
Jean-Marc Brideau
Corinne Godbout

Josée Turgeon-Roy
Paul Gaudet
Lise LeBouthillier

OFFICERS

Chief Administrative Officer / Clerk
Assistant Clerk
Treasurer
Fire Chief
Director of Public Engineering
Chief Director of Operational Services
Director of Communications
Director of Planning and Development
Director of Human Resources
Director of Community Development and Municipal Performance
Director of Information Technologies

Marc Melanson
Stéphane Simard
Stéphane Thériault
Vacant position (as of December 31, 2021)
Angèle Spencer
Raymond Bourque
Annie Duguay
André Frenette
Vacant position (as of December 31, 2021)
Luc Richard
Shaun Daigle

Main solicitors

McIntyre Finn

Auditor

Ernst & Young LLP
Chartered Professional Accountants

GENERAL STATISTICS

Population: 28,114 (2021 census)

TAX BASE AND TAX RATE

	Tax base	Tax rate
2021 - Dieppe	\$ 3,296,950,850	\$ 1.6295
2022 - Dieppe	\$ 3,734,647,350	\$ 1.5395

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, 2021, 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, 2021, 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
April 25, 2022

Chartered Professional Accountants

CITY OF DIEPPE**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

Year ended December 31,

2021
Budget2021
Actual2020
Actual**REVENUES**

Warrant of assessment	\$ 53,723,814	\$ 53,723,814	\$ 53,323,334
Services to other governments			
Other municipalities (note 20)	200,000	212,757	198,893
Province of New Brunswick (note 20)	151,000	150,886	150,923
Sale of services (note 20)	13,403,100	13,344,262	12,309,788
Other revenues from own sources (note 20)	666,900	2,931,297	1,531,548
Community funding and equalization grant	1,175,639	1,175,639	1,095,459
Adjustment in lieu of taxes	5,936	5,936	437
Interest earned	32,500	170,839	228,857
Contributions from other governments			
towards capital assets	-	3,805,071	8,137,084
Capital assets contributed by developers	-	5,298,554	2,876,343
Other contributions	-	475,800	2,856,850
Gain on sale of land (note 3)	-	608,560	174,851
	\$ 69,358,889	\$ 81,903,415	\$ 82,884,367

EXPENSES

General government services (note 20)	\$ 7,108,426	\$ 7,963,088	\$ 6,601,697
Protective services (note 20)	13,541,915	13,991,369	13,254,725
Transportation services (note 20)	8,402,502	14,616,729	14,260,403
Environmental health services (note 20)	1,309,156	1,401,108	1,241,736
Economic development services (note 20)	2,648,334	2,582,277	2,736,222
Recreation and cultural services (note 20)	9,257,886	11,044,033	9,778,994
Water supply (note 20)	4,914,667	5,555,985	5,514,861
Sewerage collection and disposal (note 20)	4,032,355	4,962,677	4,674,385
Fiscal services - general (note 20)	1,780,759	1,693,349	1,939,549
Fiscal services - water (note 20)	471,000	432,060	580,719
Fiscal services - sewerage (note 20)	269,600	260,979	280,717
	53,736,600	64,503,654	60,864,008

ANNUAL SURPLUS (notes 16 and 19)	\$ 15,622,289	\$ 17,399,761	\$ 22,020,359
ACCUMULATED SURPLUS, BEGINNING OF YEAR		282,935,252	260,914,893
ACCUMULATED SURPLUS, END OF YEAR		\$ 300,335,013	\$ 282,935,252

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

CITY OF DIEPPE**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
December 31,

