

**BC Federation of Labor - Health & Safety Centre**

**21-Nov-23** Date Prepared

Enter current year  
12 months actual  
here.

These two budget columns are linked to "Budget - sub-schedule"  
worksheets. No need to enter figures here.

**Funding Period: From Apr. 1, 2024 to Mar. 31, 2026**

Section 1: BUDGET - IRI OPERATIONS	Budget (Year 1)	Budget (Year 2)	ACTUAL (audited)	Budget for Current Contract (7 months)	ACTUAL (partial audited)
	Budget Sep 2021 to Aug 2022	Budget Sep 2022 to Aug 2023	Actual Sep 2021 to Aug 2022	Sep 1, 2023 to Mar 31, 2024 (7 months)	Current 12 months Sep 2022 to Aug 2023 (not final)
<b>Revenue:</b>					
WorkSafeBC IRI Operations Funding	2,554,478	2,354,478	2,554,478	2,818,615	2,354,478
Interest Revenue		0	7,484	0	43,585
Training/Course Revenue	750,000	900,000	763,731	550,000	871,253
Other Revenue (list individually)	0	0	41,237	0	131,907
<b>Total Revenue</b>	<b>3,304,478</b>	<b>3,254,478</b>	<b>3,366,930</b>	<b>3,368,615</b>	<b>3,401,223</b>
<b>Compensation Expense:</b>					
Salaries	1,645,335	1,689,995	1,598,381	1,467,162	1,585,429
Benefits	705,143	724,283	695,713	630,880	817,448
Consultants & Contractors	183,000	120,000	67,789	375,181	81,498
<b>Other Expense:</b>					
Accounting & Legal Fees	25,000	28,750	46,377	32,520	32,383
Advertising & Sponsorships	15,000	16,500	4,027	3,000	12,908
Board Expenses	0	0	0	0	0
Building Maintenance & Repairs	0	0	0	0	0
Telecommunications & Freight	25,000	30,000	32,305	28,582	30,492
Conference Registration & Meeting Expenses	85,000	85,000	33,806	90,000	16,098
Furniture & Equipment	20,000	15,000	0	35,000	1,560
Office Supplies	26,000	28,600	31,766	21,588	25,313
Property Taxes & General Insurance	12,000	12,000	19,870	15,659	21,948
Publications & materials	96,500	115,800	61,668	100,000	128,189
Rent - Office	75,000	80,000	72,917	136,000	97,822
Technology	230,000	131,550	215,834	230,544	212,516
Training - Staff	35,000	35,000	1,480	15,000	12,283
Travel	100,000	110,000	54,192	176,250	135,309
Miscellaneous	26,500	32,000	15,348	11,250	16,242
<b>Total Expenses</b>	<b>3,304,478</b>	<b>3,254,478</b>	<b>2,951,473</b>	<b>3,368,615</b>	<b>3,227,437</b>
<b>Revenue less Expenses</b>	<b>0</b>		<b>415,457</b>	<b>(0)</b>	<b>173,786</b>
Amortization			79,536		79,536
Net Surplus			335,921		94,250

INJURY REDUCTION INITIATIVE PROPOSED BUDGET			
Year 1 Apr 1, 2024 to Mar 31, 2025	Year 2 Apr 1, 2025 to Mar 31, 2026		Total
3,337,261	3,444,003	0	6,781,264
0	0	0	0
870,000	1,000,000	0	1,870,000
0	0	0	0
0	0	0	0
<b>4,207,261</b>	<b>4,444,003</b>	<b>0</b>	<b>8,651,264</b>
1,995,970	2,055,849	0	4,051,819
858,268	884,015	0	1,742,283
100,000	120,000	0	220,000
36,600	37,455	0	74,055
12,000	14,400	0	26,400
0	0	0	0
0	0	0	0
39,200	43,530	0	82,730
130,000	132,000	0	262,000
10,000	10,000	0	20,000
33,400	36,740	0	70,140
24,000	29,400	0	53,400
143,833	172,600	0	316,433
222,600	241,800	0	464,400
520,550	541,205	0	1,061,755
18,000	20,000	0	38,000
192,840	231,409	0	424,249
20,000	23,600	0	43,600
<b>4,357,261</b>	<b>4,594,003</b>	<b>0</b>	<b>8,951,264</b>
<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>(300,000)</b>

Note: Any significant expense account (>\$50,000) included in 2023-2025 budget and any significant variances (>20%) should be explained in **Section 5** below.

Section 2: RESERVE FUND - IRI - Does Not Apply						2021-22	2022-23	2023-24
Opening Balance							-	-
Drawdown (-)								
Add Surplus Retained in Reserve Fund								
Additional Funds Requested								
Ending Balance						-	-	-
Describe the reason(s) for any drawdown of IRI Reserve Fund in the current year								
<b>Does not apply to Injury Reduction Initiatives</b>								

Section 3: COMPENSATION - IRI OPERATIONS	Budget (Year 1)		ACTUAL	Budget for Current Contract (7 months)		INJURY REDUCTION INITIATIVE BUDGET		
	Budget Sep 2021 to Aug 2022		Actual Sep 2021 to Aug 2022	Budget Sep 2022 to Sept 2023		Year 1 Apr 1, 2024 to Mar 31, 2025	Year 2 Apr 1, 2025 to Mar 31, 2026	
<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			3					
2. Number of positions with compensation \$40,000-\$79,999			5			1	1	
3. Number of positions with compensation \$80,000-\$119,999	6		6	6		10	10	
4. Number of positions with compensation \$120,000-\$159,999	12		8	12		6	6	
5. Number of positions with compensation \$160,000-\$199,999						4	4	
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								

Complete these 2 columns

**Section 4: EXPENSE ALLOCATION - INJURY REDUCTION INITIATIVE**

*a) Describe the method or formula used in the 2023-2025 budget to allocate common expenses and/or overhead expenses shared between OHS Center operations and the organization's head office (e.g., based on staffing FTE or square footage of office)*

There will be a new cost-sharing formula as BC Federation of Labour is expected to move into a new office in December 2023. Overall, common expenses will be shared with BCFED proper based on percentage of office space occupied by Centre Staff.

