

BC Forest Safety Council - Pellet Mill 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	76,009	20,788	80,000	80,000	80,000	80,000	240,000	0	0%
Interest Revenue	287	109	200	279	279	279	837	79	40%
Training/Course Revenue			0	0	0	0	0	0	-
Other Revenue (list individually)		3,500	0	0	0	0	0	0	-
Funding carried forward				0	0	0	0	0	-
Total Revenue	76,296	24,397	80,200	80,279	80,279	80,279	240,837	79	0%
Compensation Expense:									
Salaries	15,205	7,935	16,323	71,002	20,000	22,000	113,002	54,679	335%
Benefits	423	175	404	8,316	2,500	2,700	13,516	7,912	1959%
Consultants & Contractors	23,580	13,616	58,581	65,070	11,061	8,861	84,992	6,489	11%
Other Expense:									
Accounting & Legal Fees	67	75	95	465	465	465	1,395	370	389%
Advertising & Sponsorships	65	42	95	325	325	325	975	230	242%
Board Expenses	271	72	2,928	3,086	3,086	3,086	9,258	158	5%
Building Maintenance & Repairs	222	109	231	1,227	1,227	1,227	3,681	996	431%
Telecommunications & Freight	1,307	110	259	683	683	683	2,049	424	164%
Conference Registration and Meeting Expenses	32,371	1,328	8,238	8,743	8,743	8,743	26,229	505	6%
Furniture & Equipment	0		0	0	0	0	0	0	-
Office Supplies	112	23	86	488	488	488	1,464	402	471%
Property Taxes & General Insurance	79	42	97	418	418	418	1,254	321	331%
Publications & materials	361	98	717	1,734	1,734	1,734	5,202	1,017	142%
Rent - Office	519	300	608	2,890	2,890	2,890	8,670	2,282	375%
Technology	392	305	485	2,091	2,091	2,091	6,273	1,606	331%
Training - Staff	15	1	40	2,195	2,195	2,195	6,585	2,155	5400%
Travel	1,191	42	6,214	21,678	21,678	21,678	65,034	15,464	249%
Miscellaneous	116	124	158	695	695	695	2,085	537	340%
Total Expenses	76,296	24,397	95,557	191,106	80,279	80,279	351,664	95,549	100%
Revenue less Expenses	0	0	-15,357	-110,827	0	0	-110,827	-95,470	-

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	2
2. Number of positions with compensation \$40,000-\$79,999						
3. Number of positions with compensation \$80,000-\$119,999						
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.

Showing a planned net loss for 2021 as staff has significant funding from prior years in deferred revenue. This will be utilized to offset additional costs in 2021 with increased workplan activities.

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.

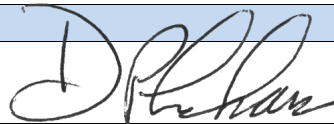
Salaries & Benefits - additional part time resources allocated for 2021 to accomplish workplan items.

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

Salaries & Benefits - see 5c. Travel - budget increased for recourse to go and train on CCIP Workplan item. While many other categories are over the 20% threshold, the dollars are immaterial and are due to the change in salaries which attracts additional overhead allocation.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

September 28, 2020

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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	80,000						80,000
Interest Revenue	279						279
Training/Course Revenue		-					-
Other Revenue	-		-	-	-	-	-
	-						-
Total Revenue	80,279	-	-	-	-	-	80,279
Compensation Expense:							
Salaries	71,002						71,002
Benefits	8,316						8,316
Consultants & Contractors	-	-	65,070	-	-	-	65,070
Subtotal	79,318	-	65,070	-	-	-	144,388
Other Expense:							
Accounting & Legal Fees	465						465
Advertising & Sponsorships	325	-	-	-	-	-	325
Board Expenses	3,086						3,086
Building Maintenance & Repairs	1,227						1,227
Telecommunications & Freight	683						683
Conference Registration and Meeting Expenses	743	-	-	-	-	8,000	8,743
Furniture & Equipment	-						-
Office Supplies	488						488
Property Taxes & General Insurance	418						418
Publications & materials	534	-	-	1,200	-	-	1,734
Rent - Office	2,890						2,890
Technology	2,091	-	-	-	-	-	2,091
Training - Staff	2,195						2,195
Travel	726	20,952	-	-	-	-	21,678
Miscellaneous	695						695
Subtotal	16,566	20,952	-	1,200	-	8,000	46,718
Total Expenses	95,884	20,952	65,070	1,200	-	8,000	191,106
Revenue less Expenses	(15,605)	(20,952)	(65,070)	(1,200)	-	(8,000)	(110,827)

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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 *													80,000
Interest Revenue													279
Other Revenue													-
													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	80,279
Compensation Expense													
Salaries													71,002
Benefits													8,316
Consultants & Contractors													-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	79,318
Other Expense:													
Accounting & Legal Fees													465
Advertising and Sponsorship													325
Board Expenses													3,086
Building Maintenance & Repairs													1,227
Telecommunications & Freight													683
Conference Registration & Meeting Expenses													743
Furniture & Equipment													-
Office Supplies													488
Property Taxes & General Insurance													418
Publications & materials													534
Rent - Office													2,890
Technology													2,091
Training - Staff													2,195
Travel													726
Miscellaneous													695
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	16,566
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	95,884

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

191,106

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HSA 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)	
Total FTE - Staff	

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	
Total FTE - Staff	18.90	15.33	1.48	0.10	35.80

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	
				0.00	
Total FTE - Staff	18.14	15.31	1.45	0.10	35.00

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	
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	
				0.00	
1.00				1.00	
		0.70	0.30	1.00	
	0.50	0.25	0.25	1.00	
Total FTE - Staff	16.97	15.85	1.40	0.78	35.00

CONSULTANTS/CONTRACTORS ***	
Position	
Ombudsman	
Contractors	
Total FTE - Consultants	

HSA	COR	IRI	IRI	Total FTE	
0.62				0.62	
1.00				1.00	
				0.00	
				0.00	
				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

HSA	COR	IRI	IRI	Total FTE	
0.62				0.62	
				0.00	
				0.00	
				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

HSA	COR	IRI	IRI	Total FTE	
0.62				0.62	
				0.00	
				0.00	
				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	
Manager - HSA (full time)	
Manager - HSA/ COR (full time) *	
Admin Support - COR/ IRI (full time)	
Admin Support - HSA/IRI (part time) **	
Total FTE - Staff	

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	
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.

EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's	
Position	
HSA - Trainer (1 @ 40 hours 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 hrs per week)	
Total FTE - Consultants	

HSA	COR	IRI	IRI	Total FTE	
1.00				1.00	
0.50				0.50	
	2.00			2.00	
0.75		0.25		1.00	
Total FTE - Consultants	2.25	2.00	0.25	0.00	4.50

** 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.