

Section 1(a): BUDGET - COR ACTIVITIES	ACTUAL *		BUDGET	COR ADMINISTRATION TARGETS *				# Variance (b-a)	% Variance (b/a)
	2019 (12 months)	2020 YTD (6 months)	2020 Budget (a)	Year 1 2021 (b)	Year 2 2022	Year 3 2023	Total for 3 Years	2021 Target vs 2020 Target	2021 Target vs 2020 Target
a) Number of New COR Registrations	296	152	280	250	250	250	750	-30	-11%
b) Number of New OHS Certifications	406	163	320	300	300	300	900	-20	-6%
c) Number of New RTW Certifications	NA	NA	NA	NA	NA	NA	0		
d) Number of WorkSafeBC Initiated Verification Audits	22	1					0	0	-
e) Number of Certifying Partner Initiated QA Audits	384	69	400	350	350	350	1,050	-50	-13%
f) Number of External Auditors Trained for the First Time (Initial)	1	7	3	3	3	3	9	0	0%
g) Number of External Auditors Recertified		3	15	20	20	20	60	5	33%
h) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	31	0	24	24	24	24	72	0	0%
i) Number of Internal Auditors Recertified - Large Employers		20	45	35	35	35	105	-10	-22%
j) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	408	204	400	335	335	335	1,005	-65	-16%
k) Number of Internal Auditors Recertified - Small Employers		153	250	250	250	250	750	0	0%
l) Certification Failed or Not Granted			n/a	NA	NA	NA			

Provide explanations for the variances between 2020 and 2021 targets in each of the COR Activities listed above

a)
b)
c)
d)
e)
f)
g)
h)
i)
j)
k)

BC Forest Safety Council

Funding Period: From Jan 1, 2021 to Dec 31, 2021

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL			BUDGET	COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2019 (12 months)	2020 YTD (6 months)	2020 Budget (a)	Year 1 2021 (b)	Year 2 2022	Year 3 2023	Total for 3 Years	2021 Budget vs 2020 Budget	2021 Budget vs 2020 Budget	
<b>Revenue:</b>										
WorkSafeBC COR Operations Funding	2,049,358	968,733	2,215,151	2,215,151	2,215,151	2,215,151	6,645,453	0	0%	
Interest Revenue	24,837	8,389	16,022	4,623	4,623	4,623	13,869	-11,399	-71%	
Other Revenue (list individually)	0			0	0	0	0	0	-	
				0	0	0	0	0	-	
<b>Total Revenue</b>	<b>2,074,195</b>	<b>977,122</b>	<b>2,231,173</b>	<b>2,219,774</b>	<b>2,219,774</b>	<b>2,219,774</b>	<b>6,659,322</b>	<b>-11,399</b>	<b>-1%</b>	
<b>Compensation Expense:</b>										
Salaries	1,279,644	621,569	1,314,335	1,295,480	1,295,480	1,295,480	3,886,440	-18,855	-1%	
Benefits	188,195	82,072	172,129	184,085	184,085	184,085	552,255	11,956	7%	
Consultants & Contractors	142,763	33,696	258,644	338,617	338,617	338,617	1,015,851	79,973	31%	
<b>Other Expense:</b>										
Accounting & Legal Fees	5,806	5,813	7,630	7,705	7,705	7,705	23,115	75	1%	
Advertising & Sponsorships	5,636	3,200	7,630	5,394	5,394	5,394	16,182	-2,236	-29%	
Board Expenses	19,545	5,531	23,312	18,870	18,870	18,870	56,610	-4,442	-19%	
Building Maintenance & Repairs	19,213	8,368	18,541	20,342	20,342	20,342	61,026	1,801	10%	
Telecommunications & Freight	41,989	18,612	37,708	27,126	27,126	27,126	81,378	-10,582	-28%	
Conference Registration and Meeting Expenses	19,322	9,139	28,975	22,229	22,229	22,229	66,687	-6,746	-23%	
Furniture & Equipment	0		0	0	0	0	0	0	-	
Office Supplies	17,004	3,350	13,347	15,291	15,291	15,291	45,873	1,944	15%	
Property Taxes & General Insurance	6,809	3,245	7,782	6,935	6,935	6,935	20,805	-847	-11%	
Publications & materials	32,119	7,534	60,006	11,261	11,261	11,261	33,783	-48,745	-81%	
Rent - Office	44,866	23,113	48,848	47,922	47,922	47,922	143,766	-926	-2%	
Technology	121,912	128,122	60,592	55,874	55,874	55,874	167,622	-4,718	-8%	
Training - Staff	13,077	2,758	19,585	15,236	15,236	15,236	45,708	-4,349	-22%	
Travel	105,660	15,306	137,367	133,346	133,346	133,346	400,038	-4,021	-3%	
Miscellaneous	10,635	5,694	14,742	14,061	14,061	14,061	42,183	-681	-5%	
<b>Total Expenses</b>	<b>2,074,195</b>	<b>977,122</b>	<b>2,231,173</b>	<b>2,219,774</b>	<b>2,219,774</b>	<b>2,219,774</b>	<b>6,659,322</b>	<b>-11,399</b>	<b>-1%</b>	
<b>Revenue less Expenses</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	

