12-Sep-18 Date Prepared

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Section 1: BUDGET - HSA OPERATIONS	ACTI	JAL		HSA OPERATIO	NS BUDGET		\$ Variance (b-a)	% Variance (b/a)
	2017 (12 months)	2018 YTD (6 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Budget vs 2018 Budget	2019 Budget vs 2018 Budget
Revenue:						2/15/19/19/19		
WorkSafeBC HSA Operations Funding	3,196,300	1,673,361	3,245,000	3,245,000	3,245,000	9,735,000	0	0%
Interest Revenue	20,278	16,895	12,969	25,895	26,111	64,975	12,926	100%
Training/Course Revenue	574,623	466,072	294,815	381,708	391,708	1,068,230	86,893	29%
Other Revenue/Deferred Capital Revenue	58,053	20,168	19,881	10,000	0	29,881	-9,881	-50%
SAFE Company Fees	115,359	69,948	160,000	120,800	120,800	401,600	-39,200	-25%
Total Revenue	3,964,613	2,246,444	3,732,665	3,783,402	3,783,619	11,299,686	50,737	1%
Compensation Expense:							Normal	
Salaries	1,764,593	852,893	1,723,954	1,707,898	1,824,592	5,256,444	-16,056	-1%
Benefits	208,029	101,197	217,466	222,509	238,416	678,390	5,043	2%
Consultants & Contractors	691,396	542,062	696,409	770,090	764,513	2,231,013	73,681	11%
Other Expense:								
Accounting & Legal Fees	14,718	2,894	13,734	13,714	13,812	41,261	-20	0%
Advertising & Sponsorships	9,339	6,743	10,281	9,265	9,343	28,889	-1,016	-10%
Board Expenses	99,222	48,748	133,503	128,861	129,068	391,432	-4,642	-3%
Building Maintenance & Repairs	22,801	16,196	23,467	28,114	28,349	79,930	4,647	20%
Telecommunications & Freight	49,847	31,476	56,290	49,749	51,410	157,450	-6,541	-12%
Conference Registration and Meeting Expenses	185,256	113,934	182,107	176,192	224,318	582,617	-5,915	-3%
Furniture & Equipment	74,987	0	0	0	0	0	0	-
Office Supplies	28,410	7,351	22,463	24,418	24,511	71,391	1,955	9%
Property Taxes & General Insurance	13,708	5,570	13,339	12,577	12,683	38,599	-762	-6%
Publications & materials	50,875	25,529	92,816	112,551	68,696	274,064	19,735	21%
Rent - Office	69,970	35,311	69,717	70,211	74,604	214,532	494	1%
Technology	51,456	115,165	519,635	116,554	96,138	732,327	-403,081	-78%
Training - Staff	24,760	16,407	30,267	19,899	18,139	68,305	-10,368	-34%
Travel	289,559	155,990	303,895	278,044	280,309	862,249	-25,851	-9%
Miscellaneous	111,016	9,474	19,299	23,522	22,511	65,332	4,223	22%
Total Expenses	3,759,942	2,086,939	4,128,643	3,764,171	3,881,411	11,774,225	-364,472	-9%
Revenue less Expenses	204,671	159,505	-395,978	19,231	-97,793	-474,539	415,209	

Note: Any significant expense account (>\$50,000) included in 2019 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - HSA OPERATIONS	2017	2018	2019
Opening Balance		-	-
Drawdown (-)			
Add Surplus Retained in Reserve Fund			
Additional Funds Requested			
Ending Balance			

cribe the reason(s) for any drawdown of	, , , , , , , , , , , , , , , , , , , ,	

Section 3: COMPENSATION - HSA OPERATIONS	ACT	UAL	HSA OPERATIONS BUDGET		
	2017	2018	Year 1 2018	Year 2 2019	Year 3 2020
List the top ten highest compensated positions, including					(6)
consultants (who are contracted on an ongoing basis), in					
the following annual compensation categories:					
Number of positions with compensation					
\$1-\$39,999					
2. Number of positions with compensation					
\$40,000-\$79,999					
3. Number of positions with compensation	-			7	7
\$80,000-\$119,999	6	6	6	7	7
4. Number of positions with compensation	3	2	1	2	2
\$120,000–\$159,999	3	3	3	2	2
5. Number of positions with compensation	1	1	1	1	1
\$160,000–\$199,999	1	1	1	1	1
6. Number of positions with compensation					
\$200,000–\$249,999					
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
a) Describe the method or formula used in the 2019 budget 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 staffing FTE or square footage of office)
The Council overhead allocation is allocated to lines of business in proportion to compensation costs. Compensation includes 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.
b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2019 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, Communications Specialist; all administrative expenses, including legal, audit, insurance, etc.
c) Has the expense allocation method used in the 2019 budget changed from previous year? If it has changed, explain why.
No.

