

A young boy with wet hair, wearing a teal and black rash guard and dark blue shorts with a white anchor pattern, is laughing and playing at a green and blue water fountain. He is holding a black ball. The fountain has a green top with two black balls and a blue base. Water is spraying from the top. The background is a blurred green hedge.

Dieppe

ANNUAL
REPORT

2024



MISSION, VISION AND VALUES

In October 2024, the City of Dieppe adopted its 2025–2029 Strategic Plan. Developed through a collaborative process involving residents, partners, community organizations, municipal employees, and elected officials, the plan will guide Dieppe’s development in the years ahead.

Rooted in thoughtful, sustainable growth, the plan reflects the priorities identified during public consultations. It takes into account the local context as well as key social, economic, environmental, and cultural factors to present a clear vision and strategic directions aligned with a global approach to sustainability.

A more detailed version of the plan is available at dieppe.ca/strategicplan

MISSION

To stand out as an inclusive and modern francophone city, proud of its Acadian roots, offering high-quality services and infrastructure in harmony with the environment.

VISION

In 2035, Dieppe will continue to be recognized as a francophone city that proudly embraces its Acadian roots and welcomes diversity. It will be a vibrant, family-friendly, and safe community in harmony with nature, anchored by a dynamic downtown that encourages meaningful daily interactions.

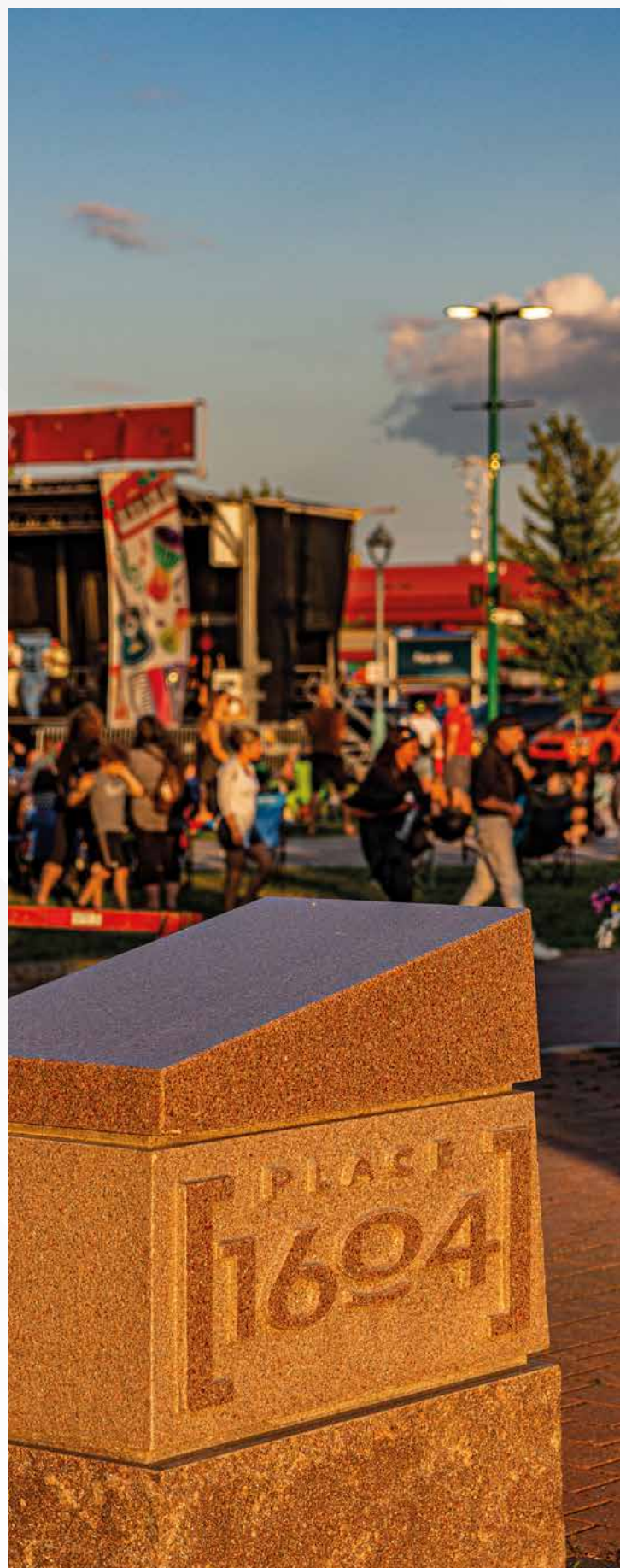
In 2035, Dieppe will be known as a bold, forward-looking city, celebrated for its innovative approach to sustainable development.

VALUES

1. Integrity
2. Inclusion
3. Innovation

TABLE OF CONTENTS

Message from the mayor	4
Foreword	5
Municipal profile.....	6
Achievements	8
Where do the municipality's revenues come from?.....	12
Where does the money go?.....	13
City Council	14
Council meetings	16
Remuneration of Council members	17
Social and environmental grants.....	18
Economic development activities and grants	19
Services.....	20
General administration.....	21
Urban planning, development and land use planning	21
Environmental services.....	21
Safety services	21
Transportation department.....	22
Recreation and culture department	22
Finance	22
Water and sewer services	23
Sewage collection and disposal services.....	23
Water and sewer-related financial services.....	23
Appendix 1 - Regular and special meetings.....	24
Appendix 2 - Closed meetings.....	25
Appendix 3 - Grants for social or environmental purposes.....	28
Appendix 4 - Miscellaneous charges.....	31
Appendix 5 – 2024 audited financial statements	38



A WORD FROM THE MAYOR

Dear Residents,

The year 2024 marked another chapter of steady growth and thoughtful, balanced development for our beautiful city of Dieppe. Thanks to careful planning and responsible management, we continued to meet the challenges of growth while staying true to our core values: innovation, inclusion, and pride in our francophone identity.

Thanks to strong growth in construction, we were able to ease the tax burden on Dieppe homeowners for the third year in a row. This strong economic performance, driven by record levels of residential, commercial, and industrial construction, reflects Dieppe's reputation as a great place to do business and raise a family.

Recognizing the urgent need for housing, we issued 387 residential building permits, representing a total investment of \$99.3 million. This progress brings us closer to meeting our goal of building 3,500 to 4,400 new housing units by 2033, helping to ensure that every family choosing Dieppe has access to a safe, high-quality home.

The adoption of our 2025–2029 Strategic Plan, shaped through extensive public consultation, will guide our work in the years ahead. Built around four pillars—a sustainable and prosperous city, proud of its identity, dynamic and inclusive, efficient and engaged—this plan places quality of life for our residents at its heart.

One major initiative already underway is the extension of Dieppe Boulevard, a project carried out in partnership with the provincial and federal governments. This key infrastructure will enhance our transportation network and support the city's future growth.

All of these achievements are the result of a collective effort by elected officials, municipal staff, community partners, and most importantly, you, our residents. Together, we are building a Dieppe that reflects our shared hopes and ambitions.

Thank you for your trust and commitment to our community.

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

See Appendix 5 for the 2024 audited financial statements.



MUNICIPAL PROFILE

Dieppe, a modern city at the heart of L'Acadie, has built an enviable reputation, reflected in its remarkable growth over the past few decades. In less than 30 years, the city's population has more than quadrupled.

According to the 2021 Census, Dieppe grew from 25,384 residents in 2016 to 28,114 in 2021—an increase of nearly 11%. Since then, it is estimated that approximately 6,000 more people have made Dieppe their home, bringing the population to around 35,400 by 2024. That's an increase of more than 20% in just three years.

With a thriving commercial sector and a strong commitment to environmental sustainability, Dieppe is an ideal place to do business, raise a family, or enjoy a vacation. While it boasts a vibrant urban atmosphere, Dieppe also offers the charm of nature, with abundant parks, green spaces, and nearly 90 kilometres of walking and biking trails.

* According to the 2021 census

Demographics*

- Average age: 40.8
- Total private dwellings: 11,993
- Population density per square kilometre: 365
- Mother tongue: French = 63.9%, English = 24.7%

Municipal infrastructure

- 1 outdoor event venue
- 1 dog park
- 1 UNIplex (2 rinks, one of which is NHL-size, 1 walking track, 1 community kitchen, 1 training room, 1 intergenerational greenhouse, meeting rooms)
- 1 Arthur-J.-LeBlanc Centre (2 rinks, one of which is Olympic size, meeting rooms)
- 1 Aquatic and Sports Centre (3 pools)
- 2 fire stations
- Doiron House heritage site

MUNICIPAL PROFILE (CONTINUED)

- 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
- 8 ball fields
- 4 soccer fields
- 1 multi-sport artificial turf field
- 1 football field
- 1 athletics track
- 4 basketball courts
- 6 tennis courts
- 10 pickleball courts
- 27 playgrounds, including 1 accessible park
- 1 disc golf course
- 1 cricket field
- 1 outdoor covered stage for shows (Place 1604)
- 2 outdoor training parks
- 53 heritage sites
- 14 monuments, including the Odyssée, the Dieppe Cenotaph, the Fire Brigade Monument, and Petcoudiac Chapel
- 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
- 195 km of water lines
- 190 km of sewer lines
- 155 km of storm drains
- 223 km of paved roads
- 70 km of sidewalks
- 89.74 km of walking and cycling trails
- 7 bus shelters
- 4 water pumping stations
- 4 sewage lift stations
- 5 drinking water reservoirs
- 1,431 fire hydrants
- 1,972 water valves

Economy

- 611 building permits issued in 2024
- Total value of permits issued: \$198,037,018
- Property assessment of \$4,386,017,500

Environment

- 20 mature trees planted in Lakeburn Park in collaboration with Tree Canada, CN and numerous volunteers
- 70 mature trees planted as part of the community tree-planting program and the Tree for Life program
- 40 trees planted in public spaces across the municipality
- 32 curbside trees planted with funds raised through the City's tree bylaw
- 300 seedlings planted by volunteers along municipal trail

Festivals and special events

In 2024, Dieppe hosted a number of major events, boosting tourism and the local economy.

- Canadian Ringette Championships
- Canada Cup Mountain Bike
- YQM Festival



KEY ACHIEVEMENTS

In 2024, innovation, integrity, and inclusion continued to define daily life in Dieppe. Here are some of the year's highlights:

JANUARY

Major extension of Dieppe Boulevard

A significant milestone was reached with the announcement of a \$42 million investment from the federal, provincial, and municipal governments for the long-anticipated extension of Dieppe Boulevard. The project aims to enhance road connectivity by offering a second access route to key areas of the city—an essential step in addressing rapid population growth and increasing mobility needs.

FEBRUARY

Black History Month

In partnership with the *Association Initiatives Afro-Canadienne du Nouveau-Brunswick*, the Dieppe Arts and Culture Centre, and the Dieppe Public Library, the City's immigration department led several initiatives to celebrate diversity and foster dialogue within the community.

Heritage Week

Doiron House hosted events under the theme "Discover Our Innovations," featuring a free exhibition highlighting achievements of municipal councils over the years. Attendees explored old photographs, letters, and newspaper clippings, and enjoyed a series of informative talks.

MARCH

Francophonie celebrations

As the largest francophone city in Canada outside Quebec, Dieppe celebrated International Francophonie Day with a rich lineup of activities. In collaboration with the Dieppe Arts and Culture Centre and the Dieppe Public Library, the event included a flag raising, a writing workshop, a book display, a contest, a performance, a poetry and slam night, and more—all celebrating the vitality of the French language.