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 26,877,879	\$ 2,846,916
Term deposits (note 4)	-	8,055,096
Accounts receivable		
General	3,939,445	3,210,470
Sales tax receivable	947,241	1,404,985
Governments	563,236	5,865,727
	<u>32,327,801</u>	<u>21,383,194</u>
LIABILITIES		
Bank overdraft	-	69,169
Accounts payable and accrued liabilities	5,180,511	4,316,287
Withholding taxes payable	14,160	85,947
Due to other governments	3,133,663	261,114
Accrued sick leave (note 7)	1,674,678	1,482,771
Deferred revenues	803,667	364,417
Security deposits	707,290	601,937
Long-term debt and capital lease obligations (note 5)	68,971,146	77,461,469
	<u>80,485,115</u>	<u>84,643,111</u>
NET DEBT	<u>(48,157,314)</u>	<u>(63,259,917)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (note 14)	500,071,398	485,958,842
Accumulated amortization	(154,241,917)	(142,991,014)
	<u>345,829,481</u>	<u>342,967,828</u>
Inventory	23,326	21,682
Land inventory	2,440,024	3,182,638
Prepaid expenses	199,496	23,021
	<u>348,492,327</u>	<u>346,195,169</u>
ACCUMULATED SURPLUS	<u>\$ 300,335,013</u>	<u>\$ 282,935,252</u>

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,

	2021	2020
Annual surplus	\$ 17,399,761	\$ 22,020,359
Acquisitions of tangible capital assets	(16,095,364)	(25,241,967)
Proceeds on disposal of tangible capital assets	69,373	357,522
Amortization of tangible capital assets	12,902,589	11,660,291
Loss on disposal of tangible capital assets	261,749	98,262
	14,538,108	8,894,467
Acquisition of inventory	(23,326)	(21,682)
Acquisition of prepaid expenses	(199,496)	(23,021)
Consumption of inventory	21,682	20,929
Use of prepaid expenses	23,021	23,665
Provision for decline in value of land inventory	372,837	425,952
Change in land inventory	369,777	579,875
	564,495	1,005,718
Decrease in net debt	15,102,603	9,900,185
Net debt, beginning of year	(63,259,917)	(73,160,102)
Net debt, end of year	\$ (48,157,314)	\$ (63,259,917)

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

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

Year ended December 31,

	2021	2020
OPERATING ACTIVITIES		
Annual surplus	\$ 17,399,761	\$ 22,020,359
Items not affecting cash and cash equivalents:		
Loss on disposal of tangible capital assets	261,749	98,262
Provision for decline in value of land inventory	372,837	425,952
Amortization of tangible capital assets	12,902,589	11,660,291
Capital assets contributed by developers	(5,298,554)	(2,876,343)
	<u>25,638,382</u>	<u>31,328,521</u>
Net change in non-cash working capital items:		
Accounts receivable	5,031,260	755,464
Accounts payable and accrued payables, withholding taxes payable and due to other governments	3,664,986	(3,326,034)
Changes in inventory, land inventory and prepaid expenses	191,658	579,766
Deferred revenues and other items	736,510	(2,329,454)
	<u>35,262,796</u>	<u>27,008,263</u>
CAPITAL ACTIVITIES		
Acquisitions of tangible capital assets net of contributions from developers	(10,796,810)	(22,365,624)
Proceeds on disposal of tangible capital assets	69,373	357,522
	<u>(10,727,437)</u>	<u>(22,008,102)</u>
INVESTING ACTIVITIES		
Acquisitions of term deposits	(27,691)	(8,140,157)
Proceeds on disposal of term deposits	8,082,787	4,186,904
	<u>8,055,096</u>	<u>(3,953,253)</u>
FINANCING ACTIVITIES		
Additional financing received	-	1,570,000
Repayment of long-term debt and capital lease obligations	(8,490,323)	(8,666,762)
	<u>(8,490,323)</u>	<u>(7,096,762)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	24,100,132	(6,049,854)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,777,747	8,827,601
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 26,877,879	\$ 2,777,747
Cash and cash equivalents are composed of the following:		
Cash	\$ 26,877,879	\$ 2,846,916
Bank overdraft	-	(69,169)
	<u>\$ 26,877,879</u>	<u>\$ 2,777,747</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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 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.

The following entities are included in the consolidated financial statements:

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

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

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.

Interdepartmental and organizational transactions and balances are eliminated.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 9, 2020, and by the Minister of Local Government on December 2, 2020.

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.

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 include cash, bank balances and bank overdraft.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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. 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.

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, 2021

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.

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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.

Post-employment benefits

The City offers a sick leave benefit plan, as described in note 7.

