

## **Annex B**

### **Summary of Costing Analysis**

1. This document provides a detailed regional breakdown of new investments for FNCFS service providers.
2. The increased funding was calculated by updating Enhanced Prevention Focused Approach (EPFA) formulas. It addresses many of the findings of the Tribunal and takes into account the information obtained from FNCFS Agencies and other partners in child welfare.
3. Using updated existing funding mechanisms and authorities to allocate new investments will minimize the disruption to FNCFS service providers while engagement for reform is underway.
4. While the costing analysis targeted new investments to specific areas, INAC defers to each FNCFS service provider to determine how best to allocate funding increases, in response to their respective needs.
5. Budget 2016 investments represent a concrete first step in improving outcomes for First Nations children and families, much-needed program reforms remain an urgent priority and will be developed in full partnership with First Nations.

## Annex B

### Alberta

In Alberta, 17 First Nation-run agencies deliver child and family services to 39 of the 48 First Nations in that province, with the provincial government providing services to the nine remaining First Nation communities. All First Nation agencies are fully delegated by the province and provide both prevention and protection services to First Nation children and families ordinarily living on reserve.

The nine communities served by the province are funded via the 1991 Alberta Administrative Reform Agreement. Under this agreement INAC reimburses the Province of Alberta for social services delivered to First Nation children and families ordinarily resident on reserve.

#### **New Investments**

As part of INAC's immediate relief investment, approximately \$17.6 million will be provided to the 17 FNCFS agencies in Alberta with approximately \$9.9 million available in Q1 2016-17.

By Year 4, service providers in Alberta will be receiving approximately \$29.4 million in new investments (funding is ongoing), for a 5 Year total investment of \$120 million additional Program funding<sup>3</sup>.

#### **Updates to the Alberta Funding Formula include:**

- Additional funding to 7 FNCFS agencies with over 6% of children in care, so that funding could be provided based actual children in care counts;
- Upward adjustments to staff salaries to ensure comparability with provincial rates;
- Funding for a financial manager and amending the financial support budget allocation to provide an extra staff member to agencies with over 100 children in care. Partial funding for .5 of a financial worker is provided for agencies with over 75 children in care;
- Increased funding for audit, insurance and legal services;
- Increased off-hour emergency services funding from 5% to 7.5% ;
- Funding for intake and assessment/investigation, which will provide \$4 million to Alberta FNCFS agencies at full implementation;
- Funding for a Community Coordinator, 1 per agency;
- Increased funding for agency travel to \$11,000 from \$10,000; and
- Increase to \$175 from \$100 for service purchase per child.

---

<sup>3</sup> Subject to Parliamentary and Treasury Board approval

**Original 2007 Alberta 1,000 Child Agency Template**

Total number of children serviced by agency      **1,000**  
 Children in care based on 6%                              **60**  
 Multiple problem families                                  **67**  
 Number of Bands                                              **1**

Provincial Front Line Social Worker Average Salary (August 2006)                              \$58,100  
 Provincial Social Worker Supervisor Average Salary (August 2006)                              \$65,500  
 Provincial Support Worker Average Salary (August 2006)                                              \$36,000

Administrative Formula	2006 FNCFS Funding Formula	# of Staff	Salary	Non-Salary	Totals	Fixed			Variable		
						Agency Core	Protection	Enhancement	Agency Core	Protection	Enhancement
1 Board of directors	\$50,000			\$50,000	\$50,000						
2 Director	\$77,000	1	\$77,000		\$77,000	\$77,000					
3 HR Staff	\$39,300	1	\$39,300		\$39,300	\$39,300					
4 Secretary/Receptionist	\$36,000	1	\$36,000		\$36,000	\$36,000					
5 Financial support	\$51,000	1	\$51,000		\$51,000	\$51,000					
6 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0		\$0		\$0	
7 Audit	\$8,500			\$8,500	\$8,500	\$8,500					
8 Insurance	\$24,000			\$24,000	\$24,000	\$24,000					
9 Legal	\$20,000			\$20,000	\$20,000	\$20,000					
10 Local committees @ \$2,000/band	\$0			\$0	\$0	\$0					
11 Elders committees of 1 per agency, 4-5 members, 4 meetings per year @ 600 per member per year	\$0			\$0	\$0	\$0					
12 Admin overhead	\$177,919			\$177,919	\$177,919	\$30,495	\$121,279			\$26,145	
13 Benefits	\$197,688		\$197,688		\$197,688	\$40,660	\$122,168			\$34,860	
14 Ongoing training	\$36,000			\$36,000	\$36,000	\$8,000	\$22,000			\$6,000	
15 Off-Hour emergency service	\$23,240		\$23,240		\$23,240		\$14,525			\$8,715	
16 Supervisors	\$131,000	2	\$131,000		\$131,000		\$87,333			\$43,667	
17 Support staff	\$108,000	3	\$108,000		\$108,000		\$72,000			\$36,000	
18 Resource training	\$0			\$0	\$0	\$0					
19 Ongoing development	\$0			\$0	\$0	\$0					
<b>Services Formula</b>											
20 Foster care workers / permanency workers	\$116,200	2	\$116,200		\$116,200		\$116,200				
21 Foster care trainer / Recruit support / Placement resource	\$58,100	1	\$58,100		\$58,100		\$58,100				
22 Case managers (child intervention)	\$174,300	3	\$174,300		\$174,300		\$174,300				
23 Family enhancement workers	\$174,300	3	\$174,300		\$174,300					\$174,300	
24 Service purchase @ \$100/child	\$100,000			\$100,000	\$100,000		\$50,000			\$50,000	
25 Travel for service staff	\$120,000			\$120,000	\$120,000	\$10,000	\$80,000			\$30,000	
<b>Totals:</b>	<b>\$1,722,547</b>	<b>18</b>	<b>\$1,186,128</b>	<b>\$536,419</b>	<b>\$1,722,547</b>	<b>\$394,955</b>	<b>\$917,905</b>			<b>\$409,687</b>	

26 New Operations and Least Disruptive Measures/Prevention Funding                                              \$1,722,547  
 28 Revised 2007-2008 Agency Operations Funding incorporating Budget 2005 8.24% Adjustment                                              \$953,358  
 29 Incremental Adjustment (Line 26 less Line 28)                                                                              \$769,189

	2007-2008 Operations Formula with 8.24% Budget 2005		
	New Formula	Adjustment	Adjustment
Agency Core and Protection	\$1,312,860	\$953,358	\$359,502
Least Disruptive Measures / Prevention Funding	\$409,687		\$409,687

**Footnotes:**

- 1) Evaluation funding was obtained through Budget 2005 and will be funded every 3 years in the amount of \$30,600.00 as a fixed amount.
- 2) Resource Training and Ongoing Development were removed from the individual agency budgets as it is expected to be a function of the Coordinating Bodies. Costing would be equivalent to 1 Social Worker plus Travel (\$68,100). If the Coordinating bodies are not approved then the agency budgets would have to be increased by the \$68,100.

**Original 2007 Alberta 1,000 Child Agency Template**

Total number of children serviced by agency                   **1,000**  
 Children in care based on 6%                                           **60**  
 Multiple problem families                                               **67**  
 Number of Bands                                                               **1**

Provincial Front Line Social Worker Average Salary (August 2006)                   \$58,100  
 Provincial Social Worker Supervisor Average Salary (August 2006)               \$65,500  
 Provincial Support Worker Average Salary (August 2006)                               \$36,000

Administrative Formula	2006 FNCFS Funding Formula	# of Staff	Salary	Non-Salary	Totals	Fixed			Variable			
						Agency Core	Protection	Enhancement	Agency Core	Protection	Enhancement	
1 Board of directors	\$50,000			\$50,000	\$50,000							
2 Director	\$77,000	1	\$77,000		\$77,000	\$77,000						
3 HR Staff	\$39,300	1	\$39,300		\$39,300	\$39,300						
4 Secretary/Receptionist	\$36,000	1	\$36,000		\$36,000	\$36,000						
5 Financial support	\$51,000	1	\$51,000		\$51,000	\$51,000						
6 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200		\$0			\$0	
7 Audit	\$8,500			\$8,500	\$8,500	\$8,500						
8 Insurance	\$24,000			\$24,000	\$24,000	\$24,000						
9 Legal	\$20,000			\$20,000	\$20,000	\$20,000						
Local committees												
10 @\$2,000/band	\$0			\$0	\$0	\$0						
11												
Elders committees of 1 per agency, 4-5 members, 4 meetings per year @\$600 per member per year	\$0			\$0	\$0	\$0						
12 Admin overhead	\$177,919			\$177,919	\$177,919	\$30,495	\$121,279				\$26,145	
13 Benefits	\$197,688		\$197,688		\$197,688	\$40,660	\$122,168				\$34,860	
14 Ongoing training	\$36,000			\$36,000	\$36,000	\$8,000	\$22,000				\$6,000	
15 Off-Hour emergency service	\$23,240		\$23,240		\$23,240		\$14,525				\$8,715	
16 Supervisors	\$131,000	2	\$131,000		\$131,000		\$87,333				\$43,667	
17 Support staff	\$108,000	3	\$108,000		\$108,000		\$72,000				\$36,000	
18 Resource training	\$0			\$0	\$0	\$0						
19 Ongoing development	\$0			\$0	\$0	\$0						
<b>Services Formula</b>												
20 Foster care workers / permanency workers	\$116,200	2	\$116,200		\$116,200		\$116,200					
21 Foster care trainer / Recruit support / Placement resource	\$58,100	1	\$58,100		\$58,100		\$58,100					
22 Case managers (child intervention)	\$174,300	3	\$174,300		\$174,300		\$174,300					
23 Family enhancement workers	\$174,300	3	\$174,300		\$174,300						\$174,300	
24 Service purchase @\$100/child	\$100,000			\$100,000	\$100,000		\$50,000				\$50,000	
25 Travel for service staff	\$120,000			\$120,000	\$120,000	\$10,000	\$80,000				\$30,000	
<b>Totals:</b>	<b>\$1,732,747</b>	<b>18</b>	<b>\$1,186,128</b>	<b>\$546,619</b>	<b>\$1,732,747</b>	<b>\$405,155</b>	<b>\$917,905</b>				<b>\$409,687</b>	

New Operations and Least Disruptive Measures/Prevention Funding

\$1,732,747

**New Formula**

Agency Core and Protection  
 Least Disruptive Measures / Prevention Funding

\$1,323,060  
 \$409,687

**Footnotes:**

- 1) Beginning in 2015/16, Evaluation funding that was obtained through Budget 2005 will be funded every year instead of every 3 years in the amount of \$10,200.00 as a fixed amount.
- 2) Resource Training and Ongoing Development were removed from the individual agency budgets as it is expected to be a function of the Coordinating Bodies. Costing would be equivalent to 1 Social Worker plus Travel (\$68,100). If the Coordinating bodies are not approved then the agency budgets would have to be increased by the \$68,100.

**Budget 2016 Updated FNCFS Funding Formula Template - Alberta**

Total number of children serviced by agency                   **1,000**  
 Children in care based on 6%                                           **60**  
 Multiple problem families                                               **67**  
 Number of Bands                                                               **1**

Provincial Front Line Social Worker Average Salary - HSW Lines 66 and 68 Average (April 2014)                   \$75,483  
 Provincial Social Worker Supervisor Average Salary - HSW Line 72 (April 2014)                                   \$83,781  
 Provincial Support Worker Average Salary                                                                                       \$55,119  
 Administrative Support                                                                                                               \$49,486  
 Financial Support                                                                                                                         \$62,637  
 Financial Manager Average (Admin and Program Services - Level 2)                                                       \$74,208  
 Human Resource/Intake/Community Co-ordinator                                                                               \$62,986

\*salaries from -<http://www.chr.alberta.ca/Practitioners/DocList318.cfm>

	FNCFS Funding Formula	# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Enhancement	
<b>Administrative Formula</b>									
1 Board of directors	\$50,000			\$50,000	\$50,000	\$50,000			
2 Director	\$110,000	1	\$110,000		\$110,000	\$110,000			
3 HR Staff	\$62,986	1	\$62,986		\$62,986	\$62,986			
4 Secretary/Receptionist	\$49,486	1	\$49,486		\$49,486	\$49,486			
5 Financial Manager	\$74,208	1	\$74,208		\$74,208	\$74,208			
6 Financial support	\$62,637	0.0	\$0		\$0	\$0			
7 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200			
8 Audit	\$10,000			\$10,000	\$10,000	\$10,000			
9 Insurance	\$30,000			\$30,000	\$30,000	\$30,000			
10 Legal	\$33,500			\$33,500	\$33,500	\$33,500			
11 Admin overhead (@15% rent, IT etc.)				\$305,139	\$305,139	\$44,502	\$217,222	\$43,415	
12 Benefits (@20.45%)			\$345,377		\$345,377	\$60,671	\$225,517	\$59,189	
13 Ongoing training	\$2,000			\$44,000	\$44,000	\$8,000	\$28,000	\$8,000	
14 Off-Hour emergency service (7.75%)			\$94,706		\$94,706		\$72,275	\$22,431	
15 Supervisors	\$83,781	3	\$251,343		\$251,343		\$215,437	\$35,906	
16 Support staff	\$55,119	3	\$165,357		\$165,357		\$141,735	\$23,622	
<b>Services Formula</b>									
17 Intake	\$62,986	1	\$62,986		\$62,986		\$62,986.00		
18 Assessment/Investigation	\$75,483	1	\$75,483		\$75,483		\$75,482.68		
19 Foster care workers / permanency workers	\$75,483	2	\$150,965		\$150,965		\$150,965.36		
20 Foster care trainer / Recruit support / Placement resource	\$75,483	1	\$75,483		\$75,483		\$75,483		
21 Case managers (child intervention)	\$75,483	3	\$226,448		\$226,448		\$226,448.04		
22 Community Co-ordinator	\$62,986	1	\$62,986		\$62,986			\$62,986	
23 Family enhancement workers	\$75,483	3	\$226,448		\$226,448			\$226,448.04	
24 Service purchase @\$175/child				\$175,000	\$175,000		\$87,500	\$87,500	
25 Travel for service staff	\$11,000			\$176,000	\$176,000	\$11,000	\$121,000	\$44,000	
<b>Totals:</b>		<b>22</b>	<b>\$2,034,262</b>	<b>\$833,839</b>	<b>\$2,868,101</b>	<b>\$554,553</b>	<b>\$1,700,051</b>	<b>\$613,497</b>	

**New Formula**  
 Agency Core and Protection                                   \$2,254,604  
 Least Disruptive Measures/Prevention Funding           \$613,497  
 Total                                                                       **\$2,868,101**

Footnr 1. In previous years evaluation was funded at \$30,600 every 3 years new funding model has it being funded at \$10,200 per year.