Note: Any significant expense account (>\$50,000) included in 2021 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR				2019	2020	2021
Opening Balance						
Drawdown (-)						
Add Surplus Retained in Reserve Fund						
Additional Funds Requested						
Ending Balance				-	-	-

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

Section 3: COMPENSATION	ACTUAL			COR ADMINISTRATION BUDGET		
	2019	2020		Year 1 2019	Year 2 2020	Year 3 2021
<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						
2. Number of positions with compensation \$40,000-\$79,999	2	2		2	1	2
3. Number of positions with compensation \$80,000-\$119,999	8	8		8	9	8
4. Number of positions with compensation \$120,000-\$159,999						
5. Number of positions with compensation \$160,000-\$199,999						
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 - COR**

*a) Describe the method or formula used in the 2021 budget to allocate common expenses and/or overhead expenses shared between COR operations and COR administration or shared between the organization's head office and COR 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 or project development. 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 2021 budget in Section 1.*

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

*c) Has the expense allocation method used in the 2021 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 any funding increase over the 2020 funding amount, if applicable.

N/A

b) Provide an explanation for any funding increase over the 2021 funding forecast amount included in rates setting, if applicable.

N/A

c) Any significant expense account (>\$50,000) included in the 2021 budget, excluding salaries, should be explained here.

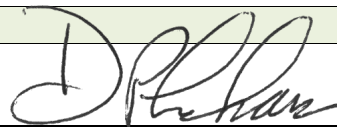
Consultants & Contractors - increased workplan items for 2021.

d) Any significant expense account variance (>20%), including salaries, between 2020 budget and 2021 funding request should be explained here.

Interest Revenue - Rates have dropped, budget for 2021 was based on what we are currently experiencing for rates. All significant drops in expense areas are due to significant efforts being made to reduce overhead costs.

**Section 6: APPROVAL**

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

September 28, 2020



BC Forest Safety Council

09-Sep-20 Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2021 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
<b>Revenue:</b>								
WorkSafeBC COR Operations Funding	2,215,151							2,215,151
Interest Revenue	4,623							4,623
Other Revenue	-	-	-	-	-	-	-	-
	-							-
<b>Total Revenue</b>	<b>2,219,774</b>	-	-	-	-	-	-	<b>2,219,774</b>
<b>Compensation Expense:</b>								
Salaries	1,295,480							1,295,480
Benefits	184,085							184,085
Consultants & Contractors	1,156	-	-	191,755	18,000	7,706	120,000	338,617
<b>Subtotal</b>	<b>1,480,721</b>	-	-	<b>191,755</b>	<b>18,000</b>	<b>7,706</b>	<b>120,000</b>	<b>1,818,182</b>
<b>Other Expense:</b>								
Accounting & Legal Fees	7,705							7,705
Advertising & Sponsorships	-	-	5,394	-	-	-	-	5,394
Board Expenses	18,870							18,870
Building Maintenance & Repairs	20,342							20,342
Telecommunications & Freight	27,126							27,126
Conference Registration and Meeting Expenses	7,068	-	15,161	-	-	-	-	22,229
Furniture & Equipment	-							-
Office Supplies	15,291							15,291
Property Taxes & General Insurance	6,935							6,935
Publications & materials	-	-	11,261	-	-	-	-	11,261
Rent - Office	47,922							47,922
Technology	55,874	-	-	-	-	-	-	55,874
Training - Staff	15,236							15,236
Travel	4,177	-	49,173	-	-	79,996	-	133,346
Miscellaneous	14,061							14,061
<b>Subtotal</b>	<b>240,607</b>	-	<b>80,989</b>	-	-	<b>79,996</b>	-	<b>401,592</b>
<b>Total Expenses</b>	<b>1,721,328</b>	-	<b>80,989</b>	<b>191,755</b>	<b>18,000</b>	<b>87,702</b>	<b>120,000</b>	<b>2,219,774</b>
<b>Revenue less Expenses</b>	<b>498,446</b>	-	<b>(80,989)</b>	<b>(191,755)</b>	<b>(18,000)</b>	<b>(87,702)</b>	<b>(120,000)</b>	-



*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 total in column titled "Total."*

**Fixed Costs Budget Worksheet**

**Funding Period: From Jan 1, 2021 to Dec 31, 2021**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue:</b>													
WorkSafeBC COR Administration Funding *													2,215,151
Interest Revenue													4,623
Other Revenue													-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>2,219,774</b>
<b>Compensation Expense</b>													
Salaries													1,295,480
Benefits													184,085
Consultants & Contractors													1,156
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,480,721</b>
<b>Other Expense:</b>													
Accounting & Legal Fees													7,705
Advertising and Sponsorship													-
Board Expenses													18,870
Building Maintenance & Repairs													20,342
Telecommunications & Freight													27,126
Conference Registration & Meeting Expenses													7,068
Furniture & Equipment													-
Office Supplies													15,291
Property Taxes & General Insurance													6,935
Publications & materials													-
Rent - Office													47,922
Technology													55,874
Training - Staff													15,236
Travel													4,177
Miscellaneous													14,061
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>240,607</b>
<b>Total Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,721,328</b>

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

2,219,774

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 (i.e., 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.

