

**SCHEDULE B  
BUDGET**

Attach the HSA's 2024-25 Budget approved and signed by the chair of the board of directors of the HSA, dated September 7, 2023.

**Community Social Service Health and Safety Association of BC**

07-Sep-23 Date Prepared

Funding Period: From April 01, 2024 to March 31, 2025

Section 1: BUDGET - HSA OPERATIONS	ACTUAL (under entity of CSSEA)		HSA OPERATIONS BUDGET			\$ Variance	% Variance
	2022-2023 (15 months)	2023-2024 YTD (5 months)	2022-2023 (CSSEA)	2023-2024 (CSSEA)	2024-2025 (CSSHSA)		

Note: The 2022-2023 and 2023-2024 contracts were under the entity of Community Social Services Employers' Association of BC (CSSEA). The 2022-2023 and 2023-2024 YTD actuals and budget figures are included here for continuity purposes.

WorkSafeBC HSA Operations Funding	410,000	129,715	410,000	328,000	515,000	187,000	57%
Interest Revenue	1,962	0	482	1,450	400	(1,050)	-72%
Revenue (linked to variable costs)					0	0	-
Other Revenue (list individually)					0	0	-
					0	0	-
<b>Total Revenue</b>	<b>411,962</b>	<b>129,715</b>	<b>410,482</b>	<b>329,450</b>	<b>515,400</b>	<b>185,950</b>	<b>56%</b>

<b>Compensation Expense:</b>							
Salaries	197,293	71,779	203,548	159,500	245,000	85,500	54%
Benefits	39,916	12,988	39,355	37,209	54,363	17,154	46%
Consultants & Contractors	36,576	4,437	30,000	10,000	40,000	30,000	300%
<b>Other Expense:</b>							
Accounting & Legal Fees	22,812	4,680	18,750	16,000	25,000	9,000	56%
Advertising & Sponsorships	0	0	0	0	10,000	10,000	-
Board Expenses	8,560	4,195	12,000	15,000	25,000	10,000	67%
Building Maintenance & Repairs	0	0	0	0	0	0	-
Telecommunications & Freight	5,425	1,591	4,440	4,800	7,500	2,700	56%
Conference Registration and Meeting Expenses	5,471	0	10,000	10,000	15,000	5,000	50%
Furniture & Equipment	6,109	1,000	6,000	2,400	4,000	1,600	67%
Office Supplies	615	1,356	1,500	1,200	2,000	800	67%
Property Taxes & General Insurance	287	0	0	2,000	3,000	1,000	50%
Publications & materials	1,715	1,080	3,125	2,500	10,000	7,500	300%
Rent - Office	41,841	14,135	42,394	34,740	34,740	0	0%
Technology	57,571	9,583	28,620	24,300	20,000	(4,300)	-18%
Training - Staff	0	0	3,000	2,000	3,000	1,000	50%
Travel	6,794	2,480	7,000	7,201	16,197	8,996	125%
Miscellaneous	1,353	411	750	600	600	0	0%
<b>Total Expenses</b>	<b>432,338</b>	<b>129,715</b>	<b>410,482</b>	<b>329,450</b>	<b>515,400</b>	<b>185,950</b>	<b>56%</b>

<b>Revenue less Expenses</b>	<b>(20,376)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
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*Note: Any significant expense account (>\$50,000) included in 2023 budget and any significant variances (>20%) should be explained in Section 5 below.*

Section 2: RESERVE FUND - HSA OPERATIONS			2022-2023 (CSSEA)	2023-2024 (CSSEA)	2024 (CSSHSA)
Opening Balance			82,000	62,726	62,726
Drawdown (-)					
Add Surplus Retained in Reserve Fund			(19,274)		
Additional Funds Requested					
Ending Balance			62,726	62,726	62,726

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

Section 3: COMPENSATION - HSA OPERATIONS	ACTUAL (under entity of CSSEA)		HSA OPERATIONS BUDGET		
	2022-2023	2023-2024	2022-2023 (CSSEA)	2023-2024 (CSSEA)	2024 (CSSHSA)
<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	0.8	0.2	0.26	0.9	0.6
2. Number of positions with compensation \$40,000-\$79,999	0.5	0.8	1		2
3. Number of positions with compensation \$80,000-\$119,999	1	1	1		1
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 2024 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)*

Based on renting at current location CSSEA offices 800-555 Burrard street, Vancouver 1 office and 2 cubicles plus use of kitchen and meeting rooms, estimated at 500 Square feet. Calculation = share of 6514 square feet lease, property taxes and building mtce costs -  $452,595/6514 = 69.48$  per sq ft. HSA charge  $500 \times 69.48 = \$34,740$ . Technology charge for shared services 1,000 per month for IT support = \$12,000 based on current market rates and \$8,000 per year for IT licenses. Other shared services with CSSEA would be accounting, payroll and benefit administration monthly  $\$600 \times 12 = \$7,200$  and \$4,000 yearly for furniture and equipment rental.