**ALBERTA COSTING METHODOLOGY**

The formula presented on the Alberta Family Enhancement sheet reflects both Alberta specific information with respect to Social Worker Salaries, staffing ratios discussed with both the province and First Nations, as well as information drawn from Wende such as insurance and salaries for the Executive Direct, HR, and Financial officers when provincial comparisons for these positions would have been inappropriate given the scale and differences in program delivery responsibilities between the organizations. (i.e. The Provincial Authorities deliver more than just child and family services.)

The calculations are based upon the following assumptions:

- a. Number of children serviced by agency 1,000
  
- b. Number of children in care average is 6% unless 14/15 IMS Actual CIC count was above the 6% threshold 60
  
- c. Average number of children per family is 3, therefore the number of families in the community would be no less than 333  
 20% of families are multiple problem families 67
  
- d. Staffing ratios - based on provincial information (adjustments as noted)
  - Financial Support (Line 6) 1 for every 100 CIC. Partial funding for agencies close to 100.
  - Supervisors (Line 15) 1 for every 6 direct service delivery and support staff.
  - Support (Line 16) 1 for every 4 direct delivery service delivery staff.
  - Intake (Line 17) 1 for every 800 registered child
  - Assessment/ Investigation (Line 18) 1 for every 800 registered child
  - Foster care / Permancy workers (Line 19) 1 worker for each 20 foster families / kinship care family. It was noted that in many instances a foster care family has more than one child and therefore the ratio in the model is 1 : 30 children
  - Foster Care Trainer (Line 20) 1 per agency - but only where caseload requires this service
  - Case Managers (Child Intervention) (Line 21) 1 worker for each 20 children in care
  - Enhanced Prevention Staff (Line 23) 1 worker for every 20 multiple problem families

Note - Over time it is expected that resources would shift from protection to family supports and prevention.

- e. Salaries are based on provincial comparability average based on April 2014 at the following website:  
 \*salaries from -<http://www.chr.alberta.ca/Practitioners/DocList318.cfm>  
 Provincial Front Line Social Worker Average Salary - HSW Lines 66 and 68 Average (April 2014)  
 Provincial Social Worker Supervisor Average Salary - HSW Line 72 (April 2014)  
 Provincial Support Worker Average Salary (April 2014)  
 Administrative Support Line 56 Average (Admin and Program Services) (April 2014)  
 Financial Manager - Line 67 (Admin and Program Services)  
 Financial Support - Line 57 and 61 Average (Admin and Program Services)  
 HR Staff -
 

Director (Line 2)	\$ 110,000
Secretary / Receptionist (Line 4)	\$ 49,486
HR person (Line 3)	\$ 62,986
Financial Manager (Line 5)	\$ 74,208
  
- f. Evaluation funding (Line 7) has been included at \$10,200 to total \$30,600 over 3 years as per Budget 2005.
  
- g. Administrative overhead (Line 13) to include rent (mortgage payments) / IT / supplies / heat / hydro / janitorial services / telephone, etc. is **calculated at 15%** of total salaries and benefits.
  
- h. Benefits (Line 14) are calculated at 20.45% of total salaries as per INAC Departmental decision.
  
- i. Ongoing training (Line 15) is calculated at \$2,000 per employee (and this would include travel for training.)  
  
 Provincial Casework Practice and IT training is to be provided to First Nation Agency staff by the province at no direct cost. Agencies would be responsible for travel and accomodation costs.
  
- j. Off hour (Line 16) emergency service is calculated at 7.75% of direct delivery staff and supervisors.
  
- k. Travel (Line 25) - calculated at \$11,000 per direct worker, supervisors, and the agency director.

## Annex B

### British Columbia

There are 20 FNCFS agencies that deliver services to 114 First Nations in British Columbia with the Province providing services to the 84 remaining communities.

In British Columbia, there is a phased and graduated system of granting provincial delegation to FNCFS agencies, with levels of delegation ranging from prevention services only (C3 and C4) to a full range of prevention and protection activities (C6). Of the 20 agencies, 15 are not fully delegated to provide protection services. In communities that are served by partly delegated agencies, protection services are provided by the provincial Ministry of Child and Family Development (MCFD).

Since 2012-2013, INAC has entered into a service delivery agreement with the province of British Columbia. This agreement is the mechanism through which funding is provided for the provincial delivery of child and family services in the communities that are either not served or are partly served by a delegated FNCFS agency.

#### **New Investments**

As part of INAC's immediate relief funding, approximately \$5.3 million will be provided to the service providers in British Columbia. As a result of consultations with FNCFS Agencies in the province, immediate relief funding will be combined with existing \$3.36 million Transition Funding. This combined allocation will be used to address priorities identified by the FNCFS Agencies. Engagement and subsequent discussions will determine funding distribution over the remaining years.

By Year 4, British Columbia service providers will be receiving approximately \$13.4 million in new investments (funding is ongoing), for a 5 Year total investment of approximately \$51 million in additional Program funding<sup>2</sup>.

#### **Costing Assumptions**

The funding formula used to calculate the increased funding for British Columbia is a modified EPFA formula tailored to reflect the provincial child welfare system. This model takes into account agency delegation and size adjustments and adds the child population for all C3 and C4 delegated agencies to reflect current realities of the province providing protection and in some cases prevention services to children served by these agencies.

Following the provincial delegation matrix, C3 agencies were not costed for any social workers or support staff as they are not delegated to undertake these services. Funding will be provided to the province to service these communities for these activities. C4 agencies were not costed to have protection workers but will receive funding for support and guardianship workers to reflect their delegated responsibilities.

FNCFS Agencies with less than 800 children in care are still subject to scaling with respect to their Core Funding only. Scaling is not applied to protection or prevention funding streams (i.e. social workers, prevention workers, and associated administrative costs for these services) when an

---

<sup>2</sup> Subject to Parliamentary and Treasury Board approval.

## **Annex B**

agency has less than 800 children in care. Further discussions on how to address small agency funding will be discussed during engagement on reform.



**Budget 2016 FNCFS Funding Formula Template - British Columbia C6 Delegation**

Member First Nations and 0-18 Population

Total number of children serviced by agency **1,000**  
 Children in care - 6% **60**  
 Multiple problem families **67**

Provincial Front Line Social Worker Average Salary (April 5, 2015) \$67,319  
 Provincial Social Worker Supervisor Average Salary (April 5, 2015) \$76,030  
 Provincial Support Worker Average Salary (April 5, 2015) \$48,637  
 Administrative Support (April 5, 2015) \$41,053

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed	Variable		
						Agency Core	Protection	Prevention / Least Disruptive Measures	
1 Board of Directors	\$50,000			\$50,000	\$50,000	\$50,000			
2 Director	\$80,000	1.000	\$80,000		\$80,000	\$80,000			
3 HR Staff	\$50,053	1.000	\$50,053		\$50,053	\$50,053			
4 Administrative/Financial Support	\$41,053	1.000	\$41,053		\$41,053	\$41,053			
5 Financial Manager	\$73,744	1.000	\$73,744		\$73,744	\$73,744			
6 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200			
7 Audit	\$15,000			\$15,000	\$15,000	\$15,000			
8 Insurance	\$40,000			\$40,000	\$40,000	\$40,000			
9 Legal	\$30,000			\$30,000	\$30,000	\$30,000			
10 Admin overhead @15%				\$297,866	\$297,866	\$44,238	\$173,858	\$79,770	
11 Benefits @20.45%			\$337,144		\$337,144	\$50,072	\$196,784	\$90,289	
12 Ongoing training	\$2,000			\$48,000	\$48,000	\$8,000	\$32,000	\$8,000	
13 Off-Hour emergency @10%			\$127,616		\$127,616		\$87,479	\$40,137	
14 Supervisors	\$76,030	3.000	\$228,090		\$228,090		\$156,352	\$71,738	
15 Support staff	\$41,053	4.000	\$164,212		\$164,212		\$112,565	\$51,647	
<b>Services Formula</b>									
16 Foster care trainer / Recruit support / Placement resource	\$67,319	2.000	\$134,638		\$134,638		\$134,638		
17 Guardianship social worker	\$67,319	2.00	\$134,638		\$134,638		\$134,638		
18 Child Protection workers	\$67,319	3.000	\$201,957		\$201,957		\$201,957		
19 Community Co-ordinator	\$76,030	1.000	\$76,030		\$76,030	\$0	0	\$76,030	
20 Family Support workers (prevention worker)	\$67,319	3.000	\$201,957		\$201,957			\$201,957	
21 Intake/Investigation Line	\$67,319	2.000	\$134,638		\$134,638		\$134,638		
22 Service purchase @\$175/child	\$175			\$175,000	\$175,000		\$87,500	\$87,500	
23 Travel for all staff	\$11,500			\$195,500	\$195,500	\$46,000	\$103,500	\$46,000	
<b>Totals:</b>	<b>\$933,433</b>	<b>24.000</b>	<b>\$1,985,770</b>	<b>\$861,566</b>	<b>\$2,847,336</b>	<b>\$538,360</b>	<b>\$1,555,908</b>	<b>\$753,068</b>	

Total Funding - Operations **\$2,094,268.38**  
 Total Funding - Prevention **\$753,068**  
 Total INAC Funding **\$2,847,336.35**

**Budget 2016 FNCFS Funding Formula Template - British Columbia C4 Delegation**

Member First Nations and 0-18 Population  
 Single Band Agency 1,000  
 Total number of children serviced by agency **1,000**  
 Children in care - 6% **60**  
 Multiple problem families **67**

Provincial Front Line Social Worker Average Salary (April 5, 2015) \$67,319  
 Provincial Social Worker Supervisor Average Salary (April 5, 2015) \$76,030  
 Provincial Support Worker Average Salary (April 5, 2015) \$48,637  
 Administrative Support (April 5, 2015) \$41,053

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Prevention / Least Disruptive Measures	
1 Board of Directors	\$50,000			\$50,000	\$50,000	\$50,000			
2 Director	\$80,000	1.000	\$80,000		\$80,000	\$80,000			
3 HR Staff	\$50,053	0.000	\$0		\$0	\$0			
4 Administrative/Financial Support	\$41,053	1.000	\$41,053		\$41,053	\$41,053			
5 Financial Manager	\$73,744	1.000	\$73,744		\$73,744	\$73,744			
6 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200			
7 Audit	\$15,000			\$15,000	\$15,000	\$15,000			
8 Insurance	\$40,000			\$40,000	\$40,000	\$40,000			
9 Legal	\$30,000			\$30,000	\$30,000	\$30,000			
10 Admin overhead @15%				\$148,629	\$148,629	\$35,195	\$37,013	\$76,421	
11 Benefits @20.45%			\$168,229		\$168,229	\$39,836	\$41,894	\$86,499	
12 Ongoing training	\$2,000			\$24,000	\$24,000	\$6,000	\$10,000	\$8,000	
13 Off-Hour emergency @10%			\$57,076		\$57,076		\$18,624	\$38,452	
14 Supervisors	\$76,030	1.000	\$76,030		\$76,030		\$24,808	\$51,222	
15 Support staff	\$41,053	2.000	\$82,106		\$82,106		\$26,791	\$55,315	
<b>Services Formula</b>									
16 Foster care trainer / Recruit support / Placement resource	\$67,319	0.000	\$0		\$0		\$0		
17 Guardianship social worker	\$67,319	2.000	\$134,638		\$134,638		\$134,638		
18 Child Protection workers	\$67,319	0.000	\$0		\$0		\$0		
19 Community Co-ordinator	\$76,030	1.000	\$76,030		\$76,030	\$0	0	\$76,030	
20 Family Support workers (prevention worker)	\$67,319	3.000	\$201,957		\$201,957			\$201,957	
21 Intake/Investigation Line	\$67,319	0.000	\$0		\$0		\$0		
22 Service purchase @\$175/child	\$175			\$175,000	\$175,000		\$87,500	\$87,500	
23 Travel for all staff	\$11,500			\$92,000	\$92,000	\$23,000	\$23,000	\$46,000	
<b>Totals:</b>	<b>\$933,433</b>	<b>12.000</b>	<b>\$990,863</b>	<b>\$584,829</b>	<b>\$1,575,692</b>	<b>\$444,028</b>	<b>\$404,268</b>	<b>\$727,396</b>	

**Total Funding - Operations \$848,296.06**  
**Total Funding - Prevention \$727,396**  
**Total INAC Funding \$1,575,692.50**

**Budget 2016 FNCFS Funding Formula Template - British Columbia C3 Delegation (Scaled for Small Size)**

Member First Nations and 0-18 Population  
 Single Band Agency 500  
 Total number of children serviced by agency 500  
 Children in care based on 6.0% 30  
 Multiple problem families 33

Provincial Front Line Social Worker Average Salary (April 5, 2015) \$67,319  
 Provincial Social Worker Supervisor Average Salary (April 5, 2015) \$76,030  
 Provincial Support Worker Average Salary (April 5, 2015) \$48,637  
 Administrative Support (April 5, 2015) \$41,053

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Prevention / Least Disruptive Measures	
1 Board of Directors	\$50,000			\$50,000	\$50,000				
2 Director	\$80,000	1.000	\$80,000		\$80,000				
3 HR Staff	\$50,053	0.000	\$0		\$0				
4 Administrative/Financial Support	\$41,053	1.000	\$41,053		\$41,053				
5 Financial Manager	\$73,744	1.000	\$73,744		\$73,744				
6 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200				
7 Audit	\$15,000			\$15,000	\$15,000				
8 Insurance	\$40,000			\$40,000	\$40,000				
9 Legal	\$30,000			\$30,000	\$30,000				
10 Admin overhead @15%				\$92,174	\$92,174	\$35,195	\$0	\$56,979	
11 Benefits @20.45%			\$104,329		\$104,329	\$39,836	\$0	\$64,493	
12 Ongoing training	\$2,000			\$14,000	\$14,000	\$6,000	\$2,000	\$6,000	
13 Off-Hour emergency @10%			\$28,670		\$28,670		\$0	\$28,670	
14 Supervisors	\$76,030	1.000	\$76,030		\$76,030		\$0	\$76,030	
15 Support staff	\$41,053	0.000	\$0		\$0		\$0	\$0	
<b>Services Formula</b>									
16 Foster care trainer / Recruit support / Placement resource	\$67,319	0.000	\$0		\$0		\$0		
17 Guardianship social worker	\$67,319	0.000	\$0		\$0		\$0		
18 Child Protection workers	\$67,319	0.000	\$0		\$0		\$0		
19 Community Co-ordinator	\$76,030	1.000	\$76,030		\$76,030	\$0	\$0	\$76,030	
20 Family Support workers (prevention worker)	\$67,319	2.000	\$134,638		\$134,638			\$134,638	
21 Intake/Investigation Line	\$67,319	0.000	\$0		\$0		\$0		
22 Service purchase @\$175/child	\$175			\$87,500	\$87,500		\$43,750	\$43,750	
23 Travel for all staff	\$11,500			\$57,500	\$57,500	\$23,000	\$0	\$34,500	
<b>Totals:</b>		<b>7.000</b>	<b>\$614,494</b>	<b>\$396,374</b>	<b>\$1,010,868</b>	<b>\$444,028</b>	<b>\$45,750</b>	<b>\$521,090</b>	

