

## 2016 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
<b>HSA Budget</b>	<b>HSA Budget sub-schedule</b>	<b>HSA Fixed Costs</b>	<b>HSA Variable Costs</b>	<b>Staffing</b>
(enter all years except 2016 here)	(linked - no entry required)	(enter 2016 budget)	(enter 2016 budget)	(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 2016. Revenues and expenses should be the total for all HSA activities, projects, and programs.
- 2016 revenues and expenses are not entered in this section but are to be entered in the worksheets "HSA Fixed Costs" and "HSA Variable Costs." 2016 budgets from these two worksheets are linked and will be rolled up into the 2016 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

- 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.

## 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.

### 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
<b>Revenue</b>	
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.

<b>Compensation Expenses</b>	
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.
<b>Expenses</b>	
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 (NEW)	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)

**FARM AND RANCH SAFETY AND HEALTH ASSOCIATION**

27-Aug-15 Date Prepared

Funding Period: From Jan 1, 2016 to Dec 31, 2016

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		HSA OPERATIONS BUDGET				2016 Budget vs 2015 Budget	% Variance (b/a)
	2014 (12 months)	2015 YTD (6 months)	Year 1 2015 (a)	Year 2 2016 (b)	Year 3 2017	Total for 3 Years		
<b>Revenue:</b>								
WorkSafeBC HSA Operations Funding	1,128,615	600,000	1,200,000	1,268,000	1,300,000	3,768,000	68,000	6%
Interest Revenue				0		0	0	-
Training/Course Revenue				0		0	0	-
Other Revenue (list individually)	4,032	5,100	5,200	0		5,200	-5,200	-
		1,450	2,000	0		2,000	-2,000	-
<b>Total Revenue</b>	<b>1,132,647</b>	<b>606,550</b>	<b>1,207,200</b>	<b>1,268,000</b>	<b>1,300,000</b>	<b>3,775,200</b>	<b>60,800</b>	<b>5%</b>
<b>Compensation Expense:</b>								
Salaries	291,994	214,149	351,479	381,971	385,000	1,118,450	30,492	9%
Benefits	40,462	26,757	61,895	61,895	63,000	186,790	0	0%
Consultants & Contractors	538,757	120,908	240,700	334,000	340,000	914,700	93,300	39%
<b>Other Expense:</b>								
Accounting & Legal Fees	6,535		6,375	6,450	6,500	19,325	75	1%
Advertising & Sponsorships	10,654	8,112	28,000	31,080	32,000	91,080	3,080	11%
Board Expenses	20,694	8,717	33,635	33,200	34,000	100,835	-435	-1%
Building Maintenance & Repairs	1,722	46,258	42,000	3,900	4,000	49,900	-38,100	-91%
Telecommunications & Freight	15,489	9,666	18,900	20,000	20,000	58,900	1,100	6%
Conference Registration and Meeting Expenses	17,373	5,789	17,960	24,600	25,000	67,560	6,640	37%
Furniture & Equipment	5,523	1,268	11,560	12,000	12,000	35,560	440	4%
Office Supplies	14,220	4,112	15,068	16,000	16,000	47,068	932	6%
Property Taxes & General Insurance	8,973	6,117	8,625	7,075	7,100	22,800	-1,550	-18%
Publications & materials	27,529	17,517	63,000	50,000	50,000	163,000	-13,000	-21%
Rent - Office	52,749	27,320	54,180	43,300	44,000	141,480	-10,880	-20%
Technology	9,052	15,426	20,000	33,000	35,000	88,000	13,000	65%
Training - Staff	10,390		25,000	14,800	15,000	54,800	-10,200	-41%
Travel	22,055	51,868	145,000	160,000	165,000	470,000	15,000	10%
Miscellaneous	10,614	1,763	56,623	34,729	46,400	137,752	-21,894	-39%
<b>Total Expenses</b>	<b>1,104,785</b>	<b>565,747</b>	<b>1,200,000</b>	<b>1,268,000</b>	<b>1,300,000</b>	<b>3,768,000</b>	<b>68,000</b>	<b>6%</b>
<b>Revenue less Expenses</b>	<b>27,862</b>	<b>40,803</b>	<b>7,200</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>-7,200</b>	<b>-</b>

Note: Any significant expense account (>\$50,000) included in 2015 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - HSA OPERATIONS	2014	2015	2016
Opening Balance	145,941	167,559	190,182
Drawdown (-)			
Add Surplus Retained in Reserve Fund	21,618		
Additional Funds Requested		22,623	
Ending Balance	167,559	190,182	190,182

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

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL		HSA OPERATIONS BUDGET		
	2014	2015	Year 1 2015	Year 2 2016	Year 3 2017
<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	5.5	6.5	7	6	
2. Number of positions with compensation \$40,000-\$79,999	5	6	6	7	
3. Number of positions with compensation \$80,000-\$119,999	3	2	2	2	
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 - HSA OPERATIONS**

1) Describe the method or formula used in the 2016 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)

Shared expenses are allocated as follows: Accounting & Legal -- 25% COR based on the \$ value of the budget; Board expenses -- 17% COR based on the amount of time spent by Directors discussing COR issues; Building Maintenance & Repairs -- 35% COR based on square footage of office used for COR (720 square feet - full office is 1940 square feet); Property Taxes & General Insurance -- 35% COR based on square footage; Rent -- 35% COR based on square footage; Technology -- 35% of technology support/backup contract assigned to COR based on square footage

2) List the expenses and amounts that have been allocated in (1) and included in the 2016 budget in Section 1.

