

# 2016 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: **2016-V1.03**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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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	www.russell.ca
0091	Municipal Auditor	Gary Hoffman
0092	Municipal Audit Firm	Deloitte
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	2017-06-23

### Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	1
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
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source
1	2
(#)	(List)
Households	MPAC
Population	Stats Can
Youth Population	Stats Can

2016-V1.03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	10,506,584
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	57,665
<b>9940</b>	<b>Subtotal</b>	<b>10,564,249</b>
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	346,100
0695	Other	
0696	Other	
0697	Other	
0698	Other	
<b>0699</b>	<b>Subtotal</b>	<b>346,100</b>
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01)	439,769
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	166,979
0820	Canada conditional grants (SLC 12 9910 02)	18,237
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	563,557
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
<b>0899</b>	<b>Subtotal</b>	<b>1,188,542</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	381,825
1099	Revenue from other municipalities (SLC 12 9910 03)	157,639
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04)</b>	<b>10,373,388</b>
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits	
1420	Licences and permits	64,316
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
<b>1499</b>	<b>Subtotal</b>	<b>64,316</b>
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	6,453
1620	Penalties and interest on taxes	301,622
1698	Other	
<b>1699</b>	<b>Subtotal</b>	<b>308,075</b>
<b>Other revenue</b>		
1805	Investment income	
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-81,120
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,545,324
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	12,535
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	169,400
1840	Sale of publications, equipment, etc.	270,750
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	Interest income 77,620
1891	Other	Difference in tax revenue -2,001
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
<b>1899</b>	<b>Subtotal</b>	<b>1,992,508</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>25,376,642</b>

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**FIR2016: Russell Tp**

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**Schedule 10  
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2016

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	25,376,642
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	23,617,264
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	1,759,378
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	111,146,358
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	111,146,358
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	112,905,736

<b>Continuity of Government Business Enterprise Equity</b>		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

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	141,630
4019	Provincial Gas Tax for Transit capital expenses. . . . .	
4020	Provincial Gas Tax . . . . .	141,630

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	463,557
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	<b>Canada Gas Tax</b>	<b>463,557</b>

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2016

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>				215,242			
<b>Protection services</b>							
0410 Fire	4,161			83,335			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	-267		7,166	16,726			
0445 Building permit and inspection services				723,663			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			135,879				
0498 Other							
<b>0499 Subtotal</b>	3,894	0	143,045	823,724	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	7,056		5,986	4,969		463,557	381,825
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	141,630			458,917			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting				6,745			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	148,686	0	5,986	470,631	0	463,557	381,825
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,376,270			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				3,991,113	137,394		
0840 Solid waste collection				385,423			
0850 Solid waste disposal	221,245			235,914			
0860 Waste diversion				536,689			
0898 Other							
<b>0899 Subtotal</b>	221,245	0	0	6,525,409	137,394	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	0	0	0	0	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care				897,261			
1298 Other							
<b>1299 Subtotal</b>	0	0	0	897,261	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				45,968	29,585	100,000	
1620 Recreation programs	2,875	5,424		209,302			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		6,305	5,000	970,235			
1640 Libraries	24,938	6,508		22,925			
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	27,813	18,237	5,000	1,248,430	29,585	100,000	0
<b>Planning and development</b>							
1810 Planning and zoning			3,608	123,215			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	38,131			63,221			
1850 Tile drainage/shoreline assistance				6,255			
1898 Other							
<b>1899 Subtotal</b>	38,131	0	3,608	192,691	0	0	0
1910 Other							
<b>9910 TOTAL</b>	439,769	18,237	157,639	10,373,388	166,979	563,557	381,825

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

### 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 - Increases	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 . . . . .	0.0%	0	0	0.0%	0.0%	0	0	N	N	N
0330	C Commercial . . . . .	64.1%	5,820	0	10.0%	10.0%	50	500	Y	Y	Y
0340	I Industrial . . . . .	0.0%	29,094	-16,051	10.0%	10.0%	50	500	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) . . . . .

#### 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	20160329	20160527	2	20160927	20161125
1220	M Multi-Residential . . . . .	2	20160329	20160527	2	20160927	20161125
1230	F Farmland . . . . .	2	20160329	20160527	2	20160927	20161125
1240	T Managed Forest . . . . .	2	20160329	20160527	2	20160927	20161125
1250	C Commercial . . . . .	2	20160329	20160527	2	20160927	20161125
1260	I Industrial . . . . .	2	20160329	20160527	2	20160927	20161125
1270	P Pipeline . . . . .	2	20160329	20160527	2	20160927	20161125
1298	Other <input type="text"/> . . . . .						

# FIR2016: Russell Tp

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,090,486,000	10,151,241	8,003,447	4,780,383	22,935,071