Small Agency Adjustment (62.5%)

\$277,517.50

**Total Funding - Operations** \$323,267.50  
**Total Funding - Prevention** \$521,090  
**Total INAC Funding** \$844,357.65

**BRITISH COLUMBIA COSTING METHODOLOGY (all models)**

The calculations are based upon the following assumptions:

Line Item	Description
	Number of children served by agency The 0-18 registered First Nations children on reserve count.
	Number of children in care Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors Board expenditures are not to exceed \$50,000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies.  No board of Directors funding provided to Province.
2	Agency Director (or Executive Director) Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position.
3	HR Staff Salaries based on provincial comparability. Currently every agency with over 5 non-core staff is given one HR person at the mid-range of the provincial salary scale for this position.
4	Administrative/Financial Assistant Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin/Financial Assistant at the mid-range of the provincial salary scale
5	Financial Manager Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
11	Administrative overhead Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
12	Benefits Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country.
13	Ongoing training Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate.
14	Off hour/emergency service Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
15	Supervisors 1 supervisor for every 5 direct service delivery staff (this includes social workers and service support workers).
16	Support Staff 1 support staff for every 4 direct service delivery staff (this includes social workers and supervisors).
17 18 19	Social Workers There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). Salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratios.  Foster care trainer / Recruit support / Placement resource - 1:40 Guardianship Social Worker - 1:30 CIC (rounded when appropriate) Child Protection Workers - 1:20  C3 agencies will not receive funding for social workers or support staff while C4 agencies will not receive funding for protection workers but will receive funding for support and guardianship workers.
20	Community Co-ordinator 1 per agency.
21	Family Support Workers (Prevention) Ratio of 1:30 problem families.
22	Intake/Investigation These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:40 ratio.
23	Service Purchase Calculated at \$175 per child.
24	Travel Calculated at \$11,500 per direct service worker annually (including the support workers), supervisors and agency ED.

Adjustment for Delegation (Applied to Core funding only)	
C6	100%
C4	60%
C3	40%

**C3 - (Delegation Matrix):**  
Agencies delegated at a C3 level are not provided social workers or support staff (lines 15, 16, 17, 18, 21 removed).

The areas of service covered under this level include:  
 •support services for families,  
 •voluntary care agreements for children, including temporary in-home care, and  
 •special needs agreements, including those for children in care on no fixed term.

Operational and Practice standards address:  
 •case management,  
 •family assessment,  
 •service planning and agreements,  
 •children in voluntary care,  
 •standards for care in regular, restricted, and specialized family care homes,  
 •monitoring and evaluation, and  
 •closure and transfer of cases.

**C4 (Delegation Matrix)**  
Agencies delegated at a C4 level are not provided protection workers but support staff and guardianship workers are funded (lines 16, 18 and 21 removed)

The areas of service covered under this level include those found in C3, as well as guardianship of children in the continuing custody of the Director. Practice standards for guardianship are similar to those for voluntary care in C3, but also include:  
 •develop, monitor and review comprehensive plans of care for children in care,  
 •legal documentation,  
 •permanency planning for children in care,  
 •prepare youth to transition for independence,  
 •reportable circumstances,  
 •ongoing monitoring of child's well-being while in care, and quality care reviews.

Adjustment for Size (modified from Wen:De)	
Child Population (0-18)	Core adjustment for Scale
100 or less	12.50%
150	18.75%
200	25.00%
250	31.25%
300	37.50%
350	43.75%
400	50.00%
450	56.25%
500	62.50%
550	68.75%
600	75.00%
650	81.25%
700	87.50%
750	93.75%
800+	1.00%

**Notes**

Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation

## **Annex B**

### **Manitoba**

There are 15 delegated FNCFS agencies that deliver services to all 63 First Nation communities in Manitoba. In Manitoba, all FNCFS agencies are fully delegated and provide protection and prevention services to all First Nation families on and off reserve.

The province has created four Authorities (Northern, Southern, Métis, and General) to monitor and coordinate the delivery of child and family services. The Northern and Southern FNCFS Authorities are legislated and funded by the province to oversee the delivery of child and family services to First Nations.

The province of Manitoba and INAC cost-share the management of core operations for FNCFS agencies (province pays 60%, federal government pays 40%) to reflect the off reserve/on reserve split of First Nation clients served by the agencies.

#### **New Investments**

As part of INAC's immediate relief investment, approximately \$7.4 million will be provided to the 15 FNCFS agencies in Manitoba with \$4.5 million available in Q1 2016-17.

By Year 4, service providers in Manitoba will receive approximately \$12.4 million in new investments (funding is ongoing), for a 5 Year total investment of \$51 million additional Program funding<sup>5</sup>.

#### **Updates to the Manitoba funding formula include:**

- \$5 million in increased funding to 4 agencies operating above the 7% assumption of children in care;
- Over \$1 million, at full implementation, in additional funding to address population increases;
- \$2.5 million, at full implementation, in adjustments to staff salaries to ensure comparability with provincial rates;
- An additional \$1.6 million in funding for intake and investigation and after-hours services;
- \$1.7 million, at full implementation, to increase funding for service purchase per child to \$175 from \$130; and
- Increase in the amount provided for travel per full time employee, from \$10,000 to \$11,500.

---

<sup>5</sup> Subject to Parliamentary and Treasury Board approval

**Original 2010 Manitoba Region FNCFS Funding Formula**

**ALL AGENCIES  
SUMMARY**

	<u>Combined</u>	<u>Federal</u>	<u>Provincial</u>
Total number of children serviced by agency	<b>36,268</b>		
Children in care based on 7%	<b>5,921</b>	2,539	3,382
Multiple problem families	<b>2,418</b>	<b>2,418</b>	
Assume 3 children per family, with 20% of families requiring service			

**Assumptions:**  
 Prov Salary Scales at 09/10 levels  
 DSW 20:1 CIC cases  
 FEW 20:1 FF cases  
 FW 30:1 CIC cases  
 Supervisors 6:1 for DSW/FEH/FW  
 Support Staff 5:1  
 Middle Mgmt 7:1 Supervisors  
 Core Staff 7:1

NOTE: used above formula for INAC side, combined with Provincial actual numbers

CORE FUNDING	FNCFS Funding Formula	Cost Share	# of Staff	# of Staff for Federal	Salary	Non-Salary	Totals	INAC Operations		
								Fixed	Variable	
								Agency Core	Protection	Enhancement
Executive Director	S. M. L	v	14.0	14.0	1,296,513		1,296,513	\$518,605		
CFO/Finance Director	S. M. L	v	14.0	14.0	1,077,189		1,077,189	\$430,876		
Finance /HR/Stats - Admin/Clerks - AK1	\$42,229	v	61.0	61.0	2,575,970		2,575,970	\$1,030,388		
Statistical/Financial Analysts - FI3	\$55,984	v	5.0	5.0	279,919		279,919	\$111,967		
Executive Assistant - AY3	\$40,859	v	14.0	14.0	572,028		572,028	\$228,811		
HR Director/Specialist	S.M. L	v	14.0	14.0	986,866		986,866	\$394,747		
Quality Assurance Specialist PM 3	\$70,297	v	14.0	14.0	984,163		984,163	\$393,665		
Secretary/Receptionist AY 2	\$35,574	v	19.0	19.0	675,897		675,897	\$270,359		
Child Abuse Coordinator SP5 (Step 8 of 9)	71,745	v	14.0	14.0	1,004,427		1,004,427	\$401,771		
<b>Salaries Core</b>					9,452,972		9,452,972	3,781,189		
<b>Benefits (20.45%) - Core</b>					1,933,133		1,933,133	773,253		
<b>Total Salaries and Benefits - CORE</b>			169.0	169.0	11,386,105		11,386,105	4,554,442		
Board of Directors	\$50,000	v				700,000	700,000	\$280,000		
Audit	\$20,000	v				280,000	280,000	\$112,000		
Insurance	S. M. L.	v				1,040,000	1,040,000	\$416,000		
Corporate Legal	\$40,000	v				560,000	560,000	\$224,000		
Training	\$2000/FTE	v				\$229,600	229,600	\$135,200		
Travel - \$10,000/FTE for 40% of 5 Core positions		v				\$700,000	700,000	\$280,000		
Administrative overhead @ 15% and \$110/FTE/MO		v				\$906,246	906,246	\$906,246		
<b>Sub- Totals - CORE</b>		v	169.0	169.0	\$11,386,105	2,580,000	\$13,966,105	\$6,907,888		
<b>NON - CORE Funding Items</b>										
Off-Hour emergency service	5% of DSW's				990,488		990,488		\$629,497	\$360,991
Middle Management	\$76,741		21.0	11.0	844,148		844,148		680,261	163,887
Supervisors	\$71,745		136.0	76.0	5,452,602		5,452,602		4,393,928	1,058,674
Support staff	\$40,859		147.0	91.0	3,718,184		3,718,184		2,999,506	718,678
Resource/Develop Coordinator	\$71,745		21.0	21.0	1,506,640		1,506,640			\$1,506,640
Placement workers	\$59,668		208.0	84.0	5,012,109		5,012,109		\$5,012,109	
Foster care training & Recruitment Worker	\$59,668		21.0	21.0	1,253,027		1,253,027		\$1,253,027	
Case managers (child intervention)	\$59,668		313.0	127.0	7,577,831		7,577,831		\$7,577,831	
Family enhancement workers - Prevention	\$59,668		121.0	121.0	7,219,823		7,219,823			\$7,219,823
<b>Salaries Non-Core</b>					33,574,851		33,574,851		\$22,546,159	\$11,028,693
<b>Benefits Non-Core</b>	20.45%				6,866,057		6,866,057		4,610,689	\$2,255,368
<b>Total Salaries and Benefits - NON -CORE</b>					40,440,908		40,440,908		\$27,156,848	\$13,284,061
Ongoing training	\$2000/FTE					1,104,000	1,104,000		\$862,000	\$242,000
Service purchase	\$130/child					4,714,840	4,714,840		1,088,040	3,626,800
Travel - \$10,000/FTE (except Support Staff)						4,610,000	4,610,000		\$3,190,000	\$1,420,000
Administrative overhead @ 15% and \$110/FTE/MO						6,794,776	6,794,776		\$4,614,727	\$2,180,049
<b>Sub-Totals Non-Core</b>			988.0	552.0	40,440,908	17,223,616	57,664,525		\$36,911,615	\$20,752,910
<b>Totals:</b>	<b>\$926,449</b>		<b>1157.0</b>	<b>721.0</b>	<b>51,827,014</b>	<b>19,803,616</b>	<b>71,630,630</b>	<b>6,907,888</b>	<b>36,911,615</b>	<b>20,752,910</b>

Notes  
 Service Purchase includes \$30.00/child for CIC legal.  
 Administrative Overhead includes \$110/FTE/Month

Federal

64,572,413



### Costing Estimates for 2015-16 EPFA Funding Model Adjustments

Summary	North	South	Total	
<b>2015/16 Formula Funding Levels</b>	<b>37,214,096</b>	<b>31,003,484</b>	<b>68,217,580</b>	<b>Estimated</b>
<b>Formula Adjustment Item</b>				<b>Increase</b>
1. Pop Stats Update - December 2014	37,791,667	31,032,582	68,824,249	606,669
2. Salary Adjustment	39,246,985	32,211,810	71,458,795	2,634,546
3. CIC %age above 7%	41,188,057	35,344,749	76,532,806	5,074,011
4. After Hours - Increase to 10%	42,099,661	36,086,562	78,186,223	1,653,417
5. Travel Adjustment - \$11,500 on Service FTE's	42,535,936	36,451,512	78,987,448	801,225
6. Service Purchase Increase from \$130 to \$175				1,721,378
<b>Total</b>				<b>12,491,246</b>

**NOTES:**

1. No negatives adjustments were factored into costing, agencies below the 2008 baseline were held at that level.
2. 2013/14 MGEU Salary Scale Levels - **collective agreement expired March 2014. No percentage increase included in costing.**
3. 4 of 15 agencies are above the 7% assumption of children in care - region to administer funds separate from funding model.
4. Calculated on DSW (FE, Placement, Case Workers and Supervisors), after hours adjustment could be used to address Intake.
5. Adjustment reflects an increase in amount provided for travel, currntly at \$10K/FTE.
7. Protection, FE and Maintenance funding will be re-directed from the Dakota Ojibway CFS (closed).



## **Annex B**

### **New Brunswick**

A total of 10 child and family services delivery organizations (9 band-run programs and 1 FNCFS agency) in New Brunswick provide child and family services to 15 First Nations, under Directive 20-1 funding. The FNCFS Agency (“Four Directions”) provides aggregate service delivery to five communities. Funding for Tobique child and family services (who also service Madawaska First Nation) is flowed through the province of New Brunswick as Tobique is under third-party management. Two prevention programs (Head Start and In-Home Prevention services) are currently funded under the FNCFS program as part of FNCFS Operations funding, in line with Directive 20-1 authorities.

The “Hand-in-Hand: A Review of First Nation Child Welfare in New Brunswick” report (2010) recommended amalgamation of the 10 child and family services organizations into a one-agency model with improved governance structures. Current work focuses on moving the 9 band run programs and the one FNCFS agency into a three-agency model to improve services.

#### **New Investments**

As part of INAC’s immediate relief investment, approximately \$2.25 million will be provided to the FNCFS service providers in New Brunswick. Approximately \$1.3 million in immediate relief funding will be available in Q1 2016-17.

By Year 4, service providers in New Brunswick will receive approximately \$5.6 million in new investments (funding is ongoing), for a 5 Year total investment of \$21.4 million additional Program funding<sup>8</sup>.

#### **Costing Assumptions**

First Nations in the province are working towards amalgamation of their child and family service agencies. Until amalgamation occurs, INAC will continue to distribute funding to individual First Nations and flow funding to the Province of New Brunswick. Once amalgamation takes place, the funding can be re-profiled to the appropriate amalgamated agencies.

