



**Manitoulin-Sudbury District Services Board  
Allocation of Program Support Costs for 2018  
October 5, 2017**

The Program Support budget includes the costs of those services which are provided across all four programs. These are the shared supports which allow the four Board programs to operate. If a cost can be solely allocated to a particular program, then that cost will show up as a line item within that particular program budget. An example of a Program Support cost is Human Resource management which serves all programs.

The Board provides programming mandated by five separate Ministries. In three of the four programs there is grant based funding of administrative costs. We continue to fight for ongoing administrative funding in Social Housing. The province often refers to these as cost shared activities but in all cases they are unilaterally capped by the province and seldom reflect the stated costs sharing formula. It is essential that the program support costs are appropriately assigned to each program in order to reasonably request and receive these administrative grants. The Board needs to know the true cost of running each program so that it can lobby for appropriate and justifiable administrative funding.

The Program Support budget is composed of several components. Each component is divided up among the programs in a manner which attempts to accurately reflect the estimated cost of that component for each program's delivery. In the private sector, there are similar attributions or allocations of costs in corporations with many business activities which receive central or corporate supports. There is no formula which is deemed to provide an absolutely accurate analysis without incurring significant new costs to refine the allocation process.

This report is meant to be reviewed each year and refined over time so that the Program Support cost allocation is more precise and remains relevant. The financial amounts are based on prior year's audits available at budget time, but staffing is based on that in place at the time of budget creation. This report is an important component of the annual budget process.

**#1 Corporate Costs**

**Allocation:** These core administrative costs are divided equally among all four programs.

**Cost components:**

- The salary, benefits and travel of the CAO
- 50% of the salary, benefits and travel of the Executive Assistant
- Audit costs, board costs, association memberships – AMO, OMSSA, NOSDA

**The total of these costs is \$348,964**

<b>Program</b>	<b>2018 % allocation</b>	<b>2018 allocation</b>
Ontario Works	25%	\$87,241
Children's Services	25%	\$87,241
Paramedic Services	25%	\$87,241
Social Housing	25%	\$87,241
<b>Total</b>	<b>100%</b>	<b>\$348,964</b>

**#2 Human Resources Support**

**Allocation:** Human Resources are provided through an external contract and internal support from the Executive Assistant (50%). Costs are distributed based on the number of fulltime and regularly scheduled Part Time staff

**Cost components:**

- The contract cost and travel of the Human Resources Support received from DiBrina Sure Human Resources Inc.
- 50% of the salary, benefits and travel of the Executive Assistant
- Human Resources related legal costs
- Advertising for staffin

**The total of these costs is \$146,726**

<b>Program</b>	<b>FT and Regular PT staff as of June 30, 2017</b>	<b>2018 % allocation</b>	<b>2018 allocation</b>
Ontario Works	16	8.74%	\$12,829
Children's Services	2	1.09%	\$1,604
Paramedic Services	151	82.51%	\$121,069
Social Housing	14	7.65%	\$11,225
<b>Total</b>	<b>183</b>	<b>100.00%</b>	<b>\$146,726</b>

### # 3 Finance Department

#### Allocation:

- These costs are allocated based on program expenditures as a percentage of gross 2016 audited costs (50%)
- Number of service delivery locations as a percentage of all locations (30%)
- Program staff as a percentage of total staff (20%)

#### Cost components:

- Salaries, benefits and travel of Director of Finance, Infrastructure and Asset Management Supervisor, Finance Supervisor and Finance Assistants
- Office supplies

The total of these costs is \$664,909

#### # 3A Share of Expenditure

The total of these costs is \$332,455

<b>Program</b>	<b>Program expenditure (prior year audit) A</b>	<b>Percentage of Gross expenditure B</b>	<b>Finance Department Cost C</b>	<b>Gross Share of costs D (Column B x C)</b>	<b>Allocation 50% Finance Department Cost E (50% of Column D)</b>
Integrated Social Services	\$7,427,511	21.91%	\$664,909	\$145,709	\$72,855
Children's Services	\$5,548,627	16.37%	\$664,909	\$108,850	\$54,425
Paramedic Services	\$16,120,601	47.56%	\$664,909	\$316,246	\$158,123
Social Housing	\$4,796,952	14.15%	\$664,909	\$94,104	\$47,052
<b>Total</b>	<b>\$33,893,691</b>	<b>100%</b>		<b>\$664,909</b>	<b>\$332,455</b>

