

11-Sep-20 Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

Section 1(a): BUDGET - COR ACTIVITIES	ACTUAL *		BUDGET	COR ADMINISTRATION TARGETS *				# Variance (b-a)	% Variance (b/a)
	2019 (12 months)	2020 YTD (6 months)		Year 1 2021 (b)	Year 2 2022	Year 3 2023	Total for 3 Years	2021 Target vs 2020 Target	2021 Target vs 2020 Target
a) Number of New COR Registrations	6	0	15	15			15	0	0%
b) Number of New OHS Certifications	7	0	5	5			5	0	0%
c) Number of New RTW Certifications	NA	NA	NA	NA	NA	NA	0		
d) Number of WorkSafeBC Initiated Verification Audits	2	0	1	3			3	2	200%
e) Number of Certifying Partner Initiated QA Audits	1	0	1	1			1	0	0%
f) Number of External Auditors Trained for the First Time (Initial)	5	0	0	0			0	0	-
g) Number of External Auditors Recertified	5	10	8	10			10	2	25%
h) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	43	0	28	28			28	0	0%
i) Number of Internal Auditors Recertified - Large Employers	50	0	15	15			15	0	0%
j) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	1	0	0	0			0	0	-
k) Number of Internal Auditors Recertified - Small Employers	1	0	1	1			1	0	0%
l) Certification Failed or Not Granted	0	0	0	NA	NA	NA			

Provide explanations for the variances between 2020 and 2021 targets in each of the COR Activities listed above

a)
b)
c)
d) WIVAs notified in 2020 will not be completed due to the pandemic and will be carried over to 2021
e)
f)
g) 2021 target consistent with 2020 actual number of certified auditors, all expected to continue
h)
i)
j)
k)

go2 Tourism HR Society

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		BUDGET	COR ADMINISTRATION 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 COR Operations Funding	403,102	112,500	450,000	450,000			450,000	0	0%
Interest Revenue				0			0	0	-
Other Revenue (list individually)				0			0	0	-
				0			0	0	-
Total Revenue	403,102	112,500	450,000	450,000	0	0	450,000	0	0%
Compensation Expense:									
Salaries	230,618	57,128	267,486	306,417			306,417	38,931	15%
Benefits	22,875	5,713	26,522	30,524			30,524	4,002	15%
Consultants & Contractors	27,766	240	19,000	24,000			24,000	5,000	26%
Other Expense:									
Accounting & Legal Fees	3,677	1,348	5,365	5,189			5,189	(176)	-3%
Advertising & Sponsorships	12,938	2,695	18,604	10,323			10,323	(8,281)	-45%
Board Expenses	5,925	2,147	8,547	7,207			7,207	(1,340)	-16%
Building Maintenance & Repairs	0		0	0			0	0	-
Telecommunications & Freight	1,914	819	3,219	2,628			2,628	(591)	-18%
Conference Registration and Meeting Expenses	835		7,550	2,250			2,250	(5,300)	-70%
Furniture & Equipment	0		0	0			0	0	-
Office Supplies	11,575	4,132	14,484	9,292			9,292	(5,192)	-36%
Property Taxes & General Insurance	4,167	1,438	5,722	4,612			4,612	(1,110)	-19%
Publications & materials	12,559		4,367	1,000			1,000	(3,367)	-77%
Rent - Office	42,444	9,820	40,416	23,919			23,919	(16,497)	-41%
Technology	18,937	2,269	18,680	17,328			17,328	(1,352)	-7%
Training - Staff	2,250	449	1,788	2,268			2,268	480	27%
Travel	6,092		8,250	3,000			3,000	(5,250)	-64%
Miscellaneous				43			43	43	-
Total Expenses	404,572	88,198	450,000	450,000	0	0	450,000	0	0%
Revenue less Expenses	(1,470)	24,302	0	0	0	0	0	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 - COR				2019	2020	2021
Opening Balance				51,564	51,564	51,564
Drawdown (-)						
Add Surplus Retained in Reserve Fund						
Additional Funds Requested						
Ending Balance				51,564	51,564	51,564