					Funding Period: From Jan 1, 2021 to Dec 31, 2021							
Activities / Initiatives Budget (Variable Costs) Worksheet					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	
		Employer Audit QA (WIVA)			120,000						(120,000)	
		Auditor QA			7,706						(7,706)	
		Desktop QA			18,000						(18,000)	
		Auditor QA								79,996	(79,996)	
		Marketing / Outreach				15,161	11,261	5,394		49,173	(80,989)	
		Program Development			191,755						(191,755)	
		Please Choose One:									-	
		Please Choose One:									-	
		Please Choose One:									-	
		Please Choose One:									-	
		Please Choose One:									-	
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		Please Choose One:									-	
		Please Choose One:									-	
		Please Choose One:									-	
<b>Total</b>					-	337,461	15,161	11,261	5,394	-	129,169	(498,446)

09-Sep-20

Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

COR BUDGET - STAFFING COUNT	
FTE = Full Time Equivalent	
STAFF POSITIONS	
Position	
CEO	
CFO	
Communications Specialist	
IT Co-ordinator	
Receptionist/Document Control Administrator	
Corporate Secretary	
Accounting/IT Assistant	
Audit Administrator	
Director, SAFE Companies	
Director, Transportation Safety	
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	
Senior Safety Advisor, Manufacturing	
Admin/Communications Assistant (New)	
<b>Total FTE - Staff</b>	

2019					
ACTUAL FTE					
HSA	COR	Sawmill	Pellet	Total FTE	
0.58	0.39	0.04			1.00
0.58	0.39	0.04			1.00
0.58	0.39	0.04			1.00
0.58	0.39	0.04			1.00
0.58	0.39	0.04			1.00
0.58	0.39	0.04			1.00
	1.00				1.00
0.20	0.58	0.20	0.02		1.00
0.92			0.08		1.00
2.60					2.60
0.70					0.70
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
			1.00		1.00
					0.00
<b>Total FTE - Staff</b>	<b>18.90</b>	<b>15.33</b>	<b>1.48</b>	<b>0.10</b>	<b>35.80</b>

2020					
BUDGET FTE					
HSA	COR	Sawmill	Pellet	Total FTE	
0.57	0.38	0.05			1.00
0.57	0.38	0.05			1.00
0.57	0.38	0.05			1.00
0.57	0.38	0.05			1.00
0.57	0.38	0.05			1.00
0.57	0.38	0.05			1.00
	1.00				1.00
0.20	0.60	0.10	0.10		1.00
1.00					1.00
2.00					2.00
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
2.80	0.20				3.00
1.00					1.00
1.00					1.00
1.00					1.00
1.00					1.00
			1.00		1.00
					0.00
<b>Total FTE - Staff</b>	<b>18.14</b>	<b>15.31</b>	<b>1.45</b>	<b>0.10</b>	<b>35.00</b>

2021					
BUDGET FTE					
HSA	COR	Sawmill	Pellet	Total FTE	
0.55	0.39	0.05	0.02		1.00
0.55	0.39	0.05	0.02		1.00
0.55	0.39	0.05	0.02		1.00
0.55	0.39	0.05	0.02		1.00
0.55	0.39	0.05	0.02		1.00
0.55	0.39	0.05	0.02		1.00
	1.00				1.00
0.20	0.60	0.10	0.10		1.00
1.00					1.00
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
2.80	0.20				3.00
1.00					1.00
1.00					1.00
					0.00
1.00					1.00
			0.70	0.30	1.00
	0.50	0.25	0.25		1.00
<b>Total FTE - Staff</b>	<b>16.97</b>	<b>15.85</b>	<b>1.40</b>	<b>0.78</b>	<b>35.00</b>

CONSULTANTS/CONTRACTORS ***	
Position	
Ombudsman	
Contracors	
<b>Total FTE - Consultants</b>	

HSA	COR	IRI	IRI	Total FTE	
0.62					0.62
1.00					1.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total FTE - Consultants</b>	<b>1.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.62</b>

HSA	COR	IRI	IRI	Total FTE	
0.62					0.62
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total FTE - Consultants</b>	<b>0.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.62</b>

HSA	COR	IRI	IRI	Total FTE	
0.62					0.62
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total FTE - Consultants</b>	<b>0.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.62</b>

EXAMPLE - STAFF POSITIONS - FTE's	
Position	
Manager - HSA (full time)	
Manager - HSA/ COR (full time) *	
Admin Support - COR/ IRI (full time)	
Admin Support - HSA/IRI (part time) **	
<b>Total FTE - Staff</b>	

HSA	COR	IRI	IRI	Total FTE	
1.00					1.00
0.75	0.25				1.00
	0.75	0.25			1.00
0.30		0.20			0.50
<b>Total FTE - Staff</b>	<b>2.05</b>	<b>1.00</b>	<b>0.45</b>	<b>0.00</b>	<b>3.50</b>

**How to count FTE for staff:**  
 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.