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES
a) Provide an explanation for the funding increase over the 2018 funding amount, if applicable.
N/A
b) Provide an explanation for any funding increase over the 2019 funding forecast amount included rates setting, if applicable.
N/A
c) Any significant expense account (>\$50,000) included in the 2019 budget , excluding salaries, should be explained here.
Training Course Revenue - 2018 was budgeted conservatively as more online training being delivered, however this has not had as much of an impact as originally thought so 2019 has been budgeted higher. In addition new courses are being offered. Consultants & Contractors - increased to mirror increase in training course revenue. Technology - 2018 had large capital expenditures for software systems which will not impact the harvesting HSA in 2019.
d) Any significant expense account variance (>20%), including salaries, between 2018 budget and 2019 funding request should be explained here.
Interest Revenue - interest rates have risen therefore budgeted higher. Training course revenue - see above explanation. Other/Deferred Capital Revenue - old database written off in 2017 and all deferred capital revenue associated with it. SAFE Company Fees - budgeted too high in 2018 so budget reduced for 2019. Building Mtce & Repairs - utilities budgeted higher for 2019. Publications & Materials - correspond with increased course revenue. Technology - see above explanation. Training - Staff - budgeted lower in 2019. Miscellaneous - due to higher interest rates, more bank charges anticipated.
Section 6: APPROVAL
Approved by Organization Board Chair: Dellan (signature) Delhavie (name)
Date Approved: Sept. 26/18

12-Sep-18 Date Prepared

Funding Period: From Jan 1, 2019 to Dec 31, 2019

			1	Activity Categories				
HSA BUDGET ALLOCATION	Overhead (Fixed Costs) Training		Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	2019 Budget Total	
Revenue:								
WorkSafeBC HSA Operations Funding	3,245,000						3,245,000	
Interest Revenue	25,895						25,895	
Training/Course Revenue		381,708					381,708	
Other Revenue	10,000		-	-	-	-	10,000	
	120,800						120,800	
Total Revenue	3,401,695	381,708	• 3	•			3,783,402	
Compensation Expense:								
Salaries	1,707,898						1,707,898	
Benefits	222,509						222,509	
Consultants & Contractors	93,128	393,063	253,900	-	5,000	25,000	770,090	
Subtotal	2,023,534	393,063	253,900		5,000	25,000	2,700,497	
Other Expense:								
Accounting & Legal Fees	13,714						13,714	
Advertising & Sponsorships	9,265	-	-	-	-	-	9,265	
Board Expenses	128,861						128,861	
Building Maintenance & Repairs	28,114						28,114	
Telecommunications & Freight	49,749						49,749	
Conference Registration and Meeting Expenses	-	114,780	-	61,412	-	-	176,192	
Furniture & Equipment							-	
Office Supplies	24,418						24,418	
Property Taxes & General Insurance	12,577						12,577	
Publications & materials	6,321	56,230	-	50,000	-	-	112,551	
Rent - Office	70,211						70,211	
Technology	114,874	1,680	-		-	-	116,554	
Training - Staff	19,899						19,899	
Travel	133,444	30,000	-	79,600	-	35,000	278,044	
Miscellaneous	23,522						23,522	
Subtotal	634,972	202,690	-	191,012		35,000	1,063,674	
Total Expenses	2,658,506	595,753	253,900	191,012	5,000	60,000	3,764,171	
Revenue less Expenses	743,189	(214,045)	(253,900)	(191,012)	(5,000)	(60,000)	19,231	

BC Forest Safety Council - Harvesting

12-Sep-18 Date Prepared

Fixed costs include salaries, rent, and expenses such as accounting and legal fees which are approximately the same year over year and are not optional. Fixed costs are often referred to as overhead costs and do not generally fluctuate directly with activities. You may find it helpful to provide monthly breakdown to determine annual totals, it is optional. You must enter the annual totals in column titled "Total."

