

2015 FINANCIAL INFORMATION RETURN

Municipality: **Russell Tp**
Tier: **Lower-Tier**
Area: **Prescott and Russell UCo**

MSO Office: **Eastern Ontario**
Asmt Code: **0306**
MAH Code: **67611**

Submitting: **FIR Schedules Only**
Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Richard Godin
0022	Telephone	613 443-3066 x.2328
0024	Fax	613 443-1042
0028	Email (Required)	richardgodin@russell.ca
0030	Website address of Municipality	russell.ca
0091	Municipal Auditor	Gary D. Hoffman
0092	Municipal Audit Firm	Deloitte LLP
0095	Municipal Auditor's Email (Required)	gahoffman@deloitte.ca
0090	Municipal Treasurer	Richard Godin
0093	Municipal Treasurer's Email (Required)	richardgodin@russell.ca
0094	Date	23-Jun-2017

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors 0

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen INDIRECT

0077 Method used to allocate Program Support to other functions in Schedule 40

Percentage of Total Expenditures

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	5,285	Stats Can
0041 Population	15,250	Stats Can
0042 Youth Population	1,545	Stats Can

2015-V01

FIR2015: Russell Tp

Schedule 10

Asmt Code: 0306

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 67611

for the year ended December 31, 2015

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	9,895,292
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	59,419
9940	Subtotal	9,954,711
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	407,100
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	407,100
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	482,889
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	148,106
0820	Canada conditional grants (SLC 12 9910 02)	43,212
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	441,483
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	1,115,690
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	1,089,874
1099	Revenue from other municipalities (SLC 12 9910 03)	274,716
1299	Total User Fees and Service Charges (SLC 12 9910 04)	9,587,320
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	91,200
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	91,200
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	3,219
1620	Penalties and interest on taxes	272,871
1698	Other	
1699	Subtotal	276,090
Other revenue		
1805	Investment income	
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-65,522
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,844,689
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	60,170
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	742,357
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	83,782
1891	Other	131,151
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	2,796,627
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	25,593,328

2015-V01

FIR2015: Russell Tp

Schedule 10

Asmt Code: 0306

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 67611

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	25,593,328
2020	LESS: Total Expenses (SLC 40 9910 11)	22,499,575
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,093,753
2060	Accumulated surplus/(deficit) at the beginning of year	108,052,605
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	108,052,605
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	111,146,358

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	142,215
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	142,215

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	441,483
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	441,483

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2015

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	-392		70,080	168,504	3,572		28,474
Protection services							
0410 Fire	2,871		1,131	16,668			
0420 Police	18,712						
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority	15,000						
0440 Protective inspection and control	378		16,369	708			
0445 Building permit and inspection services							
0450 Emergency measures				580,395			
0460 Provincial Offences Act (POA)			167,550				
0498 Other							
0499 Subtotal	36,961	0	185,050	597,771	0	0	0
Transportation services							
0611 Roads - Paved	8,026		3,005	467		441,483	1,061,400
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	142,215			485,821			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	150,241	0	3,005	486,288	0	441,483	1,061,400
Environmental services							
0811 Wastewater collection/conveyance				1,358,991			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				3,714,810	137,394		0
0840 Solid waste collection				1,101,407			
0850 Solid waste disposal	207,668						
0860 Waste diversion				3,391			
0898 Other							
0899 Subtotal	207,668	0	0	6,178,599	137,394	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care				789,415			
1298 Other							
1299 Subtotal	0	0	0	789,415	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				12,624	7,140		0
1620 Recreation programs	7,803			207,181			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	3,360	8,667	10,000	974,148			
1640 Libraries	24,906	14,545		25,576			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	36,069	23,212	10,000	1,219,529	7,140	0	0
Planning and development							
1810 Planning and zoning		20,000	6,581	94,063			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	52,342			45,053			
1850 Tile drainage/shoreline assistance				8,098			
1898 Other							
1899 Subtotal	52,342	20,000	6,581	147,214	0	0	0
1910 Other							
9910 TOTAL	482,889	43,212	274,716	9,587,320	148,106	441,483	1,089,874

FIR2015: Russell Tp

Asmt Code: 0306

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2015

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
0210	D Office Building	N
0215	S Shopping Centre	Y
0220	L Large Industrial	N
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	60.3%	6,704	0	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	0.0%	35,298	-24,540	10.0%	5.0%	250	250	Y	Y	Y

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2	3	4	5	6	7
Y or N	#	\$	%	\$	%
0610	C Commercial	N			
0611	G Parking Lot	N			
0612	D Office Building	N			
0613	S Shopping Centre	N			
0620	I Industrial	N			
0621	L Large Industrial	N			

4. Phase-In Program in Effect (Most recent Phase-In only)

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In		
2	3	4		
Y or N	Year	# of Yrs		
0805	R Residential	Y	2013	4
0810	M Multi-Residential	Y	2013	4
0815	N New Multi-Residential	Y	2013	4
0820	C Commercial (Includes G, D, S)	Y	2013	4
0840	I Industrial (Includes L)	Y	2013	4
0850	F Farmland	Y	2013	4
0855	T Managed Forest	Y	2013	4
0860	P Pipeline	Y	2013	4