*b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2024 budget in Section 1.*

Rent \$34,740, Technology \$20,000, Accounting \$7,200 and Furniture and Equipment \$4,000

*c) Has the expense allocation method used in the 2024 budget changed from previous year? If it has changed, explain why.*

No change

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES
<i>a) Provide an explanation for the funding increase over the 2023 funding amount, if applicable.</i>
Previous contract with Community Social Services Employers’ Association of BC (CSSEA) was under a separate legal entity. There is increased funding requested over CSSEA contract of \$187,000. As a result of the increase in the payroll pertaining to the 3 CU’s this budget reflects the increases to best serve the sector. This will enable CSSHSA to continue the work in progress and expand it.
<i>b) Provide an explanation for any funding increase over the 2024 funding forecast amount included in rates setting, if applicable.</i>
N/A
<i>c) Any significant expense account (&gt;\$50,000) included in the 2024 budget , excluding salaries, should be explained here.</i>
N/A
<i>d) Any significant expense account variance (&gt;20%), including salaries, between 2023 budget and 2024 funding request should be explained here.</i>
Accounting & Legal – increase reflects inflation and full audit due to funding increase (full audit required for HSA above \$500,000 budget). Prior Engagement Reviews were conducted. Board Expenses – increase due to additional items i.e. board development, AGM expenses (in person) implementation of strategic plan Travel – increased travel planned and increased staffing Meeting expenses – reflects increased outreach presentations, member meetings and 2025 conference Advertising & Sponsorships - increased attendance at conferences, booths and promotional material Publications & Materials – increased Association: AGM Reports, Industry Updates, H&S Resources, Information, Reports  There is a significant need for more resources for the Community Social Services members to facilitate this there is increased staffing and consultants: Staffing – addition of health & safety coordinator and additional admin support Consultants – engagement of: subject matter experts in the development of materials, marketing of Association, and health and safety speakers.
Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Richard FitzZaland

(name)

Date Approved:

07-Sep-23

## Community Social Service Health and Safety Association of BC

07-Sep-23 Date Prepared

Funding Period: From April 01, 2024 to March 31, 2025

HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories					Total
		Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	
<b>Revenue:</b>							
WorkSafeBC HSA Operations Funding	515,000						515,000
Interest Revenue	400						400
Revenue (linked to variable costs)		-	-	-	-	-	-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
Other Revenue (list individually)	-						-
<b>Total Revenue</b>	<b>515,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>515,400</b>
<b>Compensation Expense:</b>							
Salaries	245,000						245,000
Benefits	54,363						54,363
Consultants & Contractors	-	10,000	20,000	10,000	-	-	40,000
<b>Subtotal</b>	<b>299,363</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>339,363</b>
<b>Other Expense:</b>							
Accounting & Legal Fees	25,000						25,000
Advertising & Sponsorships	10,000	-	-	-	-	-	10,000
Board Expenses	25,000						25,000
Building Maintenance & Repairs	-						-
Telecommunications & Freight	7,500						7,500
Conference Registration and Meeting Expenses	15,000	-	-	-	-	-	15,000
Furniture & Equipment	4,000						4,000
Office Supplies	2,000						2,000
Property Taxes & General Insurance	3,000						3,000
Publications & materials	10,000	-	-	-	-	-	10,000
Rent - Office	34,740						34,740
Technology	20,000	-	-	-	-	-	20,000
Training - Staff	3,000						3,000
Travel	16,197	-	-	-	-	-	16,197
Miscellaneous	600						600
<b>Subtotal</b>	<b>176,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>176,037</b>
<b>Total Expenses</b>	<b>475,400</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>515,400</b>
<b>Revenue less Expenses</b>	<b>40,000</b>	<b>(10,000)</b>	<b>(20,000)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Community Social Service Health and Safety Association of BC**

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*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 April 01, 2024 to March 31, 2025**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue:</b>													
WorkSafeBC HSA Operations Funding *													515,000
Interest Revenue													400
Other Revenue (list individually)													-
													-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>515,400</b>
<b>Compensation Expense</b>													
Salaries													245,000
Benefits													54,363
Consultants & Contractors													-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>299,363</b>
<b>Other Expense:</b>													
Accounting & Legal Fees													25,000
Advertising and Sponsorship													10,000
Board Expenses													25,000
Building Maintenance & Repairs													-
Telecommunications & Freight													7,500
Conference Registration & Meeting Expenses													15,000
Furniture & Equipment													4,000
Office Supplies													2,000
Property Taxes & General Insurance													3,000
Publications & materials													10,000
Rent - Office													34,740
Technology													20,000
Training - Staff													3,000
Travel													16,197
Miscellaneous													600
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>176,037</b>
<b>Total Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>475,400</b>

