



	<b>REPORT NO.: 2019-13</b>
<b>MEETING DATE: MARCH 21, 2019</b>	<b>DATE PREPARED: FEBRUARY 27, 2019</b>
<b>SUBJECT: YEAR 2019 WEIGHTED ASSESSMENT CALCULATION AND 2019 LEVY APPORTIONMENT</b>	

### **RECOMMENDATION**

For information only.

### **REPORT SUMMARY**

To present The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the year 2019 weighted assessment calculation and 2019 levy apportionment for the Board's information.

### **BACKGROUND**

In accordance with the *District Social Services Administration Board Act*, the TBDSSAB annual levy is to be apportioned among its 15 Member Municipalities and the Territories Without Municipal Organization (TWOMO). The default apportionment method has been used since the establishment of TBDSSAB. This method requires the calculation of a weighted assessment to establish each municipality's share of the levy for each budget year. The Province has extended the moratorium on changes to the method of apportionment currently used by each DSSAB until December 31, 2019.

In accordance with the Weighted Assessment Calculation Policy (CS-02:81), the weighted assessment calculation involves multiplying the taxable assessment from the previous year for each prescribed property class, by the tax ratio established by the municipality for the prior year, 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 municipality's sum is then divided by the aggregate of all Member Municipalities' weighted assessments to determine its share.

In 2018, the Board approved an updated Weighted Assessment Calculation Policy (CS-02:81), that confirmed that the implementation of the policy is operational, i.e., completing the approved calculation with the approved input values (assessment, tax ratios, budget), and that the Board should not be required to approve the results of this calculation each year, so that the weighted assessment calculation and the annual levy apportionment would be presented to the Board "for information only".

**COMMENTS**

In accordance with the policy and administrative procedures, written confirmation was requested, and received, from each municipal funding partner relative to its Municipal Property Assessment Corporation (MPAC) assessment roll values, and the Year 2018 respective Council-approved tax ratio By-laws.

At the March 21, 2019 Meeting, the Board was presented with Board Report No. 2019-11, which indicated a proposed Year 2019 TBDSSAB Operating Budget of \$100,124,900, which included financing levied to Municipalities and TWOMO in the amount of \$22,843,800, an increase of 0.2%, relative to the 2018 levy of \$22,806,700.

Although the overall TBDSSAB levy increase compared to 2018 is 0.2%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), thirteen funding partners will experience a relative increase that is higher than 0.2%. The primary factor in the shift in the 2019 levy apportionment is significant increases in assessment values for certain municipalities, relative to others.

The apportionment is detailed in Attachment 1: Comparison of Total Levy for 2019 Budget with 2018 Budget.

**UPDATE ON CHANGES RELATED TO PROVINCIAL LAND TAX ASSESSMENT**

Historically, based on information obtained from MPAC, only a portion of the Provincial Land Tax (PLT) assessment was used in the weighted assessment calculation (22.5% from 2009 to 2015). After discussions with MPAC officials, beginning with the 2016 weighted assessment calculation, Administration has used 100% of the PLT assessment. This resulted in a shift in the weighted assessment and levy apportionment from Municipalities to TWOMO, which is billed to the Province. In 2016 and 2017, payment was received, in full, from the three Provincial Ministries (Ministry of Children, Community and Social Services, Ministry of Education, and Ministry of Housing).

The Ministry of Finance has not provided Administration with any further direction on the impact of applying the full PLT assessment to the weighted assessment calculation for the 2009 to 2015 years.

**FINANCIAL IMPLICATIONS**



The financial implications for each municipal funding partner and TWOMO are provided in Attachment 1: Comparison of Total Levy for 2019 Budget with 2018 Budget, and Attachment 2: Distribution by Program of 2019 Budget Levy.

**CONCLUSION**

It is concluded that the Year 2019 weighted assessment calculation has been completed, and the Year 2019 levy apportionment has been determined, and should be distributed to TBDSSAB's funding partners.