APRIL

Earth Day

On Saturday, April 20, a few hundred people gathered at Rotary St-Anselme Park to celebrate Earth Day. Participants learned about the importance of environmental protection, and many took part in the traditional community clean-up, contributing to a cleaner, greener city.

On-Demand Transit

The on-demand transit service was made permanent in April, replacing the former Taxibus system and introducing several enhancements, including more efficient scheduling. The updated service improved overall transit quality and accessibility, now operating on weekdays and integrating with Codiak Transpo's bus network. Passengers can now travel more easily between service areas using key transfer points.



KEY ACHIEVEMENTS (CONTINUED)

Strategic planning

Public consultations began in support of the development of the 2025–2029 Strategic Plan. The goal of the process was to create a clear and inspiring vision for Dieppe's future, one that reflects the community's values and sets priorities for the next five years.

Les Chalins

As part of Volunteer Week, the municipality honoured numerous volunteers at its annual Les Chalins Gala. The winners for 2024 were as follows:

- Seniors: Germaine Maillet
- Sports and recreation: Rachele Roper
- Francophonie and culture: Julie Leblanc-Hultberg
- Environment: Richard Perron
- Community involvement: Josiane Cormier
- Involvement by a newcomer: Isaac and Josh Quiros
- Youth involvement: Antoine Vautour



MAY

Traffic circle at the Lafrance/Gauvin intersection

To improve traffic flow and enhance the safety and quality of municipal infrastructure, the City replaced aging water and storm sewer pipes and constructed a new traffic circle at the Lafrance/Gauvin intersection.

Parks and green spaces

As part of the development of a new parks and green spaces master plan, the City launched a public consultation to help shape a vision for the planning and development of both existing and future green spaces.

Summer programming

The City unveiled its summer programming, promising a lively and engaging season for residents and visitors alike. Beloved favourites like the Wednesday Show, block parties, and Outdoor Cinema nights returned, delighting all ages. The Connexion Zone also made its return to Place 1604, featuring Diversity Mondays and Active Tuesdays. And, of course, National Acadian Day on August 15 lit up the city with a dazzling celebration, headlined by crowd-favourite performers.

JUNE

D-Day commemoration

On June 5, Dieppe hosted a wreath-laying ceremony at the Place 1604 Cenotaph to mark the 80th anniversary of D-Day and the Battle of Normandy. A delegation including World War II veterans, their caregivers, and dignitaries attended the event in honour of this historic milestone.

Vegetation height bylaw update

To support biodiversity in landscaping practices, the City amended its bylaws by removing the maximum vegetation height limit. Pilot sites were established in several public areas where flower mixtures were sown to support pollinators.

Canadian Multiculturalism Day

On June 27, over 80 nationalities were represented at a free, vibrant celebration of diversity. Attendees enjoyed dancing, singing, food tasting, artistic performances, and entertainment for all ages.

Rotary St-Anselme Park consultation

As part of the parks and green spaces master plan update, residents were invited to share ideas, suggestions, and their vision for the future of Rotary St-Anselme Park and the services offered there. With a growing population, this process aims to ensure the park continues to meet the evolving needs and aspirations of the community.



Affordable housing strategy

A housing needs assessment identified a shortage of non-market housing for low-income individuals and families. In response, Dieppe developed its first-ever housing strategy, focusing on a targeted set of impactful measures aligned with the City's mandate and resources.

Melanson/Fox Creek trail extension

The extension of the multipurpose trail continued from the Bourque/Fox Creek intersection, and along Fox Creek Road to Belle-Forêt Street. The project aims to improve pedestrian and cyclist safety while strengthening the municipality's active transportation network.

JULY

Monarch Butterfly Garden

July 27, the Monarch Butterfly Garden was officially unveiled near the Dieppe Aquatic Centre, drawing a crowd of both young and old. The garden features a giant monarch sculpture made from recycled metal by artist Heather Lawrie-Morse. Its floral displays and interpretive panels are designed to create a sanctuary for monarch caterpillars and butterflies, an endangered species in Canada.

Dieppe Boulevard extension

The municipality began Phase 1 of the Dieppe Boulevard extension project, which included constructing the new road and installing water and sewer systems. This phase extends from the current end of Dieppe Boulevard to approximately 400 metres south of LeBlanc Road.

AUGUST

GHG reduction targets

In its commitment to becoming an eco-responsible city, Dieppe adopted ambitious greenhouse gas (GHG) reduction targets, aiming to cut emissions in half by 2031. This target is particularly significant, as municipalities are responsible for nearly 50% of Canada's total GHG emissions.

SEPTEMBER

Dieppe Alerts

Dieppe launched a new municipal emergency alert system. The system features a public dashboard with up-to-date information on various municipal emergencies and advisories, along with useful links. Residents can also subscribe to receive text or email alerts for specific emergencies.

Rain garden

In partnership with Green Communities Canada, Environment Canada, and the Petitcodiac Watershed Alliance (PWA), Dieppe now boasts a 250-square-metre rain garden designed to absorb and filter rainwater. This is the largest rain garden created by PWA and features a variety of native plants.

Public transit network

With ridership increasing by nearly 47% in 2024, Dieppe launched a public consultation to improve the public transit network. This project aims to enhance the efficiency of the transit system by adding new bus routes and increasing service frequency, ensuring the network meets the growing needs and expectations of the community.

Annual staff meeting

Two years after its relaunch, the annual staff meeting has become a key event in municipal life. In addition to year-round benefits like GoodLife discounts, an employee assistance program, and ergonomic education, the event offered workshops focused on wellness, continuous improvement, and networking. Sessions also focused on strategic planning and Indigenous awareness, reinforcing the City's commitment to reconciliation and inclusion.

OCTOBER

Active Tuesdays

By popular demand, Active Tuesdays returned this fall, offering residents the chance to explore or rediscover a variety of free evening physical activities at the BGC Dieppe. From yoga to kung fu, and Zumba to line dancing, wellness took centre stage in the community.

International Day of Older Persons

In collaboration with the Dieppe Seniors' Committee, the City of Dieppe hosted its first-ever seniors' fair for residents aged 50 and over. Held at the UNIplex, the event featured information booths, physical activities, coffee, and door prizes, all centred around wellness.

NOVEMBER

National Francophone Immigration Week

The municipality organized various activities to celebrate and highlight the contributions of French-speaking communities worldwide. An evening focused on Franco-Acadian identity was held at CCNB Dieppe with international students, and municipal staff participated in an interactive activity exploring the diverse origins of employees.

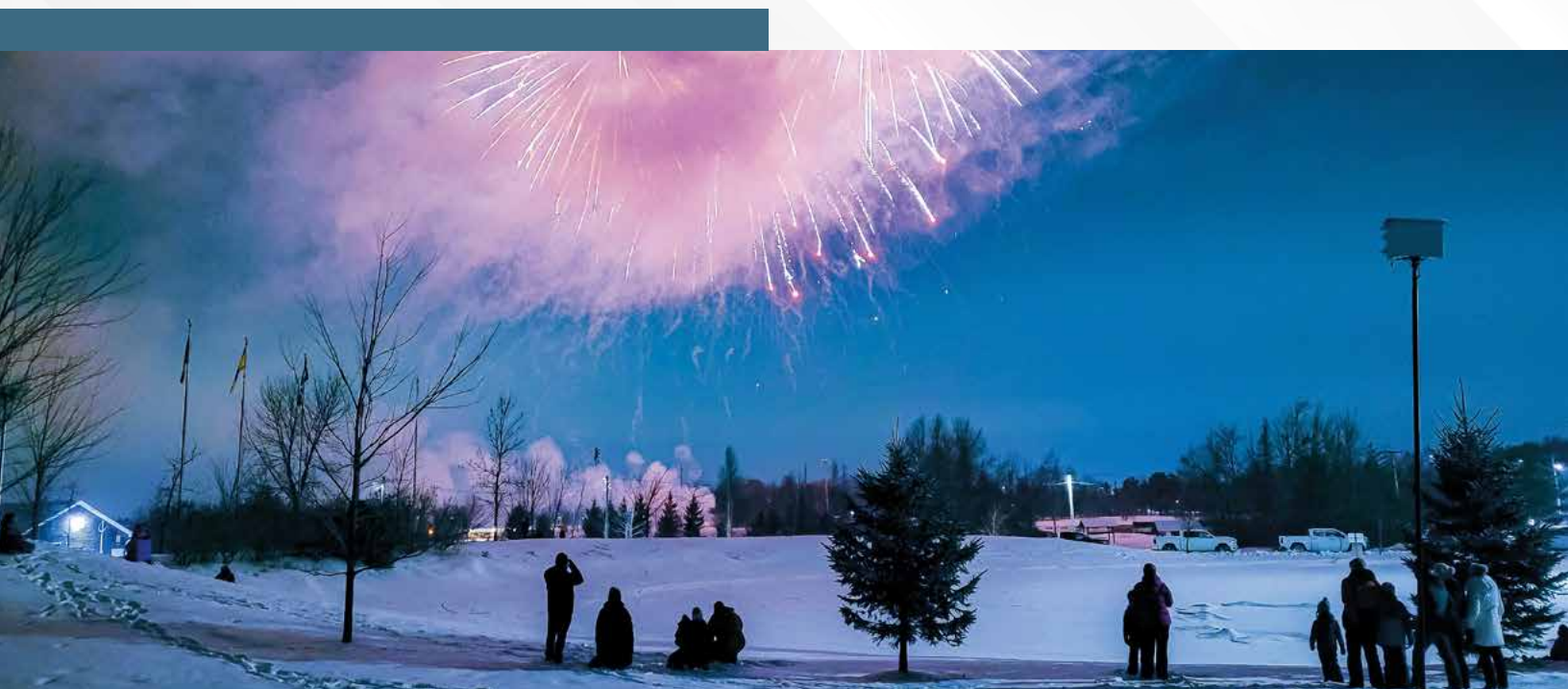
Symposium+ magazine

The City of Dieppe and CAFi (*Centre d'accueil et d'accompagnement francophone des immigrants du sud-est du Nouveau-Brunswick*) were featured in Symposium+, a prominent magazine that showcases the success stories of French-speaking immigration organizations.

DECEMBER

Holidays at the Park

Rotary St-Anselme Park was transformed into a winter wonderland for the inaugural Holidays at the Park celebration. The event offered sleigh rides, hot chocolate, music, a community brunch, bonfires, and, of course, Santa Claus—making it a magical experience for the entire family.



WHERE DO THE MUNICIPALITY'S REVENUES COME FROM?

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

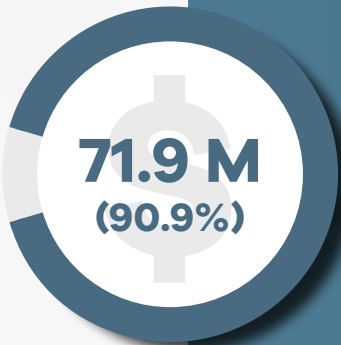
In 2024, property assessment in the City of Dieppe stood at \$4,386,017,500, an increase of 13.5%, with a tax rate of \$1.43 per \$100 of assessment. This increase in the tax base has allowed the municipality to reduce its tax rate by 3¢ in 2024.

