

Funding Period: From Jan 1, 2014 to Dec 31, 2014

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		HSA OPERATIONS BUDGET				% Variance (b/a)	% Variance (c/b)
	2012 (12 months) (a)	2013 YTD (6 months)	Year 1 2012	Year 2 2013 (b)	Year 3 2014 (c)	Total for 3 Years	2013 Budget vs 2012 Actual	2014 Budget vs 2013 Budget
Revenue:								
WorkSafeBC HSA Operations Funding	2,200,000	1,100,000	2,200,000	2,200,000	2,200,000	6,600,000	0%	0%
Interest Revenue	32,494	16,582	11,497	30,085	31,476	73,058	-7%	5%
Training/Course Revenue	1,352,573	500,265	1,544,760	1,235,550	869,850	3,650,160	-9%	-30%
SAFE Company Fees	24,690	49,346	43,667	45,067	71,000	159,733	83%	58%
Sponsorships	15,598	2,352				0	-	-
Total Revenue	3,625,355	1,668,544	3,799,924	3,510,702	3,172,326	10,482,951	-3%	-10%
Compensation Expense:								
Salaries	1,078,034	476,092	1,243,363	1,210,647	1,355,053	3,809,063	12%	12%
Benefits	207,856	120,744	234,836	232,806	264,017	731,660	12%	13%
Consultants & Contractors	1,225,859	600,353	1,366,591	1,335,392	1,599,592	4,301,575	9%	20%
Expense:								
Accounting & Legal Fees	14,282	13,120	10,473	11,585	20,344	42,402	-19%	76%
Advertising	68,448	22,947	72,746	90,160	125,183	288,090	32%	39%
Board Expenses	88,824	53,193	124,343	149,315	148,368	422,026	68%	-1%
Buildings & Services	21,890	9,753	14,946	16,789	17,898	49,634	-23%	7%
Communications	49,186	24,872	64,852	55,685	54,001	174,538	13%	-3%
Conferences & Convention	43,306	26,041	30,571	36,842	40,415	107,829	-15%	10%
External Events and Meetings	93,751	27,320	102,785	82,350	63,700	248,835	-12%	-23%
Furniture & Equipment	76,600	54,803	0	0	0	0	-	-
Office Supplies	63,591	38,375	57,899	72,820	91,323	222,042	15%	25%
Property Taxes & General Insurance	8,638	4,565	8,623	8,815	11,823	29,261	2%	34%
Publication	102,909	31,213	128,330	78,550	92,515	299,395	-24%	18%
Rent - Office	68,944	32,152	73,006	67,966	61,718	202,689	-1%	-9%
Technology	52,721	792	153,799	79,417	57,834	291,051	51%	-27%
Training - Staff	11,906	8,563	3,300	10,940	16,834	31,074	-8%	54%
Travel	106,262	62,595	165,965	165,285	227,737	558,987	56%	38%
Miscellaneous	15,313	6,162	12,072	17,629	16,047	45,747	15%	-9%
Total Expenses	3,398,318	1,613,654	3,868,501	3,722,994	4,264,403	11,855,898	10%	15%
Revenue less Expenses	227,038	54,890	(68,577)	(212,293)	(1,092,077)	(1,372,947)	-	-

Note: Any significant expense account (>\$50,000) and any significant variances (>20%) between 2012 actuals, 2013 budget, and 2014 funding request should be explained in Section 5 below.

Section 2: RESERVE FUND - HSA OPERATIONS	2012 (12 months)	2013 YTD (6 months)	Year 1 2012	Year 2 2013	Year 3 2014
Opening Balance				-	-
Drawdown (-)					
Additional Funds Requested for This Application (+)					
Ending Balance	-	-	-	-	-

Describe the reason(s) for any drawdown of HSA Reserve Fund in the current year

Describe the reason(s) for any additional HSA Reserve Funds being requested for this application