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	2021	2020
Sale of land	\$ 1,067,200	\$ 325,200
Cost of land sold	(458,640)	(150,349)
	\$ 608,560	\$ 174,851

4. TERM DEPOSITS

The term deposits bore interest at 1.03% and matured in April 2021.

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

December 31, 2021

5. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS	2021	2020
Capital lease obligations		
Lease contract for a fire truck with a net book value of \$1,036,433, 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.	\$ 741,083	\$ 886,871
Lease contract for a fire truck with a net book value of \$415,165, 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.	343,597	406,069
Interest included in instalments	(86,637)	(121,486)
	998,043	1,171,454
Promissory note		
Promissory note, repaid in 2021	-	212,304
Loans		
Loan, guaranteed by the City Hall land and building having a net book value of \$5,510,067, repayable in monthly instalments of \$72,689 including interest calculated at the rate of 5.62%, maturing in October 2031.	6,578,103	7,065,711
Canada Emergency Business Account loan, non-interest bearing, maturing in December 2023. If it is repaid by December 31, 2023, an amount of \$10,000 will be forgiven. The loan was repaid in March 2022 and \$10,000 was recorded in contribution revenue in 2020.	30,000	30,000
To carry forward	\$ 7,606,146	\$ 8,479,469

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

December 31, 2021

5. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)	2021	2020
Carried forward	\$ 7,606,146	\$ 8,479,469
Debentures		
1. Debenture, 2.10% to 5.55%, renewable in 2023, portion due in 2028 and 2033.	3,206,000	3,579,000
2. Debenture, 0.50% to 2.30%, portion due in 2035 and 2040.	7,498,000	8,300,000
3. Debenture, 0.86% to 2.38%, due in 2031.	2,726,000	-
4. Debenture, 1.35% to 3.80%, renewable in 2032, due in 2037.	6,075,000	6,485,000
5. Debenture, 1.25% to 4.40%, portion due in 2028 and 2033.	2,635,000	2,921,000
6. Debenture, 1.20% to 3.10%, due in 2024.	1,216,000	1,600,000
7. Debenture, 0.95% to 3.50%, portion due in 2030 and 2035.	5,376,000	5,849,000
8. Debenture, 1.05% to 3.65%, due in 2030.	3,387,000	3,932,000
9. Debenture, 1.20% to 3.80%, portion due in 2031 and 2036.	7,585,000	9,170,000
10. Debenture, 1.65% to 3.20%, portion due in 2027 and 2032.	10,124,000	11,423,000
11. Debenture, 2.10% to 3.60%, due in 2033.	501,000	535,000
12. Debenture, renewed during the year.	-	3,321,000
13. Debenture, 1.95% to 2.95%, portion due in 2029, 2034 and 2039.	11,036,000	11,867,000
Total	\$ 68,971,146	\$ 77,461,469

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

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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
2022 - \$ 7,307,730	\$ 208,259
2023 - \$ 7,083,472	\$ 208,259
2024 - \$ 7,211,530	\$ 208,259
2025 - \$ 6,783,802	\$ 208,259
2026 - \$ 6,022,992	\$ 208,259

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 2021, the City has complied with these restrictions.

Interfund borrowing

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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 following summarizes the major assumptions in the valuation:

- annual salary increase is 2.5%;
- discount rate used to determine the accrued benefit obligation is 3.5%;
- retirement age is 62; and
- estimated net utilization rate of sick leave is 60%.

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.

Pension plan

During the year, the City contributed \$1,220,702 (2020 - \$1,118,718) to the pension plan. The City's contributions range from 4.5% to 11.5% of the employees' earnings, depending on the category of the employee.

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

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.

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, 2021

11. TRANSFERS TO RESERVE FUNDS

Transfers between reserve funds were authorized by Council through a resolution dated December 13, 2021, with the exception of the following: a transfer of \$40,000 that was authorized on January 25, 2021, a transfer of \$4,256 that was authorized on February 8, 2021, a transfer of \$750,000 that was authorized on March 22, 2021, a transfer of \$30,000 that was authorized on April 12, 2021, transfers of \$1,000,000, \$900,000, \$70,000 and \$48,000 that were authorized on April 26, 2021, and transfers of \$650,000, \$47,000 and \$375,000 that were authorized on June 28, 2021.