The former local service districts (LSDs) of Greater Lakeburn and Scoudouc were annexed to Dieppe following the local governance reform carried out by the provincial government. Their assessed values were \$136,022,100 and \$7,307,300, respectively. The tax rate was \$0.5945 per \$100 of assessment for the LSD of Greater Lakeburn and \$0.5117 per \$100 of assessment for the LSD of Scoudouc.

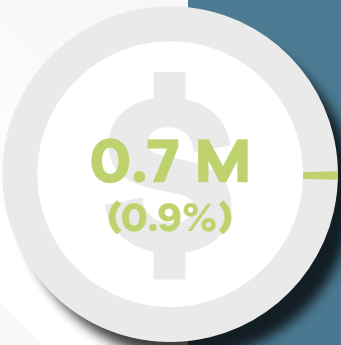
OPERATING BUDGET

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

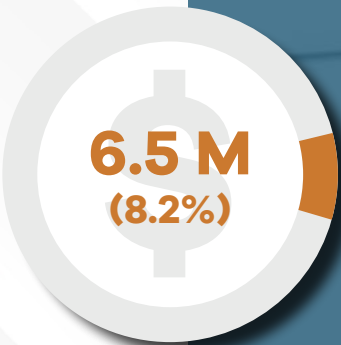
Property taxes (residential and commercial)	\$71,900,000
Community funding grant and equalization payment	\$700,000
Other revenue (building permits, arena rentals, Aquatic and Sports Centre, surplus from previous years)	\$6,500,000
Total	\$79,100,000



PROPERTY TAXES



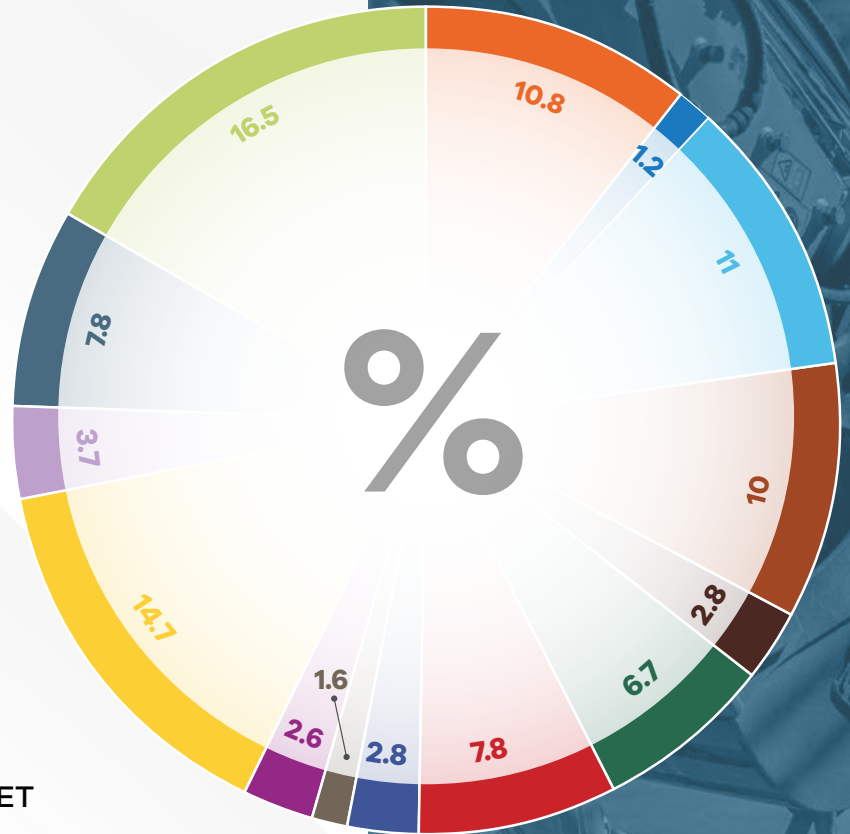
COMMUNITY
FUNDING GRANT
AND EQUALIZATION
PAYMENT



OTHER REVENUE

WHERE DOES THE MONEY GO?

- Administration: 10.8%
- Valuation cost: 1.2%
- Police: 11%
- Fire: 10%
- Cost of water: 2.8%
- Other protective measures: 6.7%
- Transportation: 7.8%
- Engineering: 2.8%
- Communications: 1.6%
- Reserve transfers: 2.6%
- Leisure, culture and community life: 14.7%
- Buildings and municipal fleet: 3.7%
- Financial services: 7.8%
- Operational capital: 16.5%



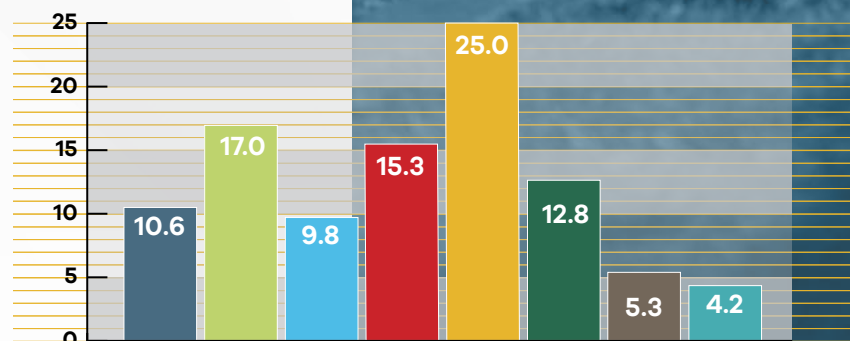
WATER AND SEWER OPERATING BUDGET

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

Water and sewer bill payment fees:	\$12,500,000
Reimbursement for water used by the fire department:	\$2,200,000
Other revenue and surplus from previous years:	\$1,400,000
Total	\$16,100,000

Breakdown of expenses

- Purchase of water: 10.6%
- Waste water treatment: 17.0%
- Operational capital: 9.8%
- Debt servicing: 15.3%
- Operation and maintenance – Water: 25.0%
- Operation and maintenance – Sewer: 12.8%
- Reserve transfers: 5.3%
- Deficit from previous year: 4.2%





CITY COUNCIL

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

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



Yvon Lapierre
Mayor



Lise LeBouthillier
Councillor Ward 2



Josée Turgeon-Roy
Councillor-at-Large



Mélyssa Janin
Councillor-at-Large



Jean-Marc Brideau
Councillor Ward 1



Marc Lanteigne
Councillor Ward 3



Ernest Thibodeau
Councillor Ward 4



Paul Gaudet
Councillor Ward 5



Corinne Godbout
Councillor-at-Large

COMMITTEES, ORGANIZATIONS AND ASSOCIATIONS

Yvon Lapierre

Mayor

- Standing Committee on Strategies and Public Policies
- Grievance Committee of City Council - IAFF - Local 5415 - Fire Department
- Cities of New Brunswick Association (executive)
- Board of Directors - Expansion Dieppe
- Age-Friendly Advisory Committee

Mélyssa Janin

Councillor-at-Large

- Deputy Mayor (until May 31, 2024)
- Standing Committee on Strategies and Public Policies
- Capitol Theatre Inc.
- Codiac Transit Governance Committee
- Cities of New Brunswick Association (executive) (until May 31, 2024)
- Centre d'accueil et d'accompagnement francophone des immigrants du Sud-Est du Nouveau-Brunswick (CAFi)

Corinne Godbout

Councillor-at-Large

- Standing Committee on Strategies and Public Policies
- Codiac Regional Policing Authority

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 Ward 1

- Standing Committee on Strategies and Public Policies
- 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
- Dieppe Public Library Board

Lise LeBouthillier

Councillor Ward 2

- Standing Committee on Strategies and Public Policies
- Grievance Committee of City Council - IAFF - Local 5415 - Fire Department

Marc Lanteigne

Councillor Ward 3

- Standing Committee on Strategies and Public Policies
- Codiac Transit Governance Committee (alternate member)
- Grievance Committee of City Council - IAFF - Local 5415 - Fire Department

Ernest Thibodeau

Councillor Ward 4

- Deputy Mayor (from June 1, 2024)
- Standing Committee on Strategies and Public Policies
- Multicultural Association of the Greater Moncton Area
- Cities of New Brunswick Association (executive) (from June 1, 2024)

Paul Gaudet

Councillor Ward 5

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



CITY COUNCIL MEETINGS

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

In July, August, and December, only one meeting is held—on the second Monday of the month.

Council meetings provide a forum for municipal decision-making. Issues are examined, debated, and voted on by the attending Councillors, with decisions made by majority vote.

A special meeting is held when a matter must be addressed before the next regular meeting—that is, outside the schedule set by the procedural bylaw. Special meetings are also open to the public.

In 2024, a total of 21 regular Council meetings were held. No special meetings took place. Additional details are provided in Appendix 1.

Under Section 68 of the *Local Governance Act*, Council may *meet in camera* (i.e., in a closed session) to discuss matters involving information that is legally protected as confidential. The dates and general topics of these meetings are listed in Appendix 2.

During closed sessions, Council may address only the matters permitted under Section 68(1) of the Act. These may include issues involving personal information, human resources, security, police investigations, legal advice, or the purchase or sale of land. Closed meetings help the City maintain confidentiality where required by law or government, and ensure sound legal and financial decisions in the community's best interest. (See Section 68(1) of the *Local Governance Act* for full details.)

According to the Act, no decisions may be made at a closed meeting except to provide direction to a City employee or solicitor. Once the matter has been addressed, any decisions stemming from a closed meeting are made public—unless deemed confidential under the Act or if the matter has been dropped. While not legally required, the City has adopted this practice to promote transparency.

Please note that matters discussed in public Council meetings are not addressed in closed sessions. All discussions, debates, and decisions on those issues occur in public.

The minutes of public Council meetings are available for consultation at the Clerk's office during City Hall business hours and are also posted on the City's website.

REMUNERATION OF COUNCIL MEMBERS

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

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

Salaries and allowances totalled \$359,044 in 2024.

The table below provides a detailed breakdown.

TABLE 1: Remuneration of Council members

SALARIES	ALLOWANCES PAID	TOTAL
Mayor Yvon Lapierre		
\$76,352	\$11,018	\$87,370
Councillor Jean-Marc Brideau		
\$30,203	\$3,697	\$33,900
Councillor Paul Gaudet		
\$30,241	\$2,088	\$32,329
Councillor Corinne Godbout		
\$30,241	\$5,171	\$35,412
Councillor Marc Lanteigne		
\$30,241	\$4,347	\$34,588
Councillor Lise LeBouthillier		
\$30,241	\$1,622	\$31,863
Councillor Ernest Thibodeau**		
\$32,478	\$4,236	\$36,714
Councillor Mélyssa Janin*		
\$31,736	\$2,901	\$34,637
Councillor Josée Turgeon-Roy		
\$30,241	\$1,990	\$32,231

*Deputy Mayor from January to May
 **Deputy Mayor from June to December



SOCIAL AND ENVIRONMENTAL GRANTS

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

In 2024, the City of Dieppe provided \$6,000 in contributions 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.

The City of Dieppe also provided \$83,800 in operational grants to community groups (Policy L-15), to support them in providing services to the community.

