

2021 Health and Safety Association (HSA) Budget Template Instructions

This HSA Budget Template forms part of the HSA funding application and funding contract, and consists of 5 worksheets.

Budget Worksheets				
1	2	3	4	5
HSA Budget (enter all years except 2021 here)	HSA Budget sub-schedule (linked - no entry required)	HSA Fixed Costs (enter 2021 budget)	HSA Variable Costs (enter 2021 budget)	Staffing (enter all years)

Submitting Your Application, Workplan, and Budget

All worksheets must be completed and be submitted by email with the HSA application and workplan to your industry manager representative (Industry and Labour Services department) and also to ILSFDAPP@worksafebc.com at the same time.

An original signed HSA Budget Template, or a scanned copy of a signed HSA Budget Template, must also be submitted to your industry manager representative.

If you have any questions about this form and submission due dates, please contact your industry manager representative.

1) HSA Budget worksheet (consists of 6 sections)

Section 1 - Budget for HSA operations, multi-years comparison

- Enter association name, funding period, and date the budget is completed at the top of this worksheet. **Do not modify the template, or add or insert lines or categories.**
- Enter revenues and expenses in the appropriate column for years other than 2021. Revenues and expenses should be the total for all HSA activities, projects, and programs.
- 2021 revenues and expenses are not entered in this section but are to be entered in the worksheets "HSA Fixed Costs" and "HSA Variable Costs." 2021 budgets from these two worksheets are linked and will be rolled up into the 2021 column in this section of the summary worksheet.
- See the "Account Descriptions" worksheet for description of revenue and expense categories, with explanations and examples.

Section 2 - HSA Reserve Fund

- Apply for HSA Reserve Fund - As a HSA, you may apply for a HSA Reserve Fund. Refer to Funding Framework for HSAs for details. The maximum amount for a Reserve Fund is 25% of the annual approved HSA operations funding from WorkSafeBC.
If applying for a HSA Reserve Fund for the first time, please provide a copy of your Board of Directors' meeting minutes documenting the Board's approval to establish the HSA Reserve Fund and its purpose.
- Drawdown a HSA Reserve Fund - If there is a drawdown of the HSA Reserve Fund in the current year, describe the reason(s).

Section 3 - Compensation Details

Enter compensation range breakdown.

Section 4 - Expense Allocation Details

- Describe the method or formula used to allocate common expenses and/or overhead expenses shared between HSA operations and COR administration or shared between the association's head office and HSA operations (e.g., based on staffing FTE or square footage of office).
- List the expenses and amounts that are being allocated.
- If the expense allocation method used in the budget has changed from previous year, explain why.

Section 5 - Explanation of Significant Expense Amounts and/or Variances and/or Funding Increases

- Explain the funding request increase over the prior year's funding amount, if applicable.
- Explain any increase to the funding request over the funding forecast amount included in rates setting, if applicable.
- Explain any significant expense account (>\$50,000), excluding salaries, in this section.
- Explain any significant expense account amount variance (>20%), including salaries, in this section.

Section 6 - Approval

Provide a date and signature approval from the chair of your Board of Directors in this section.

2) HSA Budget - sub-schedule worksheet

This worksheet does not need to be completed as it is linked and pulls figures from the two worksheets, "HSA Fixed Costs" and "HSA Variable Costs." It summarises fixed costs (overhead) and variable costs (broken down into various activity categories). This sub-schedule assists in relating the proposed budget to the proposed workplan.

3) HSA Fixed Costs worksheet

Enter your WorkSafeBC funding request, miscellaneous revenue, and fixed costs in this worksheet.

Fixed costs are expenses that do not generally fluctuate directly with the HSA activities. This will include expenses such as accounting fees, rent, administrative salaries, and office supplies, or any other expense (overhead) that is fairly constant year-over-year.

You may provide monthly breakdown of fixed costs if you find it helpful to calculate annual totals, it is optional. You may instead only provide the annual amount in the "Total" column.

4) HSA Variable Costs worksheet

Enter variable costs and related revenues in this worksheet.

Variable costs are those directly associated with the activities and initiatives that you run. These will vary year-to-year based on the type and number of activities you undertake.

When completing the Variable Costs worksheet, select the Activity Category first, then enter the budget amount in the appropriate Expense Category column.

Provide the workplan item number that corresponds to each variable cost item, in the first column (i.e., column A). If you need additional rows, you may unhide the additional rows by clicking on #2 at top left corner of worksheet.