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 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 surplus/deficit at the end of the year is as follows:

	2021	2020
2021 surplus	\$ 510,803	\$ -
2020 surplus	189,998	189,998
2019 deficit	(2,025,612)	(2,700,816)
	<u>\$ (1,324,811)</u>	<u>\$ (2,510,818)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

14. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Land improvements	Machinery and equipment	Vehicles	Buildings	Transportation	Water and sewerage	Work in progress	Total 2021	Total 2020
COST										
Balance, beginning of year	\$ 28,609,470	\$ 18,764,243	\$ 5,498,150	\$ 13,457,194	\$ 97,775,487	\$ 192,113,346	\$ 126,860,904	\$ 2,880,048	\$ 485,958,842	\$ 462,579,692
Add:										
Acquisitions during the year	203,204	1,081,356	278,888	708,707	-	7,658,672	4,833,470	-	14,764,297	51,529,484
Disposals during the year	-	(75,181)	(234,211)	(546,869)	(305,393)	(727,722)	(93,432)	-	(1,982,808)	(1,862,817)
Net change in work in progress	-	-	-	-	-	-	-	1,331,067	1,331,067	(26,287,517)
Balance, end 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
ACCUMULATED AMORTIZATION										
Balance, beginning of year	-	6,499,394	3,090,967	6,619,294	29,416,354	64,473,584	32,891,421	-	142,991,014	132,737,756
Add:										
Amortization for the year	-	969,795	531,006	979,700	3,556,931	5,161,751	1,703,406	-	12,902,589	11,660,291
Accumulated amortization of disposals	-	(75,181)	(234,212)	(545,593)	(292,602)	(449,794)	(54,304)	-	(1,651,686)	(1,407,033)
Balance, end 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
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 28,812,674	\$ 12,376,410	\$ 2,155,066	\$ 6,565,631	\$ 64,789,411	\$ 129,858,755	\$ 97,060,419	\$ 4,211,115	\$ 345,829,481	\$ 342,967,828

As at December 31, 2021, the City's leased tangible capital assets were composed of vehicles with a cost of \$1,785,819 (2020 - \$1,785,819) and accumulated amortization of \$348,042 (2020 - \$270,699).

During the year, transportation assets of \$2,946,179 (2020 - \$1,905,879), water and sewerage assets of \$2,249,875 (2020 - \$930,164) and land of \$102,500 (2020 - \$40,300) were received as contributions from developers.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

15. SCHEDULE OF SEGMENT INFORMATION

	General government	Protective	Transportation	Environmental health	Economic development	Recreation and cultural	Water and sewerage	2021 Consolidated	2020 Consolidated
Revenues									
Warrant of assessment	\$ 8,350,341	\$ 14,845,713	\$ 17,090,283	\$ 1,177,698	\$ 2,479,200	\$ 9,780,579	\$ -	\$ 53,723,814	\$ 53,323,334
Services to other governments	-	212,757	150,886	-	-	-	-	363,643	349,816
Sale of services	-	-	-	-	-	1,629,575	11,714,687	13,344,262	12,309,788
Community funding and equalization grant	182,731	324,869	373,987	25,772	54,252	214,028	-	1,175,639	1,095,459
Interest earned	23,699	42,133	48,503	3,342	7,036	27,757	18,369	170,839	228,857
Other	321,517	1,426,136	7,424,018	44,509	859,730	522,136	2,527,172	13,125,218	15,577,113
	8,878,288	16,851,608	25,087,677	1,251,321	3,400,218	12,174,075	14,260,228	81,903,415	82,884,367
Expenses									
Salaries and benefits	2,619,295	6,030,021	3,476,852	-	1,276,344	3,682,285	2,880,896	19,965,693	19,145,597
Goods and services	3,784,028	7,311,703	4,735,357	1,401,108	928,922	4,104,044	5,671,587	27,936,749	26,243,955
Amortization	883,753	636,855	6,158,525	-	4,174	3,292,229	1,927,053	12,902,589	11,660,291
Interest	382,374	156,282	863,441	-	-	291,252	693,039	2,386,388	2,800,985
Other	676,012	12,790	245,895	-	372,837	(34,525)	39,126	1,312,235	1,013,180
	8,345,462	14,147,651	15,480,170	1,401,108	2,582,277	11,335,285	11,211,701	64,503,654	60,864,008
Annual surplus (deficit)	\$ 532,826	\$ 2,703,957	\$ 9,607,507	(149,787)\$	\$ 817,941	\$ 838,790	\$ 3,048,527	\$ 17,399,761	\$ 22,020,359

