07-Aug-16 Date Prepared

Funding Period: From Jan 1, 2017 to Dec 31, 2017

| Section 1: BUDGET - HSA OPERATIONS | ACT | UAL | HSA OPERATIONS BUDGET | | | | \$ Variance (b-a) | % Variance (b/a) |
|--|---------------------|------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------------------|----------------------------------|
| | 2015 (12 months) | 2016 YTD (6 months) | Year 1 2015 | Year 2 2016 (a) | Year 3 2017 (b) | Total for 3 Years | 2017 Budget vs 2016 Budget | 2017 Budget vs 2016 Budget |
| Revenue: | | | | | | | | |
| WorkSafeBC HSA Operations Funding | 617,000 | 408,200 | 617,000 | 816,400 | 843,400 | 2,276,800 | 27,000 | 3% |
| Interest Revenue | 0 | | | | 0 | 0 | 0 | - |
| Training/Course Revenue | 0 | | | | 0 | 0 | 0 | - |
| Other Revenue (list individually) | 0 | | | | 0 | 0 | 0 | - |
| | | | | | 0 | 0 | 0 | - |
| Total Revenue | 617,000 | 408,200 | 617,000 | 816,400 | 843,400 | 2,276,800 | 27,000 | 3% |
| | | | | | | | | |
| Compensation Expense: | 212 =21 | 452.450 | 211 000 | 274 400 | 270 725 | | | 40/ |
| Salaries | 313,731 | 163,169 | 311,000 | 374,400 | 378,725 | 1,064,125 | 4,325 | 1% |
| Benefits | 50,290 | 15,065 | 48,000 | 54,000 | 57,775 | 159,775 | 3,775 | 7% |
| Consultants & Contractors | 138,325 | 117,231 | 123,500 | 253,500 | 253,500 | 630,500 | 0 | 0% |
| Other Expense: | | | | | | | | |
| Accounting & Legal Fees | 8,597 | (1,145) | 12,000 | 12,000 | 12,000 | 36,000 | 0 | 0% |
| Advertising & Sponsorships | 1,561 | 191 | 1,000 | 1,000 | 1,000 | 3,000 | 0 | 0% |
| Board Expenses | - | - | - | - | 0 | 0 | 0 | - |
| Building Maintenance & Repairs | - | - | - | - | 0 | 0 | 0 | - |
| Telecommunications & Freight | 8,685 | 3,390 | 9,500 | 9,500 | 9,500 | 28,500 | 0 | 0% |
| Conference Registration and Meeting Expenses | 11,960 | 18,062 | 13,000 | 13,000 | 21,000 | 47,000 | 8,000 | 62% |
| Furniture & Equipment | 1,533 | 2,644 | 2,000 | 2,000 | 2,000 | 6,000 | 0 | 0% |
| Office Supplies | 6,353 | 2,115 | 5,000 | 5,000 | 5,000 | 15,000 | 0 | 0% |
| Property Taxes & General Insurance | 6,781 | 3,628 | 8,000 | 8,000 | 9,000 | 25,000 | 1,000 | 13% |
| Publications & materials | 0 | - | 0 | 0 | 0 | 0 | 0 | - |
| Rent - Office | 55,248 | 27,096 | 55,000 | 55,000 | 60,000 | 170,000 | 5,000 | 9% |
| Technology | 8,753 | 2,068 | 10,500 | 10,500 | 16,000 | 37,000 | 5,500 | 52% |
| Training - Staff | - | - | 0 | 0 | 0 | 0 | 0 | - |
| Travel | 7,195 | 7,409 | 18,000 | 18,000 | 16,000 | 52,000 | -2,000 | -11% |
| Miscellaneous | 1,227 | 975 | 500 | 500 | 1,900 | 2,900 | 1,400 | 280% |
| Total Expenses | 620,239 | 361,898 | 617,000 | 816,400 | 843,400 | 2,276,800 | 27,000 | 3% |
| | | | | | | | | |
| Revenue less Expenses | -3,239 | 46,302 | 0 | 0 | 0 | 0 | 0 | - |

Note: Any significant expense account (>\$50,000) included in 2017 budget and any significant variances (>20%) should be explained in Section 5 below.