To encourage and support accredited community organizations that offer events in Dieppe, City Council adopted a policy in 2010 regarding grant programs for hosting events (Policy L-16). The municipality paid out \$108,500 in 2024 in exchange for visibility at various events, such as the *FrancoFête en Acadie*, the *Festival international du cinéma francophone en Acadie*, the *Salon du livre de Dieppe*, *Monde en Fête*, and *Pride Dieppe Fierté*.

Policy L-21 is designed to provide financial support to organizers of major sporting events. Holding such events can generate significant visibility for the City of Dieppe on a regional, national or international level. Finally, sports tourism leaves lasting benefits for the community. To that end, \$62,530 in grants were awarded in 2024.

In 2024, in response to the community's need for indoor space, an agreement was reached with the *District scolaire francophone Sud* allowing the municipality to manage the booking of six school gymnasiums outside of school hours. In exchange, these schools now meet the criteria of the new Policy L-12, which promotes the development of programs, initiatives, activities, and partnerships that support the French language, heritage, universal accessibility, equity, inclusion, and diversity. The policy also encourages environmental preservation, active transportation, and healthy living. Additionally, it supports the enhancement of infrastructure and equipment to improve school

grounds and classroom learning, while making school facilities and equipment accessible to the community. A total of \$15,977 was granted in 2024 in connection with Policy L-12.

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 2024.

TABLE 2

Social and environmental grants (Appendix 3)	
Sponsorship requests (Policy A-37)	\$6,000
Grants to community groups (Policy L-15)	\$83,800
Grant program for event hosting (Policy L-16)	\$108,500
Various agreements	\$445,396
International, national and other competitive sport events support program (Policy L-21)	\$61,000
Partner school grant program (Policy L-12)	\$15,977
Total	\$725,229



ECONOMIC DEVELOPMENT ACTIVITIES AND GRANTS

In 2024, the municipality did not award any economic development grants exceeding \$500.

The municipality's economic development activities are carried out by Expansion Dieppe, the City's economic development agency. Expansion Dieppe's 2024 annual report can be found on the agency's website at expansiondieppe.ca

SERVICES

The City of Dieppe strives to offer quality services to its residents, while ensuring that it makes responsible decisions for the good of all.

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

In 2024, Council adopted a general operating budget of \$79,081,101. Actual revenues (\$79,761,478) minus actual expenses (\$78,626,661) resulted in a surplus of \$1,134,817.

The City also has an operating budget for water and sewer services. The approved budget was \$16,092,187. Actual revenues (\$16,239,813) minus actual expenses (\$15,987,219) resulted in a surplus of \$252,594.



GENERAL SERVICES

Total expenditures: \$78,626,661

GENERAL ADMINISTRATION

Total expenditures: \$9,916,223

This category includes expenses relating to the administration of the municipality, i.e., salaries and allowances for the mayor and councillors, plus the cost of providing interpreting services for public meetings (\$356,485).

Also included are salaries and allowances for administrative staff (\$3,541,213), including the Chief Administrative Officer (2 employees), the Deputy Chief Administrative Officer - Organizational Services, the Deputy Chief Administrative Officer - Sustainable Development and Urban Safety, the Deputy Chief Administrative Officer - Operations and Community Living, the immigration department (2 employees), the urban mobility department (2 employees), the environment department (3 employees), the Clerk's Office (4 employees), the human resources department (5 employees), the information technology department (11 employees), the finance department (6 employees), the main reception desk (2 employees), the heritage department (2 employees) and the communications department (6 employees).

General administration also includes costs associated with the operations and maintenance of City Hall (\$693,466); legal and audit fees (\$587,863); property assessment within city limits (\$965,269); other administrative costs (\$2,597,743); liability insurance (\$390,001); and grants to organizations (\$784,183).

URBAN PLANNING, DEVELOPMENT AND LAND USE PLANNING

Total expenditures: \$2,830,446

This category covers expenditures related to the planning commission (\$121,952); planning and development (\$1,167,054); land consolidation and land reserve (\$169,841); the City's economic development corporation, Expansion Dieppe (\$1,115,184); the sustainable development plan (\$182,628); and land beautification and improvement (\$73,787).



ENVIRONMENT

Total expenditures: \$1,539,184

The municipality provides collection and disposal services for blue, clear and green waste bags from all residential dwellings. The City of Dieppe has a contract with Miller Waste System for the collection of solid waste generated by residents (\$977,889), which is then recycled or disposed of at the Southeast Regional Service Commission's Eco 360 facility (\$561,295).

SAFETY

Total expenditures: \$19,328,127

These services cover expenditures related to municipal policing (\$8,522,151), provided by the Royal Canadian Mounted Police (RCMP) since 1998. Also included in this category are fire protection services (\$9,658,545) and operating costs for the emergency measures centre (\$46,210).

Dieppe's fire department is responsible for protecting the lives and property of both residents and visitors in Dieppe and the surrounding area. This is achieved through prevention, public education, firefighting, rescue operations, and emergency medical services. The department's training division ensures that personnel maintain their skills and stay up to date with evolving technologies, enabling them to respond effectively to all types of emergencies.

In 2024, the department responded to 1,885 service calls, including 1,196 medical emergencies, 235 alarms, 138 fire-related incidents (involving structures, vehicles, grass, outdoor fires, or unfounded calls), 209 motor vehicle incidents, 14 rescues, and approximately 70 other types of responses. In addition, the department took part in more than 80 prevention and public education activities.

GENERAL SERVICES (CONTINUED)

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

- 2 fire stations
- 1 fire chief
- 1 deputy chief
- 3 platoon chiefs
- 1 prevention captain
- 1 training captain
- 1 administrative assistant
- 8 operational captains
- 24 full-time firefighters
- 6 casual firefighters
- 1 ladder truck
- 1 pumper
- 1 pumper tanker
- 1 rescue vehicle
- 2 emergency medical response units
- 1 ATV
- 3 SUVs
- 1 4x4 truck
- 1 specialized vehicle for fire investigations
- 1 boat

Fees were also incurred for building inspections (\$419,603), bylaw enforcement (\$505,772), animal protection (\$52,558) and insect and pest control (\$123,288).

TRANSPORTATION

Total expenditures: \$10,626,125

This category covers expenditures related to administration, training, civil engineering, planning and monitoring (\$1,632,015); general materials, shops and other buildings (\$1,836,346); traffic and road maintenance services (\$2,760,894 in summer and \$1,553,593 in winter); lighting for public roadways (\$697,501); public transit (\$1,492,587); and asset management (\$653,189).

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

The operational services division is responsible for public works, parks and green spaces, recreational facilities, water and sewer systems, technical services, and municipal buildings. It employs 109 staff

members. The municipal fleet includes 125 pieces of portable equipment (such as blades and shovels) and 53 pieces of mobile equipment, including snowplows, blowers, trailers, and salt trucks.

The municipality's urban mobility department, staffed by two employees, oversees public, on-demand and specialized transit, as well as active transportation services.

RECREATION AND CULTURE

Total expenditures: \$11,866,478

This category covers expenditures related to the administration of services (\$668,230); maintenance of the two arenas (\$3,226,690); the Aquatic and Sports Centre (\$2,336,282); community centres (\$661,384); playgrounds and parks (\$3,885,841); other recreational services (\$1,078,473); training and development (\$9,145); and library services (\$433).

The category is partly funded by user fees, which generated \$2,670,942 in 2024 (arenas: \$1,691,806; Aquatic and Sports Centre: \$606,685; sponsorships, activity fees and rental income: \$372,451).

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

FINANCE

Total expenditures: \$22,520,078

This category includes debt-servicing costs (interest of \$825,328 and capital repayment of \$4,247,000), the rent-to-own contract (interest of \$296,696 and capital repayment of \$577,612), transfers to the reserve funds for future expenditures (\$8,991,000 to the general capital reserve fund and \$327,000 to the general operating reserve), and capital expenditures (\$7,255,442).

WATER AND SEWER SERVICES

Total expenditures: \$15,987,219

WATER SUPPLY SERVICES

Total expenditures: \$5,739,027

Expenditures include costs related to administration and billing (\$1,021,866), water supply and distribution (\$2,467,313), power and pumping (\$399,248), the purchase of water from the City of Moncton (\$1,739,600), and a legal settlement (\$57,000).

SEWAGE COLLECTION AND DISPOSAL SERVICES

Total expenditures: \$4,861,014

This amount includes costs related to administration and billing (\$592,498), wastewater treatment by TransAqua, which manages the Greater Moncton sewage treatment plant (\$2,736,720), the sewage collection system (\$1,474,796), and a legal settlement (\$57,000).

WATER AND SEWER-RELATED FINANCIAL SERVICES

Total expenditures: \$4,711,974

This category includes debt service charges (interest charges of \$479,852 and principal repayment of \$1,962,000), transfers to the reserve funds for future expenses (\$1,200,000 for the general capital reserve fund) and capital expenditures (\$1,070,122).

PRIOR YEAR'S DEFICIT

Total expenditures: \$675,204

If a local government incurs a deficit in the operation of a public utility at the end of a fiscal year, it may either carry the deficit forward to the second year following that fiscal year or distribute it over a four-year period starting in the second 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 and ending in 2024, with \$375,987 for water supply and \$299,217 for wastewater disposal.



APPENDIX 1 - REGULAR AND SPECIAL MEETINGS

Dates	Meeting	Number of Councillors Who Attended Remotely	Yvon Lapierre	Mélyssa Janin	Corinne Godbout	Josée Turgeon-Roy	Jean-Marc Brideau	Lise LeBouthillier	Marc Lanteigne	Ernest Thibodeau	Paul Gaudet
			Mayor	Councillor-at-Large	Councillor-at-Large	Councillor-at-Large	Councillor Ward 1	Councillor Ward 2	Councillor Ward 3	Councillor Ward 4	Councillor Ward 5
January 8	Regular	2*		*							*
January 22	Regular	1*						*			
February 12	Regular	0									
February 26	Regular	0									
March 11	Regular	1*			*						
March 25	Regular	0									
April 8	Regular	0									
April 22	Regular	1*							*		
May 13	Regular	0									
May 27	Regular	0									
June 10	Regular	0									
June 24	Regular	0									
July 8	Regular	0									
August 12	Regular	2*			*	*					
September 9	Regular	3*						*		*	*
September 23	Regular	2*						*			*
October 15	Regular	1*						*			
October 28	Regular	1*						*			
November 12	Regular	0									
November 25	Regular	0									
December 9	Regular	0									

Legend

	Present
	Absent
*	Online

Number of regular meetings: 21

Number of special meetings: 0

APPENDIX 2 - CLOSED MEETINGS

January 8, 2024

Nature of matters discussed:

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

January 22, 2024

Nature of matters discussed:

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

February 12, 2024

Nature of matters discussed:

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

February 20, 2024

Nature of matters discussed:

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

February 26, 2024

Nature of matters discussed:

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

March 11, 2024

Nature of matters discussed:

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

March 25, 2024

Nature of matters discussed:

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

April 8, 2024

Nature of matters discussed:

- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- 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 result in gain or loss to a person or local government or compromise negotiations to reach an agreement or contract [*Local Governance Act, s. 68(1)(c)*] and information that could undermine the confidentiality of information received from the Government of Canada or the government of a province or territory - *Local Governance Act, s. 68(1)(e)*
- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*

April 22, 2024

Nature of matters discussed:

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

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

May 13, 2024

Nature of matters discussed:

- Labour and employment matters - *Local Governance Act, s. 68(1)(j)*
- Information concerning legal advice or opinions provided to the local government by its lawyer - *Local Governance Act, s. 68(1)(f)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- Litigation or potential litigation affecting the local government or any corporation referred to in subsection 8(1), the local government's agencies, boards or commissions - *Local Governance Act, s. 68(1)(g)*

June 24, 2024

Nature of matters discussed:

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

July 8, 2024

Nature of matters discussed:

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

August 12, 2024

Nature of matters discussed:

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

September 23, 2024

Nature of matters discussed:

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

October 15, 2024

Nature of matters discussed:

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

November 12, 2024

Nature of matters discussed:

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

November 25, 2024

Nature of matters discussed:

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

APPENDIX 2 - CLOSED MEETINGS (CONTINUED)

December 9, 2024

Nature of matters discussed:

- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract - *Local Governance Act, s. 68(1)(c)*
- Proposed or pending acquisition or disposition of land - *Local Governance Act, s. 68(1)(d)*
- 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 to Dieppe
Vietnamese Moncton	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Academy of Classical Ballet & Modern Dances	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
CCNB Dieppe	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Moncton Cares	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Association malienne du Nouveau-Brunswick	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Conseil provincial des sociétés culturelles	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Société Nationale de l'Acadie	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Chaire de recherche du Canada sur les minorités francophones et le pouvoir	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Electrifying Night Run	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
La ligue de cheval de Dieppe	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Codiac Concert Band	Social	\$500	Money	Provide funding to non-profit organizations that organize a community event	Policy A-37	Visibility
Association Initiatives Afro-Canadiennes du Nouveau-Brunswick	Social	\$500	Money	Offrir financement aux organismes à but non lucratif qui organisent un événement offert à la communauté	Policy A-37	Visibility
New Brunswick Refugee Clinic	Social	\$5,000	Money			The NBRC-CRNB is a non-profit organization that provides free legal services in both official languages to refugee claimants and applicants for permanent residency on humanitarian and compassionate grounds.
Atlantic Ballet Theatre of Canada	Social	\$10,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
UdeM Evolution Campaign	Social	\$50,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
Cathédrale Notre-Dame de l'Assomption foundation	Social	\$10,000	Money	N/A	Agreement with City Council	Services for the community
Dieppe Arts and Culture Centre	Social	\$75,000	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 for the community
Dieppe Arts and Culture Centre - support for artistic direction position	Social	\$80,000	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 for the community
CAFI	Social	\$13,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
Boreal Child and Youth Expertise Centre	Social	\$10,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
P.R.O. Kids	Social	\$42,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
Hospice SENB	Social	\$15,396	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
Vitalité health network	Social	\$50,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community
Moncton Hospital's Extraordinary Care Campaign	Social	\$10,000	Money	Support community groups that provide services to Dieppe residents	Agreement with City Council	Services for the community

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

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Capitol Theatre	Social	\$75,000	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 for the community
La Bikery	Social	\$2,500	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Army Cadets	Social	\$2,400	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Dieppe Golden Age Club	Social	\$4,000	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Boys and Girls Club	Social	\$50,000	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Club Extenso Rhythmic Gymnastics	Social	\$14,000	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Dieppe Scouts	Social	\$6,000	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Dieppe Military Veterans Association	Social	\$4,900	Money	Support community groups that provide services to Dieppe residents	Policy L-15	Services for the community
Santa Claus Parade	Social	\$4,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Hubcap Festival	Social	\$4,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
FrancoFête en Acadie	Social	\$30,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Festival international du cinéma francophone en Acadie	Social	\$6,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Frye Festival	Social	\$1,500	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Salon du livre de Dieppe	Social	\$35,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Pride Dieppe	Social	\$5,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Monde en Fête	Social	\$15,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Arab Heritage Festival	Social	\$2,000	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Mosaiq Festival	Social	\$2,500	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Greater Moncton Music Festival	Social	\$500	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Défi Francofun	Social	\$500	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Sistema NB (Pops NB)	Social	\$2,500	Money	Encourage and support accredited community organizations in hosting events in Dieppe	Policy L-16	Visibility
Codiac Cyclones	Social	\$3,000	Money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
École Mathieu Martin - Classic Tournament	Social	\$4,000	Money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
Hockey mineur Dieppe Memramcook	Social	\$9,000	Money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
Coupe du Canada / Centre de cyclisme	Social	\$15,000	Money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact

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

Recipient	Type	Amount	Money or In-Kind Grant	Terms and Conditions	Purpose	Benefit to Dieppe
Jeux de l'Acadie Dieppe organizing committee	Social	\$30,000	Money	Provide financial support to organizers of major sporting events	Policy L-21	Economic impact
École Amirault	Social	\$2,961	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community
École le Marais	Social	\$6,136	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community
École Antonine-Maillet	Social	\$4,032	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community
École Carrefour de l'Acadie	Social	\$4,984	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community
École Anna-Malenfant	Social	\$1,580	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community
École St Thérèse	Social	\$840	Money	Support the development of infrastructure and equipment to improve school grounds and classroom teaching in establishments that offer the community access to their facilities and equipment	Policy L-12	Services for the community

APPENDIX 4 – MISCELLANEOUS CHARGES

ARENA ICE RENTAL RATES

	Regular Saturday and Sunday / Monday–Friday 4 p.m.–9:59 p.m.	Day (40%) Monday–Friday 6 a.m.–3:45 p.m.	Evening (20%) Monday–Sunday 10 p.m.–1 a.m.	Accredited Youth 40%	Off-Season Day 20%
	\$269	\$162	\$215	\$162	\$215

Daily rate

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

Evening rate

Rental starting at or after 10 p.m.

Youth rate

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

Off-season rate

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

ARENA NON-ICE RENTAL RATES

	Regular Group	Accredited Groups
Hourly rate	\$75	\$45
Half-day (4 hours)	\$225	\$135
Full day (8 hours or more)	\$375	\$225
Half-day (4 hours) -	\$180 (20% off half-day rate)	\$108 (20% off half-day rate)
Full day (8 hours or more) - long-term	\$225 (40% off full-day rate)	\$135 (40% off full-day rate)

SHOW PACKAGE

	Groupe régulier		Accredited Group	
	Per event day (max. 12 hours)	Set-up/tear-down day before or after 50%	Per event day (max. 12 hours)	Set-up/tear-down day before or after
	\$2,500	\$1,250	\$1,500	\$750

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

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

EQUIPMENT/SERVICES WITH PRICE PER UNIT

(In Addition to Rental Rates)

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

Notes:

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

EVENT VENUE RENTAL RATES

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

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

EQUIPMENT/SERVICES WITH PRICE PER UNIT

(In Addition to Special Event Package)

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

Notes:

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

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

COMMUNITY ROOM RENTAL RATES

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

Special events package - \$1,200:

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

Notes:

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

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

MULTI-SPORTS FIELD RENTAL RATES

Time slot	Regular Rate	Day Rate	Accredited Youth Rate	
	Monday to Friday 4 p.m. to 10:59 p.m.	Monday to Friday 6 a.m. to 3:59 p.m.	Regular field	Practice space
	\$11.50	\$7.50	\$7.50	\$4

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

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES

Main pool	
1-65 people	\$140
66-94 people	\$195
95-121 people	\$255
122-150 people	\$325
Exercise pool	
1-46 people	\$80
Recreational pool	
1-60 people	\$175
61-130 people	\$235
All three pools	
1-100 people	\$335
101-150 people	\$450
151-241 people	\$560
242-320 people	\$620

Notes:

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

	Annual Membership Cards	Monthly Membership Cards (Minimum Purchase of Three Consecutive Months)
Adult	\$435	\$55
50+ / student	\$300	\$45
Child (12 and under)	\$200	\$30
Couple	\$655 (50% off second card)	\$70
Family (2 adults and children)	\$860	\$80

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

20 to 49 cards - 25% off current cost

50 to 49 cards - 50% off current cost

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

AQUATIC AND SPORTS CENTRE RENTAL RATES (CONTINUED)

12-Visit Pass	
Adult (includes swimming and aquatic activities)	\$75
50+ /student (includes swimming and aquatic activities)	\$60
Child (12 and under)	\$45
Family (2 adults and children)	\$150
Single Admission Fees	
Adult	\$10
50+ /student	\$8
Children (12 and under)	\$5
Family (2 adults and children)	\$20
Aquafitness 50+	\$7
Adult Aquafitness	\$10
Children's Parties	
Option 1: During public swimming hours (minimum of 10 and maximum of 20 children)	Child and adult single admission fees + Room rental fee: \$35/hour or \$50/hour and a half
Option 2 Rental of pool(s) for exclusive use	As per pool rental rates + Room rental fee: \$35/hour or \$50/hour and a half

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

TRACK AND FIELD RENTAL RATES

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

Notes:

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

APPENDIX 4 – MISCELLANEOUS CHARGES (CONTINUED)

ARTIFICIAL TURF FIELD - ÉCOLE MATHIEU-MARTIN

	Taux horaire		
	Regular	Accredited Youth Group	School District
Hourly	\$70	\$42	Free

Notes:

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

PUBLIC TRANSIT FARES

	Cash	1-Day Individual Pass	10-Trip Punch Card	20-Trip Punch Card	Group Pass	30-Day Individual Pass
Adult	\$3.00	\$7.00	\$28.00	\$45.00	\$18.00	\$71.00
Students & Seniors (65 and over)	\$3.00	\$7.00	\$28.00	\$45.00	\$18.00	\$56.00
Children (12 and over and living in Dieppe, Moncton or Riverview)	\$3.00	\$7.00	\$28.00	\$45.00	\$18.00	\$56.00
Children (12 to 18 years old and living in Dieppe)	Free on Dieppe routes with the youth pass					
Children (6 to 12 years old and living in Dieppe)	Free on all routes (Dieppe, Moncton, Riverview) with the youth pass					

In 2024, there was no charge for using on-demand transit.

Free bus service for young people

In 2024, the municipality offered young Dieppe residents free access to public transit. This access was offered for Codiac Transpo trips made on the Dieppe, Moncton and Riverview routes to young people under the age of 12. For those aged 12 to 18, access was reserved for trips within Dieppe only.

