



THUNDER BAY DISTRICT
SOCIAL SERVICES ADMINISTRATION BOARD

THUNDER BAY DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD			
DATE PREPARED	August 27, 2008	REPORT NO.	2008-18
MEETING DATE	September 17, 2008		
SUBJECT	Year 2008 Final Weighted Assessment and Levy Apportionment		

REPORT SUMMARY

To request approval for the year 2008 final Weighted Assessment and levy apportionment.

BACKGROUND

The annual Thunder Bay District Social Services Administration Board (TBDSSAB or the Board) budget is to be apportioned amongst its fifteen member municipalities and unincorporated territory under the *District Social Services Administration Board Act*. The default apportionment method was established for the TBDSSAB. This method requires the calculation of a weighted assessment to establish each municipality's share of the levy each year.

A weighted assessment calculation for each municipality is done. The calculation involves multiplying the taxable assessment for each prescribed property class by the tax ratio established by the municipality for each class. The tax ratio used for each property class in the unincorporated territory is the weighted average of those established by incorporated municipalities. The weighted assessment for each property class is then summed to determine a total for each municipality and unincorporated territory. Each municipalities' sum is divided by the aggregate of all member municipalities' weighted assessment to determine its share.

COMMENTS

Since year 2008 tax ratios were not required to be set by municipalities until June 30, 2008, the year 2008 tax ratios were not available at the start of the year. Therefore, an interim apportionment of the TBDSSAB 2008 net budget was calculated using the 2007 weighted assessment and invoices were issued accordingly. Now that the year 2008 tax ratio by-laws have been passed by member municipalities, the final year 2008 weighted assessment has been calculated and the final apportionment of the 2008 approved budget determined.

CONCLUSION

It is concluded that the year 2008 final weighted assessment calculation has been completed and the final year 2008 levy apportionment determined.

RECOMMENDATION

THAT with respect to Report No. 2008-18 (Finance), we, the Thunder Bay District Social Services Administration Board, approve the year 2008 Weighted Assessment and final levy;

AND THAT the year 2008 Weighted Assessment and levy be circulated to member municipalities.

REFERENCE MATERIALS ATTACHED

- Attachment #1: 2008 Levy Calculation using Final 2007 Weighted Assessment Amounts
- Attachment #2: Comparison of Final 2008 Levy vs. Interim 2008 Levy
- Attachment #3: Comparison of 2008 Levy vs. 2007 Levy
- Attachment #4: 2008 Levy Payments based on Final 2008 Weighted Assessment Calculation and 2008 Budget

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SUBMITTED BY:	Mary Lucas, General Manager District of Thunder Bay Social Services Department

Thunder Bay District Social Services Administration Board
Year 2008 Levy Calculation using Final 2008 Weighted Assessment Amounts
(2008 Weighted Assessment - Weighted Assessment Method 1*)

Using year 2007 assessment for year 2008 taxation with year 2008 approved tax ratios

25-Aug-08

Municipality	2008 Weighted Assessment \$	(%)	Final Annual Distribution \$
Thunder Bay, C	8,148,408,324	75.1562%	26,257,005.19
Conmee, Tp	36,339,196	0.3352%	117,107.41
Dorion, Tp	28,760,753	0.2653%	92,686.74
Gilles, Tp	19,429,786	0.1792%	62,606.35
Greenstone, T	516,247,515	4.7616%	1,663,540.15
Manitouwadge, Tp	39,377,662	0.3632%	126,889.65
Marathon, T	148,975,735	1.3741%	480,063.53
Neebing, Tp	168,800,683	1.5569%	543,927.60
Nipigon, Tp	87,849,679	0.8103%	283,091.10
O'Connor, Tp	34,816,072	0.3211%	112,181.36
Oliver & Paipoonge, Tp	387,899,924	3.5778%	1,249,960.92
Red Rock, Tp	75,728,182	0.6985%	244,032.00
Schreiber, Tp	39,958,659	0.3686%	128,776.23
Shuniah, Tp	350,401,080	3.2319%	1,129,115.30
Terrace Bay, Tp	147,400,038	1.3595%	474,962.79
Territory without municipal organization (1)	611,545,235	5.6406%	1,970,632.68
Total	10,841,938,523	100.0000%	34,936,579.00

(1) TWOMO levy distributed as follows:	
Ministry of Community & Social Services	\$1,111,638.17
Ministry of Children & Youth Services	118,963.69
Ministry of Municipal Affairs & Housing	740,030.81
Total TWOMO	\$1,970,632.67

* Method applies the tax ratios in each municipality to the taxable assessment for each municipality
Tax ratios used for the TWOMO are a weighted average of the tax ratios in the organized municipalities.