Describe the reason(s) for any drawdown of COR Reserve Fund in the current year

Section 3: COMPENSATION	ACTUAL			COR ADMINISTRATION 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						
2. Number of positions with compensation \$40,000–\$79,999	0.73			0.6	0.75	1
3. Number of positions with compensation \$80,000–\$119,999	1.15			0.9	1.66	1.87
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 2021 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)

Common expenses allocated to the COR budget have two components: Salaries & Benefits and common occupancy expenses. The formula for allocating common salaries is $((\text{COR FTE}/\text{total FTE} \times \text{total common salaries} \times .5) + (\text{COR revenue}/\text{total revenue} \times \text{total common salaries} \times .5))$. The formula for allocating common occupancy expenses has two components: general overheads and premises expenses. The formula for allocating general overheads (governance, IT, marketing) is $((\text{COR FTE}/\text{total FTE} \times \text{total general overheads} \times .5) + (\text{COR revenue}/\text{total revenue} \times \text{total general overheads} \times .5))$. The formula for allocating premises expenses (rent, communications, office supplies) is $(\text{COR FTE}/\text{total FTE} \times \text{total premises expenses})$.

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.

Salaries & benefits - \$89,488
Accounting & legal - \$5,189
Advertising - \$8,648
Board expenses - \$7,207
Communications - \$2,628
Office supplies - \$9,292
Insurance - \$4,612
Rent - \$23,919
Technology - \$9,328
Training - \$1,068

c) Has the expense allocation method used in the 2021 budget changed from previous year? If it has changed, explain why.

Yes. In September 2019, our organization lost a revenue stream that contributed significantly to common expenses. For 2020-21, all common expenses were allocated based on the proportion of COR revenue to total revenue. For the 2021-22 year, our organization expects to have other revenue streams that will contribute to common expenses, so we have reverted to a calculation that is more heavily weighted to COR program FTE.

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES

a) Provide an explanation for any funding increase over the 2020 funding amount, if applicable.

b) Provide an explanation for any funding increase over the 2021 funding forecast amount included in rates setting, if applicable.

c) Any significant expense account (>\$50,000) included in the 2021 budget, excluding salaries, should be explained here.

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

Consultants & Contractors - Planned increase in use of consultants for content and resource development in 2021

Advertising & sponsorships - Award sponsorships curtailed

Conferences & meeting expenses - In-person committee meetings budgeted in 2020 not planned in 2021

Office supplies - common expenses allocated in 2021 less than 2020 budget

Publications - collateral to support TACS budgeted in 2020 not planned in 2021

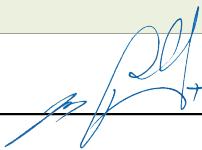
Rent - common expenses allocated in 2021 less than 2020 budget, organization moved to smaller premises

Training - increase due to professional development for additional Health & Safety Specialist

Travel - curtailed due to pandemic, increased virtual communication anticipated

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Ian Powell - Approval in Principle

(name)

Date Approved:

6-Nov-20

11-Sep-20 Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2021 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
Revenue:								
WorkSafeBC COR Operations Funding	450,000							450,000
Interest Revenue	-							-
Other Revenue	-	-	-	-	-	-	-	-
	-							-
Total Revenue	450,000	-	-	-	-	-	-	450,000
Compensation Expense:								
Salaries	306,417							306,417
Benefits	30,524							30,524
Consultants & Contractors	-	-	4,000	2,000	7,000	1,000	10,000	24,000
Subtotal	336,941	-	4,000	2,000	7,000	1,000	10,000	360,941
Other Expense:								
Accounting & Legal Fees	5,189							5,189
Advertising & Sponsorships	8,648	-	1,675	-	-	-	-	10,323
Board Expenses	7,207							7,207
Building Maintenance & Repairs	-							-
Telecommunications & Freight	2,628							2,628
Conference Registration and Meeting Expenses	-	-	2,250	-	-	-	-	2,250
Furniture & Equipment	-							-
Office Supplies	9,292							9,292
Property Taxes & General Insurance	4,612							4,612
Publications & materials	-	-	-	1,000	-	-	-	1,000
Rent - Office	23,919							23,919
Technology	9,328	-	8,000	-	-	-	-	17,328
Training - Staff	2,268							2,268
Travel	-	-	3,000	-	-	-	-	3,000
Miscellaneous	43							43
Subtotal	73,134	-	14,925	1,000	-	-	-	89,059
Total Expenses	410,075	-	18,925	3,000	7,000	1,000	10,000	450,000
Revenue less Expenses	39,925	-	(18,925)	(3,000)	(7,000)	(1,000)	(10,000)	-

