

07-Sep-22 Date Prepared

Funding Period: From Jan 1, 2023 to Dec 31, 2023

Section 1(a): TARGET - COR ACTIVITIES	ACTUAL		TARGET	COR ADMINISTRATION TARGETS				# Variance (b-a)	% Variance (b/a)
	2021 (12 months)	2022 YTD (6 months)	2022 Target (a)	Year 1 2021	Year 2 2022	Year 3 2023 (b)	Total for 3 Years	2023 Target vs 2022 Target	2023 Target vs 2022 Target
a) Number of New COR Registrations	229	131	270		270	270	540	0	0%
b) Number of New OHS Certifications	210	134	300		300	300	600	0	0%
c) Number of WorkSafeBC Initiated Verification Audits	14	1	20		20	20	40	0	0%
d) Number of Certifying Partner Initiated QA Audits	277	172	400		400	400	800	0	0%
e) Number of External Auditors Trained for the First Time (Initial)	1	3	3		3	3	6	0	0%
f) Number of External Auditors Recertified			20		20	20	40	0	0%
g) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	19	11	24		24	24	48	0	0%
h) Number of Internal Auditors Recertified - Large Employers			36		36	36	72	0	0%
i) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	318	186	330		330	330	660	0	0%
j) Number of Internal Auditors Recertified - Small Employers		227	250		250	250	500	0	0%

Provide explanations for the variances between 2022 and 2023 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, 2023 to Dec 31, 2023

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		BUDGET	COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2021 (12 months)	2022 YTD (6 months)	2022 Budget (a)	Year 1 2021	Year 2 2022	Year 3 2023 (b)	Total for 3 Years	2023 Budget vs 2022 Budget	2023 Budget vs 2022 Budget
<b>Revenue:</b>									
WorkSafeBC COR Operations Funding	2,008,723	1,073,658	2,215,151			2,315,151	2,315,151	100,000	5%
Interest Revenue			0			0	0	0	-
Other Revenue (list individually)			0			0	0	0	-
						0	0	0	-
<b>Total Revenue</b>	<b>2,008,723</b>	<b>1,073,658</b>	<b>2,215,151</b>	<b>0</b>	<b>0</b>	<b>2,315,151</b>	<b>2,315,151</b>	<b>100,000</b>	<b>5%</b>
<b>Compensation Expense:</b>									
Salaries	1,069,056	549,727	1,050,000			1,018,326	1,018,326	-31,674	-3%
Benefits	138,835	70,351	152,336			139,940	139,940	-12,396	-8%
Consultants & Contractors	134,033	80,712	260,000			345,587	345,587	85,587	33%
<b>Other Expense:</b>									
Accounting & Legal Fees	0	0	0			0	0	0	-
Advertising & Sponsorships	0	0	0			0	0	0	-
Board Expenses	0	0	0			0	0	0	-
Building Maintenance & Repairs	0	0	0			0	0	0	-
Telecommunications & Freight	8,859	3,209	11,600			7,000	7,000	-4,600	-40%
Conference Registration and Meeting Expenses	670	730	1,500			1,500	1,500	0	0%
Furniture & Equipment	0	0	0			0	0	0	-
Office Supplies	1,383	84	8,000			6,000	6,000	-2,000	-25%
Property Taxes & General Insurance	0	0	0			0	0	0	-
Publications & materials	0	0	0			0	0	0	-
Rent - Office	0	0	0			0	0	0	-
Technology	118,838	62,753	33,200			63,800	63,800	30,600	92%
Training - Staff	1,926	0	6,000			6,000	6,000	0	0%
Travel	27,177	28,118	156,677			166,473	166,473	9,796	6%
Miscellaneous	507,946	277,974	535,838			560,525	560,525	24,687	5%
<b>Total Expenses</b>	<b>2,008,723</b>	<b>1,073,658</b>	<b>2,215,151</b>	<b>0</b>	<b>0</b>	<b>2,315,151</b>	<b>2,315,151</b>	<b>100,000</b>	<b>5%</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 2023 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR				2021	2022	2023
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		
	2021	2022		Year 1 2021	Year 2 2022	Year 3 2023
List the top ten highest compensated positions, including consultants (who are contracted on an ongoing basis), in the following annual compensation categories:						
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 2023 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 2023 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 2023 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 2022 funding amount, if applicable.*

Additional \$100k in funding to accommodate the COR Changes pilot - this funding will be used to backfill an FTE for the work.

*b) Provide an explanation for any funding increase over the 2023 funding forecast amount included in rates setting, if applicable.*

*c) Any significant expense account (>\$50,000) included in the 2023 budget, excluding salaries, should be explained here.*

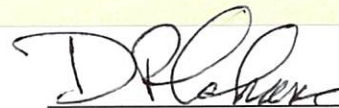
Salaries - Increase is due to the backfill for the COR pilot.

*d) Any significant expense account variance (>20%), including salaries, between 2022 budget and 2023 funding request should be explained here.*

Telecommunications & Freight - anticipated lower based on 2022 actuals ytd. Office supplies - utilizing less based on 2022 actuals ytd. Technology is higher as there are more licensing fees and new computers needed with the move from older computer operating systems to newer to align with our cyber security work. Consultants and Contractors - additional \$100k for the COR Changes pilot - this will be to backfill an FTE for the work.

**Section 6: APPROVAL**

Approved by Organization Board Chair:



(signature)

Dave Lehane

(name)

Date Approved:

10/6/22