Activity Categories and Expense Categories for Variable Costs

In the Variable Costs worksheet, you are asked to select the Activity Category that best describes the project or activity undertaken. Choose the activity category that most closely aligns; for example, education programs would fall under the "Training" category and printed brochures would fall under "Marketing / Outreach".

The Variable Costs worksheet is like a matrix (see table below), each expense is related to an activity category, and they get rolled up into the summary worksheet called "HSA Budget-sub-schedule."

For HSAs	Activity Category				
Expense Category	Training	Consultation services	Marketing/ Outreach	Research	Conference/ meeting
Consultants					
Conference/ meeting					
Publications					
Advertising					
Technology					
Travel					

5) Staffing worksheet

Complete this worksheet to provide your association's staffing full time equivalent (FTE) count. Include a list of staff positions, whether they are full-time or part-time, and whether any part of the staff's salary costs are allocated to other programs (e.g., COR) and corporate overhead. There is a similar section for consultants/contractors who work significant hours on a continuous basis.

Account Description	Examples
Revenue	
WorkSafeBC HSA Funding	HSA operations funding from WorkSafeBC
Interest Revenue	Interest income earned from cash in bank.
Training/Course Revenue	Revenue collected from training or courses provided by the HSA.
Other Revenue	List other sources of revenue individually.

Compensation Expenses	
Salaries	Full time and part time employee salaries.
Benefits	Contributions to pension or retirement plans, CPP, E.I., medical and dental plans, insurance, WCB premium, etc. for all employees.
Consultants & Contractors	All consulting and contractors fees. This is included in compensation expenses because they are part of labour costs.
Expenses	
Accounting & Legal Fees	Legal fees, audit fees, accounting fees (if contracted externally)
Advertising & Sponsorships	Advertising costs regardless of the media type, sponsorships
Board Expenses	Director fees, board meeting costs.
Building Maintenance & Repairs	Garbage disposal, office building cleaning, maintenance and repairs, renovations, security service. Utility billings for heat, light, power, water, etc.
Telecommunications & Freight	Telephone, cell phone, freight, courier and postage costs.
Conference registration & meeting expenses	This expense category combines previous "Conferences & Conventions" and "External Events & Meetings" expense categories because they are very similar. This category includes conference/convention attendance fees, room rentals, catering, audio visual equipment rentals (e.g. room rental, food, equipment for training, offsite meetings, hospitality)
Furniture & Equipment	Furniture and equipment purchases or leased.
Office Supplies	Stationery and other miscellaneous office supplies.
Property Taxes & General Insurance	Property taxes, general insurance coverage for all property (i.e., fire, liability, construction)
Publication & materials	Printing costs, photographic services, advertising materials, production costs of audio-visual materials.
Rent - Office	Rent payments for all leased buildings, including parking lot rental.
Technology	Computer software & hardware purchases, network equipment. Website development and maintenance.
Training - Staff	Staff training costs relating to professional or association conferences, seminars, and conventions.
Travel	Travel costs including convention and training travel, per diems, consultant's travel costs.
Miscellaneous	All miscellaneous expenses not captured elsewhere (e.g. bank charges)

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		HSA OPERATIONS BUDGET			\$ Variance (b-a)	% Variance (b/a)
	2019 (12 months)	2020 YTD (6 months)	Year 1 2021 (b)	Year 2 2022	Year 3 2023		
Revenue:							
WorkSafeBC HSA Operations Funding	1,253,100	801,500	1,603,000			0	0%
Interest Revenue			0			0	-
Training/Course Revenue			0			0	-
Other Revenue (list individually)			0			0	-
Total Revenue	1,253,100	801,500	1,603,000	0	0	0	0%
Compensation Expense:							
Salaries	673,410	334,952	754,137			-139,963	-16%
Benefits	36,380	18,657	85,200			-1,800	-2%
Consultants & Contractors	144,589	96,303	117,850			-29,350	-20%
Other Expense:							
Accounting & Legal Fees	29,029	38,261	28,300			18,000	175%
Advertising & Sponsorships	306	4,052	31,000			0	0%
Board Expenses	1,189	874	4,000			2,000	100%
Building Maintenance & Repairs	0	0	0			0	-
Telecommunications & Freight	9,833	6,897	15,000			0	0%
Conference Registration and Meeting Expenses	28,780	3,714	68,641			47,641	227%
Furniture & Equipment	17,919	0	48,160			41,160	588%
Office Supplies	9,295	6,819	12,500			2,500	25%
Property Taxes & General Insurance	7,498	7,100	24,000			13,000	118%
Publications & materials	0	8,113	45,000			37,800	525%
Rent - Office	103,718	71,732	157,894			16,094	11%
Technology	30,130	3,496	147,318			11,818	9%
Training - Staff	0	0	27,000			2,000	8%
Travel	17,321	5,161	27,000			-24,700	-48%
Miscellaneous	2,788	17	10,000			3,800	61%
Total Expenses	1,112,185	606,148	1,603,000	0	0	0	0%
Revenue less Expenses	140,915	195,352	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 - HSA OPERATIONS			
	2019	2020	2021
Opening Balance	185,923	294,526	294,526
Drawdown (-)			
Add Surplus Retained in Reserve Fund	108,603	-	
Additional Funds Requested			
Ending Balance	294,526	294,526	294,526