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	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Russell Tp													
0010	RT	Residential	Full Occupied	1.000000	100%	1,707,271,629	1,707,271,629	0.507793%	0.400256%	0.188000%	1.096049%	8,669,406	6,833,457	3,209,671	18,712,534
0012	RH	Residential	Full Occupied, Shared PIL	1.000000	100%	317,000	317,000	0.507793%	0.400256%	0.188000%	1.096049%	1,610	1,269	596	3,475
0046	RL	Residential	Upper Tier & Education Only	1.000000	100%	425,000	425,000	0.000000%	0.400256%	0.188000%	0.588256%	0	1,701	799	2,500
0050	MT	Multi-Residential	Full Occupied	2.043247	100%	23,237,000	23,237,000	1.037546%	0.817822%	0.188000%	2.043368%	241,095	190,037	43,686	474,818
0110	FT	Farmland	Full Occupied	0.250000	100%	238,531,300	238,531,300	0.126948%	0.100064%	0.047000%	0.274012%	302,811	238,684	112,110	653,605
0140	TT	Managed Forest	Full Occupied	0.250000	100%	1,307,700	1,307,700	0.126948%	0.100064%	0.047000%	0.274012%	1,660	1,309	615	3,584
0210	CT	Commercial	Full Occupied	1.440999	100%	76,668,205	76,668,205	0.731728%	0.576768%	1.180000%	2.488496%	561,003	442,198	904,685	1,907,886
0240	CU	Commercial	Excess Land	1.440999	70%	705,040	705,040	0.512210%	0.403738%	0.826000%	1.741948%	3,611	2,847	5,824	12,282
0270	CX	Commercial	Vacant Land	1.440999	70%	3,622,000	3,622,000	0.512210%	0.403738%	0.826000%	1.741948%	18,552	14,623	29,918	63,093
0310	GT	Parking Lot	Full Occupied	1.440999	100%	82,000	82,000	0.731728%	0.576768%	1.180000%	2.488496%	600	473	968	2,041
0340	ST	Shopping Centre	Full Occupied	1.440999	100%	7,031,190	7,031,190	0.731728%	0.576768%	1.180000%	2.488496%	51,449	40,554	82,968	174,971
0510	IT	Industrial	Full Occupied	3.082509	100%	7,705,936	7,705,936	1.553707%	1.227595%	1.500000%	4.281302%	119,728	94,598	115,589	329,915
0515	IH	Industrial	Full Occupied, Shared PIL	3.082509	100%	68,500	68,500	1.553707%	1.227595%	1.500000%	4.281302%	1,064	841	1,028	2,933
0540	IU	Industrial	Excess Land	3.082509	70%	132,500	132,500	1.087595%	0.859317%	1.050000%	2.996912%	1,441	1,139	1,391	3,971
0570	IX	Industrial	Vacant Land	3.082509	70%	1,276,000	1,276,000	1.087595%	0.859317%	1.050000%	2.996912%	13,878	10,965	13,398	38,241
0710	PT	Pipeline	Full Occupied	1.415789	100%	4,744,000	4,744,000	0.718927%	0.566678%	1.104986%	2.390591%	34,106	26,883	52,421	113,410
2140	JT	Industrial, NConstr.	Full Occupied	3.082509	100%	277,500	277,500	1.553707%	1.227595%	1.180000%	3.961302%	4,312	3,407	3,275	10,994
2440	XT	Commercial, NConstr.	Full Occupied	1.440999	100%	17,042,500	17,042,500	0.731728%	0.576768%	1.180000%	2.488496%	124,705	98,296	201,102	424,103
2445	XU	Commercial, NConstr.	Excess Land	1.440999	70%	41,000	41,000	0.512210%	0.403738%	0.826000%	1.741948%	210	166	339	715
												0	0	0	0
9201			Subtotal			2,090,486,000	2,090,486,000					10,151,241	8,003,447	4,780,383	22,935,071

**FIR2016: Russell Tp**

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
 for the year ended December 31, 2016

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

<b>9499</b>	<b>TOTAL</b>	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
		0	0	0	0	

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	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
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 \$	
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												0			0	
<b>9401</b>							Subtotal	0	0			0			0	

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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

**3. UPPER-TIER SPECIAL AREA LEVY INFORMATION**

<b>9699</b>	<b>TOTAL</b> .....	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0		0

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



# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	1,028		-1,028	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	433,230	341,821	203,086	978,137
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	10,585,499	8,345,268	4,982,441	23,913,208
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
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"/>				0
9890 <b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .	1,397	1,101	3,741	6,239
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input type="text"/>				0
9892 <b>Subtotal</b>	1,397	1,101	3,741	6,239
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	10,586,896	8,346,369	4,986,182	23,919,447

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		5,379,200	37,552	29,600	39,290	106,442

MUN DTA 1	TAX Dist 2	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Russell Tp														
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	807,900	807,900	0.507793%	0.400256%	0.000000%	0.908049%	4,102	3,234	0	7,336
1210	CF	0	Commercial	PIL: Full Occupied	1.440999	100%	3,087,600	3,087,600	0.731728%	0.576768%	1.180000%	2.488496%	22,593	17,808	36,434	76,835
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.440999	100%	1,241,700	1,241,700	0.731728%	0.576768%	0.000000%	1.308496%	9,086	7,162	0	16,248
4410	XF	0	Commercial, NConstr.	PIL: Full Occupied	1.440999	100%	242,000	242,000	0.731728%	0.576768%	1.180000%	2.488496%	1,771	1,396	2,856	6,023
													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
													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
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201							Subtotal	5,379,200	5,379,200				37,552	29,600	39,290	106,442





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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	37,552	29,600	39,290	106,442
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
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 style="width: 100px;" type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
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 . . . . .	14,260	2,783		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 style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	14,260	2,783	0	17,043
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	51,812	32,383	39,290	123,485

