



## BOARD REPORT

REPORT No.: 2025-01

MEETING DATE: JANUARY 16, 2025

SUBJECT: YEAR 2025 WEIGHTED ASSESSMENT CALCULATION AND 2025 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 2025 weighted assessment calculation and 2025 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 2024 respective Council-approved tax ratio By-laws.

At the December 19, 2024, Meeting, the Board was presented with Board Report No. 2024-49, 2025 Operating and Capital Budgets, which included the total 2025 TBDSSAB Operating Budget of \$132,680,800 with financing levied to Municipalities and TWOMO in the amount of \$26,456,100, an overall increase of 4.8%, relative to the 2024 levy of \$25,233,000.

Although the overall TBDSSAB levy increase, compared to 2024, is 4.8%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), six funding partners will experience a relative increase that is higher than 4.8% and 10 will experience a relative decrease that is lower than 4.8%.

The apportionment is detailed in Attachment #1 Levy Calculation for 2025 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 2025 Budget with 2024 Budget, and Attachment #3 Distribution by Program of 2025 Budget Levy.

## **CONCLUSION**

It is concluded that the Year 2025 weighted assessment calculation has been completed, and the Year 2025 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

**REFERENCE MATERIALS**

- Attachment #1 [Levy Calculation for 2025 Budget](#)
- #2 [Comparison of Levy for 2025 Budget with 2024 Budget](#)
- #3 [Distribution by Program of 2025 Budget Levy](#)

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The District of Thunder Bay Social Services Administration Board  
Levy Calculation for 2025 Budget

Municipality	2024 Weighted Assessment		Annual Distribution (\$)
	(\$)	(%)	
Conmee	73,795,375	0.3641%	96,327
Dorion	52,576,859	0.2594%	68,627
Gillies	42,129,207	0.2079%	55,002
Greenstone	786,222,994	3.8796%	1,026,391
Manitouwadge	52,339,119	0.2583%	68,336
Marathon	170,641,890	0.8420%	222,760
Neebing	365,263,297	1.8024%	476,845
Nipigon	103,899,376	0.5127%	135,640
O'Connor	80,496,566	0.3972%	105,084
Oliver Paipoonge	919,777,620	4.5387%	1,200,763
Red Rock	41,564,712	0.2051%	54,261
Schreiber	47,090,121	0.2324%	61,484
Shuniah	838,990,981	4.1400%	1,095,283
Terrace Bay	120,625,895	0.5952%	157,467
Thunder Bay	14,213,492,840	70.1371%	18,555,541
Territory without municipal organization*	2,356,443,992	11.6279%	3,076,289
<b>Total</b>	<b>20,265,350,844</b>	<b>100.0000%</b>	<b>26,456,100</b>

<b>* TWOMO levy billed as follows:</b>	
Ministry of Children, Community & Social Services	508,686
Ministry of Education	157,267
Ministry of Municipal Affairs & Housing	2,410,336
<b>Total TWOMO</b>	<b>3,076,289</b>

**The District of Thunder Bay Social Services Administration Board  
Comparison of Levy for 2025 Budget with 2024 Budget**

Municipality	2024 Weighted Assessment		Distribution of 2024 Budget Levy (\$)	Distribution of 2025 Budget Levy (\$)	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
	(\$)	(%)				
Conmee	73,795,375	0.3641%	92,277	96,327	4,050	4.4%
Dorion	52,576,859	0.2594%	65,328	68,627	3,299	5.0%
Gillies	42,129,207	0.2079%	52,384	55,002	2,618	5.0%
Greenstone	786,222,994	3.8796%	903,997	1,026,391	122,394	13.5%
Manitouwadge	52,339,119	0.2583%	66,161	68,336	2,175	3.3%
Marathon	170,641,890	0.8420%	210,317	222,760	12,443	5.9%
Neebing	365,263,297	1.8024%	457,752	476,845	19,093	4.2%
Nipigon	103,899,376	0.5127%	130,455	135,640	5,185	4.0%
O'Connor	80,496,566	0.3972%	99,115	105,084	5,969	6.0%
Oliver Paipoonge	919,777,620	4.5387%	1,133,365	1,200,763	67,398	5.9%
Red Rock	41,564,712	0.2051%	52,308	54,261	1,953	3.7%
Schreiber	47,090,121	0.2324%	59,096	61,484	2,388	4.0%
Shuniah	838,990,981	4.1400%	1,046,463	1,095,283	48,820	4.7%
Terrace Bay	120,625,895	0.5952%	154,426	157,467	3,041	2.0%
Thunder Bay	14,213,492,840	70.1371%	17,751,996	18,555,541	803,545	4.5%
TWOMO	2,356,443,992	11.6279%	2,957,560	3,076,289	118,729	4.0%
<b>Total</b>	<b>20,265,350,844</b>	<b>100.0000%</b>	<b>25,233,000</b>	<b>26,456,100</b>	<b>1,223,100</b>	<b>4.8%</b>

**The District of Thunder Bay Social Services Administration Board  
Distribution by Program of 2025 Budget Levy**

Municipality	2024 Weighted Assessment		Social Assistance (\$)	Child Care & Early Years (\$)	Community Housing (\$)	Income on Unrestricted Funds (\$)	Total (\$)
	(\$)	(%)					
Conmee	73,795,375	0.3641%	16,169	4,999	76,615	(1,456)	96,327
Dorion	52,576,859	0.2594%	11,519	3,561	54,585	(1,038)	68,627
Gillies	42,129,207	0.2079%	9,232	2,854	43,748	(832)	55,002
Greenstone	786,222,994	3.8796%	172,285	53,263	816,361	(15,518)	1,026,391
Manitouwadge	52,339,119	0.2583%	11,471	3,546	54,352	(1,033)	68,336
Marathon	170,641,890	0.8420%	37,392	11,560	177,176	(3,368)	222,760
Neebing	365,263,297	1.8024%	80,041	24,745	379,269	(7,210)	476,845
Nipigon	103,899,376	0.5127%	22,768	7,039	107,884	(2,051)	135,640
O'Connor	80,496,566	0.3972%	17,639	5,453	83,581	(1,589)	105,084
Oliver Paipoonge	919,777,620	4.5387%	201,555	62,312	955,051	(18,155)	1,200,763
Red Rock	41,564,712	0.2051%	9,108	2,816	43,157	(820)	54,261
Schreiber	47,090,121	0.2324%	10,320	3,191	48,903	(930)	61,484
Shuniah	838,990,981	4.1400%	183,849	56,838	871,156	(16,560)	1,095,283
Terrace Bay	120,625,895	0.5952%	26,432	8,172	125,244	(2,381)	157,467
Thunder Bay	14,213,492,840	70.1371%	3,114,648	962,912	14,758,528	(280,547)	18,555,541
TWOMO	2,356,443,992	11.6279%	516,372	159,639	2,446,790	(46,512)	3,076,289
<b>Total</b>	<b>20,265,350,844</b>	<b>100.0000%</b>	<b>4,440,800</b>	<b>1,372,900</b>	<b>21,042,400</b>	<b>(400,000)</b>	<b>26,456,100</b>