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, 2021 to Dec 31, 2021

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Revenue:													
WorkSafeBC COR Administration Funding *	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	450,000
Interest Revenue													-
Other Revenue													-
													-
Total Revenue	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	450,000
Compensation Expense													
Salaries	25,535	25,535	25,535	25,535	25,535	25,535	25,535	25,535	25,535	25,535	25,535	25,535	306,417
Benefits	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,524
Consultants & Contractors													-
Subtotal	28,078	28,078	28,078	28,078	28,078	28,078	28,078	28,078	28,078	28,078	28,078	28,078	336,941
Other Expense:													
Accounting & Legal Fees	432	432	432	432	432	432	432	432	432	432	432	432	5,189
Advertising and Sponsorship	721	721	721	721	721	721	721	721	721	721	721	721	8,648
Board Expenses	601	601	601	601	601	601	601	601	601	601	601	601	7,207
Building Maintenance & Repairs													-
Telecommunications & Freight	219	219	219	219	219	219	219	219	219	219	219	219	2,628
Conference Registration & Meeting Expenses													-
Furniture & Equipment													-
Office Supplies	774	774	774	774	774	774	774	774	774	774	774	774	9,292
Property Taxes & General Insurance	384	384	384	384	384	384	384	384	384	384	384	384	4,612
Publications & materials													-
Rent - Office	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	23,919
Technology	777	777	777	777	777	777	777	777	777	777	777	777	9,328
Training - Staff	89	89	89	89	89	689	89	89	89	689	89	89	2,268
Travel													-
Miscellaneous												43	43
Subtotal	5,991	5,991	5,991	5,991	5,991	6,591	5,991	5,991	5,991	6,591	5,991	6,034	73,134
Total Expenses	34,069	34,069	34,069	34,069	34,069	34,669	34,069	34,069	34,069	34,669	34,069	34,112	410,075

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

450,000

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 (i.e., 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, 2021 to Dec 31, 2021						
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	
1.2	Sponsorships	Marketing / Outreach	Industry engagement					1,675			(1,675)
1.3	Website redevelopment, incl Learning Centre	Marketing / Outreach	Ensure content is accessible to all users						5,000		(5,000)
1.4	Develop or license website, webinar and podcast content	Marketing / Outreach	Ensure content is current and relevant		4,000						(4,000)
1.7	Desktop Audit QA	Desktop QA	Maintain audit standards and consistency		7,000						(7,000)
1.7	Auditor QA	Auditor QA	Maintain audit standards and consistency		1,000						(1,000)
1.7	WIVA	Employer Audit QA (WIVA)	Mandated		10,000						(10,000)
1.2	Attend conferences, meetings and events	Marketing / Outreach	Industry engagement, staff PD			1,500					(1,500)
1.4	Host webinars and round tables	Marketing / Outreach	Industry engagement, needs assessment			750					(750)
1.2	Travel	Marketing / Outreach	Industry engagement							3,000	(3,000)
1.6	Source, populate and maintain CRM	Marketing / Outreach	Enable segmented and targeted communications						3,000		(3,000)
1.14, 1.15	Claims management initiative	Program Development	Provide resources to assist employers in managing claims		1,000		1,000				(2,000)
1.14, 1.15	Workplace violence initiative	Program Development	Provide resources to assist employers with workplace violence issues		1,000						(1,000)
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
Total				-	24,000	2,250	1,000	1,675	8,000	3,000	(39,925)