CITY OF DIEPPE

CONSOLIDATED FINANCIAL STATEMENTS

Year ended December 31, 2024



**Shape the future
with confidence**

CITY OF DIEPPE

TABLE OF CONTENTS

Year ended December 31, 2024

INDEPENDENT AUDITOR'S REPORT	1
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated statement of operations and accumulated surplus	3
Consolidated statement of financial position	4
Consolidated statement of changes in net debt	5
Consolidated statement of cash flows	6
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	7

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, 2024, 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, 2024, and its consolidated results of operations, changes in consolidated net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

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.
- Plan and perform the group audit in order to obtain sufficient and appropriate audit evidence concerning the financial information of the City's entities or units to serve as a basis for forming an opinion on the City's consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit, and assume full responsibility 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 14, 2025

Chartered Professional Accountants

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

Year ended December 31,

2024
Budget
(note 19)2024
Actual2023
Actual**REVENUES (note 15)**

Warrant of assessment	\$ 71,845,339	\$ 71,845,338	\$ 65,095,174
Services to other governments			
Other municipalities (note 20)	-	-	4,900
Province of New Brunswick (note 20)	151,000	176,972	166,680
Sale of services (note 20)	15,233,018	15,818,382	15,211,424
Other revenues from own sources (note 20)	1,163,169	2,884,582	2,141,024
Community funding and equalization grant	677,032	677,032	902,714
Adjustment in lieu of taxes	5	5	-
Interest earned	222,938	2,614,964	1,997,095
Contributions from other governments			
towards capital assets	-	10,622,517	4,098,330
Capital assets contributed by developers (note 14)	-	8,835,809	4,911,616
Other contributions	-	2,014,483	644,386
Gain on sale of land (note 4)	-	1,109	456,388
	\$ 89,292,501	\$ 115,491,193	\$ 95,629,731

EXPENSES (note 15)

General government services (note 20)	\$ 10,283,341	\$ 10,226,652	\$ 9,519,500
Protective services (note 20)	17,713,572	17,470,253	17,177,841
Transportation services (note 20)	10,140,308	17,048,287	16,392,820
Environmental health services (note 20)	1,491,366	1,539,184	1,477,568
Economic development services (note 20)	4,149,246	3,350,119	2,353,647
Recreation and cultural services (note 20)	11,509,002	15,319,211	13,691,577
Water supply (note 20)	5,712,243	6,643,030	6,142,908
Sewerage collection and disposal (note 20)	4,810,740	5,746,703	5,231,730
Fiscal services - general (note 20)	1,174,154	1,135,320	1,358,932
Fiscal services - water (note 20)	311,000	300,672	378,058
Fiscal services - sewerage (note 20)	184,000	179,180	205,438
	67,478,972	78,958,611	73,930,019

ANNUAL SURPLUS (notes 16 and 19) \$ 21,813,529 \$ 36,532,582 \$ 21,699,712**ACCUMULATED SURPLUS, BEGINNING OF YEAR**

339,581,702 317,881,990

ACCUMULATED SURPLUS, END OF YEAR

\$ 376,114,284 \$ 339,581,702

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

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

December 31,

2024**2023****FINANCIAL ASSETS**

Cash and cash equivalents	\$ 23,451,046	\$ 26,070,199
Term deposits (note 5)	19,477,302	11,565,124
Accounts receivable		
General	4,762,172	2,884,346
Sales tax receivable	1,632,423	789,252
Governments	10,733,579	3,982,982
	60,056,522	45,291,903

LIABILITIES

Accounts payable and accrued liabilities	10,885,829	4,038,639
Withholding taxes payable	53,591	39,224
Due to other governments	-	255,573
Accrued sick leave (note 8)	1,895,908	1,840,777
Deferred revenues	939,510	568,606
Security deposits	2,086,675	1,109,742
Long-term debt and capital lease obligations (note 6)	46,532,369	52,391,100
	62,393,882	60,243,661

NET DEBT**(2,337,360) (14,951,758)****NON-FINANCIAL ASSETS**

Tangible capital assets (note 14)	565,183,494	530,452,174
Accumulated amortization (note 14)	(190,627,384)	(178,602,076)
	374,556,110	351,850,098
Inventory	34,189	40,580
Land inventory	3,664,740	2,486,970
Prepaid expenses	196,605	155,812
	378,451,644	354,533,460

ACCUMULATED SURPLUS**\$ 376,114,284 \$ 339,581,702****CONTINGENCIES (note 9) AND COMMITMENTS (note 10)**

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

APPROVED BY:

Mayor

Clerk or Treasurer

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

Year ended December 31,

2024**2023**

Annual surplus	\$ 36,532,582	\$ 21,699,712
Acquisitions of tangible capital assets	(37,305,458)	(18,469,400)
Proceeds on disposal of tangible capital assets	246,880	486,290
Amortization of tangible capital assets	14,292,064	13,721,126
Loss (gain) on disposal of tangible capital assets	60,502	(181,801)
	13,826,570	17,255,927
Acquisition of inventory	(34,189)	(40,580)
Acquisition of prepaid expenses	(196,605)	(155,812)
Consumption of inventory	40,580	31,985
Use of prepaid expenses	155,812	158,233
Provision for decline in value of land inventory	-	7,117
Change in land inventory	(1,177,770)	116,495
	(1,212,172)	117,438
Decrease in net debt	12,614,398	17,373,365
Net debt, beginning of year	(14,951,758)	(32,325,123)
Net debt, end of year	\$ (2,337,360)	\$ (14,951,758)

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

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

Year ended December 31,

2024**2023****OPERATING ACTIVITIES**

Annual surplus	\$ 36,532,582	\$ 21,699,712
Items not affecting cash and cash equivalents:		
Loss (gain) on disposal of tangible capital assets	60,502	(181,801)
Provision for decline in value of land inventory	-	7,117
Amortization of tangible capital assets	14,292,064	13,721,126
Capital assets contributed by developers	(8,835,809)	(4,911,616)
	<u>42,049,339</u>	<u>30,334,538</u>
Net change in non-cash working capital items:		
Accounts receivable	(9,471,594)	692,004
Accounts payable and accrued payables, withholding taxes payable and due to other governments	6,605,984	(1,623,446)
Inventory, land inventory and prepaid expenses	(1,212,172)	110,321
Deferred revenues, security deposits and other liability items	1,402,968	333,735
	<u>39,374,525</u>	<u>29,847,152</u>

CAPITAL ACTIVITIES

Acquisitions of tangible capital assets net of contributions from developers	(28,469,649)	(13,557,784)
Proceeds on disposal of tangible capital assets	246,880	486,290
	<u>(28,222,769)</u>	<u>(13,071,494)</u>

INVESTING ACTIVITIES

Acquisitions of term deposits	(7,912,178)	(376,410)
	<u>(7,912,178)</u>	<u>(376,410)</u>

FINANCING ACTIVITIES

Additional financing received	1,118,000	-
Repayment of long-term debt and capital lease obligations	(6,976,731)	(9,718,292)
	<u>(5,858,731)</u>	<u>(9,718,292)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(2,619,153) 6,680,956

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

26,070,199 19,389,243

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 23,451,046 \$ 26,070,199

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

1. STATUTES OF INCORPORATION AND PURPOSE OF THE ENTITY

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Government reporting entity

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

The following entities are included in the consolidated financial statements:

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

Interdepartmental and organizational transactions and balances are eliminated.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 14, 2023, and by the Minister of Local Government on December 5, 2023.

Revenue recognition

Grant and contribution revenues are recognized when the transfer is authorized and all eligibility criteria are met, except when, and to the extent that, the transfer creates an obligation meeting the definition of a liability.

Revenues received for which performance obligations have not been met are recognized as deferred revenues.

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

Use of estimates

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

Financial instruments

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

Cash and cash equivalents

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible capital assets

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

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

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

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

Impairment

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Segmented information

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

General government services

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

Protective services

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

Transportation services

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

Environmental health services

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

Economic development services

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

Recreation and cultural services

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

Water and sewerage systems

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory

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

Land inventory

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

Post-employment benefits

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

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

3. CHANGES IN ACCOUNTING METHODS

The City has adopted the new accounting standard issued by the Public Sector Accounting Board, effective April 1, 2023, PS 3400 - Revenue, which establishes standards for how revenue is recognized and reported. The adoption of the new standard did not result in any significant changes to the City's consolidated financial statements.

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

4. GAIN ON SALE OF LAND

	2024	2023
Sale of land	\$ 3,225	\$ 690,020
Cost of land sold	(2,116)	(233,632)
	\$ 1,109	\$ 456,388

5. TERM DEPOSITS

The term deposits bear interest at 5.25%, 5.20% and 5.40%, maturing in February 2026, June 2025 and February 2025, respectively.

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

December 31, 2024

6. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS	2024	2023
Capital lease obligations		
Lease contract for a fire truck with a net book value of \$817,350, 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.	\$ 303,724	\$ 449,507
Lease contract for a fire truck with a net book value of \$334,811, 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.	156,193	218,653
Interest included in instalments	(16,518)	(33,960)
	<u>443,399</u>	<u>634,200</u>
Loans		
Loan, guaranteed by the City Hall land and building having a net book value of \$4,049,623, repayable in monthly instalments of \$72,689 including interest calculated at the rate of 5.62%, maturing in October 2031.	<u>4,939,970</u>	<u>5,516,900</u>
To carry forward	\$ <u>5,383,369</u>	\$ <u>6,151,100</u>

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

December 31, 2024

6. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)	2024	2023
Carried forward	\$ 5,383,369	\$ 6,151,100
Debentures		
1. Debenture, 0.50% to 2.30%, portion due in 2035 and 2040.	5,064,000	5,881,000
2. Debenture, 3.95% to 4.85%, due in 2032.	519,000	573,000
3. Debenture, 0.86% to 2.38%, due in 2031.	1,954,000	2,214,000
4. Debenture, 1.35% to 3.80%, renewable in 2032, due in 2037.	4,771,000	5,219,000
5. Debenture, 1.25% to 4.40%, portion due in 2028 and 2033.	1,823,000	2,032,000
6. Debenture, repaid during the period.	-	417,000
7. Debenture, 0.95% to 3.50%, portion due in 2030 and 2035.	3,895,000	4,401,000
8. Debenture, 1.05% to 3.65%, due in 2030.	1,668,000	2,256,000
9. Debenture, 1.20% to 3.80%, portion due in 2031 and 2036.	4,676,000	5,669,000
10. Debenture, 1.65% to 3.20%, portion due in 2027 and 2032.	6,823,000	7,822,000
11. Debenture, 2.10% to 3.60%, due in 2033.	394,000	431,000
12. Debenture, 3.36% to 3.96%, due in 2034	1,118,000	-
13. Debenture, 1.95% to 2.95%, portion due in 2029, 2034 and 2039.	8,444,000	9,325,000
Total	\$ 46,532,369	\$ 52,391,100

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, 2024

6. 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
2025 - \$ 6,456,202	\$ 208,259
2026 - \$ 5,701,392	\$ 208,259
2027 - \$ 5,173,612	\$ 43,384
2028 - \$ 4,829,979	\$ 0
2029 - \$ 4,903,616	\$ 0

7. SHORT-TERM BORROWINGS

Operating borrowing

The City has two authorized lines of credit in the amount of \$8,025,494 and \$1,500,000, bearing interest at the prime rate and renewable annually. The line of credit of \$8,025,494 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 2024, the City has complied with these restrictions.

Interfund borrowing

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTSDecember 31, 2024

8. EMPLOYEE FUTURE BENEFITS

Accrued sick leave

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

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

The following summarizes the major assumptions in the valuation:

- annual salary increase is 2.50% (2023 - 2.50%);
- discount rate used to determine the accrued benefit obligation is 4.5% (2023 - 4.5%);
- retirement age is 62 (2023 - 62); and
- estimated net utilization rate of sick leave is 60.00% (2023 - 60.00%).

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

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

	2024	2023
Balance at beginning of year	\$ 1,840,777	\$ 1,791,848
Benefit cost	149,436	138,721
Interest for period	70,689	66,052
Benefit payment	(71,722)	(100,726)
Changes in actuarial assumptions	3,858	(9,943)
Others	(97,130)	(45,175)
Balance at end of year	\$ 1,895,908	\$ 1,840,777

Pension plan

During the year, the City contributed \$1,628,909 (2023 - \$1,534,722) to the pension plan. The City's contributions range from 4.50% to 11.50% of the employees' earnings, depending on the category of the employee.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

9. 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.

10. 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 (note 20).