5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

INTERIM Billing Installments			FINAL Billing Installments				
Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date		
2	3	4	5	6	7		
#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD		
1210	R Residential	2	20150327	20150527	2	20150925	20151127
1220	M Multi-Residential	2	20150327	20150527	2	20150925	20151127
1230	F Farmland	2	20150327	20150527	2	20150925	20151127
1240	T Managed Forest	2	20150327	20150527	2	20150925	20151127
1250	C Commercial	2	20150327	20150527	2	20150925	20151127
1260	I Industrial	2	20150327	20150527	2	20150925	20151127
1270	P Pipeline	2	20150327	20150527	2	20150925	20151127
1298	Other <input type="text"/>						

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	1,934,937,987	9,725,145	7,685,987	4,617,769	22,028,901

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Russell Tp													
0010	RT	0 Residential	Full Occupied	1.000000	100%	1,599,140,791	1,599,140,791	0.523693%	0.413747%	0.195000%	1.132440%	8,374,588	6,616,397	3,118,325	18,109,310
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	269,500	269,500	0.523693%	0.413747%	0.195000%	1.132440%	1,411	1,115	526	3,052
0046	RL	0 Residential	Upper Tier & Education Only	1.000000	100%	419,000	419,000	0.000000%	0.413747%	0.195000%	0.608747%	0	1,734	817	2,551
0050	MT	0 Multi-Residential	Full Occupied	2.043247	100%	16,100,669	16,100,669	1.070034%	0.845387%	0.195000%	2.110421%	172,283	136,113	31,396	339,792
0110	FT	0 Farmland	Full Occupied	0.250000	100%	205,618,727	205,618,727	0.130923%	0.103437%	0.048750%	0.283110%	269,202	212,686	100,239	582,127
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	1,066,108	1,066,108	0.130923%	0.103437%	0.048750%	0.283110%	1,396	1,103	520	3,019
0210	CT	0 Commercial	Full Occupied	1.440999	100%	74,077,126	74,077,126	0.754641%	0.596209%	1.217627%	2.568477%	559,016	441,654	901,983	1,902,653
0240	CU	0 Commercial	Excess Land	1.440999	70%	664,352	664,352	0.528249%	0.417346%	0.852339%	1.797934%	3,509	2,773	5,663	11,945
0270	CX	0 Commercial	Vacant Land	1.440999	70%	3,543,700	3,543,700	0.528249%	0.417346%	0.852339%	1.797934%	18,720	14,789	30,204	63,713
0310	GT	0 Parking Lot	Full Occupied	1.440999	100%	75,750	75,750	0.754600%	0.596200%	1.217600%	2.568400%	572	452	922	1,946
0340	ST	0 Shopping Centre	Full Occupied	1.440999	100%	6,702,920	6,702,920	0.754641%	0.596209%	1.217627%	2.568477%	50,583	39,963	81,617	172,163
0510	IT	0 Industrial	Full Occupied	3.100630	100%	7,505,781	7,505,781	1.610784%	1.282876%	1.530000%	4.423660%	120,902	96,290	114,838	332,030
0515	IH	0 Industrial	Full Occupied, Shared PIL	3.100630	100%	67,000	67,000	1.610784%	1.282876%	1.530000%	4.423660%	1,079	860	1,025	2,964
0540	IU	0 Industrial	Excess Land	3.100630	70%	95,520	95,520	1.127549%	0.898013%	1.071000%	3.096562%	1,077	858	1,023	2,958
0570	IX	0 Industrial	Vacant Land	3.100630	70%	374,409	374,409	1.127549%	0.898013%	1.071000%	3.096562%	4,222	3,362	4,010	11,594
0710	PT	0 Pipeline	Full Occupied	1.415789	100%	4,494,999	4,494,999	0.741439%	0.585778%	1.104986%	2.432203%	33,328	26,331	49,669	109,328
2140	JT	0 Industrial, NConstr.	Full Occupied	3.100630	100%	267,025	267,025	1.610784%	1.282876%	1.190000%	4.083660%	4,301	3,426	3,178	10,905
2440	XT	0 Commercial, NConstr.	Full Occupied	1.440999	100%	14,399,538	14,399,538	0.754641%	0.596209%	1.190000%	2.540850%	108,665	85,851	171,355	365,871
2445	XU	0 Commercial, NConstr.	Excess Land	1.440999	70%	55,072	55,072	0.528249%	0.417346%	0.833000%	1.778595%	291	230	459	980
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				0.000000								0	0	0	0
9201	Subtotal					1,934,937,987	1,934,937,987					9,725,145	7,685,987	4,617,769	22,028,901

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

4001

0010

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
								8	9	10	11	12	13		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	14 \$	15 \$
4001															
	0	Residential	Full Occupied	1.000000	100%										
9401			Subtotal					0	0				0		0

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

6001 0010	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
	RT	0	Residential	Full Occupied	1.000000	100%								0		0
														0		0
														0		0
														0		0
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9601				Subtotal			0	0						0		0

