

BC Forest Safety Council (Harvesting)

07-Sep-21 Date Prepared

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

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		BUDGET	HSA OPERATIONS BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2020 (12 months)	2021 YTD (6 months)	2021 Budget (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 HSA Operations Funding	3,099,510	1,455,334	2,071,477	2,071,477	3,000,000	3,245,000	8,316,477	928,523	45%
Interest Revenue	16,192	6,434	6,611	6,611	12,000	12,000	30,611	5,389	82%
Training/Course Revenue	290,024	280,574	189,160	189,160	189,140	189,140	567,440	-20	0%
Other Revenue (list individually)	191,701	44,291	0	0	0	0	0	0	-
SAFE Company Fees	103,406	41,299	104,000	104,000	66,936	66,936	237,872	-37,064	-36%
Total Revenue	3,700,834	1,827,932	2,371,248	2,371,248	3,268,076	3,513,076	9,152,400	896,828	38%
Compensation Expense:									
Salaries	1,544,533	947,120	1,557,952	1,557,952	2,001,510	2,051,548	5,611,010	443,558	28%
Benefits	215,056	112,724	213,192	213,192	257,016	265,000	735,208	43,824	21%
Consultants & Contractors	717,584	395,174	634,866	634,866	681,521	867,218	2,183,605	46,655	7%
Other Expense:									
Accounting & Legal Fees	20,312	1,530	11,019	11,019	20,500	20,500	52,019	9,481	86%
Advertising & Sponsorships	6,407	7,585	7,713	7,713	12,000	12,000	31,713	4,287	56%
Board Expenses	31,927	13,264	90,084	90,084	97,250	97,250	284,584	7,166	8%
Building Maintenance & Repairs	25,379	25,950	29,089	29,089	63,900	63,900	156,889	34,811	120%
Telecommunications & Freight	29,744	17,395	32,107	32,107	38,919	38,919	109,945	6,812	21%
Conference Registration and Meeting Expenses	62,981	25,192	87,567	87,567	116,591	116,591	320,749	29,024	33%
Furniture & Equipment	0	0	0	0	0	0	0	0	-
Office Supplies	19,337	4,759	26,297	26,297	20,400	20,400	67,097	-5,897	-22%
Property Taxes & General Insurance	9,945	10,149	9,917	9,917	21,600	21,600	53,117	11,683	118%
Publications & materials	23,840	32,576	14,421	14,421	23,150	23,150	60,721	8,729	61%
Rent - Office	69,506	61,832	68,528	68,528	125,484	100,000	294,012	56,956	83%
Technology	198,773	96,512	120,044	120,044	157,154	165,000	442,198	37,110	31%
Training - Staff	3,545	620	4,628	4,628	11,100	25,000	40,728	6,472	140%
Travel	103,933	42,866	195,564	195,564	199,728	225,000	620,292	4,164	2%
Miscellaneous	13,452	-255,747	18,260	18,260	-579,747	-600,000	-1,161,487	-598,007	-
Total Expenses	3,096,254	1,539,501	3,121,248	3,121,248	3,268,076	3,513,076	9,902,400	146,828	5%
Revenue less Expenses	604,580	288,431	-750,000	-750,000	0	0	-750,000	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				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 HSA Reserve Fund in the current year

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL			HSA OPERATIONS 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						
3. Number of positions with compensation \$80,000-\$119,999	7	7		7	7	7
4. Number of positions with compensation \$120,000-\$159,999	2	2		2	2	2
5. Number of positions with compensation \$160,000-\$199,999						
6. Number of positions with compensation \$200,000-\$249,999	1	1		1	1	1
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 2022 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 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 the funding increase over the 2021 funding amount, if applicable.

In 2020 due to the projected increase in the WSBC rates, BCFSC reduced our draw to minimize the impact to industry and instead planned to drawdown unrestricted reserves by \$750k in addition to lowering costs overall. For 2021, the rate estimates came back significantly lower than expected so we increased the funding amount closer to the 2019 amount of \$3.245m so as not to access unrestricted reserves further.

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

After realizing the WSBC rates were significantly lower than expected for the classification groups that BCFSC services for Harvesting, BCFSC requested a change to the funding originally set out in rates setting so as not to have to continue accessing unrestricted reserves. This was approved by WSBC prior to completing budgets.

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

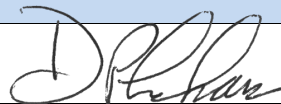
In discussion with Mary Lam, BCFSC and WSBC have agreed to change reporting for our overhead allocation amounts. Starting with this reporting and going forward the items included in overhead allocation will not be reflected in each line item but will be reflected in the Miscellaneous category. There are three expense items in excess of \$50k variance including Salaries, Rent and Miscellaneous, all of these variances are due to the change in reporting of the OH Allocation. However salaries are also affected by an additional FTE reflected in the staffing page.

