

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		BUDGET
	2020 (12 months)	2021 YTD (6 months)	2021 Budget (a)

HSA OPERATIONS BUDGET			
Year 1 2021	Year 2 2022 (b)	Year 3 2023	Total for 3 Years

\$ Variance (b-a)	% Variance (b/a)
2022 Budget vs 2021 Budget	2022 Budget vs 2021 Budget

Revenue:			
WorkSafeBC HSA Operations Funding	1,208,550	108,900	1,306,805
Interest Revenue	5,000	67	4,000
Training/Course Revenue	116,120	29,614	76,450
Other Revenue: Sponsorship	7,000		15,000
Other Revenue: Hiring Credit	0		0
Other Revenue: Hearts and Hands	48,100	1,872	0
Other Revenue: Grant Funding	5,000	18,106	0
Other Revenue: Membership	25,000	0	0
Other Revenue: Small Initiative Funding	0		0
Other Revenue: Misc.	0		0
<b>Total Revenue</b>	<b>1,414,770</b>	<b>158,560</b>	<b>1,402,255</b>

1,306,805	#REF!		#REF!
4,000	#REF!		#REF!
76,450	#REF!		#REF!
15,000	3,000		18,000
	0		
	74,000		
	2,500		
	5,000		
	0		
0			0
<b>1,402,255</b>	<b>#REF!</b>	<b>0</b>	<b>#REF!</b>

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(12,000)	-80%
0	-
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Compensation Expense:			
Salaries	698,333	68,677	733,000
Benefits	97,300	10,783	119,030
Consultants & Contractors	186,190	52,886	191,395
Other Expense:			
Accounting & Legal Fees	10,000	625	10,000
Advertising & Sponsorships	56,525	3,558	58,530
Board Expenses	14,000	1,165	13,000
Building Maintenance & Repairs	3,465	289	3,465
Telecommunications & Freight	4,402	527	6,455
Conference Registration and Meeting Expenses	58,665	(150)	64,800
Furniture & Equipment	5,250	437	5,250
Office Supplies	16,275	672	16,485
Property Taxes & General Insurance	7,000	503	6,000
Publications & materials	31,070	0	28,005
Rent - Office	113,400	8,770	115,500
Technology	58,175	3,929	72,200
Training - Staff	18,000	1,329	18,900
Travel	29,720	831	36,940
Miscellaneous	7,000	1,093	6,300
<b>Total Expenses</b>	<b>1,414,770</b>	<b>155,924</b>	<b>1,505,255</b>

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191,395	#REF!		#REF!
10,000	#REF!		#REF!
58,530	#REF!		#REF!
13,000	#REF!		#REF!
3,465	#REF!		#REF!
6,455	#REF!		#REF!
64,800	#REF!		#REF!
5,250	#REF!		#REF!
16,485	#REF!		#REF!
6,000	#REF!		#REF!
28,005	#REF!		#REF!
115,500	#REF!		#REF!
72,200	#REF!		#REF!
18,900	#REF!		#REF!
36,940	#REF!		#REF!
6,300	#REF!		#REF!
<b>1,505,255</b>	<b>#REF!</b>	<b>0</b>	<b>#REF!</b>

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<b>Revenue less Expenses</b>	<b>0</b>	<b>2,636</b>	<b>(103,000)</b>
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<b>(103,000)</b>	<b>#REF!</b>	<b>0</b>	<b>#REF!</b>
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<b>0</b>	<b>-</b>
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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				2020	2021	2022
Opening Balance				157,305	164,342	164,342
Drawdown (-)						
Add Surplus Retained in Reserve Fund						
Additional Funds Requested				7,037		
Ending Balance				<b>164,342</b>	<b>164,342</b>	<b>164,342</b>

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		
	2020	2021		Year 1 2021	Year 2 2022	Year 3 2023
<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	0.5	1		0	0.5	
2. Number of positions with compensation \$40,000-\$79,999	8	8		6	7.5	
3. Number of positions with compensation \$80,000-\$119,999	3	4		4	3	
4. Number of positions with compensation \$120,000-\$159,999					1	
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**

*a) Describe the method or formula used in the 2022 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)*

SafeCare BC co-shares an office space and back-end administration services with the BC Care Providers Association (BCCPA) via a Shared Services Agreement (SSA). Costs associated with the SSA are allocated to the following line items: Consultants and Contractors, Advertising and Sponsorship, Building Maintenance, Telecommunications, Office Supplies, Technology, and Staff Training. The office rent is split 50/50.

*b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2022 budget in Section 1.*

Costs associated with the SSA are allocated to the following line items: Consultants and Contractors (\$99,000), Advertising and Sponsorship (\$42,525), Building Maintenance (\$4,00), Telecommunications (\$3,000), Office Supplies (\$11,025), Technology (\$23,625), and Staff Training (\$15,960). With the exception of building maintenance, each of the other expenses are based on a usage fee and credited if unused.

*c) Has the expense allocation method used in the 2022 budget changed from previous year? If it has changed, explain why.*

The expense allocations have reduced by \$30,000 given that staff are working from home and SafeCare BC has grown and brought some services in-house. The staff sharing agreement has also been revised to adjust for increased salaries and a different compliment of staffing to support SafeCare BC program delivery.

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

*a) Provide an explanation for the funding increase over the 2021 funding amount, if applicable.*

The increase over the 2021 funding amount is due to class sizes being reduced due to COVID restrictions which increases the cost of facilitators, delivery of programs targeted at managers and supervisors, and the continued investment in technology to increase access and usability of SafeCare BC resources. We have also seen a decrease in our training revenue due to staff being unable to attend training because of the pandemic.

*b) Provide an explanation for any funding increase over the 2022 funding forecast amount included rates setting, if applicable.*

n/a

*c) Any significant expense account (>\$50,000) included in the 2022 budget , excluding salaries, should be explained here.*

Conference and Meeting expenses have increased due to moving from a virtual Hearts and Hands Conference to three in-person events in 2022. Sponsorship costs have also increased due to the Hearts and Hands Conference and the need to look at new ways to market programs to make them more reachable for target audiences.

*d) Any significant expense account variance (>20%), including salaries, between 2021 budget and 2022 funding request should be explained here.*

Slight increase in salaries is due to the shifting of resources from contracted positions through the shared services agreement to bringing more capacity in-house. By increasing the internal capacity of SafeCare BC staffing we are also seeing an increase in benefits as this is a percentage of total salary. Increase in board-related expenses is to allow travel for in-person meetings and accomodate for larger meeting spaces due to distancing requirements.

**Section 6: APPROVAL**

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

Date Approved: \_\_\_\_\_