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,025		-1,025	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	220,644	174,835	113,661	509,140
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	9,946,814	7,860,822	4,730,405	22,538,041
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text" value="Tile Drainage Loan"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	1,396	1,102	3,741	6,239
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	1,396	1,102	3,741	6,239
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	9,948,210	7,861,924	4,734,146	22,544,280

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

							PIL Phased-In Assessment					LT/ST PILS	UT PILS	Education PILS	TOTAL	
9299	TOTAL							5,169,291					37,405	29,553	39,722	106,680

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Russell Tp													
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	807,900	694,575	0.523693%	0.413747%	0.000000%	0.937440%	3,637	2,874	0	6,511
1210	CF	0 Commercial	PIL: Full Occupied	1.440999	100%	3,087,600	3,026,467	0.754641%	0.596209%	1.217627%	2.568477%	22,839	18,044	36,851	77,734
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.440999	100%	1,241,700	1,212,499	0.754641%	0.596209%	0.000000%	1.350850%	9,150	7,229	0	16,379
4410	XF	0 Commercial, NConstr.	PIL: Full Occupied	1.440999	100%	242,000	235,750	0.754641%	0.596209%	1.217627%	2.568477%	1,779	1,406	2,871	6,056
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
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				0.000000								0	0	0	0
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				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201							Subtotal	5,379,200	5,169,291			37,405	29,553	39,722	106,680

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0	0				0			0

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

6001

1010

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
RF	0	Residential	PIL: Full Occupied	1.000000	100%									0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
														0	0
Subtotal							0	0						0	0

9601

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FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	1,924	1,540		3,464
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	39,329	31,093	39,722	110,144
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text" value="Garbage Levy fee"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	14,257	2,786		17,043
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	14,257	2,786	0	17,043
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	53,586	33,879	39,722	127,187

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	36.988%	7.379%	22.725%	32.908%	0.000%				
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes		Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$	
0010 Residential	1,599,829,291	1,599,829,291	1,599,829,291	1,599,829,291	18,114,913	8,375,999	6,619,246	3,119,668	1,643,916	145,925	370,805	959,022		
0050 Multi-residential	16,100,669	32,897,644	16,100,669	32,897,644	339,792	172,283	136,113	31,396	19,892	1,182	1,941	8,381		
0110 Farmland	205,618,727	51,404,682	205,618,727	51,404,682	582,127	269,202	212,686	100,239	48,590	1,212	8,920	41,517		
0140 Managed Forests	1,066,108	266,527	1,066,108	266,527	3,019	1,396	1,103	520	238	0	84	198		
9110 Subtotal	1,822,614,795	1,684,398,143	1,822,614,795	1,684,398,143	19,039,851	8,818,880	6,969,148	3,251,823	1,712,636	148,319	381,750	1,009,118	0	
0210 Commercial	78,285,178	110,989,724	78,285,178	110,989,724	1,978,311	581,245	459,216	937,850	346,892	69,204	213,126	308,628	0	
0215 Commercial New Construction	14,454,610	20,805,271	14,454,610	20,805,271	366,851	108,956	86,081	171,814	63,551	12,678	39,045	56,541	0	
0310 Parking Lot	75,750	109,156	75,750	109,156	1,946	572	452	922	341	68	210	303	0	
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	6,702,920	9,658,901	6,702,920	9,658,901	172,163	50,583	39,963	81,617	30,188	6,023	18,547	26,859	0	
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	
9120 Subtotal	99,518,458	141,563,051	99,518,458	141,563,051	2,519,271	741,356	585,712	1,192,203	440,972	87,973	270,928	392,330	0	
0510 Industrial	8,042,710	24,500,345	8,042,710	24,500,345	349,546	127,280	101,370	120,896	44,717	8,921	27,474	39,784	0	
0515 Industrial New Construction	267,025	827,946	267,025	827,946	10,905	4,301	3,426	3,178	1,175	235	722	1,046	0	
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	8,309,735	25,328,291	8,309,735	25,328,291	360,451	131,581	104,796	124,074	45,892	9,155	28,196	40,830	0	
0710 Pipelines	4,494,999	6,363,970	4,494,999	6,363,970	109,328	33,328	26,331	49,669	18,372	3,665	11,287	16,345	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	
9160 Adj. for shared PIL properties					0	1,025	0	-1,025	-379	-76	-233	-337		
9170 Supplementary Taxes					509,140	220,644	174,835	113,661	77,263	6,540	11,166	18,692		
9180 Total Levied by Rate					22,538,041	9,946,814	7,860,822	4,730,405	2,294,756	255,576	703,094	1,476,979	0	
9190 Amts Added to Tax Bill					0	0	0	0						
9192 Other Taxation Amounts					6,239	1,396	1,102	3,741	1,384	276	850	1,231		
9199 TOTAL before Adj.	1,934,937,987	1,857,653,456	1,934,937,987	1,857,653,456	22,544,280	9,948,210	7,861,924	4,734,146	2,296,140	255,852	703,944	1,478,210	0	