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2016

### 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%				36.775%	7.917%	22.347%	32.961%	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			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
0010 Residential	1,708,013,629	1,708,013,629	1,708,013,629	1,708,013,629	18,718,509	8,671,016	6,836,427	3,211,066	1,758,617	152,718	356,833	942,898	
0050 Multi-residential	23,237,000	47,478,931	23,237,000	47,478,931	474,818	241,095	190,037	43,686	32,239	1,196	1,906	8,345	
0110 Farmland	238,531,300	59,632,825	238,531,300	59,632,825	653,605	302,811	238,684	112,110	57,167	1,349	7,554	46,040	
0140 Managed Forests	1,307,700	326,925	1,307,700	326,925	3,584	1,660	1,309	615	258	0	119	238	
<b>9110 Subtotal</b>	<b>1,971,089,629</b>	<b>1,815,452,310</b>	<b>1,971,089,629</b>	<b>1,815,452,310</b>	<b>19,850,516</b>	<b>9,216,582</b>	<b>7,266,457</b>	<b>3,367,477</b>	<b>1,848,281</b>	<b>155,263</b>	<b>366,412</b>	<b>997,521</b>	<b>0</b>
0210 Commercial	80,995,245	114,843,489	80,995,245	114,843,489	1,983,261	583,166	459,668	940,427	345,842	74,454	210,157	309,974	0
0215 Commercial New Construction	17,083,500	24,599,582	17,083,500	24,599,582	424,818	124,915	98,462	201,441	74,080	15,948	45,016	66,397	0
0310 Parking Lot	82,000	118,162	82,000	118,162	2,041	600	473	968	356	77	216	319	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	7,031,190	10,131,938	7,031,190	10,131,938	174,971	51,449	40,554	82,968	30,511	6,569	18,541	27,347	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>105,191,935</b>	<b>149,693,171</b>	<b>105,191,935</b>	<b>149,693,171</b>	<b>2,585,091</b>	<b>760,130</b>	<b>599,157</b>	<b>1,225,804</b>	<b>450,789</b>	<b>97,047</b>	<b>273,930</b>	<b>404,037</b>	<b>0</b>
0510 Industrial	9,182,936	27,003,969	9,182,936	27,003,969	375,060	136,111	107,543	131,406	48,325	10,403	29,365	43,313	0
0515 Industrial New Construction	277,500	855,396	277,500	855,396	10,994	4,312	3,407	3,275	1,204	259	732	1,079	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
<b>9130 Subtotal</b>	<b>9,460,436</b>	<b>27,859,365</b>	<b>9,460,436</b>	<b>27,859,365</b>	<b>386,054</b>	<b>140,423</b>	<b>110,950</b>	<b>134,681</b>	<b>49,529</b>	<b>10,663</b>	<b>30,097</b>	<b>44,392</b>	<b>0</b>
0710 Pipelines	4,744,000	6,716,503	4,744,000	6,716,503	113,410	34,106	26,883	52,421	19,278	4,150	11,715	17,278	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	1,028	0	-1,028	-378	-230	-81	-339	
9170 Supplementary Taxes					978,137	433,230	341,821	203,086	159,542	5,787	14,330	23,427	
<b>9180 Total Levied by Rate</b>					<b>23,913,208</b>	<b>10,585,499</b>	<b>8,345,268</b>	<b>4,982,441</b>	<b>2,527,041</b>	<b>272,680</b>	<b>696,403</b>	<b>1,486,317</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					6,239	1,397	1,101	3,741	1,376	296	836	1,233	
<b>9199 TOTAL before Adj.</b>	<b>2,090,486,000</b>	<b>1,999,721,348</b>	<b>2,090,486,000</b>	<b>1,999,721,348</b>	<b>23,919,447</b>	<b>10,586,896</b>	<b>8,346,369</b>	<b>4,986,182</b>	<b>2,528,417</b>	<b>272,976</b>	<b>697,239</b>	<b>1,487,550</b>	<b>0</b>

### 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	UT	6	
1010 Residential	807,900	807,900	807,900	807,900	7,336	4,102	3,234	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	
<b>9210 Subtotal</b>	<b>807,900</b>	<b>807,900</b>	<b>807,900</b>	<b>807,900</b>	<b>7,336</b>	<b>4,102</b>	<b>3,234</b>	<b>0</b>	
1210 Commercial	4,329,300	6,238,517	4,329,300	6,238,517	93,083	31,679	24,970	36,434	
1215 Commercial New Construction	242,000	348,722	242,000	348,722	6,023	1,771	1,396	2,856	
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 Construct	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	
<b>9220 Subtotal</b>	<b>4,571,300</b>	<b>6,587,239</b>	<b>4,571,300</b>	<b>6,587,239</b>	<b>99,106</b>	<b>33,450</b>	<b>26,366</b>	<b>39,290</b>	
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	
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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					0	0	0	0	
<b>9280 Total Levied by Rate</b>					<b>106,442</b>	<b>37,552</b>	<b>29,600</b>	<b>39,290</b>	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					17,043	14,260	2,783	0	
<b>9299 TOTAL before Adj.</b>	<b>5,379,200</b>	<b>7,395,139</b>	<b>5,379,200</b>	<b>7,395,139</b>	<b>123,485</b>	<b>51,812</b>	<b>32,383</b>	<b>39,290</b>	

Part 3 contains Distribution of PILS by School Boards







2016-11-03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

# Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	Governance	154,937		7,212	31,640			114,158			307,947
0250	Corporate Management	637,286		19,313	20,270	0		149,470			826,339
0260	Program Support	550,859		114,173	298,551	27,958				-991,541	991,541
<b>0299</b>	<b>Subtotal</b>	<b>1,343,082</b>	<b>0</b>	<b>140,698</b>	<b>350,461</b>	<b>27,958</b>	<b>114,158</b>	<b>149,470</b>	<b>0</b>	<b>-991,541</b>	<b>1,134,286</b>
<b>Protection services</b>											
0410	Fire	315,916	7,288	203,328	88,851			271,468		40,928	927,779
0420	Police	5,922			2,076,396			33,000		97,622	2,212,940
0421	Court Security										0
0422	Prisoner Transportation										0
0430	Conservation authority			1,734				108,598		5,092	115,424
0440	Protective inspection and control	414,729		51,001	23,126	140		28,290		23,873	541,159
0445	Building permit and inspection services	451,187		41,547	19,285	140		10,902		24,139	547,200
0450	Emergency measures	39,969		6,499	13,291					2,758	62,517
0460	Provincial Offences Act (POA)										0
0498	Other School crossing	46,025		80						2,128	48,233
<b>0499</b>	<b>Subtotal</b>	<b>1,273,748</b>	<b>7,288</b>	<b>304,189</b>	<b>2,220,949</b>	<b>280</b>	<b>141,598</b>	<b>310,660</b>	<b>0</b>	<b>196,540</b>	<b>4,455,252</b>
<b>Transportation services</b>											
0611	Roads - Paved	241,223	0	90,708	81,748	0		1,357,873		96,810	1,868,362
0612	Roads - Unpaved	58,081		32,799	40,114	465		41,089		6,067	178,615
0613	Roads - Bridges and Culverts	5,881		5,403	14,057			270,238		1,169	296,748
0614	Roads - Traffic Operations & Roadside	615,100	26,699	408,624	0			2,067		48,477	1,100,967
0621	Winter Control - Except sidewalks, Parking Lots	171,572		408,451	212,026					36,553	828,602
0622	Winter Control - Sidewalks, Parking Lots Only										0
0631	Transit - Conventional	3,269		2,449	633,984					29,522	669,224
0632	Transit - Disabled & special needs										0
0640	Parking										0
0650	Street lighting			226,280	18,532			12,775		11,298	268,885
0660	Air transportation										0
0698	Other										0
<b>0699</b>	<b>Subtotal</b>	<b>1,095,126</b>	<b>26,699</b>	<b>1,174,714</b>	<b>1,000,461</b>	<b>465</b>	<b>1,684,042</b>	<b>4,981,507</b>	<b>0</b>	<b>229,896</b>	<b>5,211,403</b>
<b>Environmental services</b>											
0811	Wastewater collection/conveyance	271,044	7,348	245,955	185,651	1,288		495,276		53,407	1,259,969
0812	Wastewater treatment & disposal	145,947	3,956	132,438	99,966	693		190,811		28,757	602,568
0821	Urban storm sewer system										0
0822	Rural storm sewer system										0
0831	Water treatment	202,225	220,202	83,587	628,358	467		127,680		62,892	1,325,411
0832	Water distribution/transmission	471,857	513,806	195,035	1,466,167	1,089		632,119		146,748	3,426,821
0840	Solid waste collection	31,793		3,512	340,586					17,347	393,238
0850	Solid waste disposal	9,581		3,615	217,962	0				10,668	241,826
0860	Waste diversion	46,247		9,695	607,589					30,622	694,153
0898	Other										0
<b>0899</b>	<b>Subtotal</b>	<b>1,178,694</b>	<b>745,312</b>	<b>673,837</b>	<b>3,546,279</b>	<b>3,537</b>	<b>1,445,886</b>	<b>7,593,545</b>	<b>0</b>	<b>350,441</b>	<b>7,943,986</b>
<b>Health services</b>											
1010	Public health services										0
1020	Hospitals										0
1030	Ambulance services										0
1035	Ambulance dispatch										0
1040	Cemeteries										0
1098	Other										0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>											
1210	General assistance										0
1220	Assistance to aged persons			0							0
1230	Child care	678,679		46,322	1,207	10				33,515	759,733
1298	Other										0
<b>1299</b>	<b>Subtotal</b>	<b>678,679</b>	<b>0</b>	<b>46,322</b>	<b>1,207</b>	<b>10</b>	<b>0</b>	<b>726,218</b>	<b>0</b>	<b>33,515</b>	<b>759,733</b>