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

Interest Revenue - related to OH Allocation reporting change. SAFE Companies fees - these are recognized over 3 years and we are lower than budget in 2021 year to date so this will impact next year, we have also lowered estimates for 2022 based off of 2021. Salaries & Benefits - one additional FTE and also related to the OH Allocation reporting change. Building Maintenance - partly OH Allocation, partly additional cost due to anticipated office move in fall 2022. Office supplies lower as staff are doing more things digitally. All other categories are strictly due to OH Allocation change.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

October 1, 2021

BC Forest Safety Council (Harvesting)

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

HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories					2022 Budget Total
		Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	
Revenue:							
WorkSafeBC HSA Operations Funding	3,000,000						3,000,000
Interest Revenue	12,000						12,000
Training/Course Revenue		166,640					166,640
Other Revenue	66,936		-	-	-	-	66,936
	-						-
Total Revenue	3,078,936	166,640	-	-	-	-	3,245,576
Compensation Expense:							
Salaries	2,001,510						2,001,510
Benefits	257,016						257,016
Consultants & Contractors	-	229,021	375,200	54,800	-	-	659,021
Subtotal	2,258,526	229,021	375,200	54,800	-	-	2,917,547
Other Expense:							
Accounting & Legal Fees	20,500						20,500
Advertising & Sponsorships	12,000	-	-	-	-	-	12,000
Board Expenses	97,250						97,250
Building Maintenance & Repairs	63,900						63,900
Telecommunications & Freight	38,919						38,919
Conference Registration and Meeting Expenses	-	73,541	23,150	10,000	-	33,050	139,741
Furniture & Equipment	-						-
Office Supplies	20,400						20,400
Property Taxes & General Insurance	21,600						21,600
Publications & materials	-	-	-	-	-	-	-
Rent - Office	125,484						125,484
Technology	155,474	1,680	-	-	-	-	157,154
Training - Staff	11,100						11,100
Travel	-	12,500	-	187,228	-	-	199,728
Miscellaneous	(579,747)						(579,747)
Subtotal	(13,120)	87,721	23,150	197,228	-	33,050	328,029
Total Expenses	2,245,406	316,742	398,350	252,028	-	33,050	3,245,576
Revenue less Expenses	833,530	(150,102)	(398,350)	(252,028)	-	(33,050)	0

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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, 2022 to Dec 31, 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue:													
WorkSafeBC HSA Operations Funding *													3,000,000
Interest Revenue													12,000
Other Revenue													66,936
													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	3,078,936
Compensation Expense													
Salaries													2,001,510
Benefits													257,016
Consultants & Contractors													-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	2,258,526
Other Expense:													
Accounting & Legal Fees													20,500
Advertising and Sponsorship													12,000
Board Expenses													97,250
Building Maintenance & Repairs													63,900
Telecommunications & Freight													38,919
Conference Registration & Meeting Expenses													-
Furniture & Equipment													-
Office Supplies													20,400
Property Taxes & General Insurance													21,600
Publications & materials													-
Rent - Office													125,484
Technology													155,474
Training - Staff													11,100
Travel													-
Miscellaneous													(579,747)
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	(13,120)
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	2,245,406

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

3,245,576

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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, 2022 to Dec 31, 2022

