

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		HSA OPERATIONS 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		
Revenue:								
WorkSafeBC HSA Operations Funding	750,000	379,320	423,661	650,000	700,000	1,773,661	226,339	53%
Interest Revenue				0		0	0	-
Training/Course Revenue				0		0	0	-
Classroom Rental	825	375	900	900	900	2,700	0	0%
Exam Proctoring	0	0	150	150	150	450	0	0%
Reserve Fund			167,489	0		167,489	-167,489	-
Safety Seminar				0	3,750	3,750	0	-
Total Revenue	750,825	379,695	592,200	651,050	704,800	1,948,050	58,850	10%
Compensation Expense:								
Salaries	375,286	164,363	308,544	374,602	373,618	1,056,764	66,058	21%
Benefits	91,346	36,276	76,020	67,985	80,340	224,345	-8,035	-11%
Consultants & Contractors	3,440	0	5,000	3,600	13,872	22,472	-1,400	-28%
Other Expense:								
Accounting & Legal Fees	0	0	2,000	0	2,500	4,500	-2,000	-
Advertising & Sponsorships	0	0	2,000	0	4,122	6,122	-2,000	-
Board Expenses	197	246	800	824	849	2,473	24	3%
Building Maintenance & Repairs	14,927	8,784	17,500	16,500	21,807	55,807	-1,000	-6%
Telecommunications & Freight	8,783	4,591	12,100	10,500	12,837	35,437	-1,600	-13%
Conference Registration and Meeting Expenses	1,547	1,037	4,200	4,650	13,506	22,356	450	11%
Furniture & Equipment	6,233	7	500	515	1,200	2,215	15	3%
Office Supplies	6,283	2,013	5,050	5,050	7,244	17,344	-0	0%
Property Taxes & General Insurance		2,801	2,000	2,800	2,080	6,880	800	40%
Publications & materials		0	0	1,000		1,000	1,000	-
Rent - Office	115,164	57,773	113,000	115,538	119,565	348,103	2,538	2%
Technology	14,325	6,989	28,900	29,767	30,660	89,327	867	3%
Training - Staff	186	130	2,000	2,060	2,500	6,560	60	3%
Travel	8,856	5,251	12,500	14,630	16,500	43,630	2,130	17%
Miscellaneous	482	650	86	1,029	1,600	2,715	943	1097%
Total Expenses	647,055	290,911	592,200	651,050	704,800	1,948,050	58,850	10%
Revenue less Expenses	103,770	88,784	0	0	0	0	0	-

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 - HSA OPERATIONS			2017	2018	2019
Opening Balance			167,489	271,260	103,771
Drawdown (-)				(167,489)	
Add Surplus Retained in Reserve Fund			103,771		
Additional Funds Requested					
Ending Balance			271,260	103,771	103,771

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

N/A

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL		HSA OPERATIONS 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	1 BC - .1 AB				
2. Number of positions with compensation \$40,000-\$79,999	1 BC - .9 AB	1 BC - .05 AB	1 BC - .05 AB	1 BC	1 BC
3. Number of positions with compensation \$80,000-\$119,999	.1 AB	.8 BC - .05 AB	.8 BC - .05 AB	.75 BC - .05 AB	.75 BC - .05 AB
4. Number of positions with compensation \$120,000-\$159,999	1 BC - .2 AB	1 BC - .3 AB	1 BC - .3 AB	1 BC - .25 AB	1 BC - .3 AB
5. Number of positions with compensation \$160,000-\$199,999					
6. Number of positions with compensation \$200,000-\$249,999		.01 AB	.01 AB	.01 AB	.01 AB
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 2019 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)

The COR program resides in Calgary and does not occupy any space within the present HSA facility in Fort St. John. All expenses identified above are related to HSA except for a .25 FTE allocation for our FSJ Training Advisor.

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.

The FSJ Training Advisor has .25 of their FTE now allocated to COR.

c) Has the expense allocation method used in the 2019 budget changed from previous year? If it has changed, explain why.

Only the new allocation is the increase from .2 to .25 of the FTE associated with the FSJ Training Advisor as they have now dedicated 25% of their time to the COR department duties.

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

a) Provide an explanation for the funding increase over the 2018 funding amount, if applicable.

The funding requested in 2019 is what was indicated in our three year budgeting process and is increased above that requested in 2018 due to the fact that we received special authorization to utilize our \$167,489 reserve fund in 2018 as part of our operating revenue in order to maintain a \$0.13 employer levy which was requested by our BOD. Our funding in 2018 was also reduced to a bare minimum in order to operate and 2019 is requested to be slightly higher as cost of living increases are incorporated.

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

No additional increases are requested over that indicated in in February and outlined in our 3 year budgeting proposed.

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

The benefits section due to the Salaries is also >\$50,000 since they are related to the salaries. The only other amount greater than \$50,000 is rent. Rent is a fixed cost for our present location.

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

Salaires has been increased by 21% due to a underbudget situation in 2018. This increase is to offset that original underestimation. Property Tax and General insurance has increased since the city increased the mall taxes which is reflected in our tripple net. Our misc expenses have have increased substancially as now ther are membership fees such as the business licence and Chanmber of Commerce registration included in this line item.

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Greg Stringham

(name)

Date Approved:

11 Sept 2018