Funding Period: From Jan 1, 2019 to Dec 31, 2019 **Fixed Costs Budget Worksheet** Jan Feb Apr May Jun Aug Sep Oct Nov Dec Total Revenue: WorkSafeBC HSA Operations Funding * 3,245,000 25,895 Interest Revenue 10,000 Training/Course Revenue Other Revenue SAFE Company Fees 120,800 **Total Revenue** 3,401,695 **Compensation Expense** Salaries 1,707,898 Benefits 222,509 Consultants & Contractors 93.128 Subtotal 2,023,534 Other Expense: Accounting & Legal Fees 13,714 Advertising and Sponsorship 9,265 **Board Expenses** 128,861 **Building Maintenance & Repairs** 28,114 Telecommunications & Freight 49,749 Conference Registration & Meeting Expenses Furniture & Equipment Office Supplies 24,418 Property Taxes & General Insurance 12,577 Publications & materials 6,321 Rent - Office 70,211 Technology 114,874 Training - Staff 19,899 Travel 133,444 Miscellaneous 23,522 Subtotal 634,972

3,764,171

2,658,506

Total Expenses

^{*} Note: This is the total funding amount requested from WorkSafeBC to cover both fixed and variable costs.

BC Forest Safety Council - Harvesting

12-Sep-18 Date Prepared

Use this worksheet to describe activities that would vary from year to year and that would not be covered by the fixed costs of your association. For example, a training program run by a salaried staff member at the HSA's usual operating location would not be included here. But activities that require additional rental spaces, materials to be created, or consultants to be hired should be included. Include the reference number of the corresponding work plan item in the first column (column A). If more rows are required, please click on the "2" symbol on the top left corner of the screen to unhide additional rows.

Activities / Initiatives Budget (Variable Costs) Worksheet

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Expense Category

Workplan Item Ref #	Activity	Activity Category	Description / Objective	Revenue	Consultants / Contractors	Conference Registration and Meeting Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel	Net
	Training	Training	Training courses delivered	381,708	236,063	89,780	56,230		1,680		(2,045)
	Faller Standard Implementation	Training	Provide support to fallers and supervisors through training and use of iTrak		112,000					30,000	(142,000)
	Faller Standard Implementation	Marketing / Outreach	Meetings, town halls, etc			28,000				10,000	(38,000)
	Log Hauling	Conference / Convention / Meeting	Seminars on log truck rollover, standard of care, risk and fatigue management		25,000					35,000	(60,000)
	Train the Trainer	Training	Train the trainer, assessor & moderator sessions		10,000						(10,000)
	Physio project	Research	Physio		5,000						(5,000)
	Silviculture projects	Consultation Services	Various silviculture work		120,000						(120,000)
	Totara improvements	Training	Improve materials with photos & videos		35,000						(35,000)
	Train the Trainer	Training	Annual training in Nanaimo			25,000					(25,000)
	Conferences	Marketing / Outreach	Conference attendance/booths			33,412					(33,412)
	New & updated training courses	Consultation Services	Basic chainsaw operator, log hauler endorsement, faller supervisor, other course content updates		37,100						(37,100)
	Other worker development	Consultation Services	Other smaller projects		96,800						(96,800)
	Outreach	Marketing / Outreach	Forest Safety News				50,000				(50,000)
	Outreach	Marketing / Outreach	Falling safety advisor outreach							69,600	(69,600)
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									
		Please Choose One:									
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									
	Total			381,708	676,963	176,192	106,230		1,680	144,600	(723,957)

12-Sep-18 Date Prepared

HSA BUDGET - STAFFING COUNT	
FTE = Full Time Equivalent	
STAFF POSITIONS	
Position	
CEO	
CFO	
Communications Specialist	
T Co-ordinator	
Receptionist/Document Control Administrator	
Corporate Secretary	
Accounting Assistant	
Audit Administrator	
Director, SAFE Companies	
Director, Transportation Safety	
Manager, Falling (previously a contractor)	
Falling Safety Advisor	
Manager, Training	
Manager, Training and Program Development	
Program Coordinators	
Registrar & Database Coordinator	
SAFE Companies Administrator	
Safety Advisors	
Senior Safety Audit Advisor	
Training & Program Development Administrator	
Transportation Safety Program Assistant	
Transportation Safety Program Coordinator	
Safety Advocates Advisor	
Director, Programs & Training	_
Total FTE - SI	aff

HSA	COR	Sawmill	Pellet	Total FTE
0.64	0.36			1.00
0.64	0.36			1.00
0.64	0.36			1.00
0.64	0.36			1.00
0.64	0.36			1.00
0.64	0.36			1.00
0.64	0.36			1.00
	1.00			1.00
0.20	0.80			1.00
1.00				1.00
0.50				0.50
3.00				3.00
1.00				1.00
1.00				1.00
1.90	0.10			2.00
	1.00			1.00
	2.00			2.00
	6.00			6.00
0.25	1.75			2.00
3.30	0.20			3.50
1.00				1.00
1.00				1.00
1.00				1.00
1.00				1.00
				0.00
20.63	15.37	0.00	0.00	36.00
HSA	COR	IRI	IRI	Total FTE
0.62				0.62
				2101

