



BOARD REPORT

REPORT No.: 2023-08

MEETING DATE: FEBRUARY 16, 2023

SUBJECT: YEAR 2023 WEIGHTED ASSESSMENT CALCULATION AND 2023 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 2023 weighted assessment calculation and 2023 levy apportionment for the Board's information.

BACKGROUND

In accordance with the *District Social Services Administration Boards 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 respective 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 2022 respective Council-approved tax ratio By-laws.

At the February 16, 2023, Meeting, the Board was presented with Board Report No. 2023-08, The District of Thunder Bay Social Services Administration Board Proposed 2023 Operating and Capital Budgets, which included the total 2023 TBDSSAB Operating Budget of \$111,446,300 with financing levied to Municipalities and TWOMO in the amount of \$24,330,500, an overall increase of 5.5%, relative to the 2022 levy of \$23,054,300.

Although the overall TBDSSAB levy increase, compared to 2022, is 5.5%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), eleven funding partners will experience a relative increase that is higher than 5.5%.

The apportionment is detailed in Attachment #1 Levy Calculation for 2023 Budget.

STRATEGIC PLAN IMPACT

This Report relates to the Board’s strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

FINANCIAL IMPLICATIONS



The financial implications for each municipal funding partner and TWOMO are provided in Attachment #2 Comparison of Levy for 2023 Budget with 2022 Budget, and Attachment #3 Distribution by Program of 2023 Budget Levy.

CONCLUSION

It is concluded that the Year 2023 weighted assessment calculation has been completed, and the Year 2023 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

REFERENCE MATERIALS

- Attachment #1 [Levy Calculation for 2023 Budget](#)
- #2 [Comparison of Levy for 2023 Budget with 2022 Budget](#)
- #3 [Distribution by Program of 2023 Budget Levy](#)

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SUBMITTED BY:	Ken Ranta, Acting Chief Administrative Officer

**The District of Thunder Bay Social Services Administration Board
Levy Calculation for 2023 Budget**

Municipality	2023 Weighted Assessment		Annual Distribution (\$)
	(\$)	(%)	
Conmee	72,649,720	0.3628%	88,271
Dorion	52,019,291	0.2598%	63,211
Gillies	40,620,525	0.2029%	49,367
Greenstone	706,323,475	3.5276%	858,283
Manitouwadge	52,514,256	0.2623%	63,819
Marathon	165,461,820	0.8264%	201,067
Neebing	360,407,495	1.8000%	437,949
Nipigon	104,830,972	0.5236%	127,394
O'Connor	78,285,841	0.3910%	95,132
Oliver Paipoonge	878,530,392	4.3877%	1,067,549
Red Rock	40,246,175	0.2010%	48,904
Schreiber	46,877,721	0.2341%	56,958
Shuniah	819,139,778	4.0911%	995,385
Terrace Bay	122,792,960	0.6133%	149,219
Thunder Bay	14,164,631,773	70.7429%	17,212,102
Territory without municipal organization (1)	2,317,311,594	11.5735%	2,815,890
Total	20,022,643,788	100.0000%	24,330,500

(1) TWOMO levy billed as follows:	
Ministry of Children, Community & Social Services	419,296
Ministry of Education	145,363
Ministry of Municipal Affairs & Housing	2,251,231
Total TWOMO	2,815,890

**The District of Thunder Bay Social Services Administration Board
Comparison of Levy for 2023 Budget with 2022 Budget**

Municipality	2023 Weighted Assessment		Distribution of 2022 Budget Levy	Distribution of 2023 Budget Levy	Increase/ (Decrease)	Increase/ (Decrease)
	(\$)	(%)	(\$)	(\$)	(\$)	(%)
Conmee	72,649,720	0.3628%	82,581	88,271	5,690	6.9%
Dorion	52,019,291	0.2598%	59,895	63,211	3,316	5.5%
Gillies	40,620,525	0.2029%	47,123	49,367	2,244	4.8%
Greenstone	706,323,475	3.5276%	811,235	858,283	47,048	5.8%
Manitouwadge	52,514,256	0.2623%	60,033	63,819	3,786	6.3%
Marathon	165,461,820	0.8264%	189,391	201,067	11,676	6.2%
Neebing	360,407,495	1.8000%	413,709	437,949	24,240	5.9%
Nipigon	104,830,972	0.5236%	120,297	127,394	7,097	5.9%
O'Connor	78,285,841	0.3910%	88,759	95,132	6,373	7.2%
Oliver Paipoonge	878,530,392	4.3877%	1,001,755	1,067,549	65,794	6.6%
Red Rock	40,246,175	0.2010%	46,662	48,904	2,242	4.8%
Schreiber	46,877,721	0.2341%	53,532	56,958	3,426	6.4%
Shuniah	819,139,778	4.0911%	933,837	995,385	61,548	6.6%
Terrace Bay	122,792,960	0.6133%	141,323	149,219	7,896	5.6%
Thunder Bay	14,164,631,773	70.7429%	16,347,275	17,212,102	864,827	5.3%
TWOMO	2,317,311,594	11.5735%	2,656,893	2,815,890	158,997	6.0%
Total	20,022,643,788	100.0000%	23,054,300	24,330,500	1,276,200	5.5%

**The District of Thunder Bay Social Services Administration Board
Distribution by Program of 2023 Budget Levy**

Municipality	2023 Weighted Assessment		Social Assistance (\$)	Child Care & Early Years (\$)	Community Housing (\$)	Income on Unrestricted Funds (\$)	Total (\$)
	(\$)	(%)					
Conmee	72,649,720	0.3628%	13,306	4,613	71,440	(1,088)	88,271
Dorion	52,019,291	0.2598%	9,528	3,303	51,158	(778)	63,211
Gillies	40,620,525	0.2029%	7,442	2,580	39,954	(609)	49,367
Greenstone	706,323,475	3.5276%	129,378	44,853	694,634	(10,582)	858,283
Manitouwadge	52,514,256	0.2623%	9,620	3,335	51,651	(787)	63,819
Marathon	165,461,820	0.8264%	30,309	10,507	162,730	(2,479)	201,067
Neebing	360,407,495	1.8000%	66,017	22,887	354,445	(5,400)	437,949
Nipigon	104,830,972	0.5236%	19,204	6,658	103,104	(1,572)	127,394
O'Connor	78,285,841	0.3910%	14,340	4,972	76,993	(1,173)	95,132
Oliver Paipoonge	878,530,392	4.3877%	160,923	55,790	864,000	(13,164)	1,067,549
Red Rock	40,246,175	0.2010%	7,372	2,556	39,580	(604)	48,904
Schreiber	46,877,721	0.2341%	8,586	2,977	46,098	(703)	56,958
Shuniah	819,139,778	4.0911%	150,045	52,018	805,595	(12,273)	995,385
Terrace Bay	122,792,960	0.6133%	22,493	7,798	120,767	(1,839)	149,219
Thunder Bay	14,164,631,773	70.7429%	2,594,567	899,496	13,930,267	(212,228)	17,212,102
TWOMO	2,317,311,594	11.5735%	424,470	147,157	2,278,984	(34,721)	2,815,890
Total	20,022,643,788	100.0000%	3,667,600	1,271,500	19,691,400	(300,000)	24,330,500