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

515,400

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07-Sep-23 Date Prepared

*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 run by a salaried staff member at the HSA's usual operating location would not be included here. But activities that require additional rental spaces, materials to be created, or consultants to be hired should be included. Include the reference number of the corresponding work plan item in the first column (column A). If more rows are required, please click on the "2" symbol on the top left corner of the screen to unhide additional rows.*

**Activities / Initiatives Budget (Variable Costs) Worksheet**

**Funding Period: From April 01, 2024 to March 31, 2025**

Workplan Item Ref #	Activity	Activity Category	Description / Objective	Revenue	Expense Category						Net
					Consultants / Contractors	Conference Registration and Meeting Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel	
	IT Consultant	Consultation Services	Website Design and Support and special projects		20,000						(20,000)
	Communications	Marketing / Outreach	Communication branding, newsletters, information updates and annual report		10,000						(10,000)
	Subject Matter Experts	Training	Speakers for webinars		10,000						(10,000)
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
<b>Total</b>				-	<b>40,000</b>	-	-	-	-	-	<b>(40,000)</b>



**Community Social Service Health and Safety Association of BC**

**07-Sep-23**

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**Funding Period: From April 01, 2024 to March 31, 2025**

HSA BUDGET - STAFFING COUNT	
FTE = Full Time Equivalent	
STAFF POSITIONS	
Position	
Executive Director	
Health & Safety Coordinator	
Admin Support	
<b>Total FTE - Staff</b>	

2022-2023 (CSSEA)	
ACTUAL FTE	
HSA	Total FTE
1.00	1.00
0.50	0.50
0.40	0.40
	0.00
	0.00
	0.00
<b>1.90</b>	<b>1.90</b>

2023-2024 (CSSEA)	
BUDGET FTE	
HSA	Total FTE
1.00	1.00
0.50	0.50
0.20	0.20
	0.00
	0.00
	0.00
<b>1.70</b>	<b>1.70</b>

2024-2025 (CSSHSA)	
BUDGET FTE	
HSA	Total FTE
1.00	1.00
1.00	1.00
1.00	1.00
	0.00
	0.00
	0.00
<b>3.00</b>	<b>3.00</b>

CONSULTANTS/CONTRACTORS ***	
Position	
Subject Matter Experts	
Communication Specialist	
IT Consultant	
Server Implementation	
Website development	
Admin Support - Contracted	
<b>Total FTE - Consultants</b>	

HSA	Total FTE
	0.00
	0.00
	0.00
0.10	0.10
0.10	0.10
0.20	0.20
	0.00
	0.00
	0.00
	0.00
	0.00
<b>0.40</b>	<b>0.40</b>

HSA	Total FTE
	0.00
	0.00
0.20	0.20
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
<b>0.20</b>	<b>0.20</b>

HSA	Total FTE
0.15	0.15
0.15	0.15
0.30	0.30
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
<b>0.60</b>	<b>0.60</b>

EXAMPLE - STAFF POSITIONS - FTE's	
Position	
Manager - HSA (full time)	
Manager - HSA/ COR (full time) *	
Admin Support - COR/ IRI (full time)	
Admin Support - HSA/IRI (part time) **	
<b>Total FTE - Staff</b>	

HSA	Total FTE
1.00	1.00
0.75	1.00
	1.00
0.30	0.50
<b>2.05</b>	<b>3.50</b>

**How to count FTE for staff:**  
 This is a headcount of staff and a cost allocation of their time spent on each program.  
 \* Eg: a full-time manager who spends 75% of time on HSA and 25% on COR, enter as HSA 0.75 FTE and COR 0.25 FTE count. See example to the left.  
 \*\* Eg: a part-time staff who works half time and spends 60% on HSA and 40% on IRI, then enter HSA 0.3 FTE and IRI

**Legend of acronyms:**  
**HSA** - Health and Safety Association Operations  
**COR** - COR Program Administration  
**\*\*\* Consultants/contractors** - List of consultants/contractors who work significant hours in  
**How to count FTE for consultants/contracts:**  
 If consultants are paid by the hour, use the same standard hours per work week as the full-time staff in your FTE calculation.  
 E.g., a consultant hired for 40

EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's	
Position	
HSA - Trainer (1 @ 40 hours per week)	
HSA-Trainer for course A (1 @ 20 hours per week)	
COR - Audit Trainers (4 @ 20 hours per week)	
HSA/IRI Trainer (1 @40 hrs per week)	
<b>Total FTE - Consultants</b>	

HSA	Total FTE
1.00	1.00
0.50	0.50
	2.00
0.75	1.00