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	807,900	807,900	694,575	694,575	6,511	3,637	2,874	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	807,900	807,900	694,575	694,575	6,511	3,637	2,874	0
1210 Commercial	4,329,300	6,238,517	4,238,966	6,108,346	94,113	31,989	25,273	36,851
1215 Commercial New Construction	242,000	348,722	235,750	339,716	6,056	1,779	1,406	2,871
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	4,571,300	6,587,239	4,474,716	6,448,061	100,169	33,768	26,679	39,722
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					3,464	1,924	1,540	0
9280 Total Levied by Rate					110,144	39,329	31,093	39,722
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					17,043	14,257	2,786	0
9299 TOTAL before Adj.	5,379,200	7,395,139	5,169,291	7,142,636	127,187	53,586	33,879	39,722

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

Schedule 40

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	132,883		12,794	30,506		119,527		295,710			295,710
0250	Corporate Management	626,426		18,215	44,413	0		161,628	850,682			850,682
0260	Program Support	1,026,437		111,692	316,634	26,787			1,481,550		-1,481,550	0
0299	Subtotal	1,785,746	0	142,701	391,553	26,787	119,527	161,628	2,627,942	0	-1,481,550	1,146,392
Protection services												
0410	Fire	321,280	9,525	208,019	110,656	537		259,890	909,907		67,867	977,774
0420	Police	8,165			2,046,266		30,000		2,084,431		155,470	2,239,901
0421	Court Security								0		0	0
0422	Prisoner Transportation								0		0	0
0430	Conservation authority			15,000			105,448	0	120,448		8,984	129,432
0440	Protective inspection and control	350,116		49,279	17,984	560		22,460	440,399		32,848	473,247
0445	Building permit and inspection services	390,420		35,786	30,045	560		10,588	467,399		34,862	502,261
0450	Emergency measures	32,290		6,450	9,228			8,200	56,168		4,189	60,357
0460	Provincial Offences Act (POA)								0		0	0
0498	Other <input type="text" value="School crossing"/>	67,962		166	517				68,645		5,120	73,765
0499	Subtotal	1,170,233	9,525	314,700	2,214,696	1,657	135,448	301,138	4,147,397	0	309,340	4,456,737
Transportation services												
0611	Roads - Paved	231,067	0	121,497	4,503	0		959,636	1,316,703		96,119	1,412,822
0612	Roads - Unpaved	62,275	0	17,057	1,740	1,862	0	337,750	420,684		30,925	451,609
0613	Roads - Bridges and Culverts	16,923	0	11,827	10,564	0	0	224,417	263,731		20,046	283,777
0614	Roads - Traffic Operations & Roadside	551,113	32,357	305,254	119,234	0	17,048		1,025,006		76,170	1,101,176
0621	Winter Control - Except sidewalks, Parking Lots	125,454	0	265,197	96,672	0	0		487,323		38,795	526,118
0622	Winter Control - Sidewalks, Parking Lots Only								0		0	0
0631	Transit - Conventional	9,661		1,258	643,210				654,129		48,789	702,918
0632	Transit - Disabled & special needs								0		0	0
0640	Parking								0		0	0
0650	Street lighting			227,051	19,289				246,340		18,374	264,714
0660	Air transportation								0		0	0
0698	Other <input type="text"/>								0		0	0
0699	Subtotal	996,493	32,357	949,141	895,212	1,862	0	1,538,851	4,413,916	0	329,218	4,743,134
Environmental services												
0811	Wastewater collection/conveyance	263,583	6,255	200,899	185,010	3,012		367,377	1,026,136		76,536	1,102,672
0812	Wastewater treatment & disposal	141,929	3,368	108,176	99,621	1,622		197,819	552,535		41,211	593,746
0821	Urban storm sewer system								0		0	0
0822	Rural storm sewer system								0		0	0
0831	Water treatment	186,318	211,498	91,577	610,975	1,339		253,012	1,354,719		101,044	1,455,763
0832	Water distribution/transmission	434,743	493,496	213,678	1,425,608	3,124		590,362	3,161,011		235,768	3,396,779
0840	Solid waste collection	30,476	-4	1,587	333,211				365,270		27,244	392,514
0850	Solid waste disposal	9,923		3,360	248,833	0			262,116		19,550	281,666
0860	Waste diversion	43,040		5,099	604,407				652,546		48,671	701,217
0898	Other <input type="text"/>					0			0		0	0
0899	Subtotal	1,110,012	714,613	624,376	3,507,665	9,097	0	1,408,570	7,374,333	0	550,024	7,924,357
Health services												
1010	Public health services								0			0
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries								0			0
1098	Other <input type="text"/>								0			0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social and family services												
1210	General assistance								0			0
1220	Assistance to aged persons								0			0
1230	Child care	67,252		45,475	17,216	12,466			142,409		10,622	153,031
1298	Other <input type="text"/>								0			0
1299	Subtotal	67,252	0	45,475	17,216	12,466	0	0	142,409	0	10,622	153,031