| Section 2: RESERVE FUND - HSA OPERATIONS | |
|--|--|
| Opening Balance | |
| Drawdown (-) | |
| Add Surplus Retained in Reserve Fund | |
| Additional Funds Requested | |
| Ending Balance | |

| 2015 | 2016 | 2017 |
|---------|---------|---------|
| 121,948 | 146,748 | 146,748 |
| 28,039 | | |
| (3,239) | | |
| | | |
| 146,748 | 146,748 | 146,748 |

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

| Section 3: COMPENSATION - HSA OPERATIONS | ACT | ΓUAL | HSA OPERATIONS BUDGET | | | |
|--|------|------|-----------------------|----------------|----------------|--|
| | 2015 | 2016 | Year 1 2015 | Year 2 2016 | Year 3 2017 | |
| List the top ten highest compensated positions, including | | | | | | |
| consultants (who are contracted on an ongoing basis), in the following annual compensation categories: | | | | | | |
| 1. Number of positions with compensation \$1–\$39,999 | | | 0.5 | 0.5 | | |
| 2. Number of positions with compensation \$40,000–\$79,999 | | | 4.5 | 4.5 | 5 | |
| 3. Number of positions with compensation \$80,000–\$119,999 | | | | | | |
| 4. Number of positions with compensation \$120,000–\$159,999 | | | 1 | | | |
| 5. Number of positions with compensation \$160,000–\$199,999 | | | | 1 | 1 | |
| 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 2017 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) |
| |
| |
| |
| |
| |
| |
| |
| b) List the expenses and amounts that have been allocated in (1) and included in the 2017 budget in Section 1. |
| |
| |
| |
| |
| |
| |
| |
| c) Has the expense allocation method used in the 2017 budget changed from previous year? If it has changed, explain why. |
| |
| |
| |
| |
| |

Tab: HSA Budget

| Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES |
|--|
| a) Provide an explanation for the funding increase over the 2016 funding amount, if applicable. |
| |
| |
| |
| |
| |
| b) Provide an explanation for any funding increase over the 2017 funding forecast amount included rates setting, if applicable. |
| Salaries (maternity leave, temp agencies, cost of living) |
| (|
| |
| |
| |
| |
| c) Any significant expense account (>\$50,000) included in the 2017 budget , excluding salaries, should be explained here. |
| |
| |
| |
| |
| |
| |
| d) Any significant expense account variance (>20%), including salaries, between 2016 budget and 2017 funding request should be explained here. |
| Conference Registration and Meeting Costs have increased by \$8,000 (62%) due to US dollar exchange increases and more conferences will be attended in 2017. Technology costs have increased by \$5,500 (52%) as our computers are aging we anticipate needing replacements. |
| Miscellaneous costs have increased by \$1,400 (280%) due to bank charges. Our fees are about \$150 per month. |
| |
| |
| |
| |
| Section 6: APPROVAL |
| |
| Approved by Organization Board Chair: (signature) (signature) (name) |
| |
| Date Approved:Aug. 18, 2016 |

Tab: HSA Budget

07-Aug-16 Date Prepared

Funding Period: From Jan 1, 2017 to Dec 31, 2017

| | | Activity Categories | | | | | |
|--|---------------------------|---------------------|--------------------------|-------------------------|----------|---|----------------------|
| HSA BUDGET ALLOCATION | Overhead (Fixed Costs) | Training | Consultation Services | Marketing / Outreach | Research | Conference / Convention / Meeting | 2017 Budget Total |
| Revenue: | | | | | | | |
| WorkSafeBC HSA Operations Funding | 843,400 | | | | | | 843,400 |
| Interest Revenue | - | | | | | | - |
| Training/Course Revenue | | - | | | | | - |
| Other Revenue | - | | - | - | - | - | - |
| | - | | | | | | - |
| Total Revenue | 843,400 | - | - | - | - | - | 843,400 |
| Compensation Expense: | | | | | | | |
| Salaries | 378,725 | | | | | | 378,725 |
| Benefits | 57,775 | | | | | | 57,775 |
| Consultants & Contractors | 145,500 | 20,000 | 68,000 | - | 20,000 | - | 253,500 |
| Subtotal | 582,000 | 20,000 | 68,000 | - | 20,000 | - | 690,000 |
| Other Expense: | | | | | | | |
| Accounting & Legal Fees | 12,000 | | | | | | 12,000 |
| Advertising & Sponsorships | 1,000 | - | - | - | - | - | 1,000 |
| Board Expenses | - | | | | | | - |
| Building Maintenance & Repairs | - | | | | | | - |
| Telecommunications & Freight | 9,500 | | | | | | 9,500 |
| Conference Registration and Meeting Expenses | 21,000 | - | - | - | - | - | 21,000 |
| Furniture & Equipment | 2,000 | | | | | | 2,000 |
| Office Supplies | 5,000 | | | | | | 5,000 |
| Property Taxes & General Insurance | 9,000 | | | | | | 9,000 |
| Publications & materials | - | - | - | - | - | - | - |
| Rent - Office | 60,000 | | | | | | 60,000 |
| Technology | 16,000 | - | - | - | - | - | 16,000 |
| Training - Staff | - | | | | | | - |
| Travel | 1,000 | - | - | - | - | 15,000 | 16,000 |
| Miscellaneous | 1,900 | | | | | | 1,900 |
| Subtotal | 138,400 | - | - | - | - | 15,000 | 153,400 |
| Total Expenses | 720,400 | 20,000 | 68,000 | - | 20,000 | 15,000 | 843,400 |
| Revenue less Expenses | 123,000 | (20,000) | (68,000) | _ | (20,000) | (15,000) | - |
| nevenue less expenses | 123,000 | (20,000) | (00,000) | • | (20,000) | (13,000) | <u>-</u> |