2016-11-03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
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	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks	95,202	40,254	109,638	560		206,931	452,585		20,887	473,472
1620	Recreation programs	159,072	30,970	32,422	6,581		0	229,045		10,570	239,615
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	815,382	678,099	170,665	5,368			1,669,514		76,596	1,746,110
1640	Libraries	497,254	58,544	41,423	30,841	1,871	67,007	696,940		32,164	729,104
1645	Museums		11,222	2,665				13,887		641	14,528
1650	Cultural services							0		452	452
1698	Other							0			0
1699	<b>Subtotal</b>	1,566,910	819,089	356,813	43,350	1,871	273,938	3,061,971	0	141,310	3,203,281
<b>Planning and development</b>											
1810	Planning and zoning	197,962	29,518	74,188	800			302,468		13,959	316,427
1820	Commercial and industrial							0			0
1830	Residential development							0			0
1840	Agriculture and reforestation			136,158				136,158		6,284	142,442
1850	Tile drainage/shoreline assistance		6,255					6,255			6,255
1898	Other	130,360	24,480	267,266			2,497	424,603		19,596	444,199
1899	<b>Subtotal</b>	328,322	53,998	477,612	800	0	2,497	869,484	0	39,839	909,323
1910	Other							0			0
9910	<b>TOTAL</b>	7,464,561	785,554	3,212,847	7,953,782	76,400	257,627	3,866,493	0	0	23,617,264

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2016

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	6,046,121
5020	Employee benefits . . . . .	1,418,440
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	7,464,561
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	143,508
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	7,608,069
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	99,158
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	
5896	Other	
5897	Other	
5898	Other	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



2016-V1.03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value			
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance		
		1	2	3	4	5	6	7	8		9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Social Housing</b>													
1410	Public Housing	0					0				0		0
1420	Non-Profit/Cooperative Housing	0					0				0		0
1430	Rent Supplement Programs	0					0				0		0
1497	Other	0					0				0		0
1498	Other	0					0				0		0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>													
1610	Parks	1,870,258	2,541,581	499,835	25,799		3,015,617	671,323	90,366	18,219	743,470		2,272,147
1620	Recreation programs	0	0				0	0			0		0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0		0
1634	Rec. Fac. - All Other	1,783,514	4,340,987	44,724	22,149		4,363,562	2,557,473	103,393	13,341	2,647,525		1,716,037
1640	Libraries	377,417	653,383	55,047	40,095		668,335	275,966	58,698	40,094	294,570		373,765
1645	Museums	1,603	27,652				27,652	26,049			26,049		1,603
1650	Cultural services	0	0				0	0			0		0
1698	Other	25,813	124,894		16,616		108,278	99,081	9,616	16,616	92,081		16,197
1699	<b>Subtotal</b>	4,058,605	7,688,497	599,606	104,659	0	8,183,444	3,629,892	262,073	88,270	3,803,895		4,379,749
<b>Planning and development</b>													
1810	Planning and zoning	134,139	156,161				156,161	22,022	10,902		32,924		123,237
1820	Commercial and Industrial	0	0				0	0			0		0
1830	Residential development	0	0				0	0			0		0
1840	Agriculture and reforestation	0	0				0	0			0		0
1850	Tile drainage/shoreline assistance	0	0				0	0			0		0
1898	Other	0	0				0	0			0		0
1899	<b>Subtotal</b>	134,139	156,161	0	0	0	156,161	22,022	10,902	0	32,924		123,237
1910	Other	0	0				0	0			0		0
9910	<b>Total Tangible Capital Assets</b>	124,077,109	183,174,529	6,526,822	1,381,515	0	188,319,836	59,097,420	3,866,493	961,423	62,002,490		126,317,346