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

Schedule 40

for the year ended December 31, 2015

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	104,109	0	21,975	147,537	1,000		177,121	451,742		33,694	485,436
1620	Recreation programs	152,692		29,506	22,171	7,419			211,788		15,797	227,585
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0		0	0
1634	Rec. Fac. - All Other	808,364		592,632	185,760	44			1,586,800		118,354	1,705,154
1640	Libraries	452,702		59,141	40,207	30,788	2,069	66,652	651,559		48,598	700,157
1645	Museums			10,939	1,649				12,588		939	13,527
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	1,517,867	0	714,193	397,324	39,251	2,069	243,773	2,914,477	0	217,382	3,131,859
Planning and development												
1810	Planning and zoning	212,610		28,032	111,831	563		208	353,244		26,347	379,591
1820	Commercial and Industrial								0			0
1830	Residential development								0			0
1840	Agriculture and reforestation				139,886				139,886		10,434	150,320
1850	Tile drainage/shoreline assistance		8,098						8,098			8,098
1898	Other Economic Development	185,100		171,727	21,046				377,873		28,183	406,056
1899	Subtotal	397,710	8,098	199,759	272,763	563	0	208	879,101	0	64,964	944,065
1910	Other								0			0
9910	TOTAL	7,045,313	764,593	2,990,345	7,696,429	91,683	257,044	3,654,168	22,499,575	0	0	22,499,575

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FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	5,722,116
5020	Employee benefits	1,323,197
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	7,045,313
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	7,045,313
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	119,527
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2015 Opening Net Book Value	COST				2015 Closing Cost Balance	AMORTIZATION				2015 Closing Net Book Value
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing	0	0	0	0	0	0	0	0	0	0
1420	Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0	0
1430	Rent Supplement Programs	0	0	0	0	0	0	0	0	0	0
1497	Other	0	0	0	0	0	0	0	0	0	0
1498	Other	0	0	0	0	0	0	0	0	0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	1,753,680	2,338,850	202,731	0	2,541,581	585,170	86,153	0	671,323	1,870,258
1620	Recreation programs	0	0	0	0	0	0	0	0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0	0	0	0	0	0	0
1634	Rec. Fac. - All Other	1,763,366	4,237,520	106,349	2,882	4,340,987	2,474,154	86,156	2,837	2,557,473	1,783,514
1640	Libraries	387,752	861,515	48,293	256,425	653,383	473,763	58,343	256,140	275,966	377,417
1645	Museums	1,603	27,652	0	0	27,652	26,049	0	0	26,049	1,603
1650	Cultural services	0	0	0	0	0	0	0	0	0	0
1698	Other Future facilities / Vehicle	16,916	115,779	10,815	1,700	124,894	98,863	1,918	1,700	99,081	25,813
1699	Subtotal	3,923,317	7,581,316	368,188	261,007	7,688,497	3,657,999	232,570	260,677	3,629,892	4,058,605
Planning and development											
1810	Planning and zoning	103,077	118,709	37,452	0	156,161	15,632	6,390	0	22,022	134,139
1820	Commercial and Industrial	0	0	0	0	0	0	0	0	0	0
1830	Residential development	0	0	0	0	0	0	0	0	0	0
1840	Agriculture and reforestation	0	0	0	0	0	0	0	0	0	0
1850	Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	0
1898	Other	0	0	0	0	0	0	0	0	0	0
1899	Subtotal	103,077	118,709	37,452	0	156,161	15,632	6,390	0	22,022	134,139
1910	Other	0	0	0	0	0	0	0	0	0	0
9910	Total Tangible Capital Assets	116,367,380	172,370,958	11,695,967	892,396	0	183,174,529	56,003,576	3,654,168	560,324	59,097,420
											124,077,109

FIR2015: Russell Tp

Schedule 51

Asmt Code: 0306

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 67611

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,890,380	1,857,459
2010	Land Improvements	1,630,540	1,580,357
2020	Buildings	9,998,321	10,162,545
2030	Machinery & Equipment	1,686,143	1,551,701
2040	Vehicles	1,189,191	1,131,724
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	16,394,575	16,283,786
Infrastructure Assets			
2205	Land	1,298,492	1,298,492
2210	Land Improvements	164,800	2,776,714
2220	Buildings	11,372,780	12,360,618
2230	Machinery & Equipment	3,881,129	4,091,774
2240	Vehicles	0	0
2250	Linear Assets	83,255,604	87,265,725
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	99,972,805	107,793,323
9920	Total Tangible Capital Assets	116,367,380	124,077,109
2405	Construction-in-progress	3,532,496	861,160
9921	Total Tangible Capital Assets and Construction-in-progress	119,899,876	124,938,269