BC Association for Crane Safety

Fixed Costs Budget Worksheet

Publications & materials

Rent - Office

Technology

Training - Staff Travel

Miscellaneous

Total Expenses

Subtotal

07-Aug-16 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.

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."

Jan Feb May Oct Nov Dec Total Mar Apr Jun Aug Sep Revenue: WorkSafeBC HSA Operations Funding * 843,400 Interest Revenue Other Revenue 843,400 **Total Revenue Compensation Expense** Salaries 378,725 Benefits 57,775 Consultants & Contractors 145,500 Subtotal 582,000 Other Expense: Accounting & Legal Fees 12,000 Advertising and Sponsorship 1,000 **Board Expenses Building Maintenance & Repairs** 0 Telecommunications & Freight 9,500 Conference Registration & Meeting Expenses 21,000 Furniture & Equipment 2,000 Office Supplies 5,000 Property Taxes & General Insurance 9,000

Funding Period: From Jan 1, 2017 to Dec 31, 2017

843,400

60,000

16,000

1,000

1,900

138,400

720,400

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

BC Association for Crane Safety

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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 Jan 1, 2017 to Dec 31, 2017

Expense Category

| | | | | | Expense eurogory | | | | | | |
|------------------------|--|--------------------------------------|---|---------|------------------------------|---|-----------------------------|----------------------------|------------|--------|-----------|
| Workplan Item Ref # | Activity | Activity Category | Description / Objective | Revenue | Consultants / Contractors | Conference Registration and Meeting Expenses | Publications / Materials | Advertising & Sponsorships | Technology | Travel | Net |
| | Other Jurisdictions | Conference / Convention / Meeting | To facilitate understanding and acceptance of respective certifications. | | | | | | | 15,000 | (15,000) |
| | Industry Resources | Training | Identification, development and maintenance of resource materials and aids. | | 20,000 | | | | | | (20,000) |
| | Developing Strategies | Research | Identifying and developing responses to industry changes that may impact safety in the workplace. | | 10,000 | | | | | | (10,000) |
| | Research & Development | Research | Compare draft rigger standard to ISO slinger standard. | | 10,000 | | | | | | (10,000) |
| | Crane Operator Renewable Credential (Year 2 of 5) | Consultation Services | Establish and test 1-year online renewal protocols and process flow for BC crane operator card. | | 50,000 | | | | | | (50,000) |
| | Creation & Implementation of Mechanics Certificate (Year 2 of 2) | Consultation Services | Creation & approval of BC Crane Operator Mechanics Non- commercial Lift standard & certification scheme. | | 18,000 | | | | | | (18,000) |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
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| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | Please Choose One: | | | | | | | | | - |
| | | | | | 100.555 | | | | | 48.000 | (400.005) |
| | Total | | | - | 108,000 | - | - | - | - | 15,000 | (123,000) |