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 (note 20).

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") (note 20).

11. 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 line of credit due to the variable interest rate.

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

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

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

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

12. WATER DISTRIBUTION COSTS

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

13. WATER AND SEWERAGE OPERATING FUND SURPLUS / (DEFICIT)

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

	2024	2023
2024 surplus	\$ 252,594	\$ -
2023 surplus	293,935	293,935
2022 surplus	-	599,926
2019 deficit	-	(675,204)
	<u>\$ 546,529</u>	<u>\$ 218,657</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

14. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Land Improvements	Machinery and equipment	Vehicles	Buildings	Transportation	Water and sewerage	Work In progress	Total 2024	Total 2023
COST										
Balance, beginning of year	\$ 30,190,472	\$ 26,933,613	\$ 6,404,899	\$ 18,017,080	\$ 97,848,174	\$ 210,410,860	\$ 139,347,073	\$ 3,300,203	\$ 530,452,174	\$ 513,193,410
Add:										
Acquisitions during the year	1,354,342	1,465,205	537,266	1,882,504	888,764	11,142,785	10,515,340	-	27,586,208	17,684,908
Disposals during the year	-	-	(41,584)	(1,111,128)	(55,186)	(1,142,613)	(223,527)	-	(2,574,138)	(1,210,636)
Net change in work in progress	-	-	-	-	-	-	-	9,719,250	9,719,250	784,492
Balance, end of year	31,544,814	28,398,818	6,900,483	18,788,456	98,481,772	220,410,812	149,638,886	13,019,453	565,183,494	530,452,174
ACCUMULATED AMORTIZATION										
Balance, beginning of year	-	9,715,734	4,027,070	7,848,891	39,791,528	79,464,403	37,758,450	-	178,602,076	165,787,097
Add:										
Amortization for the year	-	1,334,318	367,239	1,293,709	3,539,808	5,989,604	1,767,386	-	14,282,064	13,721,126
Accumulated amortization of disposals	-	-	(41,685)	(1,088,828)	(46,908)	(947,834)	(141,701)	-	(2,266,756)	(906,147)
Balance, end of year	-	11,050,052	4,352,624	8,051,772	43,284,428	84,506,373	39,382,135	-	190,627,384	178,602,076
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 31,544,814	\$ 17,348,766	\$ 2,547,859	\$ 8,736,684	\$ 55,197,344	\$ 135,904,439	\$ 110,256,751	\$ 13,019,453	\$ 374,556,110	\$ 351,850,098

As at December 31, 2024, the City's leased tangible capital assets were composed of vehicles with a cost of \$1,799,641 (2023 - \$1,799,641) and accumulated amortization of \$647,480 (2023 - \$502,727). Fully amortized tangible capital assets with a total cost of \$23,556,211 (2023 - \$20,770,702) are included in land improvements, machinery and equipment, vehicles, buildings, transportation and water and sewerage, as they are still in service.

During the year, transportation assets of \$2,905,992 (2023 - \$1,647,553) and water and sewerage assets of \$5,929,817 (2023 - \$3,264,063) were received as contributions from developers.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

15. SCHEDULE OF SEGMENT INFORMATION

	General government	Protective	Transportation	Environmental health	Economic development	Recreation and cultural	Water and sewerage	2024 Consolidated	2023 Consolidated
Revenues									
Warrant of assessment	\$ 11,288,854	\$ 19,348,643	\$ 22,232,226	\$ 1,354,909	\$ 3,923,181	\$ 13,697,525	\$ -	\$ 71,845,338	\$ 65,095,174
Services to other governments	-	-	176,972	-	-	-	-	176,972	171,580
Sale of services	-	-	-	-	-	2,600,973	13,217,409	15,818,382	15,211,424
Community funding and equalization grant	106,380	182,331	209,505	12,768	36,970	129,078	-	677,032	902,714
Interest earned	388,992	666,719	766,082	46,688	135,186	471,991	139,306	2,614,964	1,997,095
Developer contributions	-	-	2,905,992	-	-	-	5,929,817	8,835,809	4,911,616
Other	170,653	1,930,867	6,590,998	20,482	234,974	1,674,983	4,899,739	15,522,696	7,340,128
	11,954,879	22,128,560	32,881,775	1,434,847	4,330,311	18,574,550	24,186,271	115,491,193	95,629,731
Expenses									
Salaries and benefits	3,789,225	6,680,279	4,416,436	-	1,853,880	6,782,922	3,568,169	27,090,911	25,340,980
Goods and services	5,055,866	10,130,605	5,396,656	1,539,184	1,486,421	4,712,641	6,696,534	35,017,907	32,146,003
Amortization	613,506	647,319	7,217,057	-	9,818	3,836,372	1,967,992	14,292,064	13,721,126
Interest	292,535	98,350	512,980	-	-	231,455	479,852	1,615,172	1,942,428
Other	768,055	12,050	18,138	-	-	(12,724)	157,038	942,557	779,482
	10,519,187	17,568,603	17,561,267	1,539,184	3,350,119	15,550,666	12,869,585	78,958,611	73,930,019
Annual surplus (deficit)	\$ 1,435,692	\$ 4,559,957	\$ 15,320,508	\$ (104,337)	\$ 980,192	\$ 3,023,884	\$ 11,316,686	\$ 36,532,582	\$ 21,699,712

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

16. RECONCILIATION OF ANNUAL SURPLUS

	General Operating	General Capital	Water and Sewerage Operating	Water and Sewerage Capital	Reserve Funds	Total
2024 annual fund surplus	\$ 1,134,817	\$ 24,711,443	\$ 252,594	\$ 9,407,200	\$ 7,555,563	\$ 43,061,617
Adjustments to annual surplus (deficit)						
Previous years' surplus (deficit)	(610,520)	-	75,278	-	-	(535,242)
Elimination of interfund transfers						
General operating fund reserve	217,000	-	-	-	(217,000)	-
General capital fund reserve	8,991,000	(3,681,000)	-	-	(5,310,000)	-
Interfund transfers	8,548,376	(8,548,376)	1,272,114	(1,272,114)	-	-
Water and sewerage capital fund reserve	-	-	1,200,000	(1,254,000)	54,000	-
Long-term debt principal repayment	4,824,612	(4,824,612)	1,962,000	(1,962,000)	-	-
Internal revenue elimination	2,200,000	-	(2,200,000)	-	-	-
Amortization of tangible capital assets	-	(12,314,254)	-	(1,967,992)	-	(14,282,246)
Capital assets contributed by developers	-	2,905,992	-	5,929,817	-	8,835,809
Expenses reclassified as tangible capital assets	190,802	-	-	-	-	190,802
Fees in lieu of land for public purposes, recorded as deferred revenues	-	-	-	-	(24,822)	(24,822)
Sponsorship agreement for a capital project	-	50,000	-	-	-	50,000
Gain on disposal of tangible capital assets	-	(214,131)	-	(81,827)	-	(295,958)
Annual surplus (deficit) from other consolidated entities	(391,032)	(9,818)	(66,528)	-	-	(467,378)
Total adjustments to 2024 annual surplus (deficit)	23,970,238	(26,636,199)	2,242,864	(608,116)	(5,497,822)	(6,529,035)
2024 annual surplus (deficit) under PSAS	\$ 25,105,055	\$ (1,924,756)	\$ 2,495,458	\$ 8,799,084	\$ 2,057,741	\$ 36,532,582

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

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 2024	Total 2023
Assets and accumulated surplus	\$ 3,541,718	\$ 34,936,769	\$ 727,947	\$ 5,993,648	\$ 390,393	\$ 45,590,475	\$ 38,034,912
Revenues							
Interest	168,615	1,527,132	37,047	305,490	19,457	2,057,741	1,576,717
Transfer from the general operating fund	327,000	6,991,000	-	-	-	9,318,000	8,909,000
Transfer from the water and sewerage operating fund	-	-	-	1,200,000	-	1,200,000	1,102,000
Transfer from general capital fund	-	-	-	-	-	-	354,000
Transfer from the water and sewerage capital fund	-	-	-	145,000	-	145,000	106,000
Fees in lieu of land for public purposes	-	-	-	-	24,822	24,822	145,830
	495,615	10,518,132	37,047	1,650,490	44,279	12,745,563	12,193,547
Expenses							
Transfer to the general operating fund	110,000	-	-	-	-	110,000	625,000
Transfer to the general capital fund	-	3,681,000	-	-	-	3,681,000	3,629,000
Transfer to the water and sewerage operating fund	-	-	-	-	-	-	140,000
Transfer to the water and sewerage capital fund	-	-	-	1,399,000	-	1,399,000	319,000
	110,000	3,681,000	-	1,399,000	-	5,190,000	4,713,000
Annual surplus (deficit)	\$ 385,615	\$ 6,837,132	\$ 37,047	\$ 251,490	\$ 44,279	\$ 7,555,563	\$ 7,480,547

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

17. STATEMENT OF RESERVES (continued)

Council Resolutions regarding transfer to and from reserves:

Resolution on April 8 2024, moved by Lise LeBouthillier, seconded by Ernest Thibodeau

THAT Council authorize a budget transfer in the amount of \$ 58,000 from the Water and Sewer Capital Reserve Fund to the Water and Wastewater Disposal Capital Fund.

Resolution on September 9 2024, moved by Marc Lanteigne, seconded by Josée Turgeon-Roy

THAT Council authorize a budget transfer in the amount of \$110,000 from the General Operating Reserve Fund to the General Operating Fund.

Resolution on December 9 2024, moved by Josée Turgeon-Roy, seconded by Marc Lanteigne

THAT Council authorize a transfer in the amount of \$327,000 from the General Operating Fund to the General Operating Reserve Fund.

Resolutions on December 9 2024, moved by Jean-Marc Brideau, seconded by Mélyssa Janin

THAT Council authorize a transfer in the amount of \$ 8,991,000 from the General Operating Fund to the General Capital Reserve Fund.

THAT Council authorize a transfer in the amount of \$ 3,681,000 from the General Capital Reserve Fund to the General Capital Fund.

Resolutions on December 9 2024, moved by Marc Lanteigne, seconded by Ernest Thibodeau

THAT Council authorize a transfer in the amount of \$ 1,200,000 from the Water and Wastewater Disposal Operating Fund to the Water and Wastewater Disposal Capital Reserve Fund.

THAT Council authorize a transfer in the amount of \$ 145,000 from the Water and Wastewater Disposal Capital Fund to the Water and Wastewater Disposal Capital Reserve Fund.

THAT Council authorize a transfer in the amount of \$ 1,341,000 from the Water and Wastewater Disposal Capital Reserve Fund to the Water and Wastewater Disposal Capital Fund.


