

Section 1(a): BUDGET - COR ACTIVITIES	ACTUAL *		COR ADMINISTRATION TARGETS *				# Variance (b-a)	% Variance (b/a)
	2017 (12 months)	2018 YTD (6 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Target vs 2018 Target	2019 Target vs 2018 Target
a) Number of New COR Registrations	293	194	275	250	250	775	-25	-9%
b) Number of New OHS Certifications	176	103	140	175	175	490	35	25%
c) Number of New RTW Certifications	NA	NA	NA	NA	NA	0		
d) Number of WorkSafeBC Initiated Verification Audits	33	0	0	40	40	80	40	-
e) Number of Certifying Partner Initiated QA Audits	350	166	350	350	350	1,050	0	0%
f) Number of External Auditors Trained for the First Time (Initial)	6	2	5	5	5	15	0	0%
g) Number of External Auditors Recertified	0	0	45	20	20	85	-25	-56%
h) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	45	7	27	30	35	92	3	11%
i) Number of Internal Auditors Recertified - Large Employers	215	0	50	110	115	275	60	120%
j) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	452	124	300	350	350	1,000	50	17%
k) Number of Internal Auditors Recertified - Small Employers	139	226	175	238	275	688	63	36%
l) Certification Failed or Not Granted	0	0	NA	NA	NA			

Provide explanations for the variances between 2018 and 2019 targets in each of the COR Activities listed above

a)
b)
c)
d) WSBC suspended WIVA program fro 2018. Anticipate increase for 2019-2020 to previous 37 submitted for 2017 WIVA program(4 were suspended)
e)
f) Anticipate increase in recertification due to better access to training through online delivery
g) External and Internal Auditors recertified in same training sessions delivered as line (g)
h) Anticipate increase in internal auditor training due to better access to training.
i) Anticipate increase in recertification due to better access to training through online delivery
j)
k) 2018 target increased to 300 and anticipate continued increase in recertification due to better access to training through online delivery

BC Forest Safety Council

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2017 (12 months)	2018 YTD (6 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Budget vs 2018 Budget	2019 Budget vs 2018 Budget
Revenue:								
WorkSafeBC COR Operations Funding	1,947,288	990,528	2,049,358	2,049,358		4,098,716	0	0%
Interest Revenue	11,420	9,575	7,712	15,214		22,926	7,502	97%
Other Revenue (list individually)		66	18,800	0		18,800	-18,800	-
Deferred Revenue - Capital	19,886		5,876	0		5,876	-5,876	-
Total Revenue	1,978,594	1,000,169	2,081,745	2,064,572	0	4,146,317	-17,173	-1%
Compensation Expense:								
Salaries	1,175,391	589,184	1,220,340	1,222,399		2,442,739	2,058	0%
Benefits	163,460	78,071	171,734	165,352		337,086	-6,381	-4%
Consultants & Contractors	252,338	85,498	148,587	260,987		409,574	112,400	76%
Other Expense:								
Accounting & Legal Fees	8,288	467	6,977	6,883		13,860	-95	-1%
Advertising & Sponsorships	5,260	3,822	5,519	5,444		10,962	-75	-1%
Board Expenses	15,993	10,549	14,639	24,290		38,929	9,651	66%
Building Maintenance & Repairs	12,841	9,179	13,955	16,518		30,473	2,564	18%
Telecommunications & Freight	34,222	18,249	36,251	35,060		71,311	-1,192	-3%
Conference Registration and Meeting Expenses	23,939	13,434	31,336	22,516		53,852	-8,820	-28%
Furniture & Equipment	0	0	0	0		0	0	-
Office Supplies	11,910	13,081	10,968	11,200		22,169	232	2%
Property Taxes & General Insurance	7,720	3,157	7,932	7,390		15,322	-542	-7%
Publications & materials	27,532	13,610	33,785	35,726		69,511	1,941	6%
Rent - Office	39,404	20,013	41,456	41,252		82,708	-204	0%
Technology	16,846	69,897	183,113	146,962		330,075	-36,151	-20%
Training - Staff	13,167	6,704	17,005	17,923		34,927	918	5%
Travel	109,592	61,238	126,851	130,639		257,490	3,787	3%
Miscellaneous	60,691	4,015	11,298	13,676		24,973	2,378	21%
Total Expenses	1,978,594	1,000,169	2,081,745	2,164,215	0	4,245,960	82,470	4%
Revenue less Expenses	0	0	0	-99,643	0	-99,643	-99,643	-

Note: Any significant expense account (>\$50,000) included in 2019 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR			2017	2018	2019
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		
	2017	2018	Year 1 2018	Year 2 2019	Year 3 2020
<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	1	2	1
3. Number of positions with compensation \$80,000–\$119,999	8	8	9	8	9
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 2019 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 2019 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 2019 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 2018 funding amount, if applicable.