---

<sup>8</sup> Subject to Parliamentary and Treasury Board approval

**Budget 2016 FNCFS Funding Formula Template - New Brunswick**

**AGENCY NAME: New Brunswick**

Member First Nations and 0-18 Population

Single Band Agency	<u>1,000</u>	1-Apr-13	\$ 66,846	\$ 74,438	\$ 53,908	\$ 42,000
Total number of children serviced by agency	<u>1,000</u>	1-Apr-14	\$ 68,851	\$ 76,671	\$ 55,525	\$ 43,260
Children in care based on 6.0%	<u>60</u>	1-Apr-15	\$ 70,917	\$ 78,971	\$ 57,191	\$ 44,558
Multiple problem families (20%)	<u>67</u>					

Provincial Front Line Social Worker II Average Salary (February 2013 adjusted)	\$70,917
Community Services Worker	\$57,191
Provincial clinical program Supervisor top of scale (February 2013 adjusted)	\$78,971
Provincial Social assistance Worker top tier Salary (April 1, 2011 Adjusted)	\$57,191
Administrative Staff	\$44,558

	# of Staff	Salary	Non-Salary	Totals	Agency Core	Protection	Prevention / Least Disruptive Measures
<b>Administrative Formula</b>							
1 Board of Directors		\$50,000		\$50,000	\$50,000		
2 Director	1	\$103,186		\$103,186	\$103,186		
3 HR Staff	1	\$57,191		\$57,191	\$57,191		
4 Administrative support	1	\$44,558		\$44,558	\$44,558		
5 Financial support	1	\$70,917		\$70,917	\$70,917		
6 Evaluation			\$10,200	\$10,200	\$10,200		
7 Audit		\$20,000		\$20,000	\$20,000		
8 Insurance		\$40,000		\$40,000	\$40,000		
9 Legal		\$50,000		\$50,000	\$50,000		
10 Admin overhead (15%)			\$347,220	\$347,220	\$49,840	\$231,593	\$65,787
11 Benefits (20.45)		\$393,006		\$393,006	\$56,412	\$262,133	\$74,462
12 Ongoing training		\$2,000	\$52,000	\$52,000	\$8,000	\$36,000	\$8,000
13 Off-Hour emergency service (@10%)			\$149,631	\$149,631		\$126,754	\$22,876
14 Supervisors	4	\$78,971	\$315,885	\$315,885		\$242,537	\$73,348
15 Support staff	3	\$57,191	\$171,573	\$171,573		\$132,445	\$39,128
<b>Services Formula</b>							
16 Intake/Investigation	3	\$70,917	\$212,751	\$212,751		\$212,751	
17 Resource support workers to families that provide care	3	\$70,917	\$212,751	\$212,751		\$212,751	
18 Guardianship social worker	1	\$70,917	\$70,917	\$70,917		\$70,917	
19 Child Protection workers Service Integration	4	\$70,917	\$283,668	\$283,668		\$283,668	
20 Co-ordinator	1	\$57,191	\$57,191	\$57,191			\$57,191
21 Community Service Worker	3	\$57,191	\$171,573	\$171,573			\$171,573
22 Service purchase @\$175/child			\$175,000	\$175,000		\$87,500	\$87,500
23 Travel for service staff		\$11,500	\$264,500	\$264,500	\$11,500	\$207,000	\$46,000
<b>Totals:</b>	<b>26</b>	<b>\$2,314,797</b>	<b>\$1,008,920</b>	<b>\$3,323,717</b>	<b>\$571,804</b>	<b>\$2,106,049</b>	<b>\$645,865</b>

<b>Total Funding - Operations</b>	\$2,677,853
<b>Total Funding - Prevention</b>	\$645,865
<b>Total INAC Funding</b>	\$3,323,718

### New Brunswick Costing Methodology

The calculations are based upon the following assumptions:

Line Item	Description	
	Number of children served by agency	The 0-18 registered First Nations children on reserve count.
	Number of children in care	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors	Board expenditures are not to exceed \$50,000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies.
2	Agency Director (or Executive Director)	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position.
3	HR Coordinator	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
4	Administrative Assistant/ Receptionist	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position.
5	Financial Support	Salaries based on provincial comparability. 1 Financial Manager per agency is provided.
10	Administrative overhead	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc. The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
11	Benefits	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country
12	Ongoing training	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training).
13	Off hour/emergency service	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
14	Supervisors	1 supervisor for every 4 direct service delivery staff (this includes social workers and service support workers).
15	Support Staff	1 support staff for every 6 direct service delivery staff (this includes social workers and supervisors).
16	Intake/Investigation	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:20 ratio.
17 18 19	Social Workers	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratios. Support to Foster Care Families - 1:20 Guardianship Social Worker - 1 per 800 CIC Child Protection Workers - 1:15
20	Service Integration Co-ordinator	1 per agency.
21	Community Service Worker	Ratio of 1:20 problem families.
22	Service Purchase	Calculated at \$175 per child.
23	Travel	Calculated at \$11,500 per direct service worker annually (including the support workers), supervisors and agency ED.
24	Legal - Children	\$3000 per multiple problem family.

#### Notes

Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation

## **Annex B**

### **Newfoundland and Labrador**

In Newfoundland and Labrador, the provincial government provides child and family services directly to the two Innu communities (Natuashish and Sheshatshiu) in Labrador and INAC reimburses the province for the costs of these services through a funding agreement.

In addition, INAC provides direct funding under Directive 20-1 to the Miawpukek First Nation to deliver child and family services in that community. Miawpukek First Nation purchases protection services from the province.

#### **New Investments**

As part of INAC's immediate relief investment, approximately \$1 million in additional funding will be provided to the Miawpukek First Nation and the Newfoundland and Labrador provincial government (in support of the two Innu communities). \$0.6 million of this investment will be available in Q1 2016-17.

By Year 4, service providers in Newfoundland and Labrador will receive approximately \$2.6 million in new investments (funding is ongoing), for a 5 Year total investment of \$10 million additional Program funding<sup>11</sup>.

#### **Costing Assumptions**

Service providers in Newfoundland and Labrador are currently operating under Program Directive 20-1. The funding formula used to estimate the increased funding needed in Newfoundland and Labrador is based on an updated EPFA agency model. This updated formula includes:

- Updated provincial salary funding; and
- Upward adjustments to the children in care rate to 2013/14 actuals for agencies with over 6% of children in care providing \$1.3 million in additional funding to the Government of Newfoundland and Labrador, at full implementation.

---

<sup>11</sup> Subject to Parliamentary and Treasury Board approval

**BUDGET 2016 UPDATED EPFA FUNDING 1000 MODEL - NEWFOUNDLAND AND LABRADOR**

Member First Nations and 0-18 Population 1,000  
 Total number of children serviced by agency **1,000**  
 Children in care **60**  
 Multiple problem families (20%) **67**

Provincial Front Line Social Worker II Average Salary (2014) \$73,444  
 Community Services Worker \$53,411  
 Provincial clinical Program Supervisor (2014) \$82,238  
 Provincial Social Assistance Worker Salary (2014) \$53,908

Social Worker I Salary 69791  
 Social Worker II Salary 71641  
 Social Worker III Salary 78900  
 Average 73444

	<b>FNCFS Funding Formula</b>	<b># of Staff</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Totals</b>	<b>Agency Core</b>	<b>Protection</b>	<b>Prevention / Least Disruptive Measures</b>
<b>Administrative Formula</b>								
1 Board of Directors	\$50,000			\$50,000	\$50,000	\$50,000		
2 Director	\$101,000	1	\$101,000		\$101,000	\$101,000		
3 HR Staff	\$53,908	1	\$53,908		\$53,908	\$53,908		
4 Administrative support	\$51,922	1	\$51,922		\$51,922	\$51,922		
5 Financial Support	\$55,583	1	\$55,583		\$55,583	\$55,583		
6 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200		
7 Audit	\$10,000			\$10,000	\$10,000	\$10,000		
8 Insurance	\$40,000			\$40,000	\$40,000	\$40,000		
9 Legal	\$30,000			\$30,000	\$30,000	\$30,000		
10 Admin overhead (15%)				\$244,257	\$244,257	\$47,411	\$140,086	\$56,760
11 Benefits (@20.45%)			\$276,466		\$276,466	\$53,663	\$158,558	\$64,244
12 Ongoing training	\$2,000			\$38,000	\$38,000	\$8,000	\$22,000	\$8,000
13 Off-Hour emergency service (10%)			\$87,468		\$87,468		\$71,296	\$16,172
14 Supervisors	\$82,238	2	\$164,476		\$164,476		\$114,188	\$50,288
15 Support staff	\$53,908	2	\$107,816		\$107,816		\$75,754	\$32,062
<b>Services Formula</b>								
16 Intake/Investigation	\$73,444	2	\$146,888		\$146,888		\$146,888	
17 Resource support workers to families that provide care	\$73,444	2	\$146,888		\$146,888		\$146,888	
18 Guardianship social worker	\$73,444	1	\$73,444		\$73,444		\$73,444	
19 Child Protection workers	\$73,444	2	\$146,888		\$146,888		\$146,888	
20 Service Integration Co-ordinator	\$53,908	1	\$53,908		\$53,908			\$53,908
21 Community service worker	\$53,908	3	\$161,724		\$161,724			\$161,724
22 Service purchase @\$175/child				\$175,000	\$175,000		\$87,500	\$87,500
23 Travel for service staff	\$11,500			\$184,000	\$184,000	\$11,500	\$126,500	\$46,000
<b>Totals:</b>		<b>19</b>	<b>\$1,628,379</b>	<b>\$781,457</b>	<b>\$2,409,836</b>	<b>\$523,187</b>	<b>\$1,309,990</b>	<b>\$576,658</b>

**Total Funding - Operations \$1,833,177.00**  
**Total Funding - Prevention \$576,658**  
**Total INAC Funding \$2,409,835.00**

**Newfoundland Labrador Methodology**

The calculations are based upon the following assumptions:

	Number of children served by agency	The 0-18 registered First Nations children on reserve count.
	Number of children in care	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors	Board expenditures are not to exceed \$50,000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies.  Board of Directors funding is not provided to provincial service providers.
2	Agency Director (or Executive Director)	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position.
3	HR Coordinator	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
4	Administrative Assistant/ Receptionist	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position.
5	Financial Support	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
10	Administrative overhead	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
11	Benefits	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country
12	Ongoing training	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate.
13	Off hour/emergency service	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
14	Supervisors	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).
15	Support Staff	1 support staff for every 6 direct service delivery staff (this includes social workers and supervisors).
16	Intake/Investigation	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:30 ratio.
17 18 19	Social Workers	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratios. Support to Foster Care Families - 1:40 CIC Guardianship Social Worker - 1 per 800 children served Child Protection Workers - 1:30 CIC
20	Service Integration Co-ordinator	1 per agency.
21	Community Service Workers	Ratio of 1:20 problem families.
22	Service Purchase	Calculated at \$175 per child.
23	Travel	Calculated at \$11,500 per direct service worker annually (including the support workers), supervisors and agency ED.

Adjustment for Size	
Child Population (0-18)	FTE Adjustment for Scale
100	12.50%
200	25.00%
300	37.50%
400	50.00%
500	62.50%
600	75.00%
700	87.50%
800+	1.00%

## **Annex B**

### **Nova Scotia**

The Mi'kmaw Family and Children Services (“MFCS”) Agency is the only FNCFS agency in Nova Scotia, serving all 13 First Nation communities in the province. The agency is fully delegated by the province and provides both protection and prevention services.

#### **New Investments**

As part of INAC’s immediate relief investment, \$0.47 million will be provided to the MFCS with \$0.28 million being provided in Q1 2016-17.

By Year 4, the MFCS will receive approximately \$0.7 million in new investments (funding is ongoing), for a 5 Year total investment of \$3.2 million additional FNCFS Program funding<sup>9</sup>.

#### **Updates to the MFCS funding formula include:**

- Upward adjustments to staff salaries to ensure comparability with provincial rates;
- Increased funding provided for audit, insurance and legal services;
- Updated off-hour emergency services to 10% from 5%;
- Additional funding for Intake and Investigation, providing \$0.6 million to the agency at full implementation (2019-2020); and,
- Increased agency travel funding to \$11,500 from \$10,000;

---

<sup>9</sup> Subject to Parliamentary and Treasury Board approval

**Original Mi'kmaw Family and Children's Services of Nova Scotia 1000 MODEL**

Member First Nations and 0-18 Population **1,000**  
 Children in care - protection cases **67**  
 Prevention / Family Enhancement cases **60**  
 Foster care homes **58**  
 Number of Bands **13**

		# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Prevention / LDM	
<b>Administrative Formula</b>									
1 Board of directors	\$50,000			\$50,000	\$50,000				
2 Director	\$77,137	1	\$77,137		\$77,137				
3 Director - Direct Delivery	\$67,819	1	\$67,819		\$67,819		\$49,323	\$18,496	
4 HR Staff	\$41,612	1	\$41,612		\$41,612	\$41,612			
5 Secretary/Receptionist	\$35,334	1	\$35,334		\$35,334	\$35,334			
6 Controller	\$61,730	1	\$61,730		\$61,730	\$61,730			
7 Finance support staff	\$35,334	3	\$106,001		\$106,001	\$106,001			
8 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0	\$0	\$0	\$0
9 Audit	\$12,000			\$12,000	\$12,000	\$12,000			
10 Insurance	\$34,300			\$34,300	\$34,300	\$34,300			
11 Legal	\$10,000			\$10,000	\$10,000	\$10,000			
Administrative overhead - 15% of salaries and benefits				\$631,048	\$631,048	\$48,272	\$500,230	\$24,764	
13 Benefits - 20% of total salaries			\$701,165		\$701,165	\$64,363	\$447,738	\$108,202	
14 Ongoing training	\$130,000			\$130,000	\$130,000	\$14,000	\$82,000	\$34,000	
15 Off-Hour emergency service			\$117,192		\$117,192		\$79,780	\$18,151	
16 Support staff	\$35,334	10	\$353,335		\$353,335		\$212,001	\$141,334	
17 Supervisors	\$65,979	8	\$527,828		\$527,828		\$329,893	\$197,936	
<b>Services Formula</b>									
18 Foster care homes - support to foster families	\$55,031	1	\$55,031		\$55,031		\$55,031		
19 Foster care resource workers and home study workers	\$55,031	4	\$220,122		\$220,122		\$220,122		
20 Child care worker - direct delivery	\$55,031	3	\$165,092		\$165,092		\$165,092		
21 Case Aides	\$40,851	2	\$81,703		\$81,703		\$81,703		
21 Family support / prevention - direct delivery	\$55,031	3	\$165,092		\$165,092			\$165,092	
22 Purchased Services (1)	\$950,000			\$1,250,000	\$1,250,000		\$200,000	\$1,050,000	
23 Travel for service staff	\$460,000			\$490,000	\$490,000	\$10,000	\$350,000	\$60,000	
Provincial administrative re-imburement for CIC of agency					-\$250,000		-\$250,000		
<b>Totals:</b>		<b>65</b>	<b>\$4,206,987</b>	<b>\$2,607,348</b>	<b>\$6,564,335</b>	<b>\$564,749</b>	<b>\$3,568,660</b>	<b>\$1,817,974</b>	

(1) Includes \$'s for prevention programming, including family circles and conferencing, and additional family supports.  
 26 Incremental Adjustment (Line 26 less Line 28)

\$0

	2007-2008 Operations Formula with 8.24% Budget		2005 Adjustment	Adjustment
<b>New Formula</b>	\$3,256,716		\$0	-\$18,383
	\$1,817,974			\$1,817,974

**Footnotes:**

1) Evaluation funding was obtained through Budget 2005 and will be funded every 3 years in the amount of \$30,600.00 as a fixed amount.



