

BC Forest Safety Council - Sawmills HSA

20-Sep-10 Date Prepared

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

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		BUDGET	HSA OPERATIONS 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
Revenue:									
WorkSafeBC HSA Operations Funding	0	147,484	400,000	400,000	400,000	400,000	1,200,000	0	0%
Interest Revenue	2,620	1,136	2,011	487	487	487	1,461	-1,524	-76%
Training/Course Revenue				0	0	0	0	0	-
Other Revenue (list individually)	10,005			0	0	0	0	0	-
Unused funding carried forward from prior years	253,842			0	0	0	0	0	-
Total Revenue	266,467	148,620	402,011	400,487	400,487	400,487	1,201,461	-1,524	0%
Compensation Expense:									
Salaries	125,748	76,217	151,919	124,191	124,191	140,000	388,382	-27,728	-18%
Benefits	16,085	8,387	19,081	16,321	16,321	20,000	52,642	-2,760	-14%
Consultants & Contractors	8,566	11,747	77,844	118,912	118,912	90,443	328,267	41,068	53%
Other Expense:									
Accounting & Legal Fees	2,503	787	958	811	811	811	2,433	-147	-15%
Advertising & Sponsorships	596	433	958	568	568	568	1,704	-390	-41%
Board Expenses	24,225	11,634	4,299	31,160	31,160	31,160	93,480	26,861	625%
Building Maintenance & Repairs	2,031	1,133	2,327	2,142	2,142	2,142	6,426	-185	-8%
Telecommunications & Freight	5,180	2,507	5,191	2,753	2,753	2,753	8,259	-2,438	-47%
Conference Registration and Meeting Expenses	2,679	1,100	36,194	8,798	8,798	8,798	26,394	-27,396	-76%
Furniture & Equipment	0		0	0	0	0	0	0	-
Office Supplies	1,061	237	2,097	2,087	2,087	2,087	6,261	-10	0%
Property Taxes & General Insurance	720	439	977	730	730	730	2,190	-247	-25%
Publications & materials	6,570	1,021	12,231	8,133	8,133	8,133	24,399	-4,098	-34%
Rent - Office	4,743	3,131	6,132	5,046	5,046	5,046	15,138	-1,086	-18%
Technology	50,197	24,655	50,085	49,251	49,251	49,251	147,753	-834	-2%
Training - Staff	999	12	402	2,341	2,341	2,341	7,023	1,939	482%
Travel	28,329	4,471	29,155	26,019	26,019	35,000	87,038	-3,136	-11%
Miscellaneous	1,076	709	2,162	1,224	1,224	1,224	3,672	-938	-43%
Total Expenses	281,308	148,620	402,011	400,487	400,487	400,487	1,201,461	-1,524	0%
Revenue less Expenses	-14,841	0	0	0	0	0	0	-0	-

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 - HSA OPERATIONS				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 HSA Reserve Fund in the current year

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL			HSA OPERATIONS 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	1	1		1	1	1
2. Number of positions with compensation \$40,000-\$79,999						
3. Number of positions with compensation \$80,000-\$119,999	1	1		1	1	1
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 - HSA OPERATIONS

a) Describe the method or formula used in the 2021 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 and 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.; 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 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 the 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 rates setting, if applicable.

N/A

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

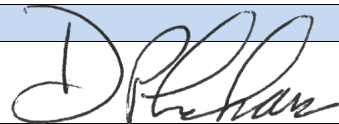
N/A

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

Interest Revenue - budgeted lower than prior year based on current rates. Consultants & Contractors - workplan activities/items higher year over year. Board Expenses - offset with meetin expenses - differnct classification year over year. Property Taxes - amount is immaterial. Publications - due to FSN going digital only no print in 2021. Staff training - additional course planned for MAG Safety Advisor. Miscellanous - lower bank charges expected due to interest rates.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