Accounting & Legal - \$6450; Board Expenses - \$33200; Building Maintenance & Repairs -- \$3900; Property Taxes & General Insurance -- \$7075; Rent -- \$43300; Technology -- \$33000

3) Has the expense allocation method used in the 2016 budget changed from previous year? If it has changed, explain why.

With the office renovation and with salary adjustments to reflect time spent working with COR, the allocation changed from previous years. Current methodology: Total square footage of the office is approximately 1940. Total square footage used exclusively for COR activity combined with shared space (30% office administrator's office, 10% executive director's office, 10% safety advisor's offices, 50% meeting room, 50% general area, 30% storage area and other space) comes to 720 square feet or 37% of office space. Used 35% as a multiplier for budget purposes. Other shared expenses based on budget or time are calculated the same as in previous year.

**Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS AND SIGNIFICANT VARIANCES**

*Any significant expense account (>\$50,000) included in the 2016 budget, excluding salaries, should be explained here.*

Publications includes development of brochures and educational material with rebranded logo. Travel expense is for all individuals - 7 regional safety consultants, 3 safety advisors, disability management consultant, executive director and office representatives.

*Any significant expense account variance (>20%), including salaries, between 2015 budget and 2016 funding request should be explained here.*

Consultants and contractors increase includes the addition of a Disability Management consultant and provides for a marketing consultant. Building maintenance included a renovation in 2015. Conference registration and meeting expenses increase as Annual Consultants meeting was previously allocated in staff training budget. Technology includes an improved system to manage membership activity, monthly expense to maintain and update website and proper backup and retention of data. Training-staff was reallocated to conference and meeting expenses as this is an opportunity for training but is more appropriately categorized as a meeting. Training-staff now includes a professional development allotment for each staff member and permanent consultant. Miscellaneous items have been appropriately allocated within the budget after review and evaluation of the 2015 expense categories.

**Section 6: APPROVAL**

Approved by Organization Board Chair: \_\_\_\_\_ (name)

*Brian W. McCain* (signature)

Date Approved:

*Aug 27/15*

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

27-Aug-15 Date Prepared

Funding Period: From Jan 1, 2016 to Dec 31, 2016

HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2016 Budget Total
		Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting		
<b>Revenue:</b>								
WorkSafeBC HSA Operations Funding	1,268,000						1,268,000	
Interest Revenue	-						-	
Training/Course Revenue	-						-	
Other Revenue	-						-	
	-						-	
<b>Total Revenue</b>	<b>1,268,000</b>						<b>1,268,000</b>	
<b>Compensation Expense:</b>								
Salaries	381,971						381,971	
Benefits	61,895						61,895	
Consultants & Contractors	293,000			38,000	3,000		334,000	
<b>Subtotal</b>	<b>736,866</b>			<b>38,000</b>	<b>3,000</b>		<b>777,866</b>	
<b>Other Expense:</b>								
Accounting & Legal Fees	6,450						6,450	
Advertising & Sponsorships	-			31,080			31,080	
Board Expenses	33,200						33,200	
Building Maintenance & Repairs	3,900						3,900	
Telecommunications & Freight	20,000						20,000	
Conference Registration and Meeting Expenses	-					24,600	24,600	
Furniture & Equipment	12,000						12,000	
Office Supplies	16,000						16,000	
Property Taxes & General Insurance	7,075						7,075	
Publications & materials	-	20,000	10,000	20,000			50,000	
Rent - Office	43,300						43,300	
Technology	33,000						33,000	
Training - Staff	14,800						14,800	
Travel	148,000			10,000	2,000		160,000	
Miscellaneous	34,729						34,729	
<b>Subtotal</b>	<b>372,454</b>	<b>20,000</b>	<b>10,000</b>	<b>61,080</b>	<b>2,000</b>	<b>24,600</b>	<b>490,134</b>	
<b>Total Expenses</b>	<b>1,109,320</b>	<b>20,000</b>	<b>10,000</b>	<b>99,080</b>	<b>5,000</b>	<b>24,600</b>	<b>1,268,000</b>	
<b>Revenue less Expenses</b>	<b>158,680</b>	<b>(20,000)</b>	<b>(10,000)</b>	<b>(99,080)</b>	<b>(5,000)</b>	<b>(24,600)</b>	<b>-</b>	