**BBUDGET 2016 UPDATED EPFA FUNDING 1000 MODEL - NOVA SCOTIA**

Member First Nations and 0-18 Population  
 Total number of children serviced by agency **1,000**  
 Children in care - protection cases (6%) **60**  
 Multiple problem families **67**

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed	Variable	
						Agency Core	Protection	Prevention / LDM
1 Board of directors	\$50,000			\$50,000	\$50,000	\$50,000		
2 Director	\$87,626	1	\$87,626		\$87,626	\$87,626		
3 Director/Direct Delivery	\$75,545	1	\$75,545		\$75,545		\$41,206	\$34,339
4 HR Staff	\$45,900	1	\$45,900		\$45,900	\$45,900		
5 Secretary/Receptionist	\$40,586	1	\$40,586		\$40,586	\$40,586		
6 Financial Manager/ Controller	\$79,659	1	\$79,659		\$79,659	\$79,659		
7 Administrative/Finance Support	\$40,586	4	\$162,344		\$162,344	\$162,344		
8 Evaluation (Footnote 1)	\$10,200			\$0	\$0	\$10,200	\$0	\$0
9 Audit	\$15,000			\$15,000	\$15,000	\$15,000		
10 Insurance	\$40,000			\$40,000	\$40,000	\$40,000		
11 Legal - Corporate	\$50,000			\$50,000	\$50,000	\$50,000		
Administrative overhead - 15% of salaries 12 and benefits				\$320,928	\$320,928	\$62,417	\$216,412	\$42,099
13 Benefits - 20.45% of total salaries			\$363,248		\$363,248	\$85,096	\$170,363	\$109,581
14 Ongoing training	\$2,000			\$58,000	\$58,000	\$20,000	\$32,000	\$10,000
15 Off-Hour emergency service (10%)			\$116,783		\$116,783		\$79,954	\$45,592
<b>Services Formula</b>								
17 Supervisors	\$69,610	3	\$208,830		\$208,830		\$69,609.90	\$139,220
16 Support staff	\$36,041	2	\$72,081		\$72,081		\$36,040.68	\$36,041
18 Foster care resource workers and support to foster families	\$56,132	2	\$112,263		\$112,263		\$112,263	
19 Child care worker - direct delivery	\$69,611	4	\$278,445		\$278,445		\$278,445	
20 Case Aides (2AB-FSW and 2A-Case aides)	\$47,160	1	\$47,160		\$47,160		\$47,160	
21 Family support / prevention - direct delivery	\$56,132	5	\$280,658		\$280,658			\$280,658
22 Intake	\$56,132	3	\$168,395		\$168,395		\$168,395	
23 Purchased Services @ \$175				\$175,000	\$175,000		\$87,500	\$87,500
24 Travel for service staff	\$11,500			\$241,500	\$241,500	\$11,500	\$172,500	\$57,500
25 Legal - children	\$3,000			\$180,000	\$180,000	\$180,000		
<b>Totals:</b>		<b>29</b>	<b>\$2,139,523</b>	<b>\$1,130,428</b>	<b>\$3,269,951</b>	<b>\$940,328</b>	<b>\$1,511,848</b>	<b>\$842,530</b>

**Total Funding - Operations \$2,452,176.41**  
**Total Funding - Prevention \$842,530**  
**Total INAC Funding \$3,294,705.99**

### Nova Scotia Costing Methodology

The calculations are based upon the following assumptions:

Line Item	Description
	Number of children served by agency
	The 0-18 registered First Nations children on reserve count.
	Number of children in care
	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families
	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors
	Board expenditures are not to exceed \$50000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies.
2	Agency Director (or Executive Director)
	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position.
3	Enhanced Prevention Manager
	Currently every agency (small to large) is given one Enhanced Prevention Manager.
4	HR person (or HR Coordinator)
	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
5	Administrative Assistant/ Receptionist
	Salaries based on provincial comparability.
6	Financial Manager (or Comptroller)
	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
7	Financial Support Staff
	Added this line to provide direct financial support to non-service employees. 1 additional Financial Support for every 100 CIC.
11	Administrative overhead
	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
12	Benefits
	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the
13	Ongoing training
	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate
14	Off hour/emergency service
	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
16	Supervisors
	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).
17	Support Staff
	1 support staff for every 8 direct service delivery staff (this includes social workers and supervisors).
18	Social Workers
19	
	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratios. Child care worker - 1:15 per CIC
20	Case Aides (2AB-FSW and 2A-Case aides)
	1:6 for ever child care worker
21	Family Support/Prevention
	Ratio of 1:15 problem families
22	Intake/Investigation
	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:25 ratio.
23	Service Purchase
	Calculated at \$175 per child
24	Travel
	Calculated at \$11,500 per direct service worker annually (including the support workers), supervisors and agency ED. In some cases, a remoteness amount is included in the travel cost. This is done on a recipient by recipient bases.
25	Legal - Children
	\$3000 per child in care.

#### Notes

Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation

## Annex B

### Ontario

Currently, INAC funds on-reserve First Nations child and family services in Ontario through the Ontario *Memorandum of Agreement Respecting Welfare Programs for Indians* (1965 Agreement). INAC reimburses the Province of Ontario for a share of the cost of providing services to people on reserve. These services include income assistance, assisted living, child and family services, daycare, and homemakers programs on reserve. First Nations are not co-signatories of the 1965 Agreement.

In Ontario, according to the *1965 Agreement*, INAC reimburses the provincial government for approximately 93% of the costs of social services, including child and family services, provided to First Nation people ordinarily resident on reserve. For child and family services, the 1965 Agreement reimburses costs for agency operations and child maintenance costs of provincially-mandated FNCFS agencies and mainstream Children's Aid Societies based on the provincial funding framework and the proportion of registered Indian days of care in each agency. It also reimburses approximately \$17 million in provincial costs for targeted Indigenous prevention services initiatives on-reserve. There is no existing provincial formula for allocating prevention services funding: budgets have been established historically with each service provider, funded through annual provincial service contracts.

The Mohawk Council of Akwesasne governs the Akwesasne Mohawk Territory in the Canadian portion of the community that crosses international (United States and Canada) and provincial (Ontario and Quebec) borders. Akwesasne Child and Family Services provides protection and prevention services to children and families resident in the Ontario and Quebec portions of the community.

#### **New Investments**

As part of the Department's immediate relief investment, approximately \$8.0 million will be provided to the Ontario Government and to the Mohawk Council of Akwesasne (Quebec residents). Approximately \$4.9M of this investment will be provided in Q1 2016-17.

By Year 4, service providers in Ontario, including the Mohawk Council of Akwesasne, will receive approximately \$18.2 million in new investments (funding is ongoing), for a 5 Year investment of \$70.5 million additional Program funding<sup>6</sup>.

#### **Costing Assumptions**

Funding for services to children and families resident in the Quebec portion of the Akwesasne Mohawk Territory is calculated using the Quebec EPFA model.

Costing for enhanced prevention services for Ontario First Nations was calculated to enable a more equitable allocation across all agencies (to an average of more than \$1,000 per on-reserve child aged up to 18), as well as potential new prevention services. For example, First Nations and service providers may wish to introduce programs targeted to at-risk children and youth. Costing for such a program on-reserve was calculated based on the current provincial investment in the youth-

---

<sup>6</sup> Subject to Parliamentary and Treasury Board approval

## **Annex B**

focussed Akwe:go and Wasa-Nabin programs offered off-reserve by Friendship Centres in Ontario municipalities.

However, First Nations and service providers funded by the Province of Ontario may wish to design and implement other types of services to meet specific needs to prevent children from coming into care.

## **Annex B**

### **Prince Edward Island**

In Prince Edward Island, all FNCFS funding flows to the Mi'kmaq Confederacy of Prince Edward Island (MCPEI) which provides prevention services to the two on-reserve First Nation communities. MCPEI purchases protection services from the Province, who delivers the protection services to the two First Nation communities (Abegweit First Nation and the Lennox Island First Nation).

#### **New Investments**

As part of INAC's immediate relief investment, \$0.16 million will be provided to MCPEI, with \$0.09 million of this investment being provided in Q1 2016-17.

By Year 4, MCPEI will receive approximately \$0.27 million in new investments (funding is ongoing), for a 5 Year total investment of \$1.1 million additional FNCFS Program funding<sup>10</sup>.

#### **Updates to the MCPEI funding formula include:**

- Upward adjustments to staff salaries to ensure comparability with provincial rates;
- Increased funding to provide funding for a full-time position, instead of only partial funding;
- Increased agency travel funding to \$11,500 from \$10,000;
- Updated off-hour emergency services to 10% from 5%;
- Increase to \$175 from \$150 for service purchase per child; and
- Increasing funding provided for audit, insurance and legal services.

---

<sup>10</sup> Subject to Parliamentary and Treasury Board approval

**ORIGINAL MCPEI 1000 MODEL**

Member First Nations and 0-18 Population **1,000**  
 Children in care based on 6.0% **60**  
 Multiple Problem Families **67**

**Provincial Average Salary for 2008-2009**

Forecast Provincial Front Line Social Worker Average Salary \$52,807  
 Forecast Provincial Social Worker Supervisor Average Salary \$65,306  
 Forecast Provincial Secretarial Average Salary \$40,492  
 Forecast Provincial Clerical Average Salary \$40,492

Administrative Formula	2008 FNCFS Funding Formula	# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Prevention / Least Disruptive Measures	
1 Board of Directors	\$50,000			\$50,000	\$50,000	\$50,000			
2 Director	\$72,560	1	\$72,560		\$72,560	\$72,560			
3 HR Staff	\$44,714	1	\$44,714		\$44,714	\$44,714			
4 Secretary/Receptionist	\$40,492	1	\$40,492		\$40,492	\$40,492			
5 Financial support	\$52,807	1	\$52,807		\$52,807	\$52,807			
6 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0	\$0	\$0	\$0
7 Audit	\$8,500			\$8,500	\$8,500	\$8,500			
8 Insurance	\$24,000			\$24,000	\$24,000	\$24,000			
9 Legal	\$20,000			\$20,000	\$20,000	\$20,000			
10 Admin overhead (rent, IT etc)	\$153,627			\$153,627	\$153,627	\$38,045	\$55,417	\$60,164	
11 Benefits (@20.45%)	\$173,885		\$173,885		\$173,885	\$43,062	\$86,083	\$44,739	
12 Ongoing training	\$28,104			\$28,104	\$28,104	\$8,000	\$13,404	\$6,700	
13 Off-Hour emergency service	\$20,735		\$20,735		\$20,735		\$9,796	\$10,939	
14 Supervisors	\$70,530	1.08	\$70,530		\$70,530		\$40,892	\$29,638	
15 Admin Support staff	\$61,143	1.51	\$61,143		\$61,143		\$29,446	\$31,697	
<b>Services Formula</b>									
16 Case managers (child intervention)	\$195,918	3.00	\$195,918		\$195,918		\$195,918		
17 Prevention / Least Disruptive Measures	\$218,775	3.35	\$218,775		\$218,775			\$218,775	
18 Case Conference Co-ordinator	\$65,306	1.00	\$65,306		\$65,306			\$65,306	
19 Foster care trainer / Recruit support / Placement resource	\$7,314	0.112	\$7,314		\$7,314		\$7,314		
20 Service purchase @\$150/child	\$150,000			\$150,000	\$150,000		\$75,000	\$75,000	
21 Travel for service staff	\$95,420			\$95,420	\$95,420	\$10,000	\$41,920	\$43,500	
<b>Totals:</b>	<b>\$1,553,830</b>	<b>14.052</b>	<b>\$1,024,179</b>	<b>\$529,651</b>	<b>\$1,553,830</b>	<b>\$412,180</b>	<b>\$555,190</b>	<b>\$586,458</b>	

<b>Total</b>	<b>\$1,553,830</b>	<b>Total</b>	<b>\$1,553,828</b>
<b>Adjustment for Scale</b>		<b>\$97,084</b>	<b>\$555,190</b>
<b>Adjustment for Scale Total</b>			<b>\$1,238,732</b>
<b>Program Directive 20-1 Chapter 5</b>			<b>\$182,540.58</b>
<b>Change from 20-1 Chapter 5</b>			<b>\$1,056,191</b>

**Footnotes:**

- 1) Evaluation funding was obtained through Budget 2005 and will be funded every 3 years in the amount of \$30,600.00 as a fixed amount.
- 2) Totals may be imprecise due to rounding.
- 3) n/a - Staff Total is not valid for agencies serving less than 800 children as the formula is subject to Adjustment for Scale.