September 28, 2020

HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories					2021 Budget Total
		Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	
Revenue:							
WorkSafeBC HSA Operations Funding	400,000						400,000
Interest Revenue	487						487
Training/Course Revenue		-					-
Other Revenue	-		-	-	-	-	-
	-						-
Total Revenue	400,487	-	-	-	-	-	400,487
Compensation Expense:							
Salaries	124,191						124,191
Benefits	16,321						16,321
Consultants & Contractors	14,536	63,500	40,876	-	-	-	118,912
Subtotal	155,048	63,500	40,876	-	-	-	259,424
Other Expense:							
Accounting & Legal Fees	811						811
Advertising & Sponsorships	568	-	-	-	-	-	568
Board Expenses	31,160						31,160
Building Maintenance & Repairs	2,142						2,142
Telecommunications & Freight	2,753						2,753
Conference Registration and Meeting Expenses	2,298	-	-	6,500	-	-	8,798
Furniture & Equipment	-						-
Office Supplies	2,087						2,087
Property Taxes & General Insurance	730						730
Publications & materials	933	-	-	7,200	-	-	8,133
Rent - Office	5,046						5,046
Technology	49,251	-	-	-	-	-	49,251
Training - Staff	2,341						2,341
Travel	1,269	-	-	24,750	-	-	26,019
Miscellaneous	1,224						1,224
Subtotal	102,613	-	-	38,450	-	-	141,063
Total Expenses	257,661	63,500	40,876	38,450	-	-	400,487
Revenue less Expenses	142,826	(63,500)	(40,876)	(38,450)	-	-	-

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20-Sep-10 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."

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
Revenue:													
WorkSafeBC HSA Operations Funding *													400,000
Interest Revenue													487
Other Revenue													-
													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	400,487
Compensation Expense													
Salaries													124,191
Benefits													16,321
Consultants & Contractors													14,536
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	155,048
Other Expense:													
Accounting & Legal Fees													811
Advertising and Sponsorship													568
Board Expenses													31,160
Building Maintenance & Repairs													2,142
Telecommunications & Freight													2,753
Conference Registration & Meeting Expenses													2,298
Furniture & Equipment													-
Office Supplies													2,087
Property Taxes & General Insurance													730
Publications & materials													933
Rent - Office													5,046
Technology													49,251
Training - Staff													2,341
Travel													1,269
Miscellaneous													1,224
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	102,613
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	257,661

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

400,487

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HSA BUDGET - STAFFING COUNT					
FTE = Full Time Equivalent					
STAFF POSITIONS					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.58	0.39	0.04		1.00
CFO	0.58	0.39	0.04		1.00
Communications Specialist	0.58	0.39	0.04		1.00
IT Co-ordinator	0.58	0.39	0.04		1.00
Receptionist/Document Control Administrator	0.58	0.39	0.04		1.00
Corporate Secretary	0.58	0.39	0.04		1.00
Accounting/IT Assistant	0.58	0.39	0.04		1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.58	0.20	0.02	1.00
Director, Transportation Safety	0.92			0.08	1.00
Falling Safety Advisor	2.60				2.60
Manager, Training	0.70				0.70
Manager, Training and Program Development	1.00				1.00
Program Coordinators	1.90	0.10			2.00
Registrar & Database Coordinator		1.00			1.00
SAFE Companies Administrator		2.00			2.00
Safety Advisors		6.00			6.00
Senior Safety Audit Advisor	0.25	1.75			2.00
Training & Program Development Administrator	3.30	0.20			3.50
Transportation Safety Program Assistant	1.00				1.00
Transportation Safety Program Coordinator	1.00				1.00
Safety Advocates Advisor	1.00				1.00
Director, Programs & Training	1.00				1.00
Senior Safety Advisor, Manufacturing			1.00		1.00
Admin/Communications Assistant (New)				0.00	0.00
Total FTE - Staff	18.90	15.33	1.48	0.10	35.80

2019					
ACTUAL FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.58	0.39	0.04		1.00
CFO	0.58	0.39	0.04		1.00
Communications Specialist	0.58	0.39	0.04		1.00
IT Co-ordinator	0.58	0.39	0.04		1.00
Receptionist/Document Control Administrator	0.58	0.39	0.04		1.00
Corporate Secretary	0.58	0.39	0.04		1.00
Accounting/IT Assistant	0.58	0.39	0.04		1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.58	0.20	0.02	1.00
Director, Transportation Safety	0.92			0.08	1.00
Falling Safety Advisor	2.60				2.60
Manager, Training	0.70				0.70
Manager, Training and Program Development	1.00				1.00
Program Coordinators	1.90	0.10			2.00
Registrar & Database Coordinator		1.00			1.00
SAFE Companies Administrator		2.00			2.00
Safety Advisors		6.00			6.00
Senior Safety Audit Advisor	0.25	1.75			2.00
Training & Program Development Administrator	3.30	0.20			3.50
Transportation Safety Program Assistant	1.00				1.00
Transportation Safety Program Coordinator	1.00				1.00
Safety Advocates Advisor	1.00				1.00
Director, Programs & Training	1.00				1.00
Senior Safety Advisor, Manufacturing			1.00		1.00
Admin/Communications Assistant (New)				0.00	0.00
Total FTE - Staff	18.90	15.33	1.48	0.10	35.80

