



**Manitoulin-Sudbury District Services Board  
Allocation of Program Support Costs for 2021  
November 4, 2020**

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 i.e. AMO, OMSSA, NOSDA

**The total of these costs is \$399,105**

<b>Program</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	25%	\$99,776
Children's Services	25%	\$99,777
Paramedic Services	25%	\$99,776
Social Housing	25%	\$99,776
<b>Total</b>	<b>100%</b>	<b>\$399,105</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 Gallagher Benefits Services
- 50% of the salary, benefits and travel of the Executive Assistant
- Human Resources related legal costs
- Advertising for staffing

**The total of these costs is \$147,497**

<b>Program</b>	<b>FT and Regular PT staff as of Sept 1, 2020</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	12	7.36%	\$10,859
Children's Services	2	1.23%	\$1,810
Paramedic Services	137	84.05%	\$123,970
Social Housing	12	7.36%	\$10,858
<b>Total</b>	<b>163</b>	<b>100.00%</b>	<b>\$147,497</b>

**# 3 Finance Department**

**Allocation:**

- These costs are allocated based on program expenditures as a percentage of gross 2019 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 and Administrative Assistant

**The total of these costs is \$764,246**

**#3 A Share of Prior Year Audit Expenditures**

The total of these costs is \$382,123

<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	\$8,114,817	22.28%	\$764,246	\$170,252	\$85,126
Children's Services	\$9,269,631	21.01%	\$764,246	\$160,536	\$80,268
Paramedic Services	\$16,891,218	45.44%	\$764,246	\$347,293	\$173,647
Social Housing	\$4,656,731	11.27%	\$764,246	\$86,165	\$43,082
<b>Total</b>	<b>\$38,932,397</b>	<b>100%</b>	<b>\$0</b>	<b>\$764,246</b>	<b>\$382,123</b>

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

The total of these costs is \$229,274

Program	Number of service delivery locations or service providers A	Total Service delivery locations or providers B	Finance Department Cost C	Gross Share of costs D (Column A/B x C)	Allocation 30% Finance Department Cost E (30% of Column D)
Integrated Social Services	4	9.76%	\$764,246	\$74,561	\$22,368
Children's Services	10	24.39%	\$764,246	\$186,401	\$55,920
Paramedic Services	12	29.27%	\$764,246	\$223,682	\$67,105
Social Housing	15	36.59%	\$764,246	\$279,602	\$83,881
<b>Total</b>	<b>41</b>	<b>100%</b>		<b>\$764,246</b>	<b>\$229,274</b>

### #3 C Share of Staff

The total of these costs is \$152,849

Program	Staff A	% of total staff B	Finance Department Cost C	Gross Share of costs D (Column B x C)	Allocation 20% Finance Department Cost E (20% of Column D)
Integrated Social Services	12	7.36%	\$764,246	\$56,264	\$11,253
Children's Services	2	1.23%	\$764,246	\$9,377	\$1,875
Paramedic Services	137	84.05%	\$764,246	\$642,342	\$128,468
Social Housing	12	7.36%	\$764,246	\$56,264	\$11,253
<b>Total</b>	<b>163</b>	<b>100%</b>	<b>\$0</b>	<b>\$764,246</b>	<b>\$152,849</b>

Finance Department Summary	#3 A	#3 B	#3 C	Total
Integrated Social Services	\$85,126	\$22,368	\$11,253	\$118,747
Children's Services	\$80,268	\$55,920	\$1,875	\$138,064
Paramedic Services	\$173,647	\$67,105	\$128,468	\$369,220
Social Housing	\$43,082	\$83,881	\$11,253	\$138,216
<b>Total</b>	<b>\$382,123</b>	<b>\$229,274</b>	<b>\$152,849</b>	<b>\$764,246</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

**The total of these costs is \$211,571**

<b>210 Mead Blvd</b>	<b>2021 Location Costs</b>	<b>2021 FT and PT Staff</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	\$123,680	7	78%	\$96,195
Children’s Services	\$123,680	1	11%	\$13,742
Paramedic Services	\$123,680	0	0%	\$0
Social Housing	\$123,680	1	11%	\$13,743
<b>Sub-Total</b>	<b>\$123,680</b>	<b>9</b>	<b>100%</b>	<b>\$123,680</b>

<b>347 Second Ave</b>	<b>2021 Location Costs</b>	<b>2021 FT and PT Staff</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	\$87,891	0	0%	\$0
Children’s Services	\$87,891	0	0%	\$0
Paramedic Services	\$87,891	7	88%	\$76,905
Social Housing	\$87,891	1	13%	\$10,986
<b>Sub-Total</b>	<b>\$87,891</b>	<b>8</b>	<b>100%</b>	<b>\$87,891</b>
<b>Total</b>	<b>\$211,571</b>	<b>17</b>		<b>\$211,571</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 \$479,319**

<b>Program</b>	<b>Number of Computers June 30, 2020</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	28	33.33%	\$159,773
Children's Services	3	3.57%	\$17,119
Paramedic Services	38	45.24%	\$216,835
Social Housing	15	17.86%	\$85,593
<b>Total</b>	<b>84</b>	<b>100%</b>	<b>\$479,319</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,

**The total of these costs is \$434,336**

<b>Program</b>	<b>2021 % allocation</b>	<b>2021 allocation</b>
Ontario Works	40%	\$173,736
Children's Services	30%	\$130,300
Social Housing	30%	\$130,300
<b>Total</b>	<b>100%</b>	<b>\$434,336</b>