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

16. RECONCILIATION OF ANNUAL SURPLUS

	General Operating	General Capital	Water and Sewerage Operating	Water and Sewerage Capital	Reserve Funds	Total
2021 annual fund surplus	\$ 589,568	\$ 14,818,999	\$ 510,803	\$ 4,312,256	\$ 4,906,041	\$ 25,137,667
Adjustments to annual surplus (deficit)						
Second previous year's surplus (deficit)	(623,604)	-	675,204	-	-	51,600
Elimination of interfund transfers						
General operating fund reserve	104,000	-	-	-	(104,000)	-
General capital fund reserve	6,918,000	(1,597,000)	-	-	(5,321,000)	-
Interfund transfer	3,020,034	(3,020,034)	591,959	(591,959)	-	-
Water and sewerage operating fund reserve	-	-	18,000	-	(18,000)	-
Water and sewerage capital fund reserve	-	-	837,000	(1,475,000)	638,000	-
Long-term debt principal repayment	6,348,762	(6,348,762)	1,968,000	(1,968,000)	-	-
Internal revenue elimination	2,050,000	-	(2,050,000)	-	-	-
Amortization of tangible capital assets	-	(10,971,362)	-	(1,927,053)	-	(12,898,415)
Capital assets contributed by developers	-	3,048,679	-	2,249,875	-	5,298,554
Expenses reclassified as tangible capital assets	173,449	-	-	-	-	173,449
Fees in lieu of land for public purposes, recorded as deferred revenues	-	-	-	-	(7,935)	(7,935)
Purchase of land for public purposes	-	(4,256)	-	-	4,256	-
Sponsorship agreement for a capital project	-	50,000	-	-	-	50,000
Loss on disposal of tangible capital assets	-	(291,991)	-	(39,127)	-	(331,118)
Annual surplus (deficit) from other consolidated entities	(6,434)	(4,174)	(63,433)	-	-	(74,041)
Total adjustments to 2021 annual surplus (deficit)	17,984,207	(19,138,900)	1,976,730	(3,751,264)	(4,808,679)	(7,737,906)
2021 annual surplus (deficit) under PSAS	\$ 18,573,775	\$ (4,319,901)	\$ 2,487,533	\$ 560,992	\$ 97,362	\$ 17,399,761

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

17. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Water and Sewerage Operating Reserve	Water and Sewerage Capital Reserve	Land for public purposes	Total 2021	Total 2020
Assets and accumulated surplus	\$ 2,945,421	\$ 15,926,694	\$ 662,066	\$ 2,530,449	\$ 156,397	\$ 22,221,027	\$ 17,314,986
Revenues							
Interest	18,289	58,855	4,173	15,044	1,001	97,362	191,299
Transfer from the general operating fund	594,000	6,918,000	-	-	-	7,512,000	5,558,000
Transfer from the water and sewerage operating fund	-	-	18,000	837,000	-	855,000	1,629,000
Transfer from capital and general loan fund	-	1,079,000	-	-	-	1,079,000	-
Transfer from the water and sewerage capital fund	-	-	-	2,000	-	2,000	-
Fees in lieu of land for public purposes	-	-	-	-	7,935	7,935	27,639
	612,289	8,055,855	22,173	854,044	8,936	9,553,297	7,405,938
Expenses							
Transfer to the general operating fund	490,000	-	-	-	-	490,000	397,500
Transfer to the general capital fund	-	2,676,000	-	-	-	2,676,000	3,736,182
Transfer to the water and sewerage capital fund	-	-	-	1,477,000	-	1,477,000	755,000
Purchase of land for public purposes	-	-	-	-	4,256	4,256	15,000
	490,000	2,676,000	-	1,477,000	4,256	4,647,256	4,903,682
Annual surplus (deficit)	\$ 122,289	\$ 5,379,855	\$ 22,173	\$ (622,956)	\$ 4,680	\$ 4,906,041	\$ 2,502,256