### #3B Share of Service Locations/Service Providers

The total of these costs is \$199,473

<b>Program</b>	<b>Number of service delivery locations or service providers A</b>	<b>Total Service delivery locations or providers B</b>	<b>Finance Department Cost C</b>	<b>Gross Share of costs D (Column A/B x C)</b>	<b>Allocation 30% Finance Department Cost E (30% of Column D)</b>
Integrated Social Services	4	7.55%	\$664,909	\$50,182	\$15,055
Children's Services	18	33.96%	\$664,909	\$225,818	\$67,745
Paramedic Services	12	22.64%	\$664,909	\$150,545	\$45,164
Social Housing	19	35.85%	\$664,909	\$238,364	\$71,509
<b>Total</b>	<b>53</b>	<b>100%</b>		<b>\$664,909</b>	<b>\$199,473</b>

### #3C Share of Staff

The total of these costs is \$132,982

<b>Program</b>	<b>Staff A</b>	<b>% of total staff B</b>	<b>Finance Department Cost C</b>	<b>Gross Share of costs D (Column B x C)</b>	<b>Allocation 20% Finance Department Cost E (20% of Column D)</b>
Integrated Social Services	16	8.74%	\$664,909	\$58,134	\$11,627
Children's Services	2	1.09%	\$664,909	\$7,267	\$1,453
Paramedic Services	151	82.51%	\$664,909	\$548,641	\$109,728
Social Housing	14	7.65%	\$664,909	\$50,867	\$10,173
<b>Total</b>	<b>183</b>	<b>100%</b>		<b>\$664,909</b>	<b>\$132,982</b>

#### #4 Accommodations costs:

**Allocation:** Accommodation costs are allocated to each program based on the number of program staff in that location. All Paramedic Services base costs are reflected directly in the Paramedic Services budget. All other office costs are divided by number of staff.

#### Cost components:

All office locations, lease, utilities, heat, improvements, municipal water, telephone, photocopiers, postage, insurance

#### Accommodation costs

The total of these costs is \$199,501

	2018 Location Costs	2018 FT and PT Staff	2018 % allocation	2018 allocation
<b>210 Mead Blvd</b>				
Ontario Works	\$119,080	9	82%	\$97,429
Children's Services	\$119,080	1	9%	\$10,825
Paramedic Services	\$119,080	0	0%	\$0
Social Housing	\$119,080	1	9%	\$10,825
<b>Sub-Total</b>	<b>\$119,080</b>	<b>11</b>	<b>100%</b>	<b>\$119,080</b>
	2018 Location Costs	2018 FT and PT Staff	2018 % allocation	2018 allocation
<b>347 Second Ave</b>				
Ontario Works	\$80,421	0	0%	\$0
Children's Services	\$80,421	0	0%	\$0
Paramedic Services	\$80,421	7	78%	\$62,550
Social Housing	\$80,421	2	22%	\$17,871
<b>Sub-Total</b>	<b>\$80,421</b>	<b>9</b>	<b>100%</b>	<b>\$80,421</b>
<b>Total</b>	<b>\$199,501</b>	<b>20</b>		<b>\$199,501</b>

#### #5 Information Technology/ Communications

**Allocation:** Based on number of computers supported

#### Cost components:

Salary, benefits, travel of two staff

Hardware, software (program specific software shows up in the individual programs whereas system wide software is captured here)

**The total of these costs is \$454,555**

<b>Program</b>	<b>Number of Computers June 30, 2017</b>	<b>2018 % allocation</b>	<b>2018 allocation</b>
Ontario Works	29	28.71%	\$130,516
Children's Services	3	2.97%	\$13,502
Paramedic Services	55	54.46%	\$247,530
Social Housing	14	13.86%	\$63,008
<b>Total</b>	<b>101</b>	<b>100%</b>	<b>\$454,555</b>

## #6 Integrated Delivery Costs

**Allocation:** The cost of providing integrated reception and related client services are divided among Ontario Works, Children's Services, and Social Housing.

### Cost components:

Salary, benefits, travel of six Integrated Program Assistants

Accommodation costs for four satellite offices

- Chapleau – 12 Birch Street
- Little Current – 9050 Highway 6
- Noëlville – 8 David Street
- Warren – 39 Lafontaine Street

All office locations, lease, utilities, heat, improvements, municipal water, telephone, internet, photocopiers, insurance, office supplies and postage.

**The total of these costs is \$437,566**

<b>Program</b>	<b>2017 % allocation</b>	<b>2017 allocation</b>
Ontario Works	40%	\$175,026
Children's Services	30%	\$131,270
Social Housing	30%	\$131,270
<b>Total</b>	<b>100%</b>	<b>\$437,566</b>