Member First Nations and 0-18 Population **1,000**  
 Children in care based on 6.0% **60**  
 Multiple Problem Families **67**

**Provincial Average Salary for 2008-2009**

Forecast Provincial Front Line Social Worker Average Salary \$63,832  
 Forecast Provincial Social Worker Supervisor Average Salary \$78,933  
 Forecast Provincial Secretarial Average Salary \$52,220  
 Forecast Provincial Clerical Average Salary \$55,590

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed	Variable	
						Agency Core	Protection	Prevention / Least Disruptive Measures
1 Board of Directors	\$50,000				\$50,000	\$50,000		
2 Director	\$82,500	1	\$82,500		\$82,500	\$82,500		
3 HR Staff	\$55,590	1	\$55,590		\$55,590	\$55,590		
4 Secretary/Receptionist	\$52,220	1	\$52,220		\$52,220	\$52,220		
5 Financial Manager	\$63,832	1	\$63,832		\$63,832	\$63,832		
6 Evaluation (Footnote 1)	\$10,200				\$10,200	\$10,200		
7 Audit	\$10,000				\$10,000	\$10,000		
8 Insurance	\$25,000				\$25,000	\$25,000		
9 Legal	\$25,000				\$25,000	\$25,000		
10 Admin overhead (rent, IT etc) (15%)				\$185,611	\$185,611	\$45,917	\$79,289	\$60,405
11 Benefits (@20.45%)			\$210,087		\$210,087	\$51,972	\$118,954	\$39,161
12 Ongoing training	\$2,000			\$30,000	\$30,000	\$8,000	\$16,000	\$6,000
13 Off-Hour emergency service (10%)			\$57,310		\$57,310		\$38,161	\$19,150
<b>Services Formula</b>								
14 Supervisors	\$78,933	1.00	\$78,933		\$78,933		\$52,622	\$26,311
15 Support Staff	\$111,179	2.00	\$111,179		\$111,179		\$63,531	\$47,648
16 Case managers (child intervention)	\$63,832	3.00	\$191,496		\$191,496		\$191,496	
17 Prevention / Least Disruptive Measures	\$63,832	3.00	\$191,496		\$191,496			\$191,496
18 Case Conference Co-ordinator	\$78,933	1.00	\$78,933		\$78,933			\$78,933
19 Foster care trainer / Recruit support / Placement resource	\$63,832	1.000	\$63,832		\$63,832		\$63,832	
20 Service purchase @\$175/child	\$175			\$175,000	\$175,000		\$87,500	\$87,500
21 Travel for service staff	\$11,500			\$115,000	\$115,000	\$11,500	\$57,500	\$46,000
<b>Totals:</b>		<b>15</b>	<b>\$1,237,408</b>	<b>\$505,611</b>	<b>\$1,863,219</b>	<b>\$491,731</b>	<b>\$768,885</b>	<b>\$602,604</b>

Total Funding - Operations \$1,260,615.80  
 Total Funding - Prevention \$602,604

## P.E.I. Costing Methodology

The calculations are based upon the following assumptions:

	Number of children served by agency	The 0-18 registered First Nations children on reserve count.
	Number of children in care	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors	Board of Directors funding is not provided as MCPEI contracts the province to provide FNCFSS services.
2	Agency Director (or Executive Director)	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position.
3	HR person (or HR Coordinator)	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
4	Administrative Assistant/ Receptionist	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position.
5	Financial Manager	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
10	Administrative overhead	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
11	Benefits	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country
12	Ongoing training	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate.
13	Off hour/emergency service	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
14	Supervisors	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).
15	Support Staff	1 support staff for every 5 direct service delivery staff (this includes social workers and supervisors).
16	Case Managers	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratio of 1:20
17	Prevention	Ratio of 1:20 problem families.
18	Case Conference Co-ordinator	1 Co-ordinator per agency.
19	Foster care trainer / Recruit support / Placement resource	1 per agency.
20	Service Purchase	Calculated at \$175 per child.
21	Travel	Calculated at \$12000 per direct service worker annually (including the support workers), supervisors and agency ED. In some cases, a remoteness amount is included in the travel cost. This is done on a recipient by recipient bases.

Adjustment for Size	
Child Population (0-18)	FTE Adjustment for Scale
100	12.50%
200	25.00%
300	37.50%
400	50.00%
500	62.50%
600	75.00%
700	87.50%
800+	1.00%

Rates from: [http://www.gov.pe.ca/photos/original/lir\\_govtupse.pdf](http://www.gov.pe.ca/photos/original/lir_govtupse.pdf)

	Low	High	Average	Use
Director of CFS	n/a	n/a	n/a	\$82,500
Level 21 (Supervisors)	\$63,790	\$79,723	\$71,757	\$78,933
Level 18 (UPSE Child Protection officer)	\$54,423	\$68,023	\$61,223	\$67,345
Level 17 (UPSE Social Worker)	\$51,581	\$64,476	\$58,029	\$63,832
Level 14 (UPSE Youth Worker)	\$49,291	\$58,657	\$53,974	\$59,371
Level 13 (UPSE Youth Worker)	\$46,136	\$54,935	\$50,536	\$55,590
Level 12 (UPSE Admin Support)	\$43,292	\$51,654	\$47,473	\$52,220
HR (Level 13)				
Finance (Level 17)				



## Annex B

### Quebec

In Quebec, 15 FNCFS Agencies funded by INAC deliver child and family services in 19 First Nation communities, while 3 provincially-run Centres jeunesse serve 8 other First Nation communities.

FNCFS Agencies in Quebec are either fully delegated (full range of protection and prevention services) or partly delegated (provision of prevention services only) by the Province of Quebec. Some First Nation communities therefore receive prevention services from one agency (usually a FNCFS agency) and protection services from another (usually a provincially-run Centre jeunesse).

#### **New Investments**

As part of INAC's immediate relief investment, approximately \$9.9 million will be provided to the 15 FNCFS agencies and to 3 Centres jeunesse. Approximately \$6.0 million of this investment will be available in Q1 2016-17.

By Year 4, service providers in Quebec will receive approximately \$16.6 million in new investments (funding is ongoing), for a 5 Year total investment of \$68 million in additional FNCFS Program funding<sup>7</sup>.

#### **Updates to the Quebec agency funding formula include:**

- Adjustments to the children in care rate to reflect 2013/2014 actual data for agencies with over 6% of children in care providing \$3.9 million in additional funding to 7 agencies at full implementation;
- Upward adjustments to staff salaries to ensure comparability with provincial rates;
- Funding for a financial manager and amending the financial support worker line to provide an extra staff member to agencies with over 100 children in care;
- Increased funding for audit, insurance and legal services;
- Updated off-hour emergency services to 10% from 5%;
- Funding for intake and investigation, providing \$1.2 million to all agencies at full implementation;
- Funding for a staff member to provide support to foster families;
- Increased agency travel funding to \$11,500 from \$10,000; and
- Increase to \$175 from \$100 for service purchase per child, providing \$0.89 million at full implementation.

---

<sup>7</sup> Subject to Parliamentary and Treasury Board approval

**Original Quebec EPFA 1000 Funding Model**

Member First Nations On Reserve Pop.	<b>0-18</b>	<b>Total</b>
Total number of children serviced by agency	<b>1,000</b>	<b>1,000</b>
Children in care based on 6.0%	<b>60</b>	
Prevention - CLSC Model - Total Population	<b>1,000</b>	
Families Requiring Services	<b>26</b>	
5 year average of children in care ( Quan T5)	<b>13.93%</b>	
Forecast Provincial Average Salary for 2008-2009 Based upon Salary Grids plus Year over Year increase for the Last Year of Increase		\$56,502
Forecast Provincial Front Line Social Worker Average Salary		\$69,340
Forecast Provincial Social Worker Supervisor Average Salary		\$11,727 \$7,536/\$9,320/\$11,727 for Regions 1/2 or 3 respectively
Professional salary increment per professional for Remote Areas		\$3,791 Average of \$397,19 for Wemotaci and \$445,36 for Manawan
Travel Benefit		\$33,215
Forecast Provincial Secretarial Average Salary		\$34,292
Forecast Provincial Clerical Average Salary		

Administrative Formula	2008 FNCFS Funding Formula	# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Prevention / Least Disruptive Measures	
1 Board of Directors	\$50,000			\$50,000	\$50,000				
2 Director	\$80,000	1	\$80,000		\$80,000	\$80,000			
3 HR Staff	\$39,300	1	\$39,300		\$39,300	\$39,300			
4 Secretary/Receptionist	\$33,215	1	\$33,215		\$33,215	\$33,215			
5 Financial support	\$51,000	1	\$51,000		\$51,000	\$51,000			
6 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0	\$0		\$0
7 Audit	\$8,500			\$8,500	\$8,500	\$8,500			
8 Insurance	\$24,000			\$24,000	\$24,000	\$24,000			
9 Legal	\$20,000			\$20,000	\$20,000	\$20,000			
10 Admin overhead (rent, IT etc)	\$186,566			\$186,566	\$186,566	\$45,570	\$75,973		\$65,024
11 Benefits (@20.45%)	\$170,246		\$170,246		\$170,246	\$41,619	\$90,497		\$38,130
Adjustment for Benefits (@26.4%)	\$49,534		\$49,534		\$49,534	\$12,109	\$26,330		\$11,095
Salary Adjustment for Remoteness	\$144,711		\$144,711		\$144,711	\$35,181	\$59,104		\$50,426
Travel Benefit for Remote Areas	\$46,781		\$46,781		\$46,781	\$11,373	\$19,107		\$16,301
12 Ongoing training	\$30,020			\$30,020	\$30,020	\$8,000	\$15,420		\$6,600
13 Off-Hour emergency service	\$17,798		\$17,798		\$17,798		\$8,475		\$9,323
14 Supervisors	\$72,114	1.04	\$72,114		\$72,114		\$45,584		\$26,530
15 Support staff	\$57,268	1.67	\$57,268		\$57,268		\$31,380		\$25,888
<b>Services Formula</b>									
16 Case managers (child intervention)	\$169,506	3.00	\$169,506		\$169,506		\$169,506		
17 Prevention / Least Disruptive Measures	\$186,457	3.30	\$186,457		\$186,457				\$186,457
18 Case Conference Co-ordinator	\$69,340	1.00	\$69,340		\$69,340				\$69,340
19 Foster care trainer / Recruit support / Placement resource	\$56,502	1.00	\$56,502		\$56,502		\$56,502		
20 Service purchase @\$100/child	\$100,000			\$100,000	\$100,000		\$50,000		\$50,000
21 Travel for service staff	\$103,400			\$103,400	\$103,400	\$10,000	\$50,400		\$43,000
<b>Totals:</b>	<b>\$1,766,258</b>	<b>15.01</b>	<b>\$1,243,772</b>	<b>\$522,486</b>	<b>\$1,766,258</b>	<b>\$469,867</b>	<b>\$698,278</b>		<b>\$598,114</b>

**Total funding at full implementation      \$1,766,259**

**Program Directive 20-1 Chapter 5      \$1,486,087.46**

**Budget increase due to Enhanced Prevention Focus      \$477,460**

**Implementation phasing allocation      \$1,963,547**

**Footnotes:**

- 1) Evaluation funding was obtained through Budget 2005 and will be funded every 3 years in the amount of \$30,600.00 as a fixed amount.
- 2) Totals may be imprecise due to rounding.

## SEFPN – AJUSTEMENTS RÉGION DU QUÉBEC EN FONCTIONNEMENT ET PRÉVENTION

### Ajustements de base effectués en 2010-2011

- Tiré directement de : « Table 2 » version du 11 mars 2010,
- Colonne « Prevention at 2010-2011 Full Year Phase in Implementation » (formule à 94,63%)
- Un ajustement à la hausse de 112 300 \$ / communauté desservie a été fait (justifié par regroupement des communautés sous une même agence et population « 0-18 ans » élevée) pour les agences suivantes :
- CPEJ Abitibi-Témiscamingue (9061) (services livrés à 6 communautés)
- Mamit Innuat (1140) (services livrés à 3 communautés)
- Conseil de la Nation Atikamekw (1064) (services livrés à 2 communautés)
- Kahnawake (0070) (population 0-18 ans très élevée - équivalent à 2 communautés)
- L'ajustement de 112 300 \$ est basé sur le calcul suivant :
- 1 459 905 \$ (marge de manœuvre régionale, formule à 94,63% plutôt qu'à 100%) divisés par 13.
- Aucun ajustement n'a été fait pour Waban-Aki (1106) car très faible population de « 0-18 ans ».
- Ces ajustements ont été reconduits annuellement jusqu'en 2016-2017 – avant allocation du financement supplémentaire en lien avec les mesures de redressement immédiates.

### Ajustements effectués en 2014-2015

#### Prévention (NPD7)

- Wendake : ajout de non récurrent 21 443\$ pour ajustement à la formule;
- Gesgapegiag : ajout de 28 101\$ non récurrent pour ajustement à la formule;
- Essipit : ajout de 17 473\$ non récurrent pour ajustement à la formule;
- C.J. Laurentides (Kanesatake) ajout de 211 485 \$ en prévention en lien avec le passage du 20 1 à l'AAAP en date du 1er août 2014. Calcul du montant selon la formule de l'AAAP, divisé par 12 mois et multiplié par le nombre de mois restant à l'exercice financier 14-15;
- CSSSPNQL: 500 000 \$ pour le soutien dans la mise en œuvre des services de prévention auprès des agences SEFPN.
- CSSSPNQL : 200 000\$ non-récurrent pour finaliser l'implantation d'ICLSC

#### Fonctionnement (NPD3)

- Wendake: ajout de 30 600 \$ non récurrent pour l'auto-évaluation;
- Gesgapegiag: ajout de 60 000 \$ non récurrent pour réponse à une crise sociale ;
- Timiskaming: financement non récurrent de 40 000 \$ pour réponse à une crise sociale;
- Essipit: ajout de 2 634 \$ pour ajustement à la formule de financement
- Matimekush: ajout de 72 532 \$ pour ajustement à la formule de financement
- C.N.A.: ajout de 987 552 \$ pour réajustement au montant du fonctionnement à celui reçu avec la formule 20-1 pour 14-15 et rétroactif pour 11-12, 12-13 et 13-14 (246 888 \$/année);
- C.J. Abitibi-Timiskaming: ajout de 1 294 860 \$ pour réajustement au montant du fonctionnement à celui reçu avec la formule 20-1 pour 14-15 et rétroactif pour 11-12, 12-13 et 13-14 (323 715 \$ \$/année);
- C.J. Abitibi-Timiskaming: ajout de 49 528 \$ non récurrent pour réponse à une crise sociale à Kitcisakik;
- C.J. Outaouais (Barriere Lake): Formule de financement 20-1 qui a été ajustée en ajoutant 160K avant 2010 et maintenu par la suite. À ce nouveau montant en 2014-2015, ajout de 45 298 \$ non récurrent pour projet de prévention de la négligence.
- CSSSPNQL: 210 528 \$

### Ajustements effectués en 2015-2016

#### Prévention (NPD7)

- Lac Simon: ajout de 120 000 \$ non récurrent pour réponse à des crises sociales;
- Timiskaming: ajout de 30 000 \$ non récurrent pour réponse à des crises sociales;
- Matimekush : ajout de 82 657\$ en lien avec le passage de 20-1 à l'AAAP en octobre 2015.