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTSDecember 31, 2021

18. INFORMATION ON CONTROLLED ENTITIES

	City of Dieppe	Expansion Dieppe Inc.	Gestion 1604 Inc.	2021 Total	2020 Total
Assets	\$ 370,470,758	\$ 3,708,790	\$ 6,640,580	\$ 380,820,128	\$ 367,578,363
Liabilities	73,197,566	675,396	6,612,153	80,485,115	84,643,111
Accumulated surplus	297,273,192	3,033,394	28,427	300,335,013	282,935,252
Revenues	79,532,768	1,983,737	386,910	81,903,415	82,884,367
Expenses	62,058,966	2,058,770	385,918	64,503,654	60,864,008
Annual surplus (deficit)	\$ 17,473,802	\$ (75,033)	\$ 992	\$ 17,399,761	\$ 22,020,359

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

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

19. 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	Second previous year's surplus/deficit	Transfers	Consolidated entities' transfers	Total
Revenues								
Warrant of assessment	\$ 53,723,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	53,723,814
Services to other governments	351,000	-	-	-	-	-	-	351,000
Sale of services	2,050,600	11,352,500	-	-	-	-	-	13,403,100
Other revenues from own sources	666,900	2,050,000	-	(2,050,000)	-	-	-	666,900
Community funding and equalization grant	1,175,639	-	-	-	-	-	-	1,175,639
Transfers from the reserves to the operating funds	793,000	92,000	-	-	-	(885,000)	-	-
Adjustment in lieu of taxes	5,936	-	-	-	-	-	-	5,936
Interest earned	25,000	7,500	-	-	-	-	-	32,500
Contribution from Expansion Dieppe Inc.	147,504	63,826	-	-	-	-	(211,330)	-
Second previous year's surplus	623,604	-	-	-	(623,604)	-	-	-
	59,562,997	13,565,826	-	(2,050,000)	(623,604)	(885,000)	(211,330)	69,358,889
Expenses								
General government services	7,108,426	-	-	-	-	-	-	7,108,426
Protective services	15,591,915	-	-	(2,050,000)	-	-	-	13,541,915
Transportation services	8,402,502	-	-	-	-	-	-	8,402,502
Environmental health services	1,309,156	-	-	-	-	-	-	1,309,156
Economic development services	2,648,334	-	-	-	-	-	-	2,648,334
Recreational and cultural services	9,257,886	-	-	-	-	-	-	9,257,886
Water supply	-	4,914,667	-	-	-	-	-	4,914,667
Sewerage collection and disposal	-	4,032,355	-	-	-	-	-	4,032,355
Interest on long-term debt	1,780,759	740,600	-	-	-	-	-	2,521,359
Long-term debt payments	5,997,241	1,947,000	-	-	-	(7,944,241)	-	-
Transfers from the operating funds to the capital funds	6,842,778	1,256,000	-	-	-	(8,098,778)	-	-
Transfers from the operating funds to the reserves	624,000	-	-	-	-	(624,000)	-	-
Second previous year's deficit	-	675,204	-	-	(675,204)	-	-	-
	59,562,997	13,565,826	-	(2,050,000)	(675,204)	(16,667,019)	-	53,736,600
Surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ 51,600	\$ 15,782,019	\$(211,330)	\$ 15,622,289