**FARM AND RANCH SAFETY AND HEALTH ASSOCIATION**

27-Aug-15 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.*

**Funding Period: From Jan 1, 2016 to Dec 31, 2016**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue:</b>													
WorkSafeBC HSA Operations Funding *													1,268,000
Interest Revenue													-
Other Revenue													-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,268,000</b>
<b>Compensation Expense</b>													
Salaries													381,971
Benefits													61,895
Consultants & Contractors													293,000
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>736,866</b>
<b>Other Expense:</b>													
Accounting & Legal Fees													6,450
Advertising and Sponsorship													-
Board Expenses													33,200
Building Maintenance & Repairs													3,900
Telecommunications & Freight													20,000
Conference Registration & Meeting Expenses													-
Furniture & Equipment													12,000
Office Supplies													16,000
Property Taxes & General Insurance													7,075
Publications & materials													-
Rent - Office													43,300
Technology													33,000
Training - Staff													14,800
Travel													148,000
Miscellaneous													34,729
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>372,454</b>
<b>Total Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,109,320</b>

\* Note: This is total the funding amount requested from WorkSafeBC to cover both fixed and variable costs. 1,268,000

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

27-Aug-15 Date Prepared

Activities / Initiatives Budget (Variable Costs) Worksheet

Activity	Activity Category	Description / Objective	On Workplan (Y/N)	Revenue	Expense Category						Net	
					Consultants / Contractors	Conference and Registration Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel		
Crush magazine	Marketing / Outreach	2 full page ads in magazine delivered directly to all vineyards/wineeries in BC						2,000				(2,000)
commodity magazines	Marketing / Outreach	1/4 page advertisement distributed 4-6 times per year to all growers/producers in 5 different publications						5,780				(5,780)
Country Life in BC newspaper magazine	Marketing / Outreach	1/4 page advertisement distributed monthly to all agriculture employers plus general subscribers						2,100				(2,100)
Holstein News directory	Marketing / Outreach	business card listing in directory						150				(150)
WorkSafe magazine	Marketing / Outreach	approximately 1/3 of a page advertisement						2,000				(2,000)
Ag Gala	Marketing / Outreach	promotion via table card, logo on screen, giveaways						2,000				(2,000)
Can West trade show	Marketing / Outreach	booth for 2 days at trade show attended by multiple CUs - promotion, giveaways						2,000				(2,000)
BC Ag show	Marketing / Outreach	booth for 3 days at trade show attended by multiple CUs and general public - promotion, giveaways						2,000				(2,000)
Dairy conference trade show	Marketing / Outreach	booth for 2 days at trade show attended by dairy producers - promotion, giveaways						1,000				(1,000)
Provincial fairs	Marketing / Outreach	display/booth at various fairs throughout the province attended by safety consultants						2,400				(2,400)
Fortis BC	Marketing / Outreach	information provided re services distributed by Fortis BC to rural clients						500				(500)
CASA conference sponsorship	Marketing / Outreach	promotion re services available in BC to share with other Canadian jurisdictions						1,000				(1,000)
Canadian Farm Safety Week	Marketing / Outreach	advertisement in Country Life magazine specific to Canadian Farm Safety Week						250				(250)
Rebranding activities	Marketing / Outreach	consultant for rebranding all materials, etc	Y				16,800	2,400				(19,200)
rebranding communication	Marketing / Outreach	consultant for communication of all rebranding information, etc	Y				1,200	500				(1,700)
rebranding materials	Marketing / Outreach	promotional material	Y					10,000				(10,000)
CASA conference attendance	Conference / Convention / Meeting	2 staff attend conference - includes all associated costs						5,000				(5,000)
ISASH conference attendance	Conference / Convention / Meeting	2 staff attend conference - includes all associated costs						6,000				(6,000)
confined space awareness meeting	Conference / Convention / Meeting	host and present confined space seminar on 3 occasions						3,600				(3,600)
consultants annual meeting	Conference / Convention / Meeting	annual meeting for all staff and consultants	Y					10,000				(10,000)
production of supporting materials for educational sessions	Training	handouts, presentations, booklets, decals, etc. to support new training/education sessions	Y					10,000				(10,000)
production of supporting materials for responding to compliance	Consultation Services	handouts, presentations, booklets, decals, etc. to support response to compliance needs from Inspection Reports						10,000				(10,000)
production of supporting materials updating existing training programs	Training	handouts, presentations, booklets, decals, etc. to support existing training/education sessions						10,000				(10,000)
membership outreach	Marketing / Outreach	outreach to existing membership to ensure quality of service and confirm contact information					20,000	5,000	10,000		10,000	(45,000)
H2S dairy study	Research	joint project with WorkSafeBC and BC Dairy regarding H2S exposure to dairy farmers agitating manure					3,000				2,000	(5,000)
												-
												-
<b>Total</b>							<b>41,000</b>	<b>24,600</b>	<b>50,000</b>	<b>31,080</b>	<b>12,000</b>	<b>(158,680)</b>

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 for the related staff members of the HSA's would represent additional costs/expense, applicable to be included, or eliminated, or adjusted to be fixed should be included.

Funding Period: From Jan 1, 2016 to Dec 31, 2016