Thunder Bay District Social Services Administration Board
Comparison of Final Year 2008 Levy vs. Interim Year 2008 Levy

	A			B			(A - B)
	Using Final 2008 Weighted Assessment and 2008 Budget			Using Interim Weighted Assessment and 2008 Budget			
	Weighted Assessment \$	(%)	Distribution of Approved Budget	Weighted Assessment \$	(%)	Interim Distribution of Approved Budget	Increase (Decrease) vs. '08 Interim
Thunder Bay, C	8,148,408,324	75.1562%	26,257,005.19	8,181,007,040	75.1560%	26,256,935.32	69.87
Conmee, Tp	36,339,196	0.3352%	117,107.41	35,887,371	0.3297%	115,185.90	1,921.51
Dorion, Tp	28,760,753	0.2653%	92,686.74	29,395,349	0.2700%	94,328.76	(1,642.02)
Gilles, Tp	19,429,786	0.1792%	62,606.35	19,303,736	0.1773%	61,942.55	663.80
Greenstone, T	516,247,515	4.7616%	1,663,540.15	517,891,780	4.7577%	1,662,177.62	1,362.53
Manitouwadge, Tp	39,377,662	0.3632%	126,889.65	39,376,941	0.3617%	126,365.61	524.04
Marathon, T	148,975,735	1.3741%	480,063.53	149,332,629	1.3719%	479,294.93	768.60
Neebing, Tp	168,800,683	1.5569%	543,927.60	166,481,090	1.5294%	534,320.04	9,607.56
Nipigon, Tp	87,849,679	0.8103%	283,091.10	86,951,818	0.7988%	279,073.39	4,017.71
O'Connor, Tp	34,816,072	0.3211%	112,181.36	34,636,872	0.3182%	111,168.19	1,013.17
Oliver & Paipoonge, Tp	387,899,924	3.5778%	1,249,960.92	379,223,237	3.4838%	1,217,120.54	32,840.38
Red Rock, Tp	75,728,182	0.6985%	244,032.00	103,787,850	0.9535%	333,120.28	(89,088.28)
Schreiber, Tp	39,958,659	0.3686%	128,776.23	40,212,909	0.3694%	129,055.72	(279.49)
Shuniah, Tp	350,401,080	3.2319%	1,129,115.30	346,179,433	3.1802%	1,111,053.09	18,062.21
Terrace Bay, Tp	147,400,038	1.3595%	474,962.79	147,530,807	1.3553%	473,495.46	1,467.33
Territory without municipal organization	611,545,235	5.6406%	1,970,632.68	608,156,996	5.5871%	1,951,941.60	18,691.08
Total	10,841,938,523	100.0000%	34,936,579.00	10,885,355,858	100.0000%	34,936,579.00	0.00

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Total Net Budget being distributed \$ 34,936,579

\$ 34,936,579

Thunder Bay District Social Services Administration Board
Comparison of Year 2008 Final Levy vs. Year 2007 Final Levy

	A			B			(A - B)	
	Using Final 2008 Weighted Assessment and 2008 Budget			Using 2007 Weighted Assessment and 2007 Budget			\$ Increase (Decrease) vs. 2007	% Change vs. 2007
	Weighted Assessment \$	(%)	Distribution of Approved Budget	Weighted Assessment \$	(%)	Distribution of Approved Budget		
Thunder Bay, C	8,148,408,324	75.1562%	26,257,005.19	8,181,007,040	75.1560%	27,222,055.60	(965,050.41)	-3.5%
Conmee, Tp	36,339,196	0.3352%	117,107.41	35,887,371	0.3297%	119,419.76	(2,312.35)	-1.9%
Dorion, Tp	28,760,753	0.2653%	92,686.74	29,395,349	0.2700%	97,795.98	(5,109.24)	-5.2%
Gilles, Tp	19,429,786	0.1792%	62,606.35	19,303,736	0.1773%	64,219.36	(1,613.01)	-2.5%
Greenstone, T	516,247,515	4.7616%	1,663,540.15	517,891,780	4.7577%	1,723,273.91	(59,733.76)	-3.5%
Manitouwadge, Tp	39,377,662	0.3632%	126,889.65	39,376,941	0.3617%	131,010.40	(4,120.75)	-3.1%
Marathon, T	148,975,735	1.3741%	480,063.53	149,332,629	1.3719%	496,912.26	(16,848.73)	-3.4%
Neebing, Tp	168,800,683	1.5569%	543,927.60	166,481,090	1.5294%	553,959.92	(10,032.32)	-1.8%
Nipigon, Tp	87,849,679	0.8103%	283,091.10	86,951,818	0.7988%	289,331.23	(6,240.13)	-2.2%
O'Connor, Tp	34,816,072	0.3211%	112,181.36	34,636,872	0.3182%	115,254.38	(3,073.02)	-2.7%
Oliver & Paipoonge, Tp	387,899,924	3.5778%	1,249,960.92	379,223,237	3.4838%	1,261,857.97	(11,897.05)	-0.9%
Red Rock, Tp	75,728,182	0.6985%	244,032.00	103,787,850	0.9535%	345,364.71	(101,332.71)	-29.3%
Schreiber, Tp	39,958,659	0.3686%	128,776.23	40,212,909	0.3694%	133,799.40	(5,023.17)	-3.8%
Shuniah, Tp	350,401,080	3.2319%	1,129,115.30	346,179,433	3.1802%	1,151,891.81	(22,776.51)	-2.0%
Terrace Bay, Tp	147,400,038	1.3595%	474,962.79	147,530,807	1.3553%	490,899.62	(15,936.83)	-3.2%
Territory without municipal organization	611,545,235	5.6406%	1,970,632.68	608,156,996	5.5871%	2,023,688.69	(53,056.01)	-2.6%
Total	10,841,938,523	100.0000%	34,936,579.00	10,885,355,858	100.0000%	36,220,735.00	(1,284,156.00)	-3.5%