Describe the reason(s) for any drawdown of HSA Reserve Fund in the current year
 Not applicable. No drawdown of HSA Reserve Fund planned in 2021.

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL		HSA OPERATIONS 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	4	0	2	0	0
2. Number of positions with compensation \$40,000-\$79,999	4	5	5	4	6
3. Number of positions with compensation \$80,000-\$119,999	3	2	0	2	1
4. Number of positions with compensation \$120,000-\$159,999	0	1	1	2	1
5. Number of positions with compensation \$160,000-\$199,999	1	1	1	1	1
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 - HSA OPERATIONS

a) Describe the method or formula used in the 2021 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)

Not applicable. No allocations.

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.

Not applicable. No allocations

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

Not applicable. No allocations.

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

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

Not applicable. Same funding amount for 2020 and 2021.

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

Not applicable.

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

Benefits (2021 - \$85K) In comparison to 2020 budget, the 2021 budget for this category has declined by 2%. We have projected our employee group benefit plan costs for 2021. Consultants & Contractors (2021 - \$118K). In comparison to 2020 budget, the 2021 budget for this category has declined by 20%. See HSA Variable Costs tab. We have estimated the HSA variable costs to obtain consulting services for two activities planned for 2021 as outlined on the HSA Variable Costs tab. Conference Registration and Meeting Expenses (2021 - \$69K) In comparison to 2020 budget, the 2021 budget for this category has increased by 227%. Our planned increase to cover proposed BC tour or virtual event partnering with WorkSafeBC Crane Team officers to meet with crane operators/stakeholders. Planned objectives; introduce new Executive Director, mini conferences and to conduct stakeholder qualitative research to identity certification, training and OHS compliance requirements. These are new initiatives for 2021. Rent (2021 - \$158K) In comparison to 2020 budget, the 2021 budget for this category has increased by 11%. Increase in 2021 annual office rent due to rent escalation clause in rental agreement. In 2020 we rented one staff office parking space which was not budgeted for in 2020. This parking space increased our office rent (recorded in office rent) for 2021 as compared to 2020. Technology (2021 - \$147K) In comparison to 2020 budget, the 2021 budget for this category has increased by 9%. The fixed component of this category represents \$72K for annual operation costs of our website and records system license fees; and \$15K for the estimated costs to acquire computer server. See HSA variable cost tab for details about the \$56K variable cost component projected for in 2021.