07-Aug-16

Date Prepared

| HSA BUDGET - STAFFING COUNT | | | | | |
|-----------------------------|--|--|--|--|--|
| FTE = Full Time Equivalent | | | | | |
| STAFF POSITIONS | | | | | |
| Position | | | | | |
| Executive Director | | | | | |
| Operations Manager | | | | | |
| Administration | | | | | |
| Admin Support Staff | | | | | |
| Accountant (part time) | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total FTE - Staff | | | | | |

| 2015 | | | | | | | |
|---------------|------|------|------|-----------|--|--|--|
| ACTUAL FTE | | | | | | | |
| HSA | COR | IRI | IRI | Total FTE | | | |
| | | | | | | | |
| 1.00 | | | | 1.00 | | | |
| 1.00 | | | | 1.00 | | | |
| 1.00 | | | | 1.00 | | | |
| 1.00 | | | | 1.00 | | | |
| 0.40 | | | | 0.40 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| 4.40 | 0.00 | 0.00 | 0.00 | 4.40 | | | |
| | | | | | | | |
| | | | | | | | |

| _ | | | | |
|------|------|------|------|-----------|
| HSA | COR | IRI | IRI | Total FTE |
| | | | | |
| 1.00 | | | | 1.00 |
| 0.50 | | | | 0.50 |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| 1.50 | 0.00 | 0.00 | 0.00 | 1.50 |

| 2016 | | | | | | | |
|---------------|------|------|------|-----------|--|--|--|
| BUDGET FTE | | | | | | | |
| HSA | COR | IRI | IRI | Total FTE | | | |
| | | | | | | | |
| 1.00 | | | | 1.00 | | | |
| 0.00 | | | | 0.00 | | | |
| 1.00 | | | | 1.00 | | | |
| 2.00 | | | | 2.00 | | | |
| 0.40 | | | | 0.40 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| | | | | 0.00 | | | |
| 4.40 | 0.00 | 0.00 | 0.00 | 4.40 | | | |
| | | | | | | | |

| HSA | COR | IRI | IRI | Total FTE |
|------|------|------|------|-----------|
| | | | | |
| 1.00 | | | | 1.00 |
| 0.50 | | | | 0.50 |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| 1.50 | 0.00 | 0.00 | 0.00 | 1.50 |

Funding Period: From Jan 1, 2017 to Dec 31, 2017

| | 2017 | | | | |
|------|------|---------------|------|-----------|--|
| | | BUDGET FTE | | | |
| HSA | COR | IRI | IRI | Total FTE | |
| | | | | | |
| 1.00 | | | | 1.00 | |
| 0.00 | | | | 0.00 | |
| 1.00 | | | | 1.00 | |
| 2.00 | | | | 2.00 | |
| 0.50 | | | | 0.50 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| 4.50 | 0.00 | 0.00 | 0.00 | 4.50 | |

| HSA | COR | IRI | IRI | Total FTE |
|------|------|------|------|-----------|
| | | | | |
| 1.00 | | | | 1.00 |
| 0.50 | | | | 0.50 |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| 1.50 | 0.00 | 0.00 | 0.00 | 1.50 |

| 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) ** |
| Total FTE - Staff |

Total FTE - Consultants

CONSULTANTS/CONTRACTORS ***

Coordinator / Researcher (part-time)

Parasol Mercantile Ltd.

Position

| 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) | | | | |
| Total FTE - Consultants | | | | |

| HSA | COR | IRI | IRI | Total FTE |
|------|------|------|------|-----------|
| | | | | |
| 1.00 | | | | 1.00 |
| 0.75 | 0.25 | | | 1.00 |
| | 0.75 | 0.25 | | 1.00 |
| 0.30 | | 0.20 | | 0.50 |
| 2.05 | 1.00 | 0.45 | 0.00 | 3.50 |

| HSA | COR | IRI | IRI | Total FTE |
|------|------|------|------|-----------|
| | | | | |
| 1.00 | | | | 1.00 |
| 0.50 | | | | 0.50 |
| | 2.00 | | | 2.00 |
| 0.75 | | 0.25 | | 1.00 |
| 2.25 | 2.00 | 0.25 | 0.00 | 4.50 |

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.

Legend of acronyms:

HSA - Health and Safety Association Operations

COR - COR Program Administration

IRI - Injury Reduction Initiative (not HSA or COR)

FTE - Full time equivalent

*** Consultants/contractors - List of consultants/contractors who work significant hours in operations and on a continuous basis.

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 hours per week (same as full time staff hours) for the full year for HSA, enter the consultant as 1 HSA FTE. 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 0.2 FTE. See example to the left.