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FIR2015: Russell Tp

Schedule 51

Asmt Code: 0306

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 67611

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0	27,339		27,339
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0	7,028		7,028
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	7,028	0	7,028
	Transportation services				
0611	Roads - Paved	81,472	36,601	81,472	36,601
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0	317		317
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0	15,853		15,853
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	81,472	52,771	81,472	52,771
	Environmental services				
0811	Wastewater collection/conveyance	3,285,332	247,785	3,170,732	362,385
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	49,394	119,649	16,346	152,697
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	3,334,726	367,434	3,187,078	515,082
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	111,719	254,361	111,719	254,361
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other - Future facilities	4,579			4,579
1699	Subtotal	116,298	254,361	111,719	258,940
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	3,532,496	708,933	3,380,269	861,160

FIR2015: Russell Tp

Schedule 53

Asmt Code: 0306

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 67611

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2015

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,093,753
1020	Acquisition of tangible capital assets	-9,024,631
1030	Amortization of tangible capital assets (SLC 51 9910 08)	3,654,168
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	65,522
1050	Proceeds on sale of tangible capital assets	266,548
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-5,038,393
1210	Change in supplies inventories	10,268
1220	Change in prepaid expenses	43,078
1230	Other <input type="text" value="Sale of lands for resale"/>	86,001
1299	Subtotal	139,347
1410	(Increase)/decrease in net financial assets/net debt	-1,805,293
1420	Net financial assets (net debt), beginning of year	-12,383,256
9910	Net financial assets (net debt), end of year	-14,188,549

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,203,682
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	1,322,596
0410	Municipal User Fees & Service Charges	83,783
0415	Development Charges (SLC 61 0299 08)	1,269,909
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	55,444
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	263,977
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	4,199,391
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	148,106
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	1,089,874
0440	Canada Gas Tax (SLC 10 4099 01)	441,483
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,679,463
0499	Subtotal	5,878,854
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	5,878,854
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-3,145,777

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FIR2015: Russell Tp

Schedule 54

Asmt Code: 0306

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 67611

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	7,181,492
9920	Cash and cash equivalents, end of year	7,181,492

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2015: Russell Tp

Schedule 54

Asmt Code: 0306

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 67611

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,093,753
2020	Non-cash items including amortization	3,719,690
2021	Contributed (Donated) tangible capital assets	-5,000
2022	Change in non-cash assets and liabilities	725,211
2030	Prepaid expenses	43,978
2040	Change in deferred revenue	714,053
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	8,291,685
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	266,548
0620	Cash used to acquire tangible capital assets	-8,277,832
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-8,011,284
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Net change in investments"/>	45,695
0899	Cash provided by / (applied to) investing transactions	45,695
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-911,989
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Tile drain loans"/>	28,723
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-883,266
1210	Increase in cash and cash equivalents	-557,170
1220	Cash and cash equivalents, beginning of year	7,181,492
9920	Cash and cash equivalents, end of year	6,624,322

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	6,624,322
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	6,624,322

		1 \$
Cash:		
1501	Unrestricted	6,624,322
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	6,624,322

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FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,527,979	0	8,944,533
0310 Allocation of Surplus		0	1,829,650
0315 Allocation of Surplus : for operating			394,990
0320 Allocation of Surplus : for capital			1,434,660
Development Charges Act			
0610 Non-discounted services	1,850,076		
0620 Discounted services	654,250		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	2,504,326		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	12,513		
0841 Investment Income	14,706		15,176
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	0		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	2,531,545	0	1,844,826
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			1,322,596
1015 For current operations			185,531
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,269,909		
1026 Development Charges earned to operations (SLC 61 0299 07)	574,780		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,844,689	0	1,508,127
2099 Balance, end of year	2,214,835	0	9,281,232

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2015

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	-27,753	36,383	-394		35,989	78,068	2,279			80,347	-72,111
0210	Fire Protection	-537,830	129,324	-3,793		125,531	0				0	-412,299
0215	Police Protection	-9,292	2,988	-62		2,926	0				0	-6,366
0220	Roads and Structures	1,002,920	157,700	8,308		166,008		200,364			200,364	968,564
0225	Transit	0				0					0	0
0230	Wastewater	-3,678,759	41,922	-33,547		8,375	0	1,048,919			1,048,919	-4,719,303
0235	Stormwater	0				0					0	0
0240	Water	1,255,817	1,447,237	13,834		1,461,071	491,712				491,712	2,225,176
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	-28,204	109,078	172		109,250	5,000	3,830			8,830	72,216
0280	Recreation	3,403,178	576,081	29,450		605,531		14,517			14,517	3,994,192
0285	Development Studies	0				0					0	0
0286	Parking	0				0					0	0
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other	14,404	3,613	130		3,743					0	18,147
	By-law enforcement											
0295	Other	56,325				0					0	56,325
	Pub. Works - equipment											
0296	Other	0				0					0	0
0297	Other	0				0					0	0
0299	TOTAL	1,450,806	2,504,326	14,098	0	2,518,424	574,780	1,269,909	0	0	1,844,689	2,124,541