#### Fonctionnement (NPD3)

- Gesgapegiag: ajout de 60 000 \$ non récurrent pour réponse à une crise sociale + ajout de 30 600 \$ non récurrent pour l'auto-évaluation;
- Matimekush: ajout de 378 937 \$ afin de rembourser les factures des ententes de services de 2012/2013 à 2014/2015 + prévision de 126 313 \$ pour l'entente de services de 2015-2016, basée sur une moyenne des années précédentes;
- CNA : ajout 1 306 888\$ pour pallier au déficit identifié pour l'application du système SIAA
- C.J. Abitibi-Timiskaming: Ajout d'un montant pour pallier au déficit identifié par le CJAT en 14-15 lié à la prestation des services directement liés aux placements à la suite de l'abolition du taux unifié.
- Barriere Lake: ajout de 30 000 \$ non récurrent pour réponse à des crises sociales;

**2015-16 Updated FNCFS Funding Formula Template - Quebec**

Member First Nations On Reserve Pop. **0-18**  
**1,000**  
 Total number of children serviced by agency **1,000**  
 Children in care based on 6.0% **60**  
 Prevention - CLSC Model - Total Population **0**  
 Families Requiring Services **67**

Forecast Provincial Average Salary for 2008-2009 Based upon Salary Grids plus Year over Year increase for the Last Year of Increase \$61,766  
 Forecast Provincial Front Line Social Worker Average Salary \$76,557  
 Forecast Provincial Social Worker Supervisor Average Salary \$13,207 \$8,487/\$10,496/\$13,207 for Regions 1/2 or 3 respectively  
 Professional salary Increment per professional for Remote Areas \$3,057  
 Travel Benefit \$39,949  
 Forecast Provincial Secretarial Average Salary \$38,398  
 Forecast Provincial Clerical Average Salary \$43,230  
 HR staff \$61,766  
 Community Services Worker

Administrative Formula		# of Staff	Salary	Non-Salary	Totals	Fixed		Prevention / Least Disruptive Measures
						Agency Core	Protection	
1 Board of Directors	\$50,000			\$50,000	\$50,000	\$50,000		
2 Director	\$83,347	1.000	\$83,347		\$83,347	\$83,347		
3 HR Staff	\$43,230	1.000	\$43,230		\$43,230	\$43,230		
4 Secretary/Receptionist	\$39,949	1.000	\$39,949		\$39,949	\$39,949		
5 Financial Manager	\$55,204	1.000	\$55,204		\$55,204	\$55,204		
6 Financial Support	\$39,949	0.000	\$0		\$0	\$0		
7 Evaluation (Footnote 1)	\$10,200			\$10,200	\$10,200	\$10,200	\$0	\$0
8 Audit	\$10,000			\$10,000	\$10,000	\$10,000		
9 Insurance	\$40,000			\$40,000	\$40,000	\$40,000		
10 Legal	\$30,000			\$30,000	\$30,000	\$30,000		
11 Admin overhead - 15 % of Salaries and Benefits				\$311,290	\$311,290	\$49,359	\$187,002	\$74,929
12 Benefits (@20.45% of salaries)			\$288,389		\$288,389	\$45,344	\$189,496	\$53,549
Adjustment for Benefits (@26.4%) (entente tripartite pour 1er 5 ans)			\$83,908		\$83,908	\$13,193	\$55,135	\$15,581
14 Salary Adjustment for Remoteness			\$237,726		\$237,726	\$39,621	\$145,277	\$52,828
15 Travel Benefit for Remote Areas			\$55,026		\$55,026	\$9,171	\$33,627	\$12,228
16 Ongoing training	\$2,000			\$44,000	\$44,000	\$8,000	\$28,000	\$8,000
17 Off-Hour emergency service - 10%			\$102,429		\$102,429		\$83,899	\$18,530
18 Support Staff		2.000	\$153,114		\$153,114		\$111,356	\$41,758
<b>Services Formula</b>								
19 Supervisors	\$38,398	3.000	\$115,194		\$115,194		\$71,996	\$43,198
20 INTAKE/INVESTIGATION (ajout AC)	\$61,766	2.000	\$123,532		\$123,532		\$123,532	
21 Resource Support Worker to families that provide care	\$61,766	2.000	\$123,532		\$123,532		\$123,532	
22 Foster care trainer / Recruit support / Placement resource	\$61,766	1.000	\$61,766		\$61,766		\$61,766	
23 Case managers (child intervention)	\$61,766	4.000	\$247,064		\$247,064		\$247,064	
24 Case Conference Co-ordinator	\$76,557	1.000	\$76,557		\$76,557			\$76,557
25 Prevention / Least Disruptive Measures		3.000	\$185,298		\$185,298			\$185,298
26 Service purchase @\$175/child				\$175,000	\$175,000		\$87,500	\$87,500
27 Travel for service staff	\$11,500			\$195,500	\$195,500	\$11,500	\$138,000	\$46,000
<b>Totals:</b>		<b>22.000</b>	<b>\$2,075,265</b>	<b>\$865,990</b>	<b>\$2,941,255</b>	<b>\$538,118</b>	<b>\$1,687,182</b>	<b>\$715,956</b>

Total Funding - Operations \$2,225,300.00  
 Total Funding - Prevention \$715,956  
 Total INAC Funding \$2,941,256.00

**QUEBEC COSTING METHODOLOGY**

The calculations are based upon the following assumptions:

Line Item	Description	Adjustment for Size Modified from Wen:De	
		Child Population (0-18)	Core adjustment for Scale
Number of children served by agency	The 0-18 registered First Nations children on reserve count.		
Number of children in care	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.	100 or less	12.50%
Number of multiple problem families	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.	150	18.75%
1 Board of Directors	Board expenditures are not to exceed \$50,000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies. As board of director funding was provided to CPEJ under the original funding formula and tripartite agreement, funding will continue to be provided to each of the CPEJ's.	200	25.00%
2 Agency Director (or Executive Director)	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position	250	31.25%
3 HR person (or HR Coordinator)	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position	300	37.50%
4 Administrative Assistant/ Receptionist	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position	350	43.75%
5 Financial Manager	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.	400	50.00%
6 Financial Support Staff	Added this line to provide direct financial support to non-service employees. 1 additional Financial Support for every 100 CIC.	450	56.25%
11 Administrative overhead	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.	500	62.50%
12 Benefits	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country.	550	68.75%
13 Adjustment for Benefits (@26.4%) (entente tripartite pour 1er 5 ans)	Additional funding provided to all line items for benefits.	600	75.00%
14 Salary Adjustment for Remoteness	Professional salary Increment per professional for Remote Areas: \$13,207 \$8,487/\$10,496/\$13,207 for Regions 1/2 or 3 respectively	650	81.25%
15 Travel Benefit for Remote Areas	Additional \$3,057 provided to service delivery staff (includes social workers)	700	87.50%
16 Ongoing training	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always	750	93.75%
17 Off hour/emergency service	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.	800+	1.00%
18 Support Staff	1 support staff for every 6 direct service delivery staff (this includes social workers and supervisors).		
19 Supervisors	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).		
20 Intake/Investigation	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:40 ratio.		
21 Resource Support Worker to families that provide care	These are additional social workers required to support foster family care. The calculation for the number of staff uses children in care count at a 1:40 ratio.		
22 Foster Care Trainer/Recruit Support/Placement Resources	1 per agency.		
23 Case manager (child intervention)	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement		
24 Case Conference Co-Ordinator	1 case co-ordinator per agency		
25 Prevention Staff	Currently at least 1 prevention worker is provided, for larger agencies at a ratio of 1:20 was applied.		
26 Service Purchase	Calculated at \$175 per child.		
27 Travel	Calculated at \$12,000 per direct service worker annually (including the support workers), supervisors and agency ED. In some cases, a remoteness amount is included in the travel cost. This is done on a recipient by recipient bases.		

**Notes**

- Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation
- Salary adjustment for remoteness and travel benefits for remote areas are set through an incremental increase depending on the agency's location (Region 1, 2, 3).

## Annex B

### Saskatchewan

There are 17 delegated FNCFS agencies that deliver services to 67 of the 70 First Nations in Saskatchewan with the province providing services to the 3 remaining communities. All FNCFS agencies are fully delegated by the province and provide both protection and prevention services.

#### **New Investments**

As part of INAC's immediate relief investment, approximately \$7.4 million will be provided to the 17 FNCFS agencies in Year 1 with \$4.5 million available in Q1 2016-17.

By Year 4, service providers in Saskatchewan will receive approximately \$12.4 million in new investments (funding is ongoing), for a 5 Year total investment of \$51 million additional Program funding<sup>4</sup>.

#### **Updates to the Saskatchewan Funding Formula include:**

- Adjusted the children in care rate to 2013/14 actuals for agencies with over 6% of children in care, providing \$340,699 in additional funding to 1 FNCFS agency at full implementation;
- Upward adjustments to staff salaries to ensure comparability with provincial rates;
- Funding for a Financial Support Worker for FNCFS agencies with over 100 children in care;
- Updated off-hour emergency services to 10% from 5%;
- Funding for Intake and Investigation with a ratio of 1:40 multiple problem families, providing \$2,478,645 to all FNCFS agencies at full implementation;
- Increased FNCFS agency travel funding to \$11,500 from \$10,000; and
- Increase to \$175 to service purchase per child, from \$125, providing \$1.4 million at full implementation.

---

<sup>4</sup> Subject to Parliamentary and Treasury Board approval

**Original 2009 Saskatchewan 1000 Model**

Total number of children serviced by agency **1,000**  
 Children in care based on 6% **60**  
 Multiple problem families **67**  
 Number of Bands

Provincial Front Line Social Worker Average Salary (October 1 2007) \$53,950  
 Provincial Social Worker Supervisor Average Salary (October 1 2007) \$59,350  
 Provincial Support Worker Average Salary (October 1 2007) \$36,150

Administrative Formula	Basis of Calculations	# of Staff	Salary	Non-Salary	Totals	Fixed	Variable	
						Agency Core	Protection	Enhancement
1 Board of directors	\$50,000			\$50,000	\$50,000	\$50,000		
2 Director	\$77,000	1	\$77,000		\$77,000	\$77,000		
CFS Case Management / community resource co-ordinator	\$59,350	1	\$59,350		\$59,350	\$59,350		
4 HR Staff	\$39,300	1	\$39,300		\$39,300	\$39,300		
5 Secretary/Receptionist	\$36,000	1	\$36,000		\$36,000	\$36,000		
6 Financial support	\$51,000	1	\$51,000		\$51,000	\$51,000		
7 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0	\$0	\$0
8 Audit	\$13,000			\$13,000	\$13,000	\$13,000		
9 Insurance	\$30,000			\$30,000	\$30,000	\$30,000		
10 Legal	\$40,000			\$40,000	\$40,000	\$40,000		
11 Admin overhead - 15% of Salaries and Benefits				\$174,661	\$174,661	\$39,398	\$110,986	\$24,278
12 Benefits - 20.45 % of Salaries			\$197,693		\$197,693	\$53,712	\$110,883	\$33,098
13 Ongoing training	\$2,000			\$36,000	\$36,000	\$10,000	\$20,000	\$6,000
Off-Hour emergency service - 5% of direct service delivery and supervisors			\$27,515		\$27,515		\$19,423	\$8,093
15 Supervisors	\$59,350	2	\$118,700		\$118,700		\$59,350	\$59,350
16 Support staff	\$36,150	2	\$72,300		\$72,300		\$36,150	\$36,150
<b>Services Formula</b>								
17 Foster care workers / permanency workers	\$53,950	2	\$107,900		\$107,900		\$107,900	
18 Foster care trainer / Recruit support / Placement resource	\$53,950	1	\$53,950		\$53,950		\$53,950	
19 Case managers (child intervention)	\$53,950	3	\$161,850		\$161,850		\$161,850	
20 Family enhancement workers	\$53,950	3	\$161,850		\$161,850			\$161,850
21 Service purchase @\$125/child				\$125,000	\$125,000		\$62,500	\$62,500
22 Travel for service staff	\$10,000			\$120,000	\$120,000	\$10,000	\$80,000	\$30,000
23 Remoteness adjustment (fixed)				\$36,800	\$36,800			\$36,800
<b>Totals:</b>		<b>18</b>	<b>\$1,164,408</b>	<b>\$625,461</b>	<b>\$1,789,869</b>	<b>\$508,760</b>	<b>\$822,992</b>	<b>\$458,119</b>

24 New Operations formula and Least Disruptive Measures/Prevention Funding \$1,789,871  
 25 Revised 2008-2009 Agency Operations Funding incorporating Budget 2005 8.24% Adjustment \$1,630,012  
 26 Incremental Adjustment (Line 24 less Line 25) **\$159,859**

	<b>New Formula</b>	<b>2007-2008 Operations Formula with 8.24% Budget</b>	<b>2005 Adjustment</b>	<b>Adjustment</b>
Agency Core and Protection	\$1,331,752	\$1,630,012		-\$298,260
Least Disruptive Measures / Prevention Funding	\$458,119			\$458,119

**Previous Saskatchewan EPFA 1000 Model**

Total number of children serviced by agency **1,000**  
 Children in care based on 6% **60**  
 Multiple problem families **67**  
 Number of Bands

Provincial Front Line Social Worker Average Salary (Oct. 1 2015) \$63,555  
 Provincial Social Worker Supervisor Average Salary (Oct. 1 2015) \$69,911  
 Provincial Support Worker Average Salary (Oct 1 2015) \$42,470

Administrative Formula	Basis of Calculations	# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Enhancement	
1 Board of directors	\$50,000			\$50,000	\$50,000				
2 Director	\$89,606	1	\$89,606		\$89,606	\$89,606			
CFS Case Management / community resource co-ordinator	\$69,911	1	\$69,911		\$69,911	\$69,911			
4 HR Staff	\$45,685	1	\$45,685		\$45,685	\$45,685			
5 Secretary/Receptionist	\$42,470	1	\$42,470		\$42,470	\$42,470			
6 Financial support	\$57,775	1	\$57,775		\$57,775	\$57,775			
7 Evaluation (Footnote 1)	\$0			\$0	\$0	\$0	\$0	\$0	\$0
8 Audit	\$13,000			\$13,000	\$13,000	\$13,000			
9 Insurance	\$30,000			\$30,000	\$30,000	\$30,000			
10 Legal	\$40,000			\$40,000	\$40,000	\$40,000			
11 Admin overhead - 15% of Salaries and Benefits				\$204,997	\$204,997	\$45,817	\$130,580	\$28,600	
12 Benefits - 20.45 % of Salaries			\$232,029		\$232,029	\$62,464	\$130,574	\$38,991	
13 Ongoing training	\$2,000			\$36,000	\$36,000	\$10,000	\$20,000	\$6,000	
Off-Hour emergency service - 5% of direct service delivery and supervisors			\$32,413		\$32,413		\$22,880	\$9,533	
15 Supervisors	\$69,911	2	\$139,822		\$139,822		\$69,911	\$69,911	
16 Support staff	\$42,470	2	\$84,940		\$84,940		\$42,470	\$42,470	
<b>Services Formula</b>									
17 Foster care workers / permanency workers	\$63,555	2	\$127,110		\$127,110		\$127,110		
18 Foster care trainer / Recruit support / Placement resource	\$63,555	1	\$63,555		\$63,555		\$63,555		
19 Case managers (child intervention)	\$63,555	3	\$190,665		\$190,665		\$190,665		
20 Family enhancement workers	\$63,555	3	\$190,665		\$190,665			\$190,665	
21 Service purchase @\$125/child				\$125,000	\$125,000		\$62,500	\$62,500	
22 Travel for service staff	\$10,000			\$120,000	\$120,000	\$10,000	\$80,000	\$30,000	
23 Remoteness adjustment (fixed)									
<b>Totals:</b>		<b>18</b>	<b>\$1,366,646</b>	<b>\$618,997</b>	<b>\$1,985,643</b>	<b>\$566,728</b>	<b>\$940,245</b>	<b>\$478,670</b>	