Expense Category

Workplan Item Ref #	Activity	Activity Category	Description / Objective	Revenue	Expense Category						Net
					Consultants / Contractors	Conference Registration and Meeting Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel	
	Industry Training	Training		166,640	92,021	73,541			1,680		(602)
	Certifications - Falling	Training			72,000					12,500	(84,500)
1.1	Upgrade Trainers/Assessors	Consultation Services	Provide training to those Trainers and Assessors that wish to train and/or assess in		21,600						(21,600)
1.1	Pilot competency-based assessment	Consultation Services	Perform assessments using the competency-based tools, identifying areas of		10,000						(10,000)
1.2	Workshops	Consultation Services	Review of course materials to ensure they are up to date, reflect current regulation, A competency-based assessment is		64,000						(64,000)
1.3	Develop a competency-based ass	Conference / Convention / Meeting	developed focusing on the outcomes, not a			3,000					(3,000)
2.1	Validate standard for harvesting	Consultation Services	Complete units of competency and assessment resources for Harvesting.		3,000						(3,000)
2.1	Develop learning resources and j	Consultation Services	3-5 supervisor resources (learning resources, videos, webinars)		20,000						(20,000)
2.1	Communicate and perform outreach for supervisor	Marketing / Outreach	Social Media communication strategy, direct company and outreach, presentations at			5,000					(5,000)
2.2	Improve and update currently available resources	Training	Updated courses accounting for changes to regulation, best practice, and new		20,000						(20,000)
2.2	Create new training resources to support employers.	Training	3-5 new training courses to support industry, aligned with program committee, advisory		30,000						(30,000)
2.3	Improve BCFSC Learning Management System to align	Consultation Services	Improvements to user experience, resource organization, cost recovery options.		10,000						(10,000)
2.3	Communicate and perform outreach for competency.	Marketing / Outreach	Social Media communication strategy, direct company and outreach, presentations at			5,000					(5,000)
3.1	Incorporate new or revised training materials in learning	Consultation Services	Updated/revised training materials and standard available through BCFSC learning		3,000						(3,000)
3.1	Conduct training and assessment	Training	30 industry truck drivers trained, and 100 drivers assessed.		10,000						(10,000)
3.2	Develop train the trainer course materials and	Training	Resources are developed to reflect current resource road driving training content.		5,000						(5,000)
3.3	Finalize course materials including train the trainer	Consultation Services	ATV/ORV course finalized and available via LMS.		5,000						(5,000)
	Silviculture Projects	Consultation Services			120,000						(120,000)
	Video Resources	Consultation Services	Identify and develop content		40,000						(40,000)
	Implement NFT	Consultation Services	Implement New Faller Traiing		24,000						(24,000)
	Enhancements to CRM/LMS	Consultation Services			35,000						(35,000)
	Staff Travel	Marketing / Outreach								187,228	(187,228)
	Outreach	Consultation Services	Communications through FSN/Alerts/Publications			23,150					(23,150)
	Delia Roberts articles for FSN	Consultation Services			3,600						(3,600)
	General Outreach	Marketing / Outreach			54,800						(54,800)
	Train the Trainer	Consultation Services			16,000						(16,000)

	General Outreach	Conference / Convention / Meeting			30,050					(30,050)
Total			166,640	659,021	139,741	-	-	1,680	199,728	(833,530)

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HSA BUDGET - STAFFING COUNT	2020					
	ACTUAL FTE					
	HSA	COR	Sawmill	Pellet	IRI	Total FTE
FTE = Full Time Equivalent						
STAFF POSITIONS						
Position						
CEO	0.57	0.38	0.05	0.01		1.00
CFO	0.57	0.38	0.05	0.01		1.00
Communications Specialist	0.57	0.38	0.05	0.01		1.00
IT Co-ordinator	0.57	0.38	0.05	0.01		1.00
Receptionist/Document Control Administrator	0.57	0.38	0.05	0.01		1.00
Corporate Secretary	0.57	0.38	0.05	0.01		1.00
Accounting/IT Assistant	0.57	0.38	0.05	0.01		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		5.00				5.00
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
Junior IT Assistant (New)						
Total FTE - Staff	18.11	14.31	1.45	0.14	0.00	34.00

2021						
BUDGET FTE						
HSA	COR	Sawmill	Pellet	IRI	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
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
1.00						1.00
		0.70	0.30			1.00
	0.50	0.25	0.25			1.00
16.97	15.85	1.40	0.78	0.00		35.00

2022						
BUDGET FTE						
HSA	COR	Sawmill	Pellet	IRI	Total FTE	
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	0.05	0.02			1.00
0.55	0.37	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
0.55	0.37	0.05	0.02			1.00
17.55	16.14	1.48	0.83	0.00		36.00

CONSULTANTS/CONTRACTORS ***	2020					
	HSA	COR	IRI	IRI	IRI	Total FTE
Position						
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
Total FTE - Consultants	0.00	0.00	0.00	0.00	0.00	0.00

2021						
HSA	COR	IRI	IRI	IRI	Total FTE	
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
0.00	0.00	0.00	0.00	0.00		0.00

2022						
HSA	COR	IRI	IRI	IRI	Total FTE	
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
0.00	0.00	0.00	0.00	0.00		0.00

EXAMPLE - STAFF POSITIONS - FTE's	HSA	COR	IRI	IRI	IRI	Total FTE
Position						
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	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.

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.

EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's	HSA	COR	IRI	IRI	IRI	Total FTE
Position						
HSA - Trainer (1 @ 40 hours per week)	1.00					1.00
HSA-Trainer for course A (1 @ 20 hours per week)	0.50					0.50
COR - Audit Trainers (4 @ 20 hours per week)		2.00				2.00
HSA/IRI Trainer (1 @40 hrs per week)	0.75		0.25			1.00
Total FTE - Consultants	2.25	2.00	0.25	0.00	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.

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.