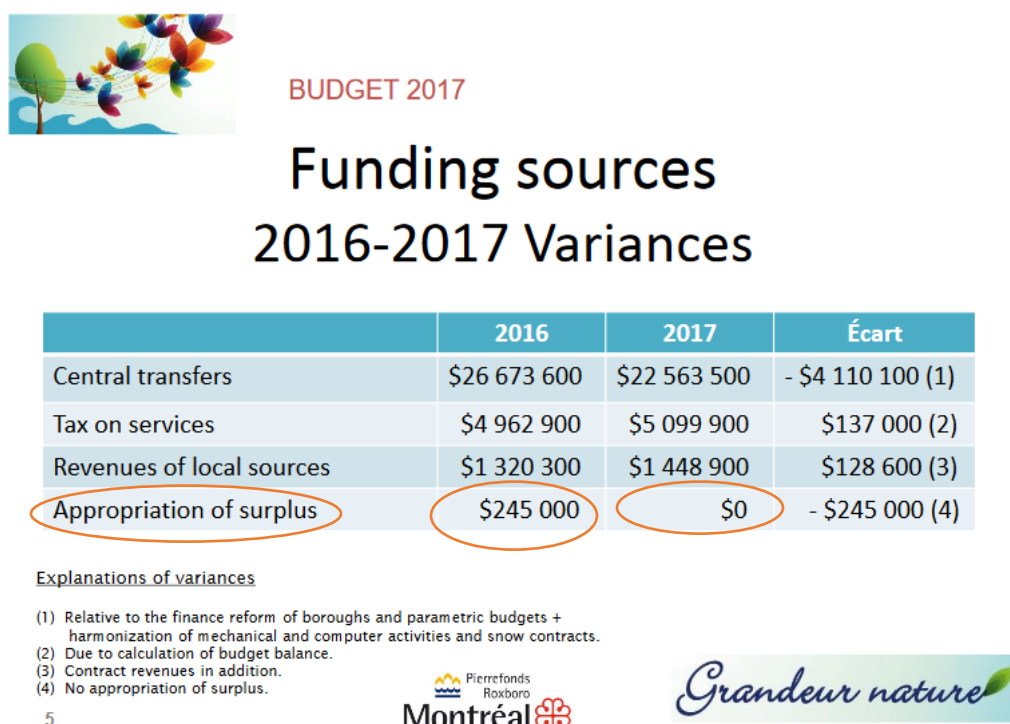


| <p style="text-align: center;">Brouillon<br/>Sous toutes reserves</p> <p style="text-align: center;">Cette version du document est la plus récente et remplace les versions antérieures</p>  | <p style="text-align: center;">Draft<br/>Without prejudice</p> <p style="text-align: center;">This document is the latest version which replaces all previous versions of this document</p>   |
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| <p>Inquiétudes concernant la gestion du surplus d'arrondissement</p>   | <p>Ongoing concerns about the management of the Pierrefonds-Roxboro surplus</p>   |
| <p>Introduction</p> <ul style="list-style-type: none"> <li>• Depuis plusieurs années l'APRPR identifie la manière que l'arrondissement gère l'argent du surplus comme un endroit difficile à suivre et qui mérite d'être bien mieux clarifié pour les résidents et administrateurs</li> <li>• Comme exemple, en préparant le budget de l'arrondissement à chaque année, l'arrondissement prévoit quels seront les revenus et les dépenses anticipés pendant la prochaine année fiscale</li> <li>• Sauf qu'il n'y a jamais une prévision de combien d'argent sera dépensé à partir du surplus</li> <li>• Le surplus semble donc être une source d'argent complètement à part des montants considérés lors du processus budgétaire</li> <li>• Aussi</li> <li>• On voit récemment dans les procès-verbaux des réunions du conseil que des montants du surplus ont été approuvés pour payer des portions de d'autres montants que l'on aurait cru aurait dû être payés par le budget de fonctionnement</li> <li>• Il demeure toujours difficile voire impossible de suivre facilement et clairement combien d'argent est placé dans le surplus et combien d'argent est retiré du surplus</li> <li>• Il serait prudent de clarifier le plus tôt possible des règles d'usage pour les fonds qui sont considérés comme étant dans le surplus</li> </ul> <p>Sur les pages dessous nous présentons</p> <ul style="list-style-type: none"> <li>- De l'information provenant des procès-verbaux des réunions du conseil d'arrondissement qui semble montrer que l'arrondissement aurait dépensé près de \$11 millions provenant du surplus depuis environ 2011</li> </ul> | <p>Introduction</p> <ul style="list-style-type: none"> <li>• For several years now, APRPR has identified the way the Pierrefonds-Roxboro appears to manage the surplus as an area of activity that is very difficult to follow and that needs to be much better clarified for residents and administrators</li> <li>• As an example, in preparing its yearly budget, the borough predicts what the expected revenues and expenses will be for the upcoming fiscal year</li> <li>• Except there does not appear to be a forecast indicating how much money will be taken from the surplus</li> <li>• The surplus thus appears to be a source of money completely apart from the amounts considered in the official budget process</li> <li>• Also</li> <li>• Recent versions of council minutes indicate that surplus amounts have been approved to pay portions of other amounts that were believed to have been paid from the operating budget</li> <li>• It is always difficult, if not impossible, to track easily and clearly how much money is put back in and taken out of the surplus</li> <li>• It would be prudent to clarify as soon as possible the rules of use for funds that are considered surplus</li> </ul> <p>On the pages below we present</p> <ul style="list-style-type: none"> <li>• Information from the minutes of borough council meetings that seems to show that the borough would have spent nearly \$ 11 million from the surplus since about 2011</li> <li>• Note that this figure may be an underestimate as other amounts from the</li> </ul> |

