



Conseil des Services du District de  
**Manitoulin-Sudbury**  
District Services Board

**Manitoulin-Sudbury District Services Board  
Allocation of Program Support Costs for 2022  
Tuesday, November 9, 2021**

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

**The total of these costs is \$459,927**

Program	2022 % allocation	2022 allocation
Ontario Works	25%	\$114,982
Children's Services	25%	\$114,982
Paramedic Services	25%	\$114,982
Community Housing	25%	\$114,982
<b>Total</b>	<b>100%</b>	<b>\$459,927</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

**The total of these costs is \$160,475**

Program	FT and Regular PT staff as of Sept 1, 2020	2022 % allocation	2022 allocation
Ontario Works	10	5.68%	\$9,118
Children's Services	2	1.14%	\$1,824
Paramedic Services	150	85.23%	\$136,769
Community Housing	14	7.95%	\$12,765
<b>Total</b>	<b>176</b>	<b>100.00%</b>	<b>\$160,475</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

**The total of these costs is \$792,665**

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

The total of these costs is \$396,332

<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	\$8,870,626	22.28%	\$792,665	\$176,584	\$88,292
Children's Services	\$7,361,499	21.01%	\$792,665	\$166,507	\$83,253
Paramedic Services	\$17,833,945	45.44%	\$792,665	\$360,207	\$180,103
Community Housing	\$3,871,902	11.27%	\$792,665	\$89,367	\$44,684
<b>Total</b>	<b>\$37,937,972</b>	<b>100%</b>	<b>\$0</b>	<b>\$792,665</b>	<b>\$396,332</b>

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

The total of these costs is \$237,799

<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	3	7.50%	\$792,665	\$59,450	\$17,835
Children's Services	10	25.00%	\$792,665	\$198,166	\$59,450
Paramedic Services	12	30.00%	\$792,665	\$237,799	\$71,340
Community Housing	15	37.50%	\$792,665	\$297,249	\$89,175
<b>Total</b>	<b>40</b>	<b>100%</b>		<b>\$792,665</b>	<b>\$237,799</b>

**#3 C Share of Staff**

The total of these costs is \$158,533

<b>Program</b>	<b>Staff A</b>	<b>% of total staff B</b>	<b>Finance Departmen t 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	10	5.68%	\$792,665	\$45,038	\$9,008
Children's Services	2	1.14%	\$792,665	\$9,008	\$1,802
Paramedic Services	150	85.23%	\$792,665	\$675,567	\$135,113
Social Housing	14	7.95%	\$792,665	\$63,053	\$12,611
<b>Total</b>	<b>176</b>	<b>100%</b>	<b>\$0</b>	<b>\$792,665</b>	<b>\$158,533</b>

<b>Finance Department Summary</b>	<b>#3 A</b>	<b>#3 B</b>	<b>#3 C</b>	<b>Total</b>
Integrated Social Services	\$88,292	\$17,835	\$9,008	\$115,134
Children's Services	\$83,253	\$59,450	\$1,802	\$144,505
Paramedic Services	\$180,103	\$71,340	\$135,113	\$386,557
Community Housing	\$44,684	\$89,175	\$12,611	\$146,469
<b>Total</b>	<b>\$396,332</b>	<b>\$237,799</b>	<b>\$158,533</b>	<b>\$792,665</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 \$208,301

<b>210 Mead Blvd</b>	<b>2022 Location Costs</b>	<b>2022 FT and PT Staff</b>	<b>2022 % allocation</b>	<b>2022 allocation</b>
Ontario Works	\$121,803	7	78%	\$94,736
Children's Services	\$121,803	1	11%	\$13,534
Paramedic Services	\$121,803	0	0%	\$0
Community Housing	\$121,803	1	11%	\$13,534
<b>Sub-Total</b>	<b>\$121,803</b>	<b>9</b>	<b>100%</b>	<b>\$121,803</b>

<b>347 Second Ave</b>	<b>2022 Location Costs</b>	<b>2022 FT and PT Staff</b>	<b>2022 % allocation</b>	<b>2022 allocation</b>
Ontario Works	\$86,498	0	0%	\$0
Children's Services	\$86,498	0	0%	\$0
Paramedic Services	\$86,498	11	100%	\$86,498
Community Housing	\$86,498	0	0%	\$0
<b>Sub-Total</b>	<b>\$86,498</b>	<b>11</b>	<b>100%</b>	<b>\$86,498</b>
<b>Total</b>	<b>\$208,301</b>	<b>20</b>	<b>0%</b>	<b>\$208,301</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 \$516,904**

<b>Program</b>	<b>Number of Computers June 30, 2021</b>	<b>2022 % allocation</b>	<b>2022 allocation</b>
Ontario Works	27	31.03%	\$160,418
Children's Services	3	3.45%	\$17,824
Paramedic Services	42	48.28%	\$249,540
Community Housing	15	17.24%	\$89,121
<b>Total</b>	<b>87</b>	<b>100%</b>	<b>\$516,904</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 three satellite offices
  - Chapleau – 12 Birch Street
  - Little Current – 9050 Highway 6
  - Noëlville – 11 Lahaie Street

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

**The total of these costs is \$446,096**

<b>Program</b>	<b>2022 % allocation</b>	<b>2022 allocation</b>
Ontario Works	40%	\$178,440
Children's Services	30%	\$133,828
Community Housing	30%	\$133,828
<b>Total</b>	<b>100%</b>	<b>\$446,096</b>