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

### SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,857,459	1,857,459
2010	Land Improvements . . . . .	1,580,357	1,932,696
2020	Buildings . . . . .	10,162,545	10,075,702
2030	Machinery & Equipment . . . . .	1,551,701	1,540,032
2040	Vehicles . . . . .	1,131,724	1,958,518
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
<b>2099</b>	<b>Total General Capital Assets</b>	<b>16,283,786</b>	<b>17,364,407</b>
		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	1,298,492	1,289,818
2210	Land Improvements . . . . .	2,776,714	3,043,852
2220	Buildings . . . . .	12,360,618	11,846,015
2230	Machinery & Equipment . . . . .	4,091,774	3,974,143
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	87,265,725	88,799,111
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>107,793,323</b>	<b>108,952,939</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>124,077,109</b>	<b>126,317,346</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>861,160</b>	<b>642,694</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>124,938,269</b>	<b>126,960,040</b>

2016-01-03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
1	2	3	4
\$	\$	\$	\$
27,339	5,058	27,339	5,058
<b>General government</b>			
<b>Protection services</b>			
0410	0		0
0420	0		0
0421	0		0
0422	0		0
0430	0		0
0440	7,028	7,028	0
0445	0		0
0450	0		0
0460	0		0
0498	0		0
0499	0		0
<b>Subtotal</b>	<b>7,028</b>	<b>7,028</b>	<b>0</b>
<b>Transportation services</b>			
0611	36,601	60,999	97,600
0612	0		0
0613	0		0
0614	0		0
0621	0		0
0622	0		0
0631	317	-317	0
0632	0		0
0640	0		0
0650	15,853	15,853	0
0660	0		0
0698	0		0
0699	0		0
<b>Subtotal</b>	<b>52,771</b>	<b>60,682</b>	<b>97,600</b>
<b>Environmental services</b>			
0811	362,385	85,960	216,523
0812	0		0
0821	0		0
0822	0		0
0831	0		0
0832	152,697	82,280	195,816
0840	0		0
0850	0		0
0860	0		0
0898	0		0
0899	0		0
<b>Subtotal</b>	<b>515,082</b>	<b>168,240</b>	<b>412,339</b>
<b>Health services</b>			
1010	0		0
1020	0		0
1030	0		0
1035	0		0
1040	0		0
1098	0		0
1099	0		0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>			
1210	0		0
1220	0		0
1230	0		0
1298	0		0
1299	0		0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>			
1410	0		0
1420	0		0
1430	0		0
1497	0		0
1498	0		0
1499	0		0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>			
1610	0		0
1620	0		0
1631	0		0
1634	254,361	96,812	102,766
1640	0	20,352	20,352
1645	0		0
1650	0		0
1698	4,579		4,579
1699	0		0
<b>Subtotal</b>	<b>258,940</b>	<b>117,164</b>	<b>127,697</b>
<b>Planning and development</b>			
1810	0		0
1820	0		0
1830	0		0
1840	0		0
1850	0		0
1898	0		0
1899	0		0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	0		0
<b>9910</b>	<b>861,160</b>	<b>351,144</b>	<b>642,694</b>

**FIR2016: Russell Tp**

Asmt Code: 0306  
MAH Code: 67611

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

**Schedule 53**

for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,759,378
1020	Acquisition of tangible capital assets . . . . .	-6,138,956
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	3,866,493
1031	Contributed (Donated) tangible capital assets . . . . .	-169,400
1032	Change in construction-in-progress . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	81,120
1050	Proceeds on sale of tangible capital assets . . . . .	338,972
1060	Write-downs of tangible capital assets . . . . .	
1070	Other	
1071	Other	
<b>1099</b>	<b>Subtotal</b>	<b>-2,021,771</b>
1210	Change in supplies inventories . . . . .	-25,399
1220	Change in prepaid expenses . . . . .	-62,367
1230	Other Lands for resale	-449,450
<b>1299</b>	<b>Subtotal</b>	<b>-537,216</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-799,609
1420	Net financial assets (net debt), beginning of year . . . . .	-14,188,549
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>-14,988,158</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
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 . . . . .	1,715,498
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other	
0298	Other	
<b>0299</b>	<b>Subtotal</b>	<b>1,715,498</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,263,153
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	1,104,096
0410	Municipal User Fees & Service Charges . . . . .	32,627
0415	Development Charges (SLC 61 0299 08) . . . . .	479,577
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	5,711
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	338,972
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
<b>0501</b>	<b>Subtotal</b>	<b>3,224,136</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	100,000
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	166,979
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	381,825
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	463,557
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>1,112,361</b>
<b>0499</b>	<b>Subtotal</b>	<b>4,336,497</b>
0610	Contributed (Donated) tangible capital assets . . . . .	169,400
<b>9920</b>	<b>Total Capital Financing</b>	<b>6,221,395</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>-86,961</b>



**FIR2016: Russell Tp**

**Schedule 54**

Asmt Code: 0306  
MAH Code: 67611

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**  
for the year ended December 31, 2016

\* 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**

		2016 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
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"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
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"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
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"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2016 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b> . . . . .	<b>0</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b> . . . . .	<b>0</b>

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

### Schedule 54

for the year ended December 31, 2016

\* 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

		2016 Actual 1 \$	
<b>Operating Transactions</b>			
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,759,378	
2020	Non-cash items including amortization . . . . .	3,947,613	
2021	Contributed (Donated) tangible capital assets . . . . .	-169,400	
2022	Change in non-cash assets and liabilities . . . . .	-1,750,045	
2030	Prepaid expenses . . . . .	-62,367	
2040	Change in deferred revenue . . . . .	1,733,686	
2096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Lands for resale</td></tr></table> . . . . .	Lands for resale	-449,450
Lands for resale			
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>5,009,415</b>	
<b>Capital Transactions</b>			
0610	Proceeds on sale of tangible capital assets . . . . .	338,972	
0620	Cash used to acquire tangible capital assets . . . . .	-6,903,817	
0630	Change in construction-in-progress . . . . .		
0698	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-6,564,845</b>	
<b>Investing Transactions</b>			
0810	Proceeds from portfolio investments . . . . .		
0820	Portfolio investments . . . . .		
0898	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Net change in investments</td></tr></table> . . . . .	Net change in investments	-16,506
Net change in investments			
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>-16,506</b>	
<b>Financing Transactions</b>			
1010	Proceeds from long term debt issues . . . . .	1,715,498	
1020	Principal long term debt repayment . . . . .	-732,276	
1030	Temporary loans . . . . .		
1031	Repayment of temporary loans . . . . .		
1096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Tile drainage loan payments received</td></tr></table> . . . . .	Tile drainage loan payments received	26,180
Tile drainage loan payments received			
1097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>1,009,402</b>	
1210	Increase in cash and cash equivalents . . . . .	-562,534	
1220	Cash and cash equivalents, beginning of year . . . . .	6,624,322	
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>6,061,788</b>	