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

Consultants & Contractors (2021 costs decrease by 20% in comparison to 2020) See HSA Variable Costs tab. We have projected our consultants' costs for 2021 to meet the objectives stated for Crane Operator Injuries and Claims Outreach, and ISO 17024 Certification Standard. The projected costs of this category reflects no increase in our WSBC funding for 2021 as compared to 2020. Accounting & Legal Fees (2021 costs increase by 175% in comparison to 2020). Accounting fees are projected to have no increase in 2020. We have projected an increase to our legal fees by \$18K for 2021. Legal fees projected to cover assistance with privacy and terms of service agreements; and other legal assistance for our organization for 2021. Board Expenses (2021 costs increase by \$100%). We have increased our board expenses by \$2K for 2021 to cover parking and other board member costs to attend board meetings. Conference Registration and Meeting Expense (2021 costs increase by 227% in comparison to 2020) [Please see part "c" explanation]. Furniture & Equipment (2021 costs increase by 588% in comparison to 2020 or an increase of \$41K) Increase for; \$18K for computer software licenses and \$16K to replace obsolete computer equipment (laptops and printers) [COVID19 requires additional computer equipment and software for work at home employee situations]. 2020 budget for this category was quite low at \$7K. Property Taxes & Office Suppliers (2021 costs increase by 25% in comparison to 2020 or an increase of \$2500 in 2021) Reflects our projections for office supplies in 2021. For 2021 our insurance costs General Insurance (2021 costs increase by 118% in comparison to 2020). In 2020, we acquired E&O insurance and Cyber insurance coverages. This was not budgeted for in 2020. For 2021 our insurance costs to increased by \$13K in comparison to 2020 due to insurance premiums for the E&O and Cyber insurance coverage. Publications & materials (2021 costs increase by 525% in comparison to 2020 or \$38K) Our projected increase in costs of this category to cover a number of projects to support the BCACS partnering with WSBC such as Tower Crane Assembly/Dismantling, Crane Operator Certification (support publications) as well as developing a series of BCACS brand related materials. Travel (2021 costs decrease by 48% as compared to 2020) Due to COVID19, we have scaled back our travel plans for 2021. Until such time as travel safety concerns related to COVID19 have been reduced, we have planned in 2021 to incorporate other initiatives like the stakeholder qualitative research project. Miscellaneous (2021 costs to increase by 61% as compared to 2020 or an increase of \$4K) The \$4K increase related to various BCACS General Ledger accounts not allocated to the other WSBC categories such as postage increase, pilot Podcast productions (new initiative), and Team building events subject to COVID19 restrictions.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)



(name)

Date Approved:

Oct 5/2020

BC Association for Crane Safety

02-Sep-20 Date Prepared

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

HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories					2021 Budget Total
		Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	
Revenue:							
WorkSafeBC HSA Operations Funding	1,603,000						1,603,000
Interest Revenue	-						-
Training/Course Revenue	-	-					-
Other Revenue	-						-
Total Revenue	1,603,000	-	-	-	-	-	1,603,000
Compensation Expense:							
Salaries	754,137						754,137
Benefits	85,200						85,200
Consultants & Contractors	-	15,750	102,100				117,850
Subtotal	839,337	15,750	102,100	-	-	-	957,187
Other Expense:							
Accounting & Legal Fees	28,300						28,300
Advertising & Sponsorships	31,000						31,000
Board Expenses	4,000						4,000
Building Maintenance & Repairs	-						-
Telecommunications & Freight	15,000						15,000
Conference Registration and Meeting Expenses	21,441	10,000			37,200		68,641
Furniture & Equipment	48,160						48,160
Office Supplies	12,500						12,500
Property Taxes & General Insurance	24,000						24,000
Publications & materials	45,000						45,000
Rent - Office	157,894						157,894
Technology	91,568		50,500		5,250		147,318
Training - Staff	27,000						27,000
Travel	25,000		2,000				27,000
Miscellaneous	10,000						10,000
Subtotal	540,863	10,000	52,500	-	42,450	-	645,813
Total Expenses	1,380,200	25,750	154,600	-	42,450	-	1,603,000
Revenue less Expenses	222,800	(25,750)	(154,600)	-	(42,450)	-	-

BC Association for Crane Safety

02-Sep-20 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 totals in column titled "Total."

Fixed Costs Budget Worksheet

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

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue:													
WorkSafeBC HSA Operations Funding *	1,603,000												1,603,000
Interest Revenue													-
Other Revenue													-
Total Revenue	1,603,000	-	-	-	-	-	-	-	-	-	-	-	1,603,000
Compensation Expense													
Salaries	754,137												754,137
Benefits	85,200												85,200
Consultants & Contractors													-
Subtotal	839,337	-	-	-	-	-	-	-	-	-	-	-	839,337
Other Expense:													
Accounting & Legal Fees	28,300												28,300
Advertising and Sponsorship	31,000												31,000
Board Expenses	4,000												4,000
Building Maintenance & Repairs	-												-
Telecommunications & Freight	15,000												15,000
Conference Registration & Meeting Expenses	21,441												21,441
Furniture & Equipment	48,160												48,160
Office Supplies	12,500												12,500
Property Taxes & General Insurance	24,000												24,000
Publications & materials	45,000												45,000
Rent - Office	157,894												157,894
Technology	91,568												91,568
Training - Staff	27,000												27,000
Travel	25,000												25,000
Miscellaneous	10,000												10,000
Subtotal	540,863	-	-	-	-	-	-	-	-	-	-	-	540,863
Total Expenses	1,380,200	-	-	-	-	-	-	-	-	-	-	-	1,380,200

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

1,603,000

