

Section 1(a): TARGET - COR ACTIVITIES	ACTUAL		TARGET	COR ADMINISTRATION TARGETS				# Variance (b-a)	% Variance (b/a)
	2020 (12 months)	2021 YTD (6 months)	2021 Target (a)	Year 1 2021	Year 2 2022 (b)	Year 3 2023	Total for 3 Years	2022 Target vs 2021 Target	2022 Target vs 2021 Target
a) Number of New COR Registrations	272	153	250	250	270	270	790	20	8%
b) Number of New OHS Certifications	288	120	300	300	300	300	900	0	0%
c) Number of WorkSafeBC Initiated Verification Audits	14	0	20	20	20	20	60	0	0%
d) Number of Certifying Partner Initiated QA Audits	252	95	350	350	400	400	1,150	50	14%
e) Number of External Auditors Trained for the First Time (Initial)	2	2	3	3	3	3	9	0	0%
f) Number of External Auditors Recertified			20	20	20	20	60	0	0%
g) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	14	26	24	24	24	24	72	0	0%
h) Number of Internal Auditors Recertified - Large Employers			35	35	36	36	107	1	3%
i) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	352		335	335	330	330	995	-5	-1%
j) Number of Internal Auditors Recertified - Small Employers			250	250	250	250	750	0	0%
k) Certification Failed or Not Granted				NA	NA	NA			

Provide explanations for the variances between 2021 and 2022 targets in each of the COR Activities listed above

a)
b)
c)
d) Planning for more QA Audits
e)
f)
g)
h)
i)
j)
k)

BC Forest Safety Council

Funding Period: From Jan 1, 2022 to Dec 31, 2022

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		BUDGET	COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2020 (12 months)	2021 YTD (6 months)	2021 Target (a)	Year 1 2021	Year 2 2022 (b)	Year 3 2023	Total for 3 Years	2022 Budget vs 2021 Budget	2022 Budget vs 2021 Budget
Revenue:									
WorkSafeBC COR Operations Funding	1,994,235	914,083	2,215,151	2,215,151	2,215,151	2,215,151	6,645,453	0	0%
Interest Revenue	10,861	0	4,623	4,623	0	0	4,623	-4,623	-
Other Revenue (list individually)	66	0	0	0	0	0	0	0	-
				0	0	0	0	0	-
Total Revenue	2,005,162	914,083	2,219,774	2,219,774	2,215,151	2,215,151	6,650,076	-4,623	0%
Compensation Expense:									
Salaries	1,236,899	532,507	1,295,480	1,295,480	1,050,000	1,076,250	3,421,730	-245,480	-19%
Benefits	185,491	72,039	184,085	184,085	152,336	160,000	496,421	-31,749	-17%
Consultants & Contractors	186,886	909	338,617	338,617	260,000	216,924	815,541	-78,617	-23%
Other Expense:									
Accounting & Legal Fees	13,624	0	7,705	7,705	0	0	7,705	-7,705	-
Advertising & Sponsorships	3,767	0	5,394	5,394	0	0	5,394	-5,394	-
Board Expenses	10,117	0	18,870	18,870	0	0	18,870	-18,870	-
Building Maintenance & Repairs	17,023	0	20,342	20,342	0	0	20,342	-20,342	-
Telecommunications & Freight	29,230	5,217	27,126	27,126	11,600	11,600	50,326	-15,526	-57%
Conference Registration and Meeting Expenses	9,675	670	22,229	22,229	1,500	1,500	25,229	-20,729	-93%
Furniture & Equipment		0	0	0	0	0	0	0	-
Office Supplies	6,911	378	15,291	15,291	8,000	8,000	31,291	-7,291	-48%
Property Taxes & General Insurance	6,671	0	6,935	6,935	0	0	6,935	-6,935	-
Publications & materials	14,921	0	11,261	11,261	0	0	11,261	-11,261	-
Rent - Office	46,622	0	47,922	47,922	0	0	47,922	-47,922	-
Technology	185,737	62,986	55,874	55,874	33,200	33,200	122,274	-22,674	-41%
Training - Staff	3,505	659	15,236	15,236	6,000	6,000	27,236	-9,236	-61%
Travel	37,144	8,001	133,346	133,346	156,677	156,677	446,700	23,331	17%
Miscellaneous	10,939	230,717	14,061	14,061	535,838	545,000	1,094,899	521,777	3711%
Total Expenses	2,005,162	914,083	2,219,774	2,219,774	2,215,151	2,215,151	6,650,076	-4,623	0%
Revenue less Expenses	-0	0	0	0	0	0	0	0	-

Note: Any significant expense account (>\$50,000) included in 2022 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR				2020	2021	2022
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		
	2020	2021		Year 1 2021	Year 2 2022	Year 3 2023
<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	2	2
3. Number of positions with compensation \$80,000-\$119,999	8	8		8	8	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 2022 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. 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 2022 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 2022 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 2021 funding amount, if applicable.