		2016 Actual 1 \$	
<b>Cash and cash equivalents represented by:</b>			
1401	Cash . . . . .	6,061,788	
1402	Temporary borrowings . . . . .		
1403	Short term investments . . . . .		
1404	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>6,061,788</b>	

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	6,061,788
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>6,061,788</b>

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# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	2,214,835	0	9,281,232
0310 Allocation of Surplus		0	2,271,633
0315 Allocation of Surplus : for operating			2,271,633
0320 Allocation of Surplus : for capital			
<b>Development Charges Act</b>			
0610 Non-discounted services	2,519,177		
0620 Discounted services	740,473		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>3,259,650</b>		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	28,211		
0841 Investment Income	21,602		15,260
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>3,309,463</b>	<b>0</b>	<b>2,286,893</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset			1,104,096
1015 For current operations			817,460
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	479,577		
1026 Development Charges earned to operations (SLC 61 0299 07)	1,065,747		
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)	1,545,324	0	1,921,556
<b>2099 Balance, end of year</b>	<b>3,978,974</b>	<b>0</b>	<b>9,646,569</b>

2016-V1.03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			3,088,599
5020	Contingencies . . . . .			
<b>Asset Replacement funds for: Sewer &amp; Water</b>				
5030	Sewer . . . . .			510,620
5040	Water . . . . .			895,361
5050	Replacement of equipment . . . . .			1,561,845
5060	Sick leave . . . . .			
5070	Insurance . . . . .			
5080	Workplace Safety and Insurance Board (WSIB) . . . . .			
5090	Post-employment benefits . . . . .			
5091	Tax rate stabilization . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .			
5210	Protection services . . . . .			
<b>Transportation services:</b>				
5215	Roadways . . . . .			
5216	Winter Control . . . . .			
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			
<b>Environmental services:</b>				
5225	Wastewater system . . . . .			741,411
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .			1,290,992
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .			
5246	Waste diversion . . . . .			425,310
5250	Health services . . . . .			
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
<b>Recreation and cultural services:</b>				
5265	Parks . . . . .			
5266	Recreation programs . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - All Other . . . . .			
5275	Libraries . . . . .			137,894
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .			
5290	Other <input type="text" value="Police Village of Russell"/> . . . . .			994,537
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	-654,039		
5620	Development Charges Act - Discounted services . . . . .	4,513,778		
5640	Subdivider contributions . . . . .	20,401		
5650	Recreational land (the Planning Act) . . . . .	98,834		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .			
5692	Canada Transit Funding (Bill C-48) . . . . .			
5693	Building Canada Fund (BCF) . . . . .			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
<b>9930</b>	<b>TOTAL</b>	<b>3,978,974</b>	<b>0</b>	<b>9,646,569</b>

2016-11-03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2016

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	-72,111	47,508			47,508	56,298		535		56,833	-81,436
0210	Fire Protection . . . . .	-412,299	144,952			144,952	0		2,379		2,379	-269,726
0215	Police Protection . . . . .	-6,366	4,603			4,603	0		28		28	-1,791
0220	Roads and Structures . . . . .	968,564	209,263	7,305		216,568		171,780			171,780	1,013,352
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	-4,719,303	763,492			763,492	0	53,089	30,549		83,638	-4,039,449
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	2,225,176	1,396,867	16,981		1,413,848	995,449				995,449	2,643,575
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 . . . . .	72,216	115,426	813		116,239	14,000	13,536			27,536	160,919
0280	Recreation . . . . .	3,994,192	572,888	29,121		602,009		241,172			241,172	4,355,029
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 . . . . .	18,147	4,651	143		4,794					0	22,941
0295	Other . . . . .	56,325				0					0	56,325
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>2,124,541</b>	<b>3,259,650</b>	<b>54,363</b>	<b>0</b>	<b>3,314,013</b>	<b>1,065,747</b>	<b>479,577</b>	<b>33,491</b>	<b>0</b>	<b>1,578,815</b>	<b>3,859,739</b>

2012-V01

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2016

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

### RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Special Care unit 6	Other 7	Other 8	Other 9
				< = 1 Bedroom 4	> = 2 Bedroom 5				
<b>1</b>	<b>Municipal Wide Charges</b>								
	<i>If Other, Please Specify &gt;</i>								
230	General Government	118.00	118.00	73.00	46.00	64.00	37.00		
210	Fire	652.00	652.00	402.00	256.00	355.00	205.00		
550	Road Related	2,248.00	2,248.00	1,386.00	884.00	1,223.00	707.00		
410	Parks and Recreation	3,911.00	3,911.00	2,411.00	1,537.00	2,128.00	1,230.00		
310	Library	454.00	454.00	280.00	179.00	247.00	143.00		
900	By-law Enforcement	14.00	14.00	9.00	6.00	8.00	4.00		
450	Police	33.00	33.00	20.00	13.00	18.00	10.00		
570	Sewer	3,929.00	3,929.00	2,422.00	1,544.00	2,137.00	1,236.00		
670	Water	4,269.00	4,269.00	2,631.00	1,678.00	2,322.00	1,342.00		
9910	<b>TOTAL MUNICIPAL WIDE CHARGES</b>	15,628.00	15,628.00	9,634.00	6,143.00	8,502.00	4,914.00	0.00	0.00

### NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Foot 10	Per Sq. Foot 11	Per Sq. Foot 12	Per Sq. Foot 13	Other 14	Other 15	Other 16
<i>If Other, Please Specify &gt;</i>						
0.04						
0.19						
0.66						
0.26						
0.03						
0.00						
0.01						
1.42						
1.57						
4.18	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.