N/A

b) Provide an explanation for any funding increase over the 2019 funding forecast amount included in rates setting, if applicable.

N/A

c) Any significant expense account (>\$50,000) included in the 2019 budget, excluding salaries, should be explained here.

Consultants & Contractors - WIVA's added back by WSBC in 2019.

d) Any significant expense account variance (>20%), including salaries, between 2018 budget and 2019 funding request should be explained here.

Interest revenue - interest rates have increased therefore budgeted higher. Other Revenue - Council used returned funding from 2015 still on the books in 2018. Deferred Revenue Capital - fully recognized in 2017 with write off of database. Consultants and Contractors - WIVA's added back by WSBC in 2019. Board expenses - increase of Safe Company Advisory Group costs in 2019. Conference registration & meeting expenses - budgeted high in 2018 compared to actual, brought down in 2019. Technology - 2018 & 2019 are large capital project years for software, 2019 is the continuance of the project but requires less to funding to complete than 2018. Miscellaneous - budgeted bank charges higher as interest rate is higher.

Section 6: APPROVAL

Approved by Organization Board Chair:

DR Pham (signature) D. Lechane (name)

Date Approved:

Sept. 26/18

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2019 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
Revenue:								
WorkSafeBC COR Operations Funding	2,049,358							2,049,358
Interest Revenue	15,214							15,214
Other Revenue	-	-	-	-	-	-	-	-
Total Revenue	2,064,572	-	-	-	-	-	-	2,064,572
Compensation Expense:								
Salaries	1,222,399							1,222,399
Benefits	165,352							165,352
Consultants & Contractors	1,087	20,000	-	40,000	-	63,900	136,000	260,987
Subtotal	1,388,838	20,000	-	40,000	-	63,900	136,000	1,648,738
Other Expense:								
Accounting & Legal Fees	6,883							6,883
Advertising & Sponsorships	5,444	-	-	-	-	-	-	5,444
Board Expenses	24,290							24,290
Building Maintenance & Repairs	16,518							16,518
Telecommunications & Freight	35,060							35,060
Conference Registration and Meeting Expenses	2,200	-	20,316	-	-	-	-	22,516
Furniture & Equipment	-							-
Office Supplies	11,200							11,200
Property Taxes & General Insurance	7,390							7,390
Publications & materials	-	-	35,726	-	-	-	-	35,726
Rent - Office	41,252							41,252
Technology	146,962	-	-	-	-	-	-	146,962
Training - Staff	17,923							17,923
Travel	20,639	-	110,000	-	-	-	-	130,639
Miscellaneous	13,676							13,676
Subtotal	349,435	-	166,042	-	-	-	-	515,477
Total Expenses	1,738,273	20,000	166,042	40,000	-	63,900	136,000	2,164,215
Revenue less Expenses	326,299	(20,000)	(166,042)	(40,000)	-	(63,900)	(136,000)	(99,643)

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, 2019 to Dec 31, 2019

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue:													
WorkSafeBC COR Administration Funding *													2,049,358
Interest Revenue													15,214
Other Revenue													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	2,064,572
Compensation Expense													
Salaries													1,222,399
Benefits													165,352
Consultants & Contractors													1,087
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	1,388,838
Other Expense:													
Accounting & Legal Fees													6,883
Advertising and Sponsorship													5,444
Board Expenses													24,290
Building Maintenance & Repairs													16,518
Telecommunications & Freight													35,060
Conference Registration & Meeting Expenses													2,200
Furniture & Equipment													-
Office Supplies													11,200
Property Taxes & General Insurance													7,390
Publications & materials													-
Rent - Office													41,252
Technology													146,962
Training - Staff													17,923
Travel													20,639
Miscellaneous													13,676
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	349,435
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	1,738,273