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN

	2021 Budget	2021 Actual	2020 Actual
Revenues			
<i>Services to other governments</i>			
Other municipalities			
Fire	\$ 200,000	\$ 212,757	\$ 198,893
 Province of New Brunswick			
Roads and streets	\$ 140,000	\$ 140,023	\$ 140,060
Lane marking	11,000	10,863	10,863
	\$ 151,000	\$ 150,886	\$ 150,923
 <i>Sale of services</i>			
Arenas	\$ 1,264,800	\$ 1,214,265	\$ 578,662
Aquatic and sports centre	626,500	392,470	294,104
Mobile stage - rental and sponsors	-	1,304	-
Programs	144,600	6,003	42,761
Rental of sports fields	14,700	15,533	6,646
Water	5,580,000	5,678,820	5,746,081
Sewerage system	5,533,000	5,650,724	5,339,684
Connections, services and other	172,500	315,141	240,980
Interest earned	67,000	70,002	60,870
	\$ 13,403,100	\$ 13,344,262	\$ 12,309,788
 <i>Other revenues from own sources</i>			
Building and other permits	\$ 355,500	\$ 849,733	\$ 848,397
Fines			
Municipal by-laws	18,000	15,341	19,379
Rental - equipment and buildings	208,000	250,236	222,195
Miscellaneous	85,400	1,815,987	441,577
	\$ 666,900	\$ 2,931,297	\$ 1,531,548

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
Expenses			
<i>General government services</i>			
Legislative			
Mayor	\$ 55,474	\$ 46,302	\$ 41,485
Councillors	203,570	161,344	138,225
Other	30,500	34,589	22,526
	289,544	242,235	202,236
Administrative			
Clerk	260,310	264,055	253,885
Manager	1,997,738	1,682,926	1,561,985
Buildings	619,444	622,865	576,603
Solicitor	245,000	304,440	370,259
Other	1,656,950	1,853,087	960,620
	4,779,442	4,727,373	3,723,352
Financial management			
Administration	222,567	226,882	216,361
Accounting	267,766	259,891	242,478
External audit	52,000	50,750	52,788
	542,333	537,523	511,627
Common services			
Cost of assessment	639,607	639,608	634,846
Other general government services			
Conventions	13,000	11,168	5,885
Public liability insurance	265,000	245,416	265,426
Grant - Capitol Theatre	75,000	75,000	75,000
Grant - other	489,500	588,752	413,550
Other	15,000	13,460	-
Amortization of tangible capital assets	-	883,753	819,722
Gain on disposal of tangible capital assets	-	(1,200)	(49,947)
	857,500	1,816,349	1,529,636
	\$ 7,108,426	\$ 7,963,088	\$ 6,601,697

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

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
<i>Protective services</i>			
Police			
RCMP contract and municipal costs	\$ 6,092,368	\$ 6,092,369	\$ 5,951,849
Fire			
Administration	632,195	542,118	460,015
Firefighting force	4,969,021	4,822,333	4,462,614
Fire investigation and prevention	9,950	6,653	7,847
Station and building	464,987	381,094	385,201
Firefighting equipment	541,750	554,345	383,309
Training	59,000	43,103	42,911
	6,676,903	6,349,646	5,741,897
Emergency measures			
Administration	-	86,443	34,111
Supplies	6,000	75,605	198,406
	6,000	162,048	232,517
Other			
Building inspection	359,252	375,575	364,587
Application of by-laws	282,205	261,134	230,105
Animal protection	2,000	5,475	3,447
Insect control	123,187	95,477	95,477
Amortization of tangible capital assets	-	636,855	634,846
Gain on disposal of tangible capital assets	-	12,790	-
	766,644	1,387,306	1,328,462
	\$ 13,541,915	\$ 13,991,369	\$ 13,254,725