2012-101

**FIR2016: Russell Tp**

Asmt Code: 0306

MAH Code: 67611

**Schedule 62  
DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2016

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

**RESIDENTIAL CHARGES (\$)**

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				< = 1 Bedroom 4	> = 2 Bedroom 5				
				If Other, Please Specify >					
9910	<b>TOTAL FOR</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**NON - RESIDENTIAL CHARGES (\$)**

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

**FIR2016: Russell Tp**

**Schedule 70**

Asmt Code: 0306

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 67611

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	6,061,788
<b>Accounts receivable</b>		
0410	Canada . . . . .	976,979
0420	Ontario . . . . .	163,491
0430	Upper-tier . . . . .	82,173
0440	Other municipalities . . . . .	0
0450	School boards . . . . .	0
0490	Other receivables . . . . .	2,499,040
0499	<b>Subtotal</b>	<b>3,721,683</b>
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	1,131,832
0620	Previous year's levies . . . . .	366,615
0630	Prior year's levies . . . . .	324,552
0640	Penalties and interest . . . . .	97,454
0690	LESS: Allowance for uncollectables . . . . .	
0699	<b>Subtotal</b>	<b>1,920,453</b>
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	985,474
0820	Government business enterprises . . . . .	
0828	Other . . . . .	
0829	<b>Subtotal</b>	<b>985,474</b>
<b>Debt Recoverable from Others</b>		
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 . . . . .	60,129
0868	Other . . . . .	
0845	<b>Subtotal</b>	<b>60,129</b>
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other . . . . .	36,270
0898	<b>Subtotal</b>	<b>36,270</b>
9930	<b>TOTAL Financial Assets</b>	<b>12,785,797</b>
8010	* Market value of Investments included in Line 0829 . . . . .	1,113,687



# FIR2016: Russell Tp

Asmt Code: 0306  
MAH Code: 67611

## Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2016

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
<b>2099</b>	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	64,912
2220	Ontario	9,809
2230	Upper-tier	275,035
2240	Other municipalities	0
2250	School boards	141,974
2260	Interest on debt	199,798
2270	Trade accounts payable	1,372,694
2290	Other	1,486,601
<b>2299</b>	<b>Subtotal</b>	3,550,823
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	3,978,974
2490	Other	142,324
<b>2499</b>	<b>Subtotal</b>	4,121,298
<b>Long term liabilities</b>		
2610	Debt issued	17,942,826
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	
<b>2699</b>	<b>Subtotal</b>	17,942,826
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	1,952,551
<b>Post employment benefits</b>		
2810	Accumulated sick leave	
2820	Accrued vacation pay	206,457
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
<b>2899</b>	<b>Subtotal post employment benefits</b>	206,457
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
<b>9940</b>	<b>TOTAL Liabilities</b>	27,773,955
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	-14,988,158
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	126,960,040
6250	Inventories of Supplies	697,668
6260	Prepaid Expenses	236,186
6299	<b>Total Non-Financial Assets</b>	127,893,894
9970	<b>Total Accumulated Surplus/(Deficit)</b>	112,905,736
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	109,077,343
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,648,569
6430	General Surplus/ (Deficit)	
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	668,768
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	668,768
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-1,952,551
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Unfinanced Tangible Capital Asset	-4,334,595
6620	Other Unfinanced Accrued interest	-199,798
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	-6,486,944
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	112,905,736

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2016

#### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,668,913
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	1,904,220
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	23,919,447
0225	PLUS: Current Year Penalties and Interest . . . . .	262,531
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	25,661,003
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	208,210
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	-33,807
0280	PLUS: <input type="text" value="Capping"/> . . . . .	748
0290	Taxes receivable, end of year . . . . .	1,920,453

#### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	23,055,854
0620	Previous year's tax . . . . .	820,571
0630	Penalties and interest . . . . .	250,268
0640	Amounts added to tax bills for collection purposes only . . . . .	1,523,075
0690	Other <input type="text" value="PIL &amp; other"/> . . . . .	11,235
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>25,661,003</b>

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

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

for the year ended December 31, 2016

		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 \$				
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	46,433	-4,201	-2,859	14,605	53,978	75,884	63,288	193,150	
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 362) . . . . .					0			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0			0	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361) . . . . .					0			0	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	2,639	526	1,621	2,348	7,134	4,428	3,498	15,060	
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	<b>Tax adjustments before allowances</b>	49,072	-3,675	-1,238	16,953	0	61,112	80,312	66,786	208,210
<b>Tax Adjustments Not Applied to Taxation</b>										
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362) . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0	748	-748	0	
4890	Other <input type="text" value="Not taxation"/>					0	-33,807		-33,807	
4891	Other <input type="text"/>					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	-33,059	-748	-33,807	
<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .					0			0	
7010	Entitlement of School Boards . . . . .	2,479,345	276,651	698,477	1,470,597	0	4,925,070			

2016-V1.03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

### 1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	13,847,807
0220	To Canada and agencies	
0230	To Others	4,095,019
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>17,942,826</b>
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"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
	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"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>17,942,826</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	13,907,936
1230	Long term bank loans	4,034,890
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>17,942,826</b>

### 3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	252,096
	Transportation services:	
1415	Roadways	795,911
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,897,505
1430	Storm water system	
1435	Waterworks system	14,937,185
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	60,129
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>17,942,826</b>

# FIR2016: Russell Tp

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

	<b>US Dollars:</b>		1
			\$
1610	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .		
1620	Par value in 'U.S. Dollars' . . . . .		
	<b>Other currency:</b>		
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 . . . . .		
------	---------------------	--	--

#### 6. Details of sinking fund balance

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

#### 7. Long term commitments at year end

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



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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

#### 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 2017 . . . . .	883,502	748,014					27,751	3,608
3220	Year 2018 . . . . .	806,241	718,887					10,938	1,943
3230	Year 2019 . . . . .	834,814	690,315					7,260	1,287
3240	Year 2020 . . . . .	864,499	660,629					14,180	1,511
3250	Year 2021 . . . . .	883,275	629,825						
3260	Years 2022 to 2026 . . . . .	4,249,801	2,677,861						
3270	Years 2027 onwards . . . . .	9,360,565	3,726,136						
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	17,882,697	9,851,667	0	0	0	0	60,129	8,349

#### 13. Other notes

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2016: Russell Tp

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## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

#### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

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



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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

#### Community Improvement Plans (Section 28 of the Planning Act)

##### Grants

- 2010 Environment Site Assessment/Remediation . . . . .
- 2020 Development/Redevelopment of Land/Buildings . . . . .