2020					
BUDGET FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.57	0.38	0.05		1.00
CFO	0.57	0.38	0.05		1.00
Communications Specialist	0.57	0.38	0.05		1.00
IT Co-ordinator	0.57	0.38	0.05		1.00
Receptionist/Document Control Administrator	0.57	0.38	0.05		1.00
Corporate Secretary	0.57	0.38	0.05		1.00
Accounting/IT Assistant	0.57	0.38	0.05		1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.60	0.10	0.10	1.00
Director, Transportation Safety	1.00				1.00
Falling Safety Advisor	2.00				2.00
Manager, Training	1.00				1.00
Manager, Training and Program Development	1.00				1.00
Program Coordinators	1.90	0.10			2.00
Registrar & Database Coordinator		1.00			1.00
SAFE Companies Administrator		2.00			2.00
Safety Advisors		6.00			6.00
Senior Safety Audit Advisor	0.25	1.75			2.00
Training & Program Development Administrator	2.80	0.20			3.00
Transportation Safety Program Assistant	1.00				1.00
Transportation Safety Program Coordinator	1.00				1.00
Safety Advocates Advisor	1.00				1.00
Director, Programs & Training	1.00				1.00
Senior Safety Advisor, Manufacturing			1.00		1.00
Admin/Communications Assistant (New)				0.00	0.00
Total FTE - Staff	18.14	15.31	1.45	0.10	35.00

2021					
BUDGET FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.55	0.39	0.05	0.02	1.00
CFO	0.55	0.39	0.05	0.02	1.00
Communications Specialist	0.55	0.39	0.05	0.02	1.00
IT Co-ordinator	0.55	0.39	0.05	0.02	1.00
Receptionist/Document Control Administrator	0.55	0.39	0.05	0.02	1.00
Corporate Secretary	0.55	0.39	0.05	0.02	1.00
Accounting/IT Assistant	0.55	0.39	0.05	0.02	1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.60	0.10	0.10	1.00
Director, Transportation Safety	1.00				1.00
Falling Safety Advisor	2.00				2.00
Manager, Training	1.00				1.00
Manager, Training and Program Development	1.00				1.00
Program Coordinators	1.90	0.10			2.00
Registrar & Database Coordinator		1.00			1.00
SAFE Companies Administrator		2.00			2.00
Safety Advisors		6.00			6.00
Senior Safety Audit Advisor	0.25	1.75			2.00
Training & Program Development Administrator	2.80	0.20			3.00
Transportation Safety Program Assistant	1.00				1.00
Transportation Safety Program Coordinator	1.00				1.00
Safety Advocates Advisor					0.00
Director, Programs & Training	1.00				1.00
Senior Safety Advisor, Manufacturing			0.70	0.30	1.00
Admin/Communications Assistant (New)		0.50	0.25	0.25	1.00
Total FTE - Staff	16.97	15.85	1.40	0.78	35.00

CONSULTANTS/CONTRACTORS ***					
Position	HSA	COR	IRI	IRI	Total FTE
Ombudsman	0.62				0.62
Contracors	1.00				1.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total FTE - Consultants	1.62	0.00	0.00	0.00	1.62

2020					
Position	HSA	COR	IRI	IRI	Total FTE
Ombudsman	0.62				0.62
Contracors	1.00				1.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total FTE - Consultants	1.62	0.00	0.00	0.00	1.62

2021					
Position	HSA	COR	IRI	IRI	Total FTE
Ombudsman	0.62				0.62
Contracors					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total FTE - Consultants	0.62	0.00	0.00	0.00	0.62

2021					
Position	HSA	COR	IRI	IRI	Total FTE
Ombudsman	0.62				0.62
Contracors					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total FTE - Consultants	0.62	0.00	0.00	0.00	0.62

EXAMPLE - STAFF POSITIONS - FTE's					
Position	HSA	COR	IRI	IRI	Total FTE
Manager - HSA (full time)	1.00				1.00
Manager - HSA/ COR (full time) *	0.75	0.25			1.00
Admin Support - COR/ IRI (full time)		0.75	0.25		1.00
Admin Support - HSA/IRI (part time) **	0.30		0.20		0.50
Total FTE - Staff	2.05	1.00	0.45	0.00	3.50

2020					
Position	HSA	COR	IRI	IRI	Total FTE
Manager - HSA (full time)	1.00				1.00
Manager - HSA/ COR (full time) *	0.75	0.25			1.00
Admin Support - COR/ IRI (full time)		0.75	0.25		1.00
Admin Support - HSA/IRI (part time) **	0.30		0.20		0.50
Total FTE - Staff	2.05	1.00	0.45	0.00	3.50

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.