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| <ul style="list-style-type: none"> <li>- Ce chiffre est possiblement une sous-estimation car il se pourrait que d'autres montants provenant du surplus n'apparaissent que dans les sommaires décisionnels qui ne sont pas communément disponibles aux résidents</li> <li>- Comme exemple, il a été trouvé lors de la consultation du budget 2015 que l'arrondissement avait pris (en 2012? À reconfirmation) une somme de plus de \$2 millions du surplus mais que cela n'avait été mentionné que dans le sommaire décisionnel qui n'est pas normalement disponible aux résidents (voir l'info a : <a href="http://aprpr.org/?p=7606">http://aprpr.org/?p=7606</a> . Il est possible que d'autres dépenses provenant du surplus n'apparaissent que dans les sommaires décisionnels qui, à Pierrefonds-Roxboro, ne sont pas distribués aux résidents à moins de faire une demande d'accès à l'information</li> <li>- Il demeure toujours difficile pour les résidents de savoir quel est le montant actuel dans le surplus</li> <li>- Sources : Pour obtenir les figures dessous on a simplement regardé dans les procès-verbaux des réunions du conseil de l'arrondissement et on a cherché pour le mot surplus pour trouver les dépenses provenant du surplus.</li> </ul> <p>Finalemment</p> <p>Vous pouvez voir aussi le document au lien suivant : <a href="http://aprpr.org/?p=5843">http://aprpr.org/?p=5843</a> qui avait originalement été publié en 2012</p> <p>Aussi 2013 et 2017 – année d'élection municipales</p> <p>Lewis Poulin<br/>Pierrefonds-Roxboro<br/>Membre de l'APRPR <a href="http://aprpr.org">http://aprpr.org</a></p> | <p>surplus may only appear in the “sommaire decisionnel” documents that are not commonly available to residents</p> <ul style="list-style-type: none"> <li>• As an example, it was found during the borough presentation of its 2015 budget that the borough took (in 2012 need to reconfirm this) a sum of more than \$ 2 million from the surplus but that this action was only mentioned in the “sommaire decisionnel” document not normally available to residents (see info a: <a href="http://aprpr.org/?p=7606">http://aprpr.org/?p=7606</a> ). As a result, it can be assumed that other expenses paid from the surplus may also only appear in “sommaire decisionnel” documents which, In Pierrefonds-Roxboro, are not distributed to residents unless they request them via access to information</li> <li>• It still remains difficult for residents to try and determine what is the amount in the surplus at any time</li> <li>• Sources: To obtain the figures below, we simply looked in the minutes of the borough council meetings and searched for the word surplus to find those expenses approved by council to be paid from the surplus.</li> </ul> <p>Finally,</p> <p>You can also see the document at the following link: <a href="http://aprpr.org/?p=5843">http://aprpr.org/?p=5843</a> which was originally published in 2012</p> <p>Also 2013 and 2017 are municipal election years</p> <p>Lewis Poulin<br/>Pierrefonds Roxboro<br/>Member of APRPR <a href="http://aprpr.org">http://aprpr.org</a></p> |
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| Figure 1 ci-dessous  | Figure 1 below  |
| Provenant de la page 5 du document <a href="#">Pierrefonds Roxboro Budget 2017 document (click here)</a>   | Taken from page 5 of the <a href="#">Pierrefonds Roxboro Budget 2017 document (click here)</a>  |
| Note   | Note  |
| <ul style="list-style-type: none"> <li>- Pas de nom d'auteur sur le document</li> <li>- Pas de date de production du document</li> <li>- Pas de date de qui a vérifié le document</li> </ul> | <ul style="list-style-type: none"> <li>- No author name on borough document</li> <li>- No date of when document was produced</li> <li>- No mention if document audited or verified</li> </ul> |

Figure 1 from page 5 of the Pierrefonds-Roxboro budget 2017 document at the above link.