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

2,164,215

12-Sep-18

Date Prepared

Funding Period: From Jan 1, 2019 to Dec 31, 2019

COR BUDGET - STAFFING COUNT					
FTE = Full Time Equivalent					
STAFF POSITIONS					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.64	0.36			1.00
CFO	0.64	0.36			1.00
Communications Specialist	0.64	0.36			1.00
IT Co-ordinator	0.64	0.36			1.00
Receptionist/Document Control Administrator	0.64	0.36			1.00
Corporate Secretary	0.64	0.36			1.00
Accounting/IT Assistant (was just Accounting Assistant prior to 2018)	0.64	0.36			1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.80			1.00
Director, Transportation Safety	1.00				1.00
Manager, Falling (previously a contractor)	0.50				0.50
Falling Safety Advisor	3.00				3.00
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	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
					0.00
Total FTE - Staff	20.63	15.37	0.00	0.00	36.00

2017					
ACTUAL FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.64	0.36			1.00
CFO	0.64	0.36			1.00
Communications Specialist	0.64	0.36			1.00
IT Co-ordinator	0.64	0.36			1.00
Receptionist/Document Control Administrator	0.64	0.36			1.00
Corporate Secretary	0.64	0.36			1.00
Accounting/IT Assistant (was just Accounting Assistant prior to 2018)	0.64	0.36			1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.80			1.00
Director, Transportation Safety	1.00				1.00
Manager, Falling (previously a contractor)	0.50				0.50
Falling Safety Advisor	3.00				3.00
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	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
					0.00
Total FTE - Staff	20.63	15.37	0.00	0.00	36.00

2018					
BUDGET FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.62	0.37	0.01		1.00
CFO	0.62	0.37	0.01		1.00
Communications Specialist	0.62	0.37	0.01		1.00
IT Co-ordinator	0.62	0.37	0.01		1.00
Receptionist/Document Control Administrator	0.62	0.37	0.01		1.00
Corporate Secretary	0.62	0.37	0.01		1.00
Accounting/IT Assistant (was just Accounting Assistant prior to 2018)	0.62	0.37	0.01		1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.55	0.25		1.00
Director, Transportation Safety	0.90			0.10	1.00
Manager, Falling (previously a contractor)					0.00
Falling Safety Advisor	3.00				3.00
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	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
					0.00
Total FTE - Staff	19.89	15.19	0.32	0.10	35.50

2019					
BUDGET FTE					
Position	HSA	COR	Sawmill	Pellet	Total FTE
CEO	0.62	0.37	0.01		1.00
CFO	0.62	0.37	0.01		1.00
Communications Specialist	0.62	0.37	0.01		1.00
IT Co-ordinator	0.62	0.37	0.01		1.00
Receptionist/Document Control Administrator	0.62	0.37	0.01		1.00
Corporate Secretary	0.62	0.37	0.01		1.00
Accounting/IT Assistant (was just Accounting Assistant prior to 2018)	0.62	0.37	0.01		1.00
Audit Administrator		1.00			1.00
Director, SAFE Companies	0.20	0.55	0.25		1.00
Director, Transportation Safety	0.90			0.10	1.00
Manager, Falling (previously a contractor)					0.00
Falling Safety Advisor	3.00				3.00
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	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
					0.00
Total FTE - Staff	19.89	15.19	0.32	0.10	35.50

CONSULTANTS/CONTRACTORS ***					
Position	HSA	COR	Sawmill	Pellet	Total FTE
Ombudsman	0.62				0.62
Contractors					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

2017					
Position	HSA	COR	Sawmill	Pellet	Total FTE
Ombudsman	0.62				0.62
Contractors					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

2018					
Position	HSA	COR	Sawmill	Pellet	Total FTE
Ombudsman					0.00
Contractors					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

2019					
Position	HSA	COR	Sawmill	Pellet	Total FTE
Ombudsman					0.00
Contractors					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

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

2017					
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.

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					
Position	HSA	COR	IRI	IRI	Total FTE
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	4.50

2017					
Position	HSA	COR	IRI	IRI	Total FTE
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	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 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.