



	REPORT No.: 2022-03
MEETING DATE: JANUARY 13, 2022	DATE PREPARED: DECEMBER 17, 2021
SUBJECT: YEAR 2022 WEIGHTED ASSESSMENT CALCULATION AND 2022 LEVY APPORTIONMENT	

RECOMMENDATION

For information only.

REPORT SUMMARY

To present The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2022 weighted assessment calculation and 2022 levy apportionment for the Board's information.

BACKGROUND

In accordance with the *District Social Services Administration Board Act*, TBDSSAB's 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 once the Board has approved the total levy through the annual budget process.

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 2021 respective Council-approved tax ratio By-laws.

At the December 16, 2021, Meeting, the Board was presented with Board Report No. 2021-61, The District of Thunder Bay Social Services Administration Board Proposed 2022 Operating and Capital Budgets, and the Board approved the 2022 TBDSSAB Operating Budget of \$99,102,600 which included financing levied to Municipalities and TWOMO in the amount of \$23,054,300, an overall increase of 1.6%, relative to the 2021 levy of \$22,691,800.

Although the overall TBDSSAB levy increase, compared to 2021, is 1.6%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), twelve funding partners will experience a relative increase that is higher than 1.6%.

The apportionment is detailed in Attachment #1 Levy Calculation for 2022 Budget.

FINANCIAL IMPLICATIONS



The financial implications for each municipal funding partner and TWOMO are provided in Attachment #2 Comparison of Levy for 2022 Budget with 2021 Budget, and Attachment #3 Distribution by Program of 2022 Budget Levy.

CONCLUSION

It is concluded that the Year 2022 weighted assessment calculation has been completed, and the Year 2022 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

REFERENCE MATERIALS ATTACHED

- Attachment #1 [Levy Calculation for 2022 Budget](#)
- #2 [Comparison of Levy for 2022 Budget with 2021 Budget](#)
- #3 [Distribution by Program of 2022 Budget Levy](#)

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SUBMITTED / SIGNATURE:	 William (Bill) Bradica, Chief Administrative Officer The District of Thunder Bay Social Services Administration Board

**The District of Thunder Bay Social Services Administration Board
Levy Calculation for 2022 Budget**

Municipality	2022 Weighted Assessment		Annual Distribution (\$)
	(\$)	(%)	
Conmee	71,421,480	0.3582%	82,581
Dorion	51,809,201	0.2598%	59,895
Gillies	40,753,591	0.2044%	47,123
Greenstone	701,683,424	3.5188%	811,235
Manitouwadge	51,934,480	0.2604%	60,033
Marathon	163,809,903	0.8215%	189,391
Neebing	357,853,303	1.7945%	413,709
Nipigon	104,053,641	0.5218%	120,297
O'Connor	76,783,500	0.3850%	88,759
Oliver Paipoonge	866,474,644	4.3452%	1,001,755
Red Rock	40,370,127	0.2024%	46,662
Schreiber	46,299,893	0.2322%	53,532
Shuniah	807,733,499	4.0506%	933,837
Terrace Bay	122,235,720	0.6130%	141,323
Thunder Bay	14,139,856,768	70.9077%	16,347,275
Territory without municipal organization (1)	2,298,117,349	11.5245%	2,656,893
Total	19,941,190,523	100.0000%	23,054,300

(1) TWOMO levy billed as follows:	
Ministry of Children, Community & Social Services	423,295
Ministry of Education	192,217
Ministry of Municipal Affairs & Housing	2,041,381
Total TWOMO	2,656,893

**The District of Thunder Bay Social Services Administration Board
Comparison of Levy for 2022 Budget with 2021 Budget**

Municipality	2022 Weighted Assessment		Distribution of 2021 Budget Levy (\$)	Distribution of 2022 Budget Levy (\$)	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
	(\$)	(%)				
Conmee	71,421,480	0.3582%	80,579	82,581	2,002	2.5%
Dorion	51,809,201	0.2598%	59,748	59,895	147	0.2%
Gillies	40,753,591	0.2044%	45,815	47,123	1,308	2.9%
Greenstone	701,683,424	3.5188%	795,302	811,235	15,933	2.0%
Manitouwadge	51,934,480	0.2604%	59,339	60,033	694	1.2%
Marathon	163,809,903	0.8215%	183,304	189,391	6,087	3.3%
Neebing	357,853,303	1.7945%	400,283	413,709	13,426	3.4%
Nipigon	104,053,641	0.5218%	117,748	120,297	2,549	2.2%
O'Connor	76,783,500	0.3850%	86,002	88,759	2,757	3.2%
Oliver Paipoonge	866,474,644	4.3452%	974,227	1,001,755	27,528	2.8%
Red Rock	40,370,127	0.2024%	45,202	46,662	1,460	3.2%
Schreiber	46,299,893	0.2322%	52,418	53,532	1,114	2.1%
Shuniah	807,733,499	4.0506%	909,487	933,837	24,350	2.7%
Terrace Bay	122,235,720	0.6130%	139,033	141,323	2,290	1.6%
Thunder Bay	14,139,856,768	70.9077%	16,142,628	16,347,275	204,647	1.3%
TWOMO	2,298,117,349	11.5245%	2,600,685	2,656,893	56,208	2.2%
Total	19,941,190,523	100.0000%	22,691,800	23,054,300	362,500	1.6%

**The District of Thunder Bay Social Services Administration Board
Distribution by Program of 2022 Budget Levy**

Municipality	2022 Weighted Assessment		Social Assistance (\$)	Child Care & Early Years (\$)	Community Housing (\$)	Income on Unrestricted Funds (\$)	Total (\$)
	(\$)	(%)					
Conmee	71,421,480	0.3582%	13,214	6,000	63,725	(358)	82,581
Dorion	51,809,201	0.2598%	9,584	4,352	46,219	(260)	59,895
Gillies	40,753,591	0.2044%	7,540	3,424	36,363	(204)	47,123
Greenstone	701,683,424	3.5188%	129,805	58,943	626,005	(3,518)	811,235
Manitouwadge	51,934,480	0.2604%	9,606	4,362	46,325	(260)	60,033
Marathon	163,809,903	0.8215%	30,304	13,761	146,147	(821)	189,391
Neebing	357,853,303	1.7945%	66,197	30,060	319,247	(1,795)	413,709
Nipigon	104,053,641	0.5218%	19,249	8,741	92,830	(523)	120,297
O'Connor	76,783,500	0.3850%	14,202	6,449	68,493	(385)	88,759
Oliver Paipoonge	866,474,644	4.3452%	160,290	72,786	773,024	(4,345)	1,001,755
Red Rock	40,370,127	0.2024%	7,466	3,390	36,008	(202)	46,662
Schreiber	46,299,893	0.2322%	8,566	3,890	41,309	(233)	53,532
Shuniah	807,733,499	4.0506%	149,423	67,852	720,614	(4,052)	933,837
Terrace Bay	122,235,720	0.6130%	22,613	10,268	109,055	(613)	141,323
Thunder Bay	14,139,856,768	70.9077%	2,615,714	1,187,775	12,614,693	(70,907)	16,347,275
TWOMO	2,298,117,349	11.5245%	425,127	193,047	2,050,243	(11,524)	2,656,893
Total	19,941,190,523	100.0000%	3,688,900	1,675,100	17,790,300	(100,000)	23,054,300