Work is ongoing to determine what the above numbers referring to the surplus really mean.

It appears that the appropriation of surplus amounts referred to in the figure above are for an amount that was taken from the surplus to balance the budget.

Yet it was found that in the borough council minutes for 2016 that \$ 3,163,157 was approved by council to be taken from the surplus.

It was also found in the borough minutes of January 2017 that \$ 1,619,394 was approved by council to be taken by the surplus in January 2017, after approval of 2017 budget

Figure 2: Amounts indicated below taken from the minutes of Pierrefonds-Roxboro council meetings. Note that some amounts may be missing as some other amounts may only be included in the sommaire decisionnel which in Pierrefonds Roxboro are not freely available to the public. It appears that in 2012 more than \$2 million was appropriated from the surplus for the library but his was only mentioned in the sommaire decisionnel document. The negative number in May 2013 indicates an amount previously approved to be taken from the surplus was cancelled and assigned to the PTI ( 3 year capital expenditure plan) instead.

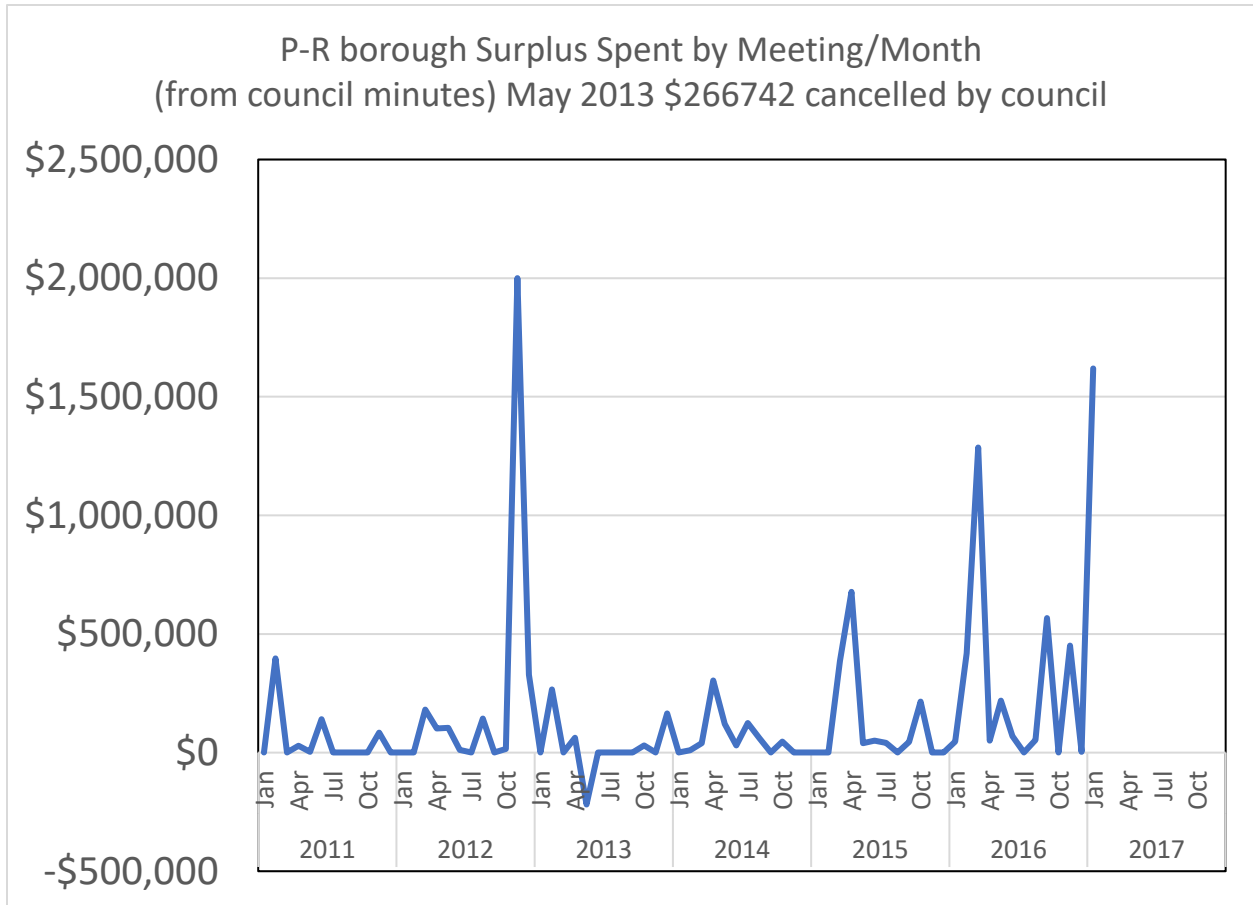


Figure 3: Amounts indicated below taken from P-R minutes of council meetings.