2017 ACTUAL FTE

		2018						
	BUDGET FTE							
HSA	COR	Sawmill	Pellet	Total FTE				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
0.62	0.37	0.01		1.00				
	1.00			1.00				
0.20	0.55	0.25		1.00				
0.90			0.10	1.00				
				0.00				
3.00				3.00				
1.00				1.00				
1.00				1.00				
1.90	0.10			2.00				
	1.00			1.00				
	2.00			2.00				
	6.00			6.00				
0.25	1.75			2.00				
3.30	0.20			3.50				
1.00				1.00				
1.00				1.00				
1.00				1.00				
1.00				1.00				
				0.00				
19.89	15.19	0.32	0.10	35.50				
HSA	COR	IRI	IRI	Total FTE				
0.62				0.62				
8.00	2.00			10.00				
0.00	2.50			0.00				
				0.00				
				0.00				
8.62	2.00	0.00	0.00	10.62				

		2019					
	BUDGET FTE						
HSA	COR	Sawmill	Pellet	Total FTE			
0.63	0.27	0.01		1.00			
0.62	0.37	0.01		1.00			
0.62	0.37	0.01		1.00			
0.62	0.37	0.01		1.00			
0.62	0.37	0.01		1.00			
0.62	17.00	0.01					
	0.37	0.01		1.00			
0.62	0.37	0.01					
0.20	1.00	0.25		1.00			
0.20	0.55	0.25	0.10	1.00			
0.90			0.10	1.00			
3.00				0.00			
1.00				1.00			
				1.00			
1.00	0.10			2.00			
1.90	0.10			1.00			
-	1.00 2.00			2.00			
				6.00			
0.25	6.00						
0.25 3.30	1.75			3.50			
	0.20						
1.00				1.00			
1.00				1.00			
-							
1.00				0.00			
10.00	45.40	0.33	0.10				
19.89	15.19	0.32	0.10	35.50			
HSA	COR	IRI	IRI	Total FTE			
0.65		graffessen i					
0.62				0.62			
				0.00			
				0.00			
				0.00			
				0.00			
0.62	0.00	0.00	0.00	0.62			

Funding Period: From Jan 1, 2019 to Dec 31, 2019

EXAMPLE - STAFF POSITIONS - F	TE's
Position	
Manager - HSA (full time)	
Manager - HSA/ COR (full time) *	
Admin Support - COR/ IRI (full tir	me)
Admin Support - HSA/IRI (part tir	me) **
	Total FTF - Staf

Total FTE - Consultants

CONSULTANTS/CONTRACTORS ***

Position Ombudsman

Contractors

EXAMPLE - CONSULTAN	TS/CONTRACTORS - FTE's
Position	
HSA - Trainer (1 @ 40 ho	urs per week)
HSA-Trainer for course A	(1 @ 20 hours per week)
COR - Audit Trainers (4 @	20 hours per week)
HSA/IRI Trainer (1 @40 h	rs per week)
	Total FTE - Consultants

HSA	COR	IRI	IRI	Total FTE
1.00			(1) A S E (1)	1.00
0.75	0.25			1.00
	0.75	0.25		1.00
0.30		0.20		0.50
2.05	1.00	0.45	0.00	3.50

0.00

0.00

8.00

8.62

5.00

5.00

HSA	COR	IRI	IRI	Total FTE
1.00			12/20/20	1.00
0.50				0.50
	2.00			2.00
0.75		0.25		1.00
2.25	2.00	0.25	0.00	4.50

How to count FTE for staff:

0.00 0.00 0.00

13.62

This is a headcount of staff and a cost allocation of their time spent on each program.

* Eg: a full-time manager who spends 75% of time on HSA and 25% on COR, enter as HSA 0.75 FTE and COR 0.25 FTE count. See example to the left.

** Eg: a part-time staff who works half time and spends 60% on HSA and 40% on IRI, then enter HSA 0.3 FTE and IRI 0.2 FTE. See example to the left.

Legend of acronyms:

HSA - Health and Safety Association Operations

COR - COR Program Administration

IRI - Injury Reduction Initiative (not HSA or COR)

FTE - Full time equivalent

*** Consultants/contractors - List of consultants/contractors who work significant hours in operations and on a continuous basis.

How to count FTE for consultants/contracts:

If consultants are paid by the hour, use the same standard hours per work week as the full-time staff in your FTE calculation.

E.g., a consultant hired for 40 hours per week (same as full time staff hours) for the full year for HSA, enter the consultant as 1 HSA FTE. See example to the left.