**New Formula**

Agency Core and Protection \$1,506,973  
 Least Disruptive Measures / Prevention Funding \$478,670  
 Total **\$1,985,643**



**Budget 2016 Updated FNCFS Funding Formula Template - Saskatchewan**

Total # of children serviced by agency	<b>1,000</b>	
Children in care	<b>60</b>	
Multiple problem families	<b>67</b>	
Provincial Front Line Social Worker Average Salary (Oct. 1 2015)		\$63,555
Provincial Social Worker Supervisor Average Salary (Oct. 1 2015)		\$69,911
Provincial Support Worker Average Salary (Oct 1 2015)		\$42,470

	Base Calculations	# of Staff	Salary	Non-Salary	Totals	Fixed		Variable	
						Agency Core	Protection	Enhancement	
<b>Administrative Formula</b>									
1 Board of directors	\$50,000			\$50,000	\$50,000	\$50,000			
2 Director	\$89,606	1	\$89,606		\$89,606	\$89,606			
3 EPFA Manager/Community Co-ordinator	\$69,911	1	\$69,911		\$69,911			\$69,911	
4 HR Staff	\$45,865	1	\$45,865		\$45,865	\$45,865			
5 Secretary/Receptionist	\$42,470	1	\$42,470		\$42,470	\$42,470			
6 Finance Manager	\$57,775	1	\$57,775		\$57,775	\$57,775			
7 Financial Support Staff	\$42,470	1	\$42,470		\$42,470	\$42,470			
8 Evaluation				\$10,200	\$10,200	\$10,200			
9 Audit	\$15,000			\$15,000	\$15,000	\$15,000			
10 Insurance	\$30,000			\$30,000	\$30,000	\$30,000			
11 Legal	\$40,000			\$40,000	\$40,000	\$40,000			
12 Admin overhead - 15% of Salaries and Benefits				\$233,873	\$233,873	\$52,215	\$153,059	\$28,600	
13 Benefits - 20.45 % of Salaries			\$264,713		\$264,713	\$71,186	\$154,536	\$38,991	
14 Ongoing training	\$2,000			\$40,000	\$40,000	\$12,000	\$22,000	\$6,000	
Off-Hour emergency service - 10% of direct service delivery & supervisors				\$86,031	\$86,031		\$66,965	\$19,067	
16 Supervisors	\$69,911	2	\$139,822		\$139,822		\$69,911	\$69,911	
17 Service Support Workers	\$42,470	2	\$84,940		\$84,940		\$42,470	\$42,470	
<b>Direct Services Formula</b>									
18 Foster care workers / permanency workers	\$63,555	2	\$127,110		\$127,110		\$127,110		
19 Foster care trainer / Recruit support / Placement resource	\$63,555	1	\$63,555		\$63,555		\$63,555		
20 Case managers (child intervention)	\$63,555	3	\$190,665		\$190,665		\$190,665		
21 Intake/Investigation workers	\$63,555	1	\$63,555		\$63,555		\$63,555		
22 Enhanced Prevention workers	\$63,555	3	\$190,665		\$190,665			\$190,665	
23 Service purchase @\$175/child				\$175,000	\$175,000		\$87,500	\$87,500	
24 Travel for service staff	\$11,500			\$172,500	\$172,500	\$11,500	\$126,500	\$34,500	
25 Remoteness adjustment (fixed and varies by agency)									
<b>Totals:</b>		<b>20</b>	<b>\$1,559,153</b>	<b>\$766,573</b>	<b>\$2,325,726</b>	<b>\$570,287</b>	<b>\$1,167,826</b>	<b>\$587,615</b>	

<b>Total Funding - Operations</b>	<b>\$1,738,113.00</b>
<b>Total Funding - Prevention</b>	<b>\$587,615</b>
<b>Total INAC Funding</b>	<b>\$2,325,728.00</b>

**SASKATCHEWAN COSTING METHODOLOGY**

The calculations are based upon the following assumptions:

Line Item	Description
	Number of children served by agency
	The 0-18 registered First Nations children on reserve count (source: IRS updated as of December 31, 2014).
	Number of children in care
	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families
	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors
	Board expenditures are not to exceed \$50000 per year. Additional funding can be provided to address remoteness and/or multi-site agencies.
2	Agency Director (or Executive Director)
	Salaries based on provincial comparability. Currently every agency (small to large) is given one ED at the mid-range of the provincial salary scale for this position
3	Enhanced Prevention Manager
	Currently every agency (small to large) is given one Enhanced Prevention Manager.
4	HR Coordinator
	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
5	Administrative Assistant/ Receptionist
	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position.
6	Financial Manager
	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
7	Financial Support Staff
	Added this line to provide direct financial support to non-service employees. 1 additional Financial Support for every 100 CIC.
12	Administrative overhead
	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
13	Benefits
	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country.
14	Ongoing training
	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate.
15	Off hour/emergency service
	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors.
16	Supervisors
	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).
17	Support Staff
	1 support staff for every 6 direct service delivery staff (this includes social workers and supervisors).
18	Foster Care Workers
	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc.). The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratio that ranges from 1:20 to 1:30 (on average).
19	Foster Care Trainer/Recruit Support/Placement Resources
	1 per agency.
21	Intake/Investigation
	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1:40 ratio.
22	Enhanced Prevention Staff
	Ratio of 1:20 problem families.
23	Service Purchase
	Calculated at \$175 per child.
24	Travel
	Calculated at \$11,500 per direct service worker annually (including the support workers), supervisors and agency ED. In some cases, a remoteness amount is included in the travel cost. This is done on a recipient by recipient bases.
25	Remoteness
	This is done on a recipient by recipient bases.

Adjustment for Size	
Child Population (0-18)	Core adjustment for Scale
100 or less	12.50%
150	18.75%
200	25.00%
250	31.25%
300	37.50%
350	43.75%
400	50.00%
450	56.25%
500	62.50%
550	68.75%
600	75.00%
650	81.25%
700	87.50%
750	93.75%
800+	1.00%

**Notes**

Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation

## **Annex B**

### **Yukon**

INAC has a funding arrangement in place with the Yukon Government to provide child and family services to all First Nation children and families living in the Territory, as opposed to “ordinarily resident on reserve” as there are no reserves in the Territory. There are no FNCFS agencies in Yukon.

#### **New Investments**

While Budget 2016 investments represent a concrete first step in improving outcomes for First Nation children and families, much-needed program reforms remain an urgent priority and will be developed in full partnership with First Nations.

As part of INAC’s immediate relief investment, approximately \$0.9 million will be provided in Year 1 to the Yukon Territorial Government (currently the only service provider). Approximately \$0.5M will be available in Q1 2016-17.

By Year 4, Yukon will be receiving approximately \$2.3 million in new investments (funding is ongoing), for a 5 Year total investment of approximately \$8.7 million in additional Program funding<sup>1</sup>.

These funds will be used for new and/or expanded prevention activities by the Government of Yukon to support prevention programs for First Nation children and families. INAC is also working with the Government of Yukon to engage with First Nations, community groups and other parties to develop a proposal based community prevention initiative to support prevention activities for First Nation families and children.

#### **Costing Assumptions**

The costing analysis used an updated EPFA funding formula to estimate the increased funding needs in the Territory. The model was updated to include comparable provincial salaries, provide funding for intake and investigation, and provide \$175 for service purchase for each 0-18 registered child in the population served.

---

<sup>1</sup> Subject to Parliamentary and Treasury Board approval.

**Budget 2016 FNCFS Funding Formula Template - Yukon**

**AGENCY NAME: Yukon**

Member First Nations and 0-18 Population 1000  
 Children in care(6%) 60  
 Multiple problem families (20%) 67

Provincial Front Line Social Worker II Average Salary (April 1, 2011 rates with 2% Annual Increase) \$81,072  
 Community Services Worker \$54,986  
 Provincial clinical program Supervisor top of scale (April 1, 2011 rates with 2% Annual Increase) \$91,913  
 Provincial Social assistance Worker top tier Salary (April 1, 2011 rates with 2% Annual Increase) \$55,710

Administrative Formula	Base Calculations	# of Staff	Salary	Non-Salary	Totals	Fixed		
						Agency Core	Protection	Enhancement
1 Board of directors	\$50,000			\$0	\$0	\$0		
2 Director	\$103,186	1	\$0		\$0	\$0		
3 EPFA Manager	\$81,072	1	\$81,072		\$81,072	\$81,072		
4 HR Staff	\$55,710	1	\$55,710		\$55,710	\$55,710		
5 Secretary/Receptionist	\$42,353	1	\$42,353		\$42,353	\$42,353		
6 Finance Manager	\$55,710	1	\$55,710		\$55,710	\$55,710		
7 Evaluation	\$10,200			\$10,200	\$10,200	\$10,200		
8 Audit	\$15,000			\$15,000	\$15,000	\$15,000		
9 Insurance	\$40,000			\$40,000	\$40,000	\$40,000		
10 Legal	\$40,000			\$40,000	\$40,000	\$40,000		
11 Admin overhead - 15% of Salaries and Benefits				\$229,103	\$229,103	\$35,227	\$169,132	\$24,744
12 Benefits - 20.45 % of Salaries			\$259,313		\$259,313	\$48,026	\$177,554	\$33,734
13 Ongoing training	\$2,000			\$36,000	\$36,000	\$10,000	\$20,000	\$6,000
14 Off-Hour emergency service - 10% of direct service delivery & supervisors			\$86,556		\$86,556		\$70,061	\$16,496
15 Supervisors	\$91,913	2	\$183,826		\$183,826		\$133,692	\$50,134
16 Support Workers	\$55,710	2	\$111,420		\$111,420		\$111,420	
<b>Direct Services Formula</b>								
17 Intake/Investigation workers	\$81,072	2	\$162,143		\$162,143		\$162,143	
18 Foster care trainer / Recruit Support	\$81,072	1	\$81,072		\$81,072		\$81,072	
19 Child Protection Workers	\$81,072	3	\$243,215		\$243,215		\$243,215	
20 Family Enhancement Worker (Prevention)	\$54,986	3	\$164,958		\$164,958			\$164,958
21 Service purchase @\$175/child				\$175,000	\$175,000		\$87,500	\$87,500
22 Travel for service staff	\$11,500			\$168,000	\$168,000	\$12,000	\$120,000	\$36,000
<b>Totals:</b>		<b>18</b>	<b>\$1,527,350</b>	<b>\$713,303</b>	<b>\$2,240,653</b>	<b>\$445,298</b>	<b>\$1,375,789</b>	<b>\$419,566</b>

**Total Funding - Operations \$1,821,087.36**  
**Total Funding - Prevention \$419,566**  
**Total INAC Funding \$2,240,653.84**

## YUKON COSTING METHODOLOGY

The calculations are based upon the following assumptions:

Line Item	Description	
	Number of children served by agency	The 0-18 registered First Nations children on reserve count.
	Number of children in care	Maintained a CIC average count of 6% for each agency, unless 13/14 IMS Actual CIC count was above the 6% threshold.
	Number of multiple problem families	Discussed during tripartite meetings and decided a fair number is 3 children per family. The calculation is taking the 0-18 child pop, dividing by 3 and then taking 20% of the total. It is understood that many families on reserve have more than 3 children; however, if the number were any higher, it would drive the total down.
1	Board of Directors	No Board of Directors funding is provided as the territorial government provides FNCFS services.
2	Agency Director (or Executive Director)	As discussions on the roll-out and roles and responsibilities under the EPFA model have not yet occurred no funding has been provided for an agency director.
3	EPFA Manager/Community Co-ordinator	Currently one Enhanced Prevention Manager is accounted for.
4	HR Coordinator	Salaries based on provincial comparability. Currently every agency (small to large) is given one HR person at the mid-range of the provincial salary scale for this position.
5	Administrative Assistant/ Receptionist	Salaries based on provincial comparability. Currently every agency (small to large) is given one Admin Assistant at the mid-range of the provincial salary scale for this position.
6	Financial Manager	Most medium to large agencies require a Financial Manager and financial support workers. 1 Financial Manager per agency.
11	Administrative overhead	Calculated using 15% of the total salaries and benefits of the organization. This is intended to be used for rent (mortgage payments) / IT / supplies / heat/hydro/janitorial services/ telephone etc.... The national (and GoC average is 10%); however, 15% is used to take into account the IT needs that would not be included in government accommodation costs.
12	Benefits	Calculated using the GoC 20.45% of total salaries. This was based on an AANDC program decision to maintain consistency across the country.
13	Ongoing training	Calculated at \$2000 per employee depending on the jurisdiction (this is supposed to include the travel associated with the training). Tripartite roles and responsibilities have been developed to have Provincial Casework Practice and IT training provided to First Nations Agency staff by the province at no direct cost, however, in practice, this has not always taken place. Further bilateral work with provinces is necessary to mitigate.
14	Off hour/emergency service	Calculated at 10% of total costs for direct delivery staff (social workers and support workers) and supervisors. It was originally costed at 5%.
15	Supervisors	1 supervisor for every 6 direct service delivery staff (this includes social workers and service support workers).
16	Support Staff	Added to differentiate between admin support and service support. Calculated based on provincial staffing ratio of 1:6 direct service delivery staff. These service support staff are lower salaried employees such as case aids, drivers, not fully delegated social workers etc.
17	Intake	These are additional social workers required to support caseloads that are not children in care. The calculation for the number of staff uses the multiple problem families count at a 1-30 ratio.
18	Foster Care trainer/Recruit support	1 per agency.
19	Child Protection Worker	There are various names for the types of social workers and each jurisdiction's formula lists their respective workers (i.e. foster care worker, case managers, family enhancement workers etc....) The salaries are based on the mid-range of the provincial salary scale and the number of social workers is based on a provincial caseload ratio of 1:20 CIC.
20	Family Enhancement Worker	Ratio of 1:20 problem families.
21	Service Purchase	Calculated at \$175 per child.
22	Travel	Calculated at \$11,500 per direct service workers, supervisors and agency ED.

### Notes:

Where current provincial salary grids were not available for the purpose of this costing exercise, 2% compounded annually from the EPFA implementation date, was added to each salary total. These numbers will be validated prior to any further implementation