N/A

b) Provide an explanation for any funding increase over the 2022 funding forecast amount included in rates setting, if applicable.

N/A

c) Any significant expense account (>\$50,000) included in the 2022 budget, excluding salaries, should be explained here.

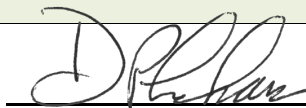
In discussion with Mary Lam, BCFSC and WSBC have agreed to change reporting for our overhead allocation amounts. Starting with this reporting and going forward the items included in overhead allocation will not be reflected in each line item but will be reflected in the Miscellaneous category. The variance in salaries is related to the OH Allocation as is Miscellaneous.

d) Any significant expense account variance (>20%), including salaries, between 2021 budget and 2022 funding request should be explained here.

Consultants and Contractors is lower based on the cost of workplan items. Conference registrations and meetings are lower as meetings are planned to be virtual with no cost. Office supplies reflect the move to more digital work. Travel is expected to be higher as it was budgeted lower due to restrictions in 2021. All other items are related to the OH Allocation reporting change.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

October 1, 2021

BC Forest Safety Council

07-Sep-21 Date Prepared

Funding Period: From Jan 1, 2022 to Dec 31, 2022

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2022 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
Revenue:								
WorkSafeBC COR Operations Funding	2,215,151							2,215,151
Interest Revenue	-							-
Other Revenue	-	-	-	-	-	-	-	-
	-							-
Total Revenue	2,215,151	-	-	-	-	-	-	2,215,151
Compensation Expense:								
Salaries	1,050,000							1,050,000
Benefits	152,336							152,336
Consultants & Contractors	-	-	-	140,000	-	10,000	110,000	260,000
Subtotal	1,202,336	-	-	140,000	-	10,000	110,000	1,462,336
Other Expense:								
Accounting & Legal Fees	-							-
Advertising & Sponsorships	-	-	-	-	-	-	-	-
Board Expenses	-							-
Building Maintenance & Repairs	-							-
Telecommunications & Freight	11,600							11,600
Conference Registration and Meeting Expenses	1,500	-	-	-	-	-	-	1,500
Furniture & Equipment	-							-
Office Supplies	8,000							8,000
Property Taxes & General Insurance	-							-
Publications & materials	-	-	-	-	-	-	-	-
Rent - Office	-							-
Technology	33,200	-	-	-	-	-	-	33,200
Training - Staff	6,000							6,000
Travel	3,720	-	62,957	-	-	90,000	-	156,677
Miscellaneous	535,838							535,838
Subtotal	599,858	-	62,957	-	-	90,000	-	752,815
Total Expenses	1,802,194	-	62,957	140,000	-	100,000	110,000	2,215,151
Revenue less Expenses	412,957	-	(62,957)	(140,000)	-	(100,000)	(110,000)	-

BC Forest Safety Council

07-Sep-21 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 total in column titled "Total."

Fixed Costs Budget Worksheet

Funding Period: From Jan 1, 2022 to Dec 31, 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue:													
WorkSafeBC COR Administration Funding *													2,215,151
Interest Revenue													-
Other Revenue													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	2,215,151
Compensation Expense													
Salaries													1,050,000
Benefits													152,336
Consultants & Contractors													0
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	1,202,336
Other Expense:													
Accounting & Legal Fees													-
Advertising and Sponsorship													-
Board Expenses													-
Building Maintenance & Repairs													-
Telecommunications & Freight													11,600
Conference Registration & Meeting Expenses													1,500
Furniture & Equipment													-
Office Supplies													8,000
Property Taxes & General Insurance													-
Publications & materials													-
Rent - Office													-
Technology													33,200
Training - Staff													6,000
Travel													3,720
Miscellaneous													535,838
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	599,858
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	1,802,194

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

2,215,151