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

##### Loans

- 2210 Loans issued in current year (2016) . . . . .
- 2220 Outstanding Loans as of 2016 . . . . .


##### Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .


##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017 . . . . .
- 2620 Year: 2018 . . . . .
- 2630 Year: 2019 . . . . .
- 2640 Year: 2020 . . . . .
- 2650 Year: 2021 . . . . .
- 2660 Years beyond 2021 . . . . .


**FIR2016: Russell Tp**

Asmt Code: 0306

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2016

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	15.75	1.50	
0210 Fire . . . . .	54.00	0.00	0.00
0211 Uniform . . . . .			
0212 Civilian . . . . .	54.00		
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 . . . . .	24.00		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	17.00	
0245 Parks and Recreation . . . . .	8.50	23.50	28.25
0250 Libraries . . . . .	3.50	8.50	2.00
0255 Planning . . . . .	2.75		
0290 Other . . . . .	10.00	1.00	9.25
<b>0298 Subtotal</b>	<b>120.50</b>	<b>51.50</b>	<b>40.00</b>
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 . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>120.50</b>	<b>51.50</b>	<b>40.00</b>

**FIR2016: Russell Tp**

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2016

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

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

Number of Contracts	Value of Contracts
1	2
#	\$
4	1,175,236
3	1,136,681

**4. Building permit information**

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
242	31,597,992
65	17,950,957
62	19,167,028
369	68,735,977

**5. Insured value of physical assets**

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

1
\$
72,225,300
1,097,100
4,108,274
6,374,300
83,804,974

**6. Total Dollar Losses due to Structural Fires**

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016) . . . . .

1
\$
1,864,200

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

### 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	2,076,396	
1602	Transit contract	Transit - Conventional	0631	622,142	
1603	Solid Waste Collection contract	Solid waste collection	0840	340,268	
1604	Waste Site & Recycling contract	Solid waste disposal	0850	813,771	
1605					
1606					
1607					
1608					
1609					
1610					

2016-V1.03

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# Schedule 80

## STATISTICAL INFORMATION

for the year ended December 31, 2016

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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 \$
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					

2016-V1.03

# FIR2016: Russell Tp

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

(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%		

**FIR2016: Russell Tp**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2016

**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 and by-law

**Total Value of Construction Activity**  
1304 Total Value of Construction Activity for 2016 based on permits issued. . . . .

1 \$
68,735,977

**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 #
10

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

15
----

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

18
----

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 #
92	1	93
4		4
5		5
0		0
<b>Subtotal</b>	<b>101</b>	<b>102</b>

**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.

**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**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
92	93
32	32
24	24
28	34
<b>Subtotal</b>	<b>176</b>
	<b>183</b>

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016. . . . .

Hectares 1 #
16,209

**FIR2016: Russell Tp**

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2016

**11. Transportation Services**

	1
	#
1710 Roads : Total Paved Lane Km . . . . .	376

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	282
--	-----

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1722 Has the entire municipal road system been rated? . . . . .				Y
1725 Indicate the rating system used and the year the rating was conducted. . . . .				Overall rating

1730 Roads : Total UnPaved Lane Km . . . . .	126
--	-----

1740 Winter Control : Total Lane Km maintained in winter . . . . .	428
--	-----

1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area. . . . .	2,016
---	-------

1755 Transit : Population of Service Area. . . . .	16,520
--	--------

1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	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
	#	#
Rating Of Bridges And Culverts		
1765 Bridges . . . . .	10	14
1766 Culverts . . . . .	7	11
1767 <b>Subtotal</b>	<b>17</b>	<b>25</b>

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1768 Have all bridges and culverts in the municipal system been rated? . . . . .				Y
1769 Indicate the rating system used and the year the rating was conducted. . . . .				Condition assessment - oct 2015

**12. Environmental Services**

	1
	#
1810 Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	7
1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	73
1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	915,000
1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	0,000

1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	59
1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	0

1845 Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	983,000
--	---------

1850 Water Main Breaks : Number of water main breaks in a year. . . . .	1
---	---

1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	110
--	-----

1860 Solid Waste Collection : Total tonnes collected from all property classes. . . . .	4,491
---	-------

1865 Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	2,839
--	-------

1870 Waste Diversion : Total tonnes diverted from all property classes. . . . .	1,652
---	-------

**13. Recreation Services**

	1
	#
1910 Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	7
1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	9,263
1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	2,476

**14. Other Revenue (Used for the calculation of Operating Cost)**

	1
	\$
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) . . . . .	65,960,600



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## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018**

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

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	732,276
0220	Interest (SLC 74 3099 02) . . . . .	785,554
0299	<b>Subtotal</b>	<b>1,517,830</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>1,517,830</b>

		1
		\$
<b>Excluded Debt Charges</b>		
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	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	32,435
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	<b>Total Debt Charges to be Excluded</b>	<b>32,435</b>
9920	<b>Net Debt Charges</b>	<b>1,485,395</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	25,376,642
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	6,255
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	952,848
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	581,794
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) . . . . .	539,464
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-81,120
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	1,545,324
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) . . . . .	169,400
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2299	<b>Subtotal</b>	<b>3,707,710</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>21,662,677</b>
2620	<b>25% of Net Revenues</b>	<b>5,415,669</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>3,930,274</b>

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

2016-V1.03

# FIR2016: Russell Tp

Asmt Code: 0306

MAH Code: 67611

## Schedule 83

### NOTES

for the year ended December 31, 2016

#### 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 :**