



## BOARD REPORT

REPORT No.: 2024-01

MEETING DATE: JANUARY 18, 2024

SUBJECT: YEAR 2024 WEIGHTED ASSESSMENT CALCULATION AND 2024  
LEVY APPORTIONMENT

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### RECOMMENDATION

For information only.

### REPORT SUMMARY

To present The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2024 weighted assessment calculation and 2024 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 2023 respective Council-approved tax ratio By-laws.

At the December 14, 2023 Meeting, the Board was presented with Board Report No. 2023-47, The District of Thunder Bay Social Services Administration Board Proposed 2024 Operating and Capital Budgets, which included the total 2024 TBDSSAB Operating Budget of \$120,747,100 with financing levied to Municipalities and TWOMO in the amount of \$25,233,000, an overall increase of 3.7%, relative to the 2023 levy of \$24,330,500.

Although the overall TBDSSAB levy increase, compared to 2023, is 3.7%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), ten municipal funding partners and TWOMO will experience a relative increase that is higher than 3.7% and five municipal funding partners will experience an increase that is less than or equal to 3.7%.

The apportionment is detailed in Attachment #1 Levy Calculation for 2024 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 2024 Budget with 2023 Budget, and Attachment #3 - Distribution by Program of 2024 Budget Levy.

## **CONCLUSION**

It is concluded that the Year 2024 weighted assessment calculation has been completed, and the Year 2024 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

**REFERENCE MATERIALS**

- Attachment #1 [Levy Calculation for 2024 Budget](#)
- #2 [Comparison of Levy for 2024 Budget with 2023 Budget](#)
- #3 [Distribution by Program of 2024 Budget Levy](#)

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**The District of Thunder Bay Social Services Administration Board  
Levy Calculation for 2024 Budget**

Municipality	2024 Weighted Assessment		Annual Distribution (\$)
	(\$)	(%)	
Conmee	73,335,775	0.3657%	92,277
Dorion	51,911,636	0.2589%	65,328
Gillies	41,638,382	0.2076%	52,384
Greenstone	718,463,460	3.5826%	903,997
Manitouwadge	52,578,456	0.2622%	66,161
Marathon	167,148,205	0.8335%	210,317
Neebing	363,808,238	1.8141%	457,752
Nipigon	103,674,136	0.5170%	130,455
O'Connor	78,780,916	0.3928%	99,115
Oliver Paipoonge	900,757,664	4.4916%	1,133,365
Red Rock	41,569,544	0.2073%	52,308
Schreiber	46,973,243	0.2342%	59,096
Shuniah	831,694,965	4.1472%	1,046,463
Terrace Bay	122,727,475	0.6120%	154,426
Thunder Bay	14,108,783,647	70.3523%	17,751,996
Territory without municipal organization*	2,350,570,028	11.7210%	2,957,560
<b>Total</b>	<b>20,054,415,770</b>	<b>100.0000%</b>	<b>25,233,000</b>

<b>(* TWOMO levy billed as follows:</b>	
Ministry of Children, Community & Social Services	425,625
Ministry of Education	146,712
Ministry of Municipal Affairs & Housing	2,385,223
<b>Total TWOMO</b>	<b>2,957,560</b>

**The District of Thunder Bay Social Services Administration Board  
Comparison of Levy for 2024 Budget with 2023 Budget**

Municipality	2023 Weighted Assessment		Distribution of 2023 Budget Levy	Distribution of 2024 Budget Levy	Increase/ (Decrease)	Increase/ (Decrease)
	(\$)	(%)	(\$)	(\$)	(\$)	(%)
Conmee	73,335,775	0.3657%	88,271	92,277	4,006	4.5%
Dorion	51,911,636	0.2589%	63,211	65,328	2,117	3.3%
Gillies	41,638,382	0.2076%	49,367	52,384	3,017	6.1%
Greenstone	718,463,460	3.5826%	858,283	903,997	45,714	5.3%
Manitouwadge	52,578,456	0.2622%	63,819	66,161	2,342	3.7%
Marathon	167,148,205	0.8335%	201,067	210,317	9,250	4.6%
Neebing	363,808,238	1.8141%	437,949	457,752	19,803	4.5%
Nipigon	103,674,136	0.5170%	127,394	130,455	3,061	2.4%
O'Connor	78,780,916	0.3928%	95,132	99,115	3,983	4.2%
Oliver Paipoonge	900,757,664	4.4916%	1,067,549	1,133,365	65,816	6.2%
Red Rock	41,569,544	0.2073%	48,904	52,308	3,404	7.0%
Schreiber	46,973,243	0.2342%	56,958	59,096	2,138	3.8%
Shuniah	831,694,965	4.1472%	995,385	1,046,463	51,078	5.1%
Terrace Bay	122,727,475	0.6120%	149,219	154,426	5,207	3.5%
Thunder Bay	14,108,783,647	70.3523%	17,212,102	17,751,996	539,894	3.1%
TWOMO	2,350,570,028	11.7210%	2,815,890	2,957,560	141,670	5.0%
<b>Total</b>	<b>20,054,415,770</b>	<b>100.0000%</b>	<b>24,330,500</b>	<b>25,233,000</b>	<b>902,500</b>	<b>3.7%</b>

**The District of Thunder Bay Social Services Administration Board  
Distribution by Program of 2024 Budget Levy**

Municipality	2024 Weighted Assessment		Social Assistance (\$)	Child Care & Early Years (\$)	Community Housing (\$)	Income on Unrestricted Funds (\$)	Total (\$)
	(\$)	(%)					
Conmee	73,335,775	0.3657%	13,490	4,650	75,600	(1,463)	92,277
Dorion	51,911,636	0.2589%	9,551	3,292	53,520	(1,035)	65,328
Gillies	41,638,382	0.2076%	7,658	2,640	42,916	(830)	52,384
Greenstone	718,463,460	3.5826%	132,159	45,553	740,614	(14,329)	903,997
Manitouwadge	52,578,456	0.2622%	9,672	3,334	54,204	(1,049)	66,161
Marathon	167,148,205	0.8335%	30,747	10,596	172,308	(3,334)	210,317
Neebing	363,808,238	1.8141%	66,920	23,066	375,022	(7,256)	457,752
Nipigon	103,674,136	0.5170%	19,072	6,574	106,878	(2,069)	130,455
O'Connor	78,780,916	0.3928%	14,490	4,994	81,202	(1,571)	99,115
Oliver Paipoonge	900,757,664	4.4916%	165,691	57,111	928,530	(17,967)	1,133,365
Red Rock	41,569,544	0.2073%	7,647	2,636	42,855	(830)	52,308
Schreiber	46,973,243	0.2342%	8,639	2,978	48,417	(938)	59,096
Shuniah	831,694,965	4.1472%	152,986	52,732	857,334	(16,589)	1,046,463
Terrace Bay	122,727,475	0.6120%	22,576	7,782	126,515	(2,447)	154,426
Thunder Bay	14,108,783,647	70.3523%	2,595,226	894,529	14,543,650	(281,409)	17,751,996
TWOMO	2,350,570,028	11.7210%	432,376	149,033	2,423,035	(46,884)	2,957,560
<b>Total</b>	<b>20,054,415,770</b>	<b>100.0000%</b>	<b>3,688,900</b>	<b>1,271,500</b>	<b>20,672,600</b>	<b>(400,000)</b>	<b>25,233,000</b>