**REFERENCE MATERIALS ATTACHED**

Attachment 1: [Comparison of Total Levy for 2019 Budget with 2018 Budget](#)  
 Attachment 2: [Distribution by Program of 2019 Budget Levy](#)

<b>PREPARED BY:</b>	Keri Greaves, CPA, CMA, Manager, Finance The District of Thunder Bay Social Services Administration Board
<b>APPROVED / SIGNATURE:</b>	
	Georgina Daniels, FCPA, FCA, Director - Corporate Services Division The District of Thunder Bay Social Services Administration Board
<b>SUBMITTED / SIGNATURE:</b>	
	William (Bill) Bradica, Chief Administrative Officer The District of Thunder Bay Social Services Administration Board

**The District of Thunder Bay Social Services Administration Board**  
**Comparison of Total Levy for 2019 Budget with 2018 Budget**  
(Based on 2019 Weighted Assessment)

Municipality	Weighted Assessment		Distribution of 2018 Budget Levy	Distribution of Proposed 2019 Budget Levy (\$)	Increase/ (Decrease)	Increase/ (Decrease)
	(\$)	(%)	(\$)		(\$)	(%)
Conmee	63,786,065	0.3356%	73,939	76,664	2,725	3.7%
Dorion	45,895,796	0.2415%	52,775	55,168	2,393	4.5%
Gillies	37,094,756	0.1952%	41,919	44,591	2,672	6.4%
Greenstone	638,570,906	3.3595%	752,165	767,437	15,272	2.0%
Manitouwadge	51,582,996	0.2714%	62,810	61,998	(812)	-1.3%
Marathon	149,126,822	0.7846%	177,961	179,232	1,271	0.7%
Neebing	320,264,059	1.6849%	373,505	384,895	11,390	3.0%
Nipigon	93,831,029	0.4936%	111,365	112,757	1,392	1.2%
O'Connor	68,471,636	0.3602%	77,725	82,283	4,558	5.9%
Oliver Paipoonge	780,023,069	4.1037%	911,493	937,441	25,948	2.8%
Red Rock	42,172,731	0.2219%	50,950	50,690	(260)	-0.5%
Schreiber	42,935,180	0.2259%	50,722	51,604	882	1.7%
Shuniah	745,633,810	3.9228%	867,042	896,117	29,075	3.4%
Terrace Bay	116,379,309	0.6123%	138,231	139,873	1,642	1.2%
Thunder Bay	13,645,177,258	71.7868%	16,534,721	16,398,834	(135,887)	-0.8%
Territory without municipal organization	2,166,897,269	11.4001%	2,529,377	2,604,216	74,839	3.0%
<b>Total</b>	<b>19,007,842,691</b>	<b>100.0000%</b>	<b>22,806,700</b>	<b>22,843,800</b>	<b>37,100</b>	<b>0.2%</b>

**The District of Thunder Bay Social Services Administration Board**  
**Distribution by Program of 2019 Budget Levy**  
(Based on 2019 Weighted Assessment)

Municipality	Weighted Assessment		Ontario Works (\$)	Child Care Programs (\$)	Housing Programs (\$)	CSRP (\$)	Interest Revenue (\$)	Total (\$)
	(\$)	(%)						
Conmee	63,786,065	0.3356%	14,244	5,851	55,270	1,887	(588)	76,664
Dorion	45,895,796	0.2415%	10,250	4,210	39,773	1,358	(423)	55,168
Gillies	37,094,756	0.1952%	8,284	3,403	32,148	1,098	(342)	44,591
Greenstone	638,570,906	3.3595%	142,581	58,566	553,279	18,890	(5,879)	767,437
Manitouwadge	51,582,996	0.2714%	11,518	4,731	44,697	1,526	(474)	61,998
Marathon	149,126,822	0.7846%	33,299	13,678	129,217	4,412	(1,374)	179,232
Neebing	320,264,059	1.6849%	71,509	29,373	277,488	9,474	(2,949)	384,895
Nipigon	93,831,029	0.4936%	20,949	8,605	81,291	2,776	(864)	112,757
O'Connor	68,471,636	0.3602%	15,287	6,279	59,322	2,025	(630)	82,283
Oliver Paipoonge	780,023,069	4.1037%	174,165	71,540	675,842	23,075	(7,181)	937,441
Red Rock	42,172,731	0.2219%	9,418	3,868	36,545	1,248	(389)	50,690
Schreiber	42,935,180	0.2259%	9,587	3,938	37,204	1,270	(395)	51,604
Shuniah	745,633,810	3.9228%	166,488	68,386	646,050	22,058	(6,865)	896,117
Terrace Bay	116,379,309	0.6123%	25,987	10,674	100,840	3,443	(1,071)	139,873
Thunder Bay	13,645,177,258	71.7868%	3,046,703	1,251,460	11,822,640	403,657	(125,626)	16,398,834
TWOMO	2,166,897,269	11.4001%	483,831	198,738	1,877,494	64,103	(19,950)	2,604,216
<b>Total</b>	<b>19,007,842,691</b>	<b>100.0000%</b>	<b>4,244,100</b>	<b>1,743,300</b>	<b>16,469,100</b>	<b>562,300</b>	<b>(175,000)</b>	<b>22,843,800</b>