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
<i>Transportation services</i>			
Common services			
Administration	\$ 495,526	\$ 397,421	\$ 384,271
Training and development	17,700	26,821	10,727
Civil engineering, planning and monitoring	805,351	741,825	923,433
General equipment	135,996	152,850	117,926
Workshops and other buildings	1,247,344	1,167,621	1,090,094
	2,701,917	2,486,538	2,526,451
Roads and streets			
Summer maintenance	1,668,998	2,282,278	2,124,288
Sidewalks	68,000	27,026	30,301
Culverts and drainage ditches	-	-	124,804
Storm sewers and culverts	112,800	118,456	62,673
Snow and ice removal	1,628,887	1,366,283	1,466,108
	3,478,685	3,794,043	3,808,174
Street lighting	505,000	519,554	486,156
Traffic services			
Street signs	27,000	28,106	29,898
Traffic lane marking	58,000	59,723	55,821
Traffic signals	79,500	95,935	60,659
	164,500	183,764	146,378
Public transit	1,552,400	1,228,310	1,348,003
Amortization of tangible capital assets	-	6,158,525	5,831,489
Loss on disposal of tangible capital assets	-	245,995	113,752
	-	6,404,520	5,945,241
	\$ 8,402,502	\$ 14,616,729	\$ 14,260,403

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
<i>Environmental health services</i>			
Dumps and garbage collection	\$ 1,309,156	\$ 1,401,108	\$ 1,241,736
<i>Economic development services</i>			
Urban planning	\$ 29,296	\$ -	\$ 26,044
Planning and development	616,293	541,750	540,744
General land assembly	190,000	155,579	182,448
Expansion Dieppe Inc.	1,190,184	1,260,785	1,266,232
Economic development commission	149,100	149,100	149,100
Sustainable development plan	178,500	35,274	91,738
Beautification and land rehabilitation	106,000	62,778	49,016
Amortization of tangible capital assets	-	4,174	4,948
Tourism	188,961	-	-
Provision for decline in value of land inventory	-	372,837	425,952
	\$ 2,648,334	\$ 2,582,277	\$ 2,736,222
<i>Recreation and cultural services</i>			
Administration	\$ 518,406	\$ 379,013	\$ 407,759
Community centres	958,154	556,447	381,476
Aquatic and sports centre	1,656,406	1,471,012	1,389,835
Arenas	2,683,292	945,613	1,752,902
Parks and playgrounds	2,874,850	2,558,422	2,991,804
Other recreation facilities	538,783	368,057	221,142
Arenas - UNIplex	-	1,497,203	-
Training and development	8,600	10,562	2,175
Library	19,395	437	416
Amortization of tangible capital assets	-	3,292,229	2,618,499
Loss (gain) on disposal of tangible capital assets	-	(34,962)	12,986
	\$ 9,257,886	\$ 11,044,033	\$ 9,778,994

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

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
<i>Water supply</i>			
Administration	\$ 598,500	\$ 532,250	\$ 481,015
Transmission and distribution	2,115,528	1,936,266	1,750,611
Power and pumping	274,639	257,909	312,554
Water purchase	1,800,000	1,697,610	1,906,287
Test water source	-	10,484	50,701
Billing and collections	126,000	138,377	127,564
Amortization of tangible capital assets	-	963,526	875,393
Loss on disposal of tangible capital assets	-	19,563	10,736
	\$ 4,914,667	\$ 5,555,985	\$ 5,514,861
<i>Sewerage collection and disposal</i>			
Administration	\$ 284,086	\$ 250,040	\$ 218,334
Sewerage collection system	1,110,539	1,066,367	1,016,433
Sewerage lift stations	38,800	48,509	34,207
Sewerage treatment and disposal	2,484,930	2,484,930	2,404,290
Billing and collections	114,000	129,741	114,992
Amortization of tangible capital assets	-	963,527	875,394
Loss on disposal of tangible capital assets	-	19,563	10,735
	\$ 4,032,355	\$ 4,962,677	\$ 4,674,385
<i>Fiscal services - general</i>			
Debt service			
Interest on long-term debt	\$ 1,359,000	\$ 1,310,973	\$ 1,530,461
Loan - City Hall			
Interest on long-term debt	421,759	382,376	409,088
	\$ 1,780,759	\$ 1,693,349	\$ 1,939,549

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2021

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2021 Budget	2021 Actual	2020 Actual
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<i>Fiscal services - water</i>			
Debt service			
Interest on long-term debt	\$ 471,000	\$ 432,060	\$ 580,719
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<i>Fiscal services - sewerage</i>			
Debt service			
Interest on long-term debt	\$ 269,600	\$ 260,979	\$ 280,717
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