There will be a designated training space in the new office which will be exclusively used by the Centre. The Centre is expected to occupy 42% of the total space, and therefore expenses related to space such as Rent, Cleaning supplies and heating etc. will be shared at this rate. Other expenses such as Internet, Coffee and telephone will be shared using the staff ratio of 33%.

*b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2023-2025 budget in Section 1.*

Rent & Maintenance:

- Rent
- Cleaning & supplies
- Recycling

Operating Expenses:

- Internet
- Coffee/dairy (for common staff kitchen)
- Telephone & fax

*c) Has the expense allocation method used in the 2023-25 budget changed from previous year, i.e., current contract term? If it has changed, explain why.*

There is no change to the allocation that we submitted in March 2023 for the current contract term (Sep 2023 to Mar 2024, 7 months). There may be adjustments once we are fully moved into the new office and we will provide an update at that time.

**Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES (may use separate document to explain, if not enough space here)**

a) Provide an explanation for the funding increase over each of the proposed 2-year budget, compared with current 2022-2023 funding amount, if applicable.

Year 1 (2024-2025): \$982,783 (42%) increase due to:

- 1) Significant increase in rent expense as the Centre will occupy more office space, including a designated training space.
- 2) Moderate growth in staffing (both staff and casual facilitators) compared to previous contract year which was submitted in March 2021 and no longer representing the current wage. Also, we have adopted a new staffing structure for Community Education stream starting from Sep 2023, which utilizes regular seasonal facilitators (0.75FTE each) and reduces the need of casual facilitators.
- 3) Increase in travel expense as we increase face-to-face facilitation and trainings while maintaining the option of virtual delivery.
- 4) Further development in technology infrastructure

Year 2 (2025-2026): \$106,742 (3%) increase compared to Year 1 to reflect the increasing cost of living and anticipated 20% increase in participant reach.

b) Provide an explanation for any funding increase over the 2024 funding forecast amount included in rates setting, if applicable.

N/A

c) Any significant expense account (>\$50,000) included in the 2023-2025 budget, excluding salaries, should be explained here.

- Benefits: it is tied to salaries and usually represents 43% of salary amount.
- Consultants & Contractors: We need casual facilitators to provide coverage when regular facilitators are on vacation or leaves.
- Conference Registration & Meeting Expenses: We will be utilizing the new training space in the office to delivery in-person sessions in the lower mainland, and continue to rent meeting room from various facilities (hotel, community centre etc.) outside of the lower mainland.
- Publications & materials: It includes course materials purchase, such as resource books and access codes, as well as printing materials in-house.
- Rent-office: Office lease has increased since a new office is leased
- Technology: It includes regular IT related expenses, such as software license subscriptions, IT and website maintenance services, and technical support, as well as replacing old equipments/hardware and further development of the CRM and accounting integration project.
- Travel: Travel costs have increased significantly after the pandemic, and many customers (companies and schools) across BC prefer to have in-person facilitation which requires travel.

Various expenses have significant increases to reflect the planned activity level and increase in face-to-face facilitation. Also reflect the increasing cost of living.

d) Any significant expense account variance (>20%), including salaries, from year to year, starting from current 2022-23 budget to the proposed 2-year funding request, should be explained here (i.e. significant expense between 2022-2023 and 2023-2024, and 2024-2025).

- Accounting & legal fees: 27% increase due to increase in professional service hourly rates, and contingent legal consultation services.
- Advertising & sponsorships: 27% decrease to reflect the actual cost of marketing based on 2023's activity.
- Telecommunications & Freight: 31% increase to reflect the increased shipping cost and telephone plan rates.
- Conference registration & Meeting Expenses: 53% increase to reflect the increase of meeting room rental due to new office training facility and increased cost of external venue rental.
- Furnitures & Equipment: 33% decrease as we anticipate the new office to be furnished but leave a reasonable contingency fund.
- Property Taxes & General Insurance: 100% increase to reflect the significant increase in insurance premiums especially in E&O insurance.
- Publications & materials: 24% increase to reflect the increase in printing cost and increase of participants
- Rent-office: 178% increase due to new office move.
- Technology: 296% increase due to increased IT regular costs and one-time project costs.
- Training-staff: 49% decrease to reflect the planned level of staff training
- Travel: 75% increase due to increase in travelling across the province and costs.
- Miscellenous: 38% decrease to reflect the true level of miscellaneous spending based on 2023's price level.

Variance in the expense accounts above are mostly due to: 1) moderate growth of the Centre's operation 2) increase face-to-face facilitation compared to mostly online delivery during the pandemic. 3) adjustment to current price level (i.e. inflation and insurance premium increases) 4) New office occupancy and cost allocation.

**Section 6: APPROVAL**

Approved by Organization Board Chair:



(signature)

Sussanne Skidmore (name)

Date Approved:

February 23, 2024