11-Sep-20

Date Prepared

COR BUDGET - STAFFING COUNT					
FTE = Full Time Equivalent					
STAFF POSITIONS					
Position					
CEO				1.00	1.00
Industry Health and Safety Specialist	0.50	0.50			1.00
Industry Health and Safety Specialist					0.00
Program Assistant, Industry Health and Safety	0.43	0.43		0.15	1.00
Customer Service Representative				0.58	0.58
Director, Industry Training				0.58	0.58
CFO				1.00	1.00
Accounting Assistant				1.00	1.00
Manager, Marketing and Communications				0.58	0.58
Digital Marketing Specialist	0.25	0.25		0.50	1.00
Communications Specialist				0.17	0.17
Regional HR Specialist	0.30	0.30		0.40	1.00
Director, Industry Training				1.00	1.00
Program Assistant, Industry Training				1.00	1.00
Director Industry H&S (previously) HR	0.40	0.40		0.20	1.00
Director				0.58	0.58
Career Ambassador				0.17	0.17
Total FTE - Staff	1.88	1.88	0.00	8.91	12.66

CONSULTANTS/CONTRACTORS ***					
Position					
Technical writers					0.00
Resource development	0.06	0.04			0.10
Data analysis					0.00
WIVA		0.10			0.10
Audit QA		0.09			0.09
Program review/Needs Assessment	0.01				0.01
Online course maintenance					0.00
Total FTE - Consultants	0.07	0.23	0.00	0.00	0.30

EXAMPLE - STAFF POSITIONS - FTE's					
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	3.50

EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's					
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	4.50

2019					
ACTUAL FTE					
HSA	COR	IRI	Corporate	Total FTE	
			1.00		1.00
0.50	0.50				1.00
					0.00
0.43	0.43		0.15		1.00
			0.58		0.58
			0.58		0.58
			1.00		1.00
			1.00		1.00
			0.58		0.58
0.25	0.25		0.50		1.00
			0.17		0.17
0.30	0.30		0.40		1.00
			1.00		1.00
			1.00		1.00
0.40	0.40		0.20		1.00
			0.58		0.58
			0.17		0.17
1.88	1.88	0.00	8.91		12.66

HSA	COR	IRI	IRI	Total FTE	
					0.00
0.06	0.04				0.10
					0.00
	0.10				0.10
	0.09				0.09
0.01					0.01
					0.00
0.07	0.23	0.00	0.00		0.30

2020					
BUDGET FTE					
HSA	COR	IRI	Corporate	Total FTE	
			1.00		1.00
0.50	0.50				1.00
0.25	0.25				0.50
0.50	0.50				1.00
					0.00
					0.00
			1.00		1.00
			1.00		1.00
					0.00
0.25	0.25		0.50		1.00
					0.00
0.25	0.25		0.50		1.00
			1.00		1.00
			1.00		1.00
0.50	0.50				1.00
					0.00
					0.00
2.25	2.25	0.00	6.00		10.50

HSA	COR	IRI	IRI	Total FTE	
0.02	0.01				0.02
0.04					0.04
					0.00
	0.09				0.09
	0.07				0.07
0.05					0.05
0.02					0.02
0.12	0.16	0.00	0.00		0.28

Funding Period: From Jan 1, 2021 to Dec 31, 2021

2021					
BUDGET FTE					
HSA	COR	IRI	Corporate	Total FTE	
			1.00		1.00
0.50	0.50				1.00
0.50	0.50				1.00
0.25	0.75				1.00
					0.00
					0.00
			1.00		1.00
			1.00		1.00
					0.00
0.45	0.15		0.40		1.00
					0.00
0.25	0.25		0.50		1.00
			1.00		1.00
			1.00		1.00
0.50	0.50				1.00
					0.00
					0.00
2.45	2.65	0.00	5.90		11.00

HSA	COR	IRI	IRI	Total FTE	
0.01	0.01				0.01
0.04	0.04				0.09
0.01	0.01				0.03
	0.09				0.09
	0.07				0.07
					0.00
					0.00
0.06	0.22	0.00	0.00		0.28

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.

** 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.