Note that some amounts may be missing as additional amounts may only be included in the sommaire decisionnel which in Pierrefonds Roxboro are not freely available to the public. It appears that in 2012 more than \$2 million was appropriated from the surplus for the library but his was only mentioned in the sommaire decisionnel document

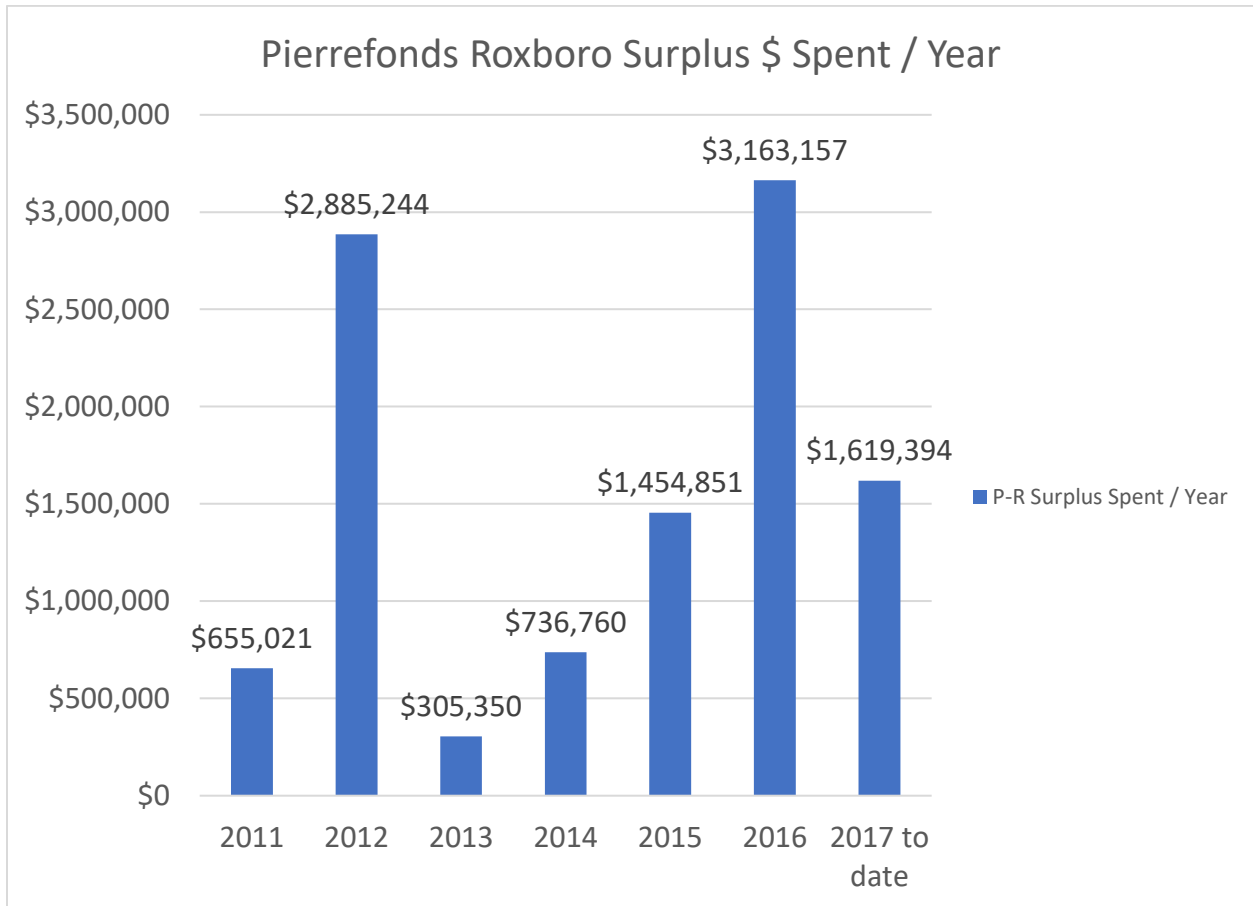


Figure 4: Amounts indicated below taken from P-R minutes of council meetings.

Note that some amounts may be missing as additional amounts may only be included in the sommaire decisionnel which in Pierrefonds Roxboro are not freely available to the public. It appears that in 2012 more than \$2 million was appropriated from the surplus for the library but his was only mentioned in the sommaire decisionnel document