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Sq. Foot
				<= 1 Bedroom	>= 2 Bedroom						Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot			Other
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
0	Municipal Wide Charges										If Other, Please Specify >						
230	198.00	198.00	129.00	75.00	124.00						0.10						
210	817.00	817.00	535.00	311.00	515.00						0.09						
550	742.00	742.00	485.00	282.00	467.00						0.33						
410	2,904.00	2,904.00	1,899.00	1,104.00	1,827.00						0.47						
310	627.00	627.00	410.00	238.00	394.00						0.10						
900	18.00	18.00	12.00	7.00	11.00						0.01						
570	5,798.00	5,798.00	3,793.00	2,204.00	3,649.00						3.75						
670	7,909.00	7,909.00	5,174.00	3,006.00	4,977.00						5.14						
450	16.00	16.00	10.00	6.00	10.00						0.01						
9910	19,029.00	19,029.00	12,447.00	7,233.00	11,974.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

2012-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

RESIDENTIAL CHARGES (\$)

Service	1	2	3	Apartments		6	7	8	9
				<=	>=				
				1 Bedroom	2 Bedroom				
				<i>If Other, Please Specify ></i>					
110 Administration Studies									
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	14	15	16
10	11	12	13			
				<i>If Other, Please Specify ></i>		
0.00	0.00	0.00	0.00	0.00	0.00	0.00

2015-V01

FIR2015: Russell Tp

Schedule 70

Asmt Code: 0306

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 67611

for the year ended December 31, 2015

Financial Assets		1
		\$
0299	Cash and cash equivalents	6,624,322
	Accounts receivable	
0410	Canada	620,147
0420	Ontario	178,179
0430	Upper-tier	160,352
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,880,843
0499	Subtotal	2,839,521
	Taxes receivable	
0610	Current year's levies	944,626
0620	Previous year's levies	336,259
0630	Prior year's levies	302,836
0640	Penalties and interest	85,192
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,668,913
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	968,968
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	968,968
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	86,309
0868	Other <input type="text"/>	
0845	Subtotal	86,309
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/> Other current assets	71,053
0898	Subtotal	71,053
9930	TOTAL Financial Assets	12,259,086
8010	* Market value of Investments included in Line 0829	1,080,829

2015-V01

FIR2015: Russell Tp

Schedule 70

Asmt Code: 0306

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 67611

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	59,379
2220	Ontario	11,978
2230	Upper-tier	132,608
2240	Other municipalities	
2250	School boards	66,417
2260	Interest on debt	150,438
2270	Trade accounts payable	2,474,366
2290	Other	1,986,054
2299	Subtotal	4,881,240
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	2,214,835
2490	Other	172,777
2499	Subtotal	2,387,612
Long term liabilities		
2610	Debt issued	16,959,604
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	16,959,604
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	2,021,095
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	198,084
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	198,084
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	26,447,635
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-14,188,549
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	124,938,269
6250	Inventories of Supplies	222,819
6260	Prepaid Expenses	173,819
6299	Total Non-Financial Assets	125,334,907
9970	Total Accumulated Surplus/(Deficit)	111,146,358
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	108,064,974
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,281,232
6430	General Surplus/ (Deficit)	0
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Land for resale	219,318
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	219,318
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-2,021,095
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Unfinanced Tangible Capital Asset	-4,247,634
6620	Other Unfinanced Accrued Interest	-150,437
6630	Other	
6640	Other	
6699	Total Other	-6,419,166
9971	Total Accumulated Surplus/(Deficit)	111,146,358

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,646,696
0215	PLUS: Amounts added to tax bills for collection purposes only	1,779,774
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	22,544,280
0225	PLUS: Current Year Penalties and Interest	240,071
0240	LESS: Total cash collections (SLC 72 0699 09)	24,465,743
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	142,388
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	-65,822
0280	PLUS: <input type="text" value="Capping collection"/>	401
0290	Taxes receivable, end of year	1,668,913

Cash Collections

		9
		\$
0610	Current year's tax	22,051,617
0620	Previous year's tax	801,224
0630	Penalties and interest	261,302
0640	Amounts added to tax bills for collection purposes only	1,351,600
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	24,465,743

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
		1099	Municipal Act (353, 354, 357, 358, RfR)	37,224	-4,411	-2,151				
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act	2,565	475	1,583	2,242	6,865	4,497	3,606	14,968	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	39,789	-3,936	-568	11,958	0	47,243	52,918	42,227	142,388

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
		4010	Tax sale, Tax registration accounts							
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319					0			0	
4420	Net Impact of 5% Capping Limit Program					0	401	-401	0	
4890	Other <input type="text" value="non taxation"/>					0	-65,822		-65,822	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	-65,421	-401	-65,822	

Additional Information		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	2,256,351	259,788	704,512	1,466,252	0	4,686,903			

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

1. Debt burden of the municipality

		1
		\$
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies	14,296,200
0220	To Canada and agencies	
0230	To Others	2,663,404
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	16,959,604
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	16,959,604

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	14,382,509
1230	Long term bank loans	2,577,095
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	16,959,604

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	279,921
Transportation services:		
1415	Roadways	848,076
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	299,122
1430	Storm water system	
1435	Waterworks system	15,446,176
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	86,309
9930	TOTAL Net Long Term Liabilities of the Municipality	16,959,604

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	Y or N	\$	Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other <input type="text"/>				
2699	TOTAL			0	