# Memorandum

**Date:** March 15, 2019  
**To:** Members of the Board  
**From:** Georgina Daniels, FCPA, FCA, Director - Corporate Services  
**Subject:** **Year 2019 Proposed Budget – Further Information re: CSRP Financing**

Subsequent to the presentation at the February Board meeting, Administration revised the Year 2019 Proposed Budget per Report No. 2019-11, The District of Thunder Bay Social Services Administration Board Year 2019 Proposed Budget. This Report identifies a proposed budget of \$100,124,900, and a Levy of \$22,843,800, which is a 0.2% increase over the 2018 municipal levy.

This proposed budget includes \$562,300, for the continuation of the Community Social Reinvestment Program (CSRP) in 2019 as approved per Board Report No. 2019-10, 2019 Community Social Reinvestment Program.

On consensus, the Board directed Administration to provide information related to the budget impact if financing of CSRP is excluded from the Levy.

Attachment #1 – Operating Budget Summary (if CSRP is financed using Levy Stabilization Reserve Fund), provides the updated total 2019 operating budget with funding for CSRP removed from the Levy and financed through the Levy Stabilization Reserve Fund.

For further information, and in addition to Report No. 2019-13, Year 2019 Weighted Assessment Calculation and 2019 Levy Apportionment, Attachment #2- Comparison of Total Levy for 2019 Budget (if CSRP is financed using Levy Stabilization Reserve Fund) with 2018 Budget, provides the revised municipal levy apportionment to show the impact if CSRP is funded from the Levy Stabilization Reserve Fund (rather than the Levy).

Sincerely,

Georgina Daniels FCPA, FCA, Director, Corporate Services

GD/gf

Attachments #1 Operating Budget Summary  
#2 Comparison of Total Levy for 2019 Budget

**BOARD OFFICE**

**The District of Thunder Bay Social Services Administration Board**  
**Operating Budget Summary (if CSRP is financed using Levy Stabilization Reserve Fund)**

