

 <p>Rainy River District Social Services Administration Board</p>	SECTION: Finance
	POLICY TITLE: Cost Apportionment Formula
ORIGINAL DATE: July, 2010	POLICY AREA: Budget
REVISION DATE: September, 2016	POLICY NO: F-3.1
NEXT REVIEW DATE: September, 2020	APPROVED BY: <i>Board Resolution #64/16</i>

1. Purpose

1.1. As required by the *District Social Services Administration Boards Act, Ontario Regulation 278/98*, the Rainy River District Social Services Administration Board (RRDSSAB) must determine the manner in which the costs of its services in the District, including the costs of administration, are apportioned. Should the apportionment formula chosen include property assessment, the Board must determine the assessment to be used for each municipality and unincorporated area in the calculations for a particular budget year.

2. Policy

2.1. Annually, the Rainy River District Social Services Administration Board (RRDSSAB) must determine the method of apportioning costs related to its services in the District, per *Section 6 of Ontario Regulation 278/98*.

2.2. When determining the assessment to be attributed to each municipality and the unincorporated area, the RRDSSAB utilizes the information delivered by the Municipal Property Assessment Corporation (MPAC) in December of the year prior to the year applicable to the cost apportionment.

2.3. When determining the tax ratios to be attributed to each municipality and the unincorporated area, the RRDSSAB utilizes prior year tax ratio information, as provided by the Municipal Clerks.

2.4. MPAC approved changes to assessments will not be considered subsequent to the approval of the annual cost apportionment by the Board. Any changes in assessments must be MPAC approved and received by the Director of Finance & Asset Management no later than February 28th of the cost apportionment year.

3. Procedure

- 3.1. The Director of Finance & Asset Management or designate receives the information from MPAC in December of the year preceding the applicable cost apportionment year.
- 3.2. The Director of Finance & Asset Management or designate receives the prior year tax ratio information from the Municipal Clerks/Treasurers.
- 3.3. The Director of Finance & Asset Management calculates the cost apportionment for Board approval in conjunction with the annual Budget.
- 3.4. Any changes to the original MPAC submissions received prior to the deadline will be incorporated in the calculation and reported by the Director of Finance & Asset Management to the Board.
- 3.5. The cost apportionment and Board-approved budget are forwarded by the Director of Finance & Asset Management or designate to the Municipalities as per *Section 6 of Ontario Regulation 278/98*.