Section 3: COMPENSATION - HSA OPERATIONS	2012 (12 months)	2013 YTD (6 months)	Year 1 2012	Year 2 2013	Year 3 2014
Total staff FTE (includes both full-time and part-time employees)	14.66	13.56	19.7	18.95	20.95
Total consultants FTE contracted on an ongoing basis	13.62	6.67	15.18	14.84	17.77
<i>List the top ten highest compensated positions, including consultants (who are contracted on an ongoing basis), in the following annual compensation categories:</i>					
1. Number of positions with compensation \$1-\$39,999		3.42		2	1.9
2. Number of positions with compensation \$40,000-\$79,999	4	5.85		7.7	9.8
3. Number of positions with compensation \$80,000-\$119,999	5	3.29	9	8.25	8.25
4. Number of positions with compensation \$120,000-\$159,999	1	1	1	1	
5. Number of positions with compensation \$160,000-\$199,999					
6. Number of positions with compensation \$200,000-\$249,999					1
7. Number of positions with compensation \$250,000-\$299,999					
8. Number of positions with compensation \$300,000-\$349,999					
9. Number of positions with compensation \$350,000 and over					

Section 4: EXPENSE ALLOCATION - HSA OPERATIONS

1) Describe the method or formula used to allocate common expenses and/or overhead expenses shared between HSA operations and COR administration or shared between the organization's head office and HSA operations (e.g., based on FTE or square footage of office)

The Council overhead allocation is allocated to lines of business in proportion to compensation costs. Compensation costs include staff salaries and benefits, and consultants' fees. Compensation costs do not include fees and expenses paid to contractors involved in instruction and evaluation. The Council's COR funding includes 80% SAFE Companies total expenses (excluding Council overhead allocation) and 100% of COR administration total cost centre, including Council overhead allocation.

2) List the expenses and amounts that have been allocated in (1) and included in the budget in Section 1.

Rent for both offices; IT infrastructure costs (land line, cable, etc); all Xerox costs except for Transportation Safety dept; payroll costs for CEO, CFO, Corporate Secretary / Senior Administrative Assistant, Receptionist, Accounting Assistant, IT Coordinator; all administrative expenses, including legal, audit, insurance, etc.

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS AND SIGNIFICANT VARIANCES

Any significant expense account (>\$50,000), excluding salaries, should be explained here.

Benefits: include medical/dental/life insurance, RRSP, WCB, recruitment, CPP and EI. **Consultants and Contractors:** the Council has a very ambitious project list for 2014 and will need outside help to complete it. **Advertising:** this item includes advertising and communications and has increased as the Council hired a professional communications person to develop communications strategies, programs and tactics to help support successful delivery of BCFSC initiatives focused on preventing injuries and fatalities in the forest industry. **Board expenses:** includes \$41,968 for Board meetings plus \$106,400 for various TAC meetings. **Communications:** this includes cell phone charges, couriers, postage and telephone charges. **External Events and Meetings:** facilities rental and catering for training classes. **Office supplies:** this includes copier costs, which have increased significantly as the Council does more printing in house. **Publication:** this includes books and supplies for training courses. **Rent:** rent for both the Nanaimo and Prince George offices The Nanaimo office lease is up September 30, 2014. **Technology:** this includes computer support \$2,834 and software purchases \$55,000. **Travel:** this covers staff travel only, and has increased due to two falling safety advisors being hired who are almost 100% in the field.

Any significant expense account variance (>20%), including salaries, between 2012 actuals, 2013 budget, and 2014 funding request should be explained here.

Training revenue - dropped the faller fee effective Jan 1, 2014 which was \$330k in revenue; **SAFE Company fees revenue** - increased the budget to better reflect what is happening in 2013; **Accounting and legal** - increase in audit fee, some change in allocation; **Advertising** - hired a communications professional who is focussing on a communication strategy in 2014; **External Events and Meetings** - delivering more training with Computer Based Training and teleconferencing to be able to reach more people; **Office Supplies** - includes copier costs, which have doubled due to more in house work, and licenses - the Falling Supervisor course is adding a coaching license per student at \$100 per each of 96 projected students; **Insurance** - added two trucks for Falling Safety Advisors (2 new positions); **Technology** - includes software / data base / website costs - this was \$77,500 in 2013 budget and \$55,000 in 2014 budget; **Staff training** - more professional staff so higher costs; **Travel** - 2 new Falling Safety Advisors to travel the province helping fallers improve their safety.

Section 6: APPROVAL

Approved by Organization Board Chair:

R. Hert

(signature)

Reynold Hert

(name)

Date Approved:

Oct. 11/13