Yves Lapierre
Mayer
City of Dieppe

May 7 2025
Date



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

18. INFORMATION ON CONTROLLED ENTITIES

	City of Dieppe	Expansion Dieppe Inc.	Gestion 1604 Inc.	2024 Total	2023 Total
Assets	\$ 429,654,169	\$ 3,860,375	\$ 4,993,622	\$ 438,508,166	\$ 399,825,363
Liabilities	55,591,904	1,838,802	4,963,176	62,393,882	60,243,661
Accumulated surplus	374,062,265	2,021,573	30,446	376,114,284	339,581,702
Revenues	113,852,386	1,342,111	296,696	115,491,193	95,629,731
Expenses	76,852,021	1,809,904	296,686	78,958,611	73,930,019
Annual surplus	\$ 37,000,365	\$ (467,793)	\$ 10	\$ 36,532,582	\$ 21,699,712

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

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	Previous years' surplus/deficit	Transfers	Consolidated entities' transfers	Total
Revenues								
Warrant of assessment	\$ 71,845,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	71,845,339
Services to other governments	151,000	-	-	-	-	-	-	151,000
Sale of services	2,447,018	12,786,000	-	-	-	-	-	15,233,018
Other revenues from own sources	1,163,169	2,200,000	-	(2,200,000)	-	-	-	1,163,169
Community funding and equalization grant	677,032	-	-	-	-	-	-	677,032
Transfers from the reserves to the operating funds	1,631,000	368,000	-	-	-	(1,999,000)	-	-
Adjustment in lieu of taxes	5	-	-	-	-	-	-	5
Interest earned	148,504	74,434	-	-	-	-	-	222,938
Contribution from Expansion Dieppe Inc.	101,123	63,826	-	-	-	-	(164,949)	-
Previous years' surplus	625,911	599,927	-	-	(1,225,838)	-	-	-
	78,790,101	16,092,187	-	(2,200,000)	(1,225,838)	(1,999,000)	(164,949)	89,292,501
Expenses								
General government services	10,283,341	-	-	-	-	-	-	10,283,341
Protective services	19,913,572	-	-	(2,200,000)	-	-	-	17,713,572
Transportation services	10,140,308	-	-	-	-	-	-	10,140,308
Environmental health services	1,491,366	-	-	-	-	-	-	1,491,366
Economic development services	4,149,246	-	-	-	-	-	-	4,149,246
Recreational and cultural services	11,509,002	-	-	-	-	-	-	11,509,002
Water supply	-	5,712,243	-	-	-	-	-	5,712,243
Sewerage collection and disposal	-	4,810,740	-	-	-	-	-	4,810,740
Interest on long-term debt	1,174,154	495,000	-	-	-	-	-	1,669,154
Long-term debt payments	5,015,844	1,962,000	-	-	-	(6,977,844)	-	-
Transfers from the operating funds to the capital funds	13,033,268	1,577,000	-	-	-	(14,610,268)	-	-
Transfers from the operating funds to the reserves	2,080,000	860,000	-	-	-	(2,940,000)	-	-
Previous year's deficit	-	675,204	-	-	(675,204)	-	-	-
	78,790,101	16,092,187	-	(2,200,000)	(675,204)	(24,528,112)	-	67,478,972
Surplus (deficit)	\$ -	\$ -	\$ -	\$ -	(550,634)\$	22,529,112 \$	(164,949)\$	21,813,529

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN

	2024 Budget	2024 Actual	2023 Actual
Revenues			
<i>Services to other governments</i>			
Other municipalities			
Fire	\$ -	\$ -	\$ 4,900
 Province of New Brunswick			
Roads and streets	\$ 140,000	\$ 150,293	\$ 140,001
Lane marking	11,000	26,679	26,679
	\$ 151,000	\$ 176,972	\$ 166,680
 <i>Sale of services</i>			
Arenas	\$ 1,596,650	\$ 1,691,806	\$ 1,540,470
Aquatic and sports centre	647,500	606,885	678,931
Mobile stage - rental and sponsors	-	4,020	5,200
Programs	153,868	237,761	117,017
Rental of sports fields	49,000	60,501	47,278
Water	6,284,000	6,461,585	6,286,676
Sewerage system	6,232,000	6,402,792	6,232,106
Connections, services and other	198,000	285,396	219,123
Interest earned	72,000	67,656	84,623
	\$ 15,233,018	\$ 15,818,382	\$ 15,211,424
 <i>Other revenues from own sources</i>			
Building and other permits	\$ 832,100	\$ 1,588,150	\$ 1,461,164
Fines			
Municipal by-laws	15,000	11,280	13,990
Other	-	38,952	10,400
Rental - equipment and buildings	192,200	343,020	276,064
Miscellaneous	123,869	903,180	379,406
	\$ 1,163,169	\$ 2,884,582	\$ 2,141,024

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2024 Budget	2024 Actual	2023 Actual
Expenses			
<i>General government services</i>			
Legislative			
Mayor	\$ 70,108	\$ 61,427	\$ 57,365
Councillors	252,753	230,860	210,940
Other	54,600	64,198	53,904
	377,461	356,485	322,209
Administrative			
Clerk	435,792	296,033	300,633
Manager	1,639,461	2,676,046	2,910,232
Buildings	716,420	693,466	782,010
Solicitor	260,800	527,090	406,074
Other	3,055,014	2,290,916	1,789,950
	6,107,487	6,483,551	6,188,899
Financial management			
Administration	239,188	239,011	235,475
Accounting	324,593	330,123	306,636
External audit	62,000	64,523	61,725
	625,781	633,657	603,836
Common services			
Cost of assessment	965,269	965,269	855,270
Other general government services			
Conventions	13,000	16,128	16,585
Public liability insurance	380,000	390,001	369,352
Grant - Capitol Theatre	75,000	75,000	75,000
Grant - other	766,796	692,614	668,138
Other	972,547	441	13,028
Amortization of tangible capital assets	-	613,506	641,143
Gain on disposal of tangible capital assets	-	-	(233,960)
	2,207,343	1,787,690	1,549,286
	\$ 10,283,341	\$ 10,226,652	\$ 9,519,500

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

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2024 Budget	2024 Actual	2023 Actual
<i>Protective services</i>			
Police			
RCMP contract and municipal costs (note 10)	\$ 8,680,006	\$ 8,522,151	\$ 8,473,394
Fire			
Administration	935,535	890,988	722,206
Firefighting force	5,755,067	5,097,257	5,244,582
Fire investigation and prevention	9,982	7,956	6,279
Station and building	450,817	433,464	395,003
Firefighting equipment	601,998	635,375	622,147
Training	74,000	76,262	73,611
	7,827,399	7,141,302	7,063,828
Emergency measures			
Supplies	60,500	46,210	1,691
Other			
Building inspection	392,355	419,603	406,343
Application of by-laws	576,871	505,772	436,253
Animal protection	52,520	52,558	48,926
Insect control	123,921	123,288	118,824
Amortization of tangible capital assets	-	647,319	628,582
Loss on disposal of tangible capital assets	-	12,050	-
	1,145,667	1,760,590	1,638,928
	\$ 17,713,572	\$ 17,470,253	\$ 17,177,841

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)

	2024 Budget	2024 Actual	2023 Actual
<i>Transportation services</i>			
Common services			
Administration	\$ 875,588	\$ 852,151	\$ 528,521
Training and development	19,100	22,042	30,689
Civil engineering, planning and monitoring	851,539	757,822	761,492
General equipment	164,500	199,775	181,759
Workshops and other buildings	1,539,458	1,476,727	1,368,630
Autre	15,720	-	-
	3,465,905	3,308,517	2,871,091
<i>Roads and streets</i>			
Summer maintenance	1,851,655	1,938,741	2,370,391
Sidewalks	178,000	170,803	56,810
Storm sewers and culverts	82,300	322,206	119,961
Snow and ice removal	1,944,532	1,553,593	1,676,509
	4,056,487	3,985,343	4,223,671
<i>Street lighting</i>	600,000	697,501	609,557
<i>Traffic services</i>			
Street signs	58,000	77,730	90,774
Traffic lane marking	85,000	95,092	83,114
Traffic signals	111,920	156,322	79,059
	254,920	329,144	252,947
<i>Public transit</i>	1,762,996	1,492,587	1,367,473
<i>Amortization of tangible capital assets</i>	-	7,217,057	6,941,035
<i>Loss on disposal of tangible capital assets</i>	-	18,138	127,046
	-	7,235,195	7,068,081
	\$ 10,140,308	\$ 17,048,287	\$ 16,392,820

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2024 Budget	2024 Actual	2023 Actual
<i>Environmental health services</i>			
Dumps and garbage collection	\$ 1,491,366	\$ 1,539,184	\$ 1,477,568
<i>Economic development services</i>			
Urban planning	\$ 121,949	\$ 121,952	\$ 38,056
Planning and development	1,215,157	1,167,054	624,668
General land assembly	185,000	169,841	159,594
Expansion Dieppe Inc.	1,115,184	1,625,038	1,371,192
Sustainable development plan	575,000	182,629	57,254
Beautification and land rehabilitation	118,000	73,787	86,681
Tourism	325,000	-	-
Provision for decline in value of land inventory	-	-	7,117
Other	493,956	-	-
Amortization of tangible capital assets	-	9,818	9,085
	\$ 4,149,246	\$ 3,350,119	\$ 2,353,647
<i>Recreation and cultural services</i>			
Administration	\$ 826,565	\$ 668,230	\$ 661,648
Community centres	901,510	661,384	371,460
Aquatic and sports centre	2,242,562	2,336,282	1,884,258
Arenas	3,112,202	3,226,690	2,847,664
Parks and playgrounds	3,669,204	3,885,841	3,606,198
Other recreation facilities	747,759	707,558	674,765
Training and development	8,600	9,145	6,041
Library	600	433	432
Amortization of tangible capital assets	-	3,836,372	3,680,865
Gain on disposal of tangible capital assets	-	(12,724)	(41,754)
	\$ 11,509,002	\$ 15,319,211	\$ 13,691,577

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

December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2024 Budget	2024 Actual	2023 Actual
<i>Water supply</i>			
Administration	\$ 881,966	\$ 860,882	\$ 760,222
Legal settlement (note 9)	-	57,000	99,000
Transmission and distribution	2,541,403	2,387,320	2,201,389
Power and pumping	442,274	399,248	370,321
Water purchase (note 10)	1,713,600	1,793,600	1,643,583
Test water source	-	17,408	30,324
Billing and collections	133,000	143,576	127,861
Amortization of tangible capital assets	-	983,996	910,208
	\$ 5,712,243	\$ 6,643,030	\$ 6,142,908
<i>Sewerage collection and disposal</i>			
Administration	\$ 430,593	\$ 453,477	\$ 386,333
Legal settlement (note 9)	-	57,000	99,000
Sewerage collection system (note 10)	1,407,852	1,292,853	1,137,578
Sewerage lift stations	106,075	40,597	35,842
Sewerage treatment and disposal	2,736,720	2,736,720	2,572,080
Billing and collections	129,500	139,022	123,822
Amortization of tangible capital assets	-	983,996	910,208
Loss (gain) on disposal of tangible capital assets	-	43,038	(33,133)
	\$ 4,810,740	\$ 5,746,703	\$ 5,231,730
<i>Fiscal services - general</i>			
Debt service			
Interest on long-term debt	\$ 860,000	\$ 842,785	\$ 1,035,112
Loan - City Hall			
Interest on long-term debt	314,154	292,535	323,820
	\$ 1,174,154	\$ 1,135,320	\$ 1,358,932

CITY OF DIEPPE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2024

20. REVENUES AND EXPENSES BREAKDOWN (continued)	2024 Budget	2024 Actual	2023 Actual
<i>Fiscal services - water</i>			
Debt service			
Interest on long-term debt	\$ 311,000	\$ 300,672	\$ 378,058
<i>Fiscal services - sewerage</i>			
Debt service			
Interest on long-term debt	\$ 184,000	\$ 179,180	\$ 205,438