



BOARD REPORT

REPORT No.: 2026-01

MEETING DATE: JANUARY 15, 2026

SUBJECT: YEAR 2026 WEIGHTED ASSESSMENT CALCULATION AND 2026 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 2026 weighted assessment calculation and 2026 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 Territory 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 2025 respective Council-approved tax ratio By-laws.

On December 11, 2025, the Board was presented with Board Report No. 2025-46, 2026 Operating and Capital Budgets, which included the total 2026 TBDSSAB Operating Budget of \$133,091,000 with financing levied to Municipalities and TWOMO in the amount of \$27,419,100 an overall increase of 3.6%, relative to the 2025 levy of \$26,456,100.

Although the overall TBDSSAB levy increase, compared to 2025, is 3.6%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), five (5) funding partners will experience a relative increase that is higher than 3.6%, eight (8) will experience a relative decrease that is lower than 3.6% and three (3) funding partners will have an increase equal to 3.6%.

The apportionment is detailed in Attachment #1 Levy Calculation for 2026 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

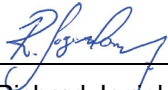
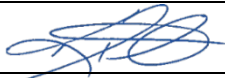
The financial implications for each municipal funding partner and TWOMO are provided in Attachment #2 Comparison of Levy for 2026 Budget with 2025 Budget, and Attachment #3 Distribution by Program of 2026 Budget Levy.

CONCLUSION

It is concluded that the Year 2026 weighted assessment calculation has been completed, and the Year 2026 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

REFERENCE MATERIALS

- Attachment #1 [Levy Calculation for 2026 Budget](#)
- #2 [Comparison of Levy for 2026 Budget with 2025 Budget](#)
- #3 [Distribution by Program of 2026 Budget Levy](#)

PREPARED BY:	Richard Jagielowicz, CPA, CA, CBV, Director - Corporate Services Division
SIGNATURE	
APPROVED BY	Richard Jagielowicz, CPA, CA, CBV, Director - Corporate Services Division
SIGNATURE	
SUBMITTED BY:	Ken Ranta, Chief Executive Officer

**The District of Thunder Bay Social Services Administration Board
Levy Calculation for 2026 Budget**

Municipality	2025 Weighted Assessment		Annual Distribution (\$)
	(\$)	(%)	
Conmee	74,044,480	0.3635%	99,668
Dorion	52,676,467	0.2586%	70,906
Gillies	42,010,907	0.2063%	56,566
Greenstone	782,667,640	3.8426%	1,053,606
Manitouwadge	52,302,859	0.2568%	70,412
Marathon	170,429,164	0.8367%	229,416
Neebing	369,207,197	1.8127%	497,026
Nipigon	104,245,389	0.5118%	140,331
O'Connor	82,443,724	0.4048%	110,993
Oliver Paipoonge	935,732,258	4.5941%	1,259,661
Red Rock	42,090,292	0.2066%	56,648
Schreiber	47,140,970	0.2314%	63,448
Shuniah	843,767,458	4.1426%	1,135,864
Terrace Bay	121,229,354	0.5952%	163,198
Thunder Bay	14,281,547,714	70.1173%	19,225,532
Territory without municipal organization*	2,366,600,097	11.6190%	3,185,825
Total	20,368,135,970	100.0000%	27,419,100

* TWOMO levy billed as follows:	
Ministry of Children, Community & Social Services	512,154
Ministry of Education	157,089
Ministry of Municipal Affairs & Housing	2,516,582
Total TWOMO	3,185,825

**The District of Thunder Bay Social Services Administration Board
Comparison of Levy for 2026 Budget with 2025 Budget**

Municipality	2025 Weighted Assessment		Distribution of 2025 Budget Levy (\$)	Distribution of 2026 Budget Levy (\$)	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
	(\$)	(%)				
Conmee	74,044,480	0.3635%	96,327	99,668	3,341	3.5%
Dorion	52,676,467	0.2586%	68,627	70,906	2,279	3.3%
Gillies	42,010,907	0.2063%	55,002	56,566	1,564	2.8%
Greenstone	782,667,640	3.8426%	1,026,391	1,053,606	27,215	2.7%
Manitouwadge	52,302,859	0.2568%	68,336	70,412	2,076	3.0%
Marathon	170,429,164	0.8367%	222,760	229,416	6,656	3.0%
Neebing	369,207,197	1.8127%	476,845	497,026	20,181	4.2%
Nipigon	104,245,389	0.5118%	135,640	140,331	4,691	3.5%
O'Connor	82,443,724	0.4048%	105,084	110,993	5,909	5.6%
Oliver Paipoonge	935,732,258	4.5941%	1,200,763	1,259,661	58,898	4.9%
Red Rock	42,090,292	0.2066%	54,261	56,648	2,387	4.4%
Schreiber	47,140,970	0.2314%	61,484	63,448	1,964	3.2%
Shuniah	843,767,458	4.1426%	1,095,283	1,135,864	40,581	3.7%
Terrace Bay	121,229,354	0.5952%	157,467	163,198	5,731	3.6%
Thunder Bay	14,281,547,714	70.1173%	18,555,541	19,225,532	669,991	3.6%
TWOMO	2,366,600,097	11.6190%	3,076,289	3,185,825	109,536	3.6%
Total	20,368,135,970	100.0000%	26,456,100	27,419,100	963,000	3.6%

**The District of Thunder Bay Social Services Administration Board
Distribution by Program of 2026 Budget Levy**

Municipality	2025 Weighted Assessment		Social Assistance (\$)	Child Care & Early Years (\$)	Community Housing (\$)	Income on Unrestricted Funds (\$)	Total (\$)
	(\$)	(%)					
Conmee	74,044,480	0.3635%	16,256	4,986	79,880	(1,454)	99,668
Dorion	52,676,467	0.2586%	11,565	3,547	56,828	(1,034)	70,906
Gillies	42,010,907	0.2063%	9,226	2,830	45,335	(825)	56,566
Greenstone	782,667,640	3.8426%	171,849	52,709	844,418	(15,370)	1,053,606
Manitouwadge	52,302,859	0.2568%	11,485	3,523	56,431	(1,027)	70,412
Marathon	170,429,164	0.8367%	37,419	11,477	183,867	(3,347)	229,416
Neebing	369,207,197	1.8127%	81,068	24,865	398,344	(7,251)	497,026
Nipigon	104,245,389	0.5118%	22,889	7,020	112,469	(2,047)	140,331
O'Connor	82,443,724	0.4048%	18,103	5,553	88,956	(1,619)	110,993
Oliver Paipoonge	935,732,258	4.5941%	205,457	63,017	1,009,563	(18,376)	1,259,661
Red Rock	42,090,292	0.2066%	9,240	2,834	45,400	(826)	56,648
Schreiber	47,140,970	0.2314%	10,349	3,174	50,851	(926)	63,448
Shuniah	843,767,458	4.1426%	185,265	56,824	910,345	(16,570)	1,135,864
Terrace Bay	121,229,354	0.5952%	26,619	8,164	130,796	(2,381)	163,198
Thunder Bay	14,281,547,714	70.1173%	3,135,785	961,799	15,408,419	(280,471)	19,225,532
TWOMO	2,366,600,097	11.6190%	519,625	159,378	2,553,298	(46,476)	3,185,825
Total	20,368,135,970	100.0000%	4,472,200	1,371,700	21,975,200	(400,000)	27,419,100