Description	2017 Budget (\$)	2018 Budget (\$)	2019 Budget (\$)	2018 to 2019	
				Change (\$)	Change (%)
<b>Grants</b>					
Ontario Works	31,769,100	33,696,900	33,794,100	97,200	0.3%
Child care	13,101,600	20,756,600	16,377,500	(4,379,100)	-21.1%
Housing and homelessness	22,192,700	20,199,000	17,442,700	(2,756,300)	-13.6%
<b>Total Grants</b>	<b>67,063,400</b>	<b>74,652,500</b>	<b>67,614,300</b>	<b>(7,038,200)</b>	<b>-9.4%</b>
<b>Income Earned</b>					
Income earned on unrestricted funds	84,000	84,000	175,000	91,000	108.3%
Income earned on reserve funds	200,000	200,000	200,000	-	0.0%
<b>Total Income Earned</b>	<b>284,000</b>	<b>284,000</b>	<b>375,000</b>	<b>91,000</b>	<b>32.0%</b>
Rents and other revenues	10,921,900	11,221,800	11,508,100	286,300	2.6%
Levy to municipalities and TWOMO	23,510,000	22,806,700	22,281,500	(525,200)	-2.3%
From (to) CSRP Reserve Fund	118,100	30,000	-	(30,000)	-100.0%
From (to) Capital Regeneration Reserve Fund	-	-	50,000	50,000	n/a
From (to) Direct-Owned Housing Portfolio Capital Replacement Reserve Fund	(2,121,100)	(2,148,500)	(2,206,000)	(57,500)	-2.7%
From (to) Employment Compensation and Benefits Reserve Fund	35,000	65,000	-	(65,000)	-100.0%
From (to) Levy Stabilization Reserve Fund	-	65,000	763,600	698,600	1074.8%
From (to) Office Building Reserve Fund	(91,500)	(110,500)	(71,600)	38,900	35.2%
From (to) OW Client Benefits Reserve Fund	48,600	-	-	-	n/a
From (to) Social Housing Reserve Fund	-	-	10,000	10,000	n/a
From (to) reserve funds	(200,000)	(200,000)	(200,000)	-	0.0%
<b>Total Financing</b>	<b>99,568,400</b>	<b>106,666,000</b>	<b>100,124,900</b>	<b>(6,541,100)</b>	<b>-6.1%</b>
<b>Expenditures</b>					
Ontario Works	36,731,600	37,869,400	38,009,100	139,700	0.4%
Child care programs	15,021,600	22,495,200	18,116,500	(4,378,700)	-19.5%
Housing and homelessness programs	47,159,800	45,711,500	43,437,000	(2,274,500)	-5.0%
Other	655,400	589,900	562,300	(27,600)	-4.7%
<b>Total Expenditures</b>	<b>99,568,400</b>	<b>106,666,000</b>	<b>100,124,900</b>	<b>(6,541,100)</b>	<b>-6.1%</b>

**The District of Thunder Bay Social Services Administration Board**  
**Comparison of Total Levy for 2019 Budget (if CSRP is financed using Levy Stabilization Reserve Fund) with 2018 Budget**  
 (Based on 2019 Weighted Assessment)

Municipality	Weighted Assessment		Distribution of 2018 Budget Levy	Distribution of Proposed 2019 Budget Levy (\$)	Increase/ (Decrease)	Increase/ (Decrease)
	(\$)	(%)	(\$)		(\$)	(%)
Conmee	63,786,065	0.3356%	73,939	74,777	838	1.1%
Dorion	45,895,796	0.2415%	52,775	53,810	1,035	2.0%
Gillies	37,094,756	0.1952%	41,919	43,493	1,574	3.8%
Greenstone	638,570,906	3.3595%	752,165	748,547	(3,618)	-0.5%
Manitouwadge	51,582,996	0.2714%	62,810	60,472	(2,338)	-3.7%
Marathon	149,126,822	0.7846%	177,961	174,821	(3,140)	-1.8%
Neebing	320,264,059	1.6849%	373,505	375,421	1,916	0.5%
Nipigon	93,831,029	0.4936%	111,365	109,981	(1,384)	-1.2%
O'Connor	68,471,636	0.3602%	77,725	80,258	2,533	3.3%
Oliver Paipoonge	780,023,069	4.1037%	911,493	914,366	2,873	0.3%
Red Rock	42,172,731	0.2219%	50,950	49,443	(1,507)	-3.0%
Schreiber	42,935,180	0.2259%	50,722	50,334	(388)	-0.8%
Shuniah	745,633,810	3.9228%	867,042	874,059	7,017	0.8%
Terrace Bay	116,379,309	0.6123%	138,231	136,430	(1,801)	-1.3%
Thunder Bay	13,645,177,258	71.7868%	16,534,721	15,995,175	(539,546)	-3.3%
Territory without municipal organization	2,166,897,269	11.4001%	2,529,377	2,540,113	10,736	0.4%
<b>Total</b>	<b>19,007,842,691</b>	<b>100.0000%</b>	<b>22,806,700</b>	<b>22,281,500</b>	<b>(525,200)</b>	<b>-2.3%</b>