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	296,638	41,806	
3014	Other	586,628	714,689	
3015	Tile Drainage/Shoreline Assistance	28,723	8,098	
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	911,989	764,593	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

11. Long term debt refinanced		Principal	Interest
		1	2
		\$	\$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

FIR2015: Russell Tp

Schedule 74

Asmt Code: 0306

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 67611

for the year ended December 31, 2015

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2016	706,096	729,938					26,180	5,179
3220	Year 2017	730,876	705,158					27,751	3,608
3230	Year 2018	649,692	679,956					10,938	1,943
3240	Year 2019	674,240	655,408					7,260	1,287
3250	Year 2020	699,797	629,851					14,180	1,511
3260	Years 2021 to 2025	3,548,272	2,746,111						
3270	Years 2026 onwards	9,864,322	4,195,870						
3280	Int. to be earned on sink. funds								
3299	TOTAL	16,873,295	10,342,292	0	0	0	0	86,309	13,528

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2015-001

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	15.25	2.25	
0210	Fire	53.00	0.00	0.00
0211	Uniform			
0212	Civilian	53.00		
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	22.50	0.50	
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services	2.00	23.50	
0245	Parks and Recreation	9.00	22.25	27.00
0250	Libraries	3.55	7.00	3.00
0255	Planning	4.00		
0290	Other	9.25	1.50	9.00
0298	Subtotal	118.55	57.00	39.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	118.55	57.00	39.00

2015-001

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Number of Contracts	Value of Contracts
1	2
#	\$
9	4,319,595
8	4,286,432

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
270	44,540,493
60	15,145,979
46	9,426,416
Subtotal	69,112,888

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1
\$
65,277,042
921,994
3,294,134
6,533,631
Subtotal
76,026,801

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2013 - 2015)

1
\$
1,893,377

2015-V01

FIR2015: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Police contract	Police	0420	2,049,710	
1602	Transit contract	Transit - Conventional	0631	615,829	
1603	Solid Waste Collection contract	Solid waste collection	0840	332,723	
1604	Waste Site & recycling contract	Solid waste disposal	0850	760,493	
1605					
1606					
1607					
1608					
1609					
1610					

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

1	3 LIST	2	Proportion of Total Munic. Contributions Consolidated 4 %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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for the year ended December 31, 2015

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Other Method (Please describe below)
			Applicant declared value and By-Law

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2015 based on permits issued.

1 \$
59,686,473

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days 1 #
9

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
 Reference : provincial standard is 10 working days

12

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
 Reference : provincial standard is 15 working days

18

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
 Reference : provincial standard is 20 working days

20

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**
 Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
110		110
3		3
2		2
0		0
Subtotal	0	115

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. ||
 Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
110	110
32	32
15	15
28	28
Subtotal	185

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Hectares 1 #
16,209

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services	
1710	Roads : Total Paved Lane Km
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.
1722	Has the entire municipal road system been rated?
1725	Indicate the rating system used and the year the rating was conducted
1730	Roads : Total UnPaved Lane Km
1740	Winter Control : Total Lane Km maintained in winter
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.
1755	Transit : Population of Service Area
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts
Rating Of Bridges And Culverts	
1765	Bridges
1766	Culverts
1767	Subtotal
1768	Have all bridges and culverts in the municipal system been rated?
1769	Indicate the rating system used and the year the rating was conducted.
12. Environmental Services	
1810	Wastewater Main Backups : Total number of backed up wastewater mains
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).
1845	Water Treatment : Total Megalitres of Drinking Water Treated.
1850	Water Main Breaks : Number of water main breaks in a year.
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.
1860	Solid Waste Collection : Total tonnes collected from all property classes.
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.
1870	Waste Diversion : Total tonnes diverted from all property classes.
13. Recreation Services	
1910	Trails : Total kilometres of trails (owned by municipality and third parties).
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).
14. Other Revenue (Used for the calculation of Operating Cost)	
2310	Fire Services: Other revenue.
2320	Paved Roads : Other revenue.
2330	Solid Waste Disposal : Other revenue.
2340	Waste Diversion : Other Revenue.
2370	Assessment on Exempt Properties (Enter data from returned roll)

1
#
374

254

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Overall rating - 2012

126

426

52,524

15,247

4,049

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
10	14
7	11
17	25

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Condition assessment - october 2015

1
#
3

71

562,961

0.000

59

0

1,003,637

0

109

2,777

2,777

1,445

1
#
7

9,263

2,476

1
\$

62,428,170

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Asmt Code: 0306

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	911,989
0220	Interest (SLC 74 3099 02)	764,593
0299	Subtotal	1,676,582
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,676,582

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	36,821
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	36,821
9920	Net Debt Charges	1,639,761

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	25,593,328
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	8,098
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,038,095
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	484,695
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,364,590
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-65,522
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	1,844,689
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	4,666,547
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	20,918,683
2620	25% of Net Revenues	5,229,671
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	3,589,910

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
7.00%		5		14,719,339

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Schedule 83

NOTES

for the year ended December 31, 2015

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**