Total Net Budget being distributed \$ 34,936,579

\$ 36,220,735

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Thunder Bay District Social Services Administration Board

Year 2008 Levy Payments based on Final 2008 Weighted Assessment Calculation And 2008 Approved Budget

Year 2008 Final Levy Amount	A Using 2008 Approved Budget					B	C =(A - B)	D	=(D + C)		
	Weighted Assessment \$	(%)	Final Annual Distribution	Final Monthly Levy Amount	Revised 9 months Levy Billing	Actual Billed Jan - Sept 2008 (9 months)	Variance in 9 months Levy Billed vs. Final amt	Revised Monthly Levy Amount	Oct 2008 Levy Amount & YTD Adjust	Nov 2008 Levy Amount	Dec 2008 Levy Amount
Thunder Bay, C	8,148,408,324	75.1562%	26,257,005.19	2,188,083.76	19,692,753.80	19,692,701.38	52.41	2,188,083.76	2,188,136.17	2,188,083.76	2,188,083.89
Conmee, Tp	36,339,196	0.3352%	117,107.41	9,758.95	87,830.55	86,389.47	1,441.08	9,758.95	11,200.03	9,758.95	9,758.96
Dorion, Tp	28,760,753	0.2653%	92,686.74	7,723.90	69,515.10	70,746.57	(1,231.47)	7,723.90	6,492.43	7,723.90	7,723.84
Gilles, Tp	19,429,786	0.1792%	62,606.35	5,217.20	46,954.80	46,456.92	497.88	5,217.20	5,715.08	5,217.20	5,217.15
Greenstone, T	516,247,515	4.7616%	1,663,540.15	138,628.34	1,247,655.03	1,246,633.20	1,021.83	138,628.34	139,650.17	138,628.34	138,628.45
Manitouwadge, Tp	39,377,662	0.3632%	126,889.65	10,574.14	95,167.26	94,774.23	393.03	10,574.14	10,967.17	10,574.14	10,574.11
Marathon, T	148,975,735	1.3741%	480,063.53	40,005.29	360,047.61	359,471.16	576.45	40,005.29	40,581.74	40,005.29	40,005.34
Neebing, Tp	168,800,683	1.5569%	543,927.60	45,327.30	407,945.70	400,740.03	7,205.67	45,327.30	52,532.97	45,327.30	45,327.30
Nipigon, Tp	87,849,679	0.8103%	283,091.10	23,590.93	212,318.37	209,305.08	3,013.29	23,590.93	26,604.22	23,590.93	23,590.87
O'Connor, Tp	34,816,072	0.3211%	112,181.36	9,348.45	84,136.05	83,376.18	759.87	9,348.45	10,108.32	9,348.45	9,348.41
Oliver & Paipoonge, Tp	387,899,924	3.5778%	1,249,960.92	104,163.41	937,470.69	912,840.39	24,630.30	104,163.41	128,793.71	104,163.41	104,163.41
Red Rock, Tp	75,728,182	0.6985%	244,032.00	20,336.00	183,024.00	249,840.18	(66,816.18)	20,336.00	(46,480.18)	20,336.00	20,336.00
Schreiber, Tp	39,958,659	0.3686%	128,776.23	10,731.35	96,582.15	96,791.76	(209.61)	10,731.35	10,521.74	10,731.35	10,731.38
Shuniah, Tp	350,401,080	3.2319%	1,129,115.30	94,092.94	846,836.46	833,289.84	13,546.62	94,092.94	107,639.56	94,092.94	94,092.96
Terrace Bay, Tp	147,400,038	1.3595%	474,962.79	39,580.23	356,222.07	355,121.64	1,100.43	39,580.23	40,680.66	39,580.23	39,580.26
Territory without municipal organization	611,545,235	5.6406%	1,970,632.68	164,219.39	1,477,974.51	1,463,956.11	14,018.40	164,219.39	178,237.79	164,219.39	164,219.39
Total	10,841,938,523	100.0000%	34,936,579.00	2,911,381.57	26,202,434.14	26,202,434.14	0.00	2,911,381.57	2,911,381.58	2,911,381.57	2,911,381.71

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