07-Aug-18 Date Prepared

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Section 1: BUDGET - HSA OPERATIONS	ACTI	UAL		HSA OPERATIO	NS 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	2019 Budget vs 2018 Budget	2019 Budget vs 2018 Budget
Revenue:					7-1-7-19			
WorkSafeBC HSA Operations Funding	843,400	487,250	974,500	1,253,100	1,287,350	3,514,950	278,600	29%
Interest Revenue			37 1,500	0	1,201,550	3,314,930	278,600	
Training/Course Revenue				0		0	0	
Other Revenue (list individually)				0		0		-
				0		0	0	
Total Revenue	843,400	487,250	974,500	1,253,100	1,287,350	3,514,950	278,600	29%
Compensation Expense:								
Salaries	384,270	217,716	421,000	552,175	567,185	1,540,360	131,175	31%
Benefits	54,210	27,477	62,000	72,525	74,765	209,290	10,525	17%
Consultants & Contractors	257,038	155,311	330,500	445,500	460,500	1,236,500	115,000	35%
Other Expense:								
Accounting & Legal Fees	14,601	250	12,000	12,000	12,000	36,000	0	0%
Advertising & Sponsorships	905	200	1,000	1,000	1,000	3,000	0	0%
Board Expenses	0		0	0	0	0	0	
Building Maintenance & Repairs	0		0	0	0	0	0	
Telecommunications & Freight	8,122	4,281	9,500	9,500	9,500	28,500	0	0%
Conference Registration and Meeting Expenses	14,197	3,867	21,000	21,000	21,000	63,000	0	0%
Furniture & Equipment	4,064	0	2,000	2,000	2,000	6,000	0	0%
Office Supplies	8,534	4,729	6,000	10,000	10,000	26,000	4,000	67%
Property Taxes & General Insurance	7,255	3,627	9,000	9,000	9,000	27,000	0	0%
Publications & materials	0	0	0	0	0	0	0	/2
Rent - Office	55,136	28,697	62,000	64,000	66,000	192,000	2,000	3%
Technology	14,776	6,077	20,500	36,500	36,500	93,500	16,000	78%
Training - Staff	0	0	0	0	0	0	0	*
Travel	18,619	7,887	16,100	16,000	16,000	48,100	-100	-1%
Miscellaneous	1,205	448	1,900	1,900	1,900	5,700	0	0%
Total Expenses	842,932	460,567	974,500	1,253,100	1,287,350	3,514,950	278,600	29%
Revenue less Expenses	468	26,683	0	0	0	0	0	211

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		
Opening Balance		
Drawdown (-)	E FREE VIOLET	
Add Surplus Retained in Reserve Fund	Town or and a	
Additional Funds Requested		
Ending Balance	1997711177171	F15571151436

2017	2018	2019
143,498	143,966	143,966
468		
143,966	143,966	143,966

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

Section 3: COMPENSATION - HSA OPERATIONS	ACT	UAL	HSA OPERATIONS BUDGET				
	2017	2018	Year 1 2018	Year 2 2019	Year 3 2020		
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	1		0.8	0.65	0.65		
2. Number of positions with compensation \$40,000–\$79,999	2.8		3.5	5.3	5.3		
3. Number of positions with compensation \$80,000–\$119,999	1		1				
4. Number of positions with compensation \$120,000–\$159,999				1	1		
5. Number of positions with compensation \$160,000–\$199,999	1		1	1	1		
6. Number of positions with compensation \$200,000–\$249,999							
7. Number of positions with compensation \$250,000–\$299,999							
3. Number of positions with compensation 5300,000–\$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 expense netween the organization's head office and HSA operations (e.g., based on staffing FTE o	s and/or overhead expenses shared between HSA operations and COR administration or shared or square footage of office)
List the expenses and amounts that have been allocated according to method describe	d in (a) and included in the 2019 budget in Section 1.
Has the expense allocation method used in the 2019 budget changed from previous yea	ar? If it has changed, explain why.

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.
Major Projects and Maintenance (Systems) increase of net \$115,000 as explained in part c) the significant account variance below for Consultants and Contractors. Salareis and Benefits increase of net \$141,700 (\$131,175 for salaries and \$10,525 for benefits) as explained in part d) the significant account variance (>20%) below. Technology increase of \$16,000 as explained in part d) the significant account variance (>20%) below Office Supplies increase of \$4,000 as explained in part d) the significant account variance (>20%) below. Remaining \$2,000 total increase is for normal rate increase in Rent
b) Provide an explanation for any funding increase over the 2019 funding forecast amount included rates setting, if applicable.
c) Any significant expense account (>\$50,000) included in the 2019 budget , excluding salaries, should be explained here.
Consultants and Contractors has increased by a net amount of \$115,000 due to: I) having two new projects (Telescopic Handler (with hoist), and ISO Accreditation) and increased budget for Better Practices and Learning Aids for a total of \$77,300; II) The remaining \$37,700 increase is due to increased activities from maintenance (systems).
d) Any significant expense account variance (>20%), including salaries, between 2018 budget and 2019 funding request should be explained here.
Salaries increase of \$131,175 due to 3% increase of salaries per year and an extra staff in 2019 at \$72,000, plus a new budget of \$49,000 for casual labor. Benefits increase of \$10,525 due to 3% annual increase, a new staff and adding short term and long term disability benefits to our staff benefit plan. Technology increase of \$16,000 due to a budget on adding a new photocopier and a new license card printer \$8,000 each. Office Supplies increase of \$4,000 (from \$6,000 to \$10,000) due to 2017 actual spending on this item is about 9,000 and the 2018 forecasted spending on this is about \$10,000.
Section 6: APPROVAL
Approved by Organization Board Chair: (signature) Kyanburkon (name)

Date Approved:

Az 23/18

Tab: HSA Budget

07-Aug-18 Date Prepared

Funding Period: From Jan 1, 2019 to Dec 31, 2019

		Activity Categories								
HSA BUDGET ALLOCATION	Overhead (Fixed Costs)	Training	Consultation Services	Marketing / Outreach	Research	Conference / Convention / Meeting	2019 Budget Total			
Revenue:							113.00			
WorkSafeBC HSA Operations Funding	1,253,100						1,253,100			
Interest Revenue	2						1,255,100			
Training/Course Revenue										
Other Revenue	39				-	-				
	840				3		-			
Total Revenue	1,253,100			-			1,253,100			
Compensation Expense:										
Salaries	552,175			2/ 1/0/			FF2.47F			
Benefits	72,525						552,175			
Consultants & Contractors	193,200	77,300	165,000	-	10,000		72,525			
Subtotal	817,900	77,300	165,000		10,000	-	445,500 1,070,200			
Other Expense:										
Accounting & Legal Fees	12,000						12,000			
Advertising & Sponsorships	1,000	-				-				
Board Expenses	-						1,000			
Building Maintenance & Repairs							740			
Telecommunications & Freight	9,500						9,500			
Conference Registration and Meeting Expenses	21,000	-	-	160	말		21,000			
Furniture & Equipment	2,000						2,000			
Office Supplies	10,000						10,000			
Property Taxes & General Insurance	9,000						9,000			
Publications & materials	4	142 1	-	-	2		3,000			
Rent - Office	64,000						64,000			
Technology	36,500	381	5-11	2						
Training - Staff	=:						36,500			
Travel	16,000	===		-			16,000			
Miscellaneous	1,900						1,900			
Subtotal	182,900						1,900 182,900			
Total Expenses	1,000,800	77,300	165,000	-	10,000		1,253,100			
Revenue less Expenses	252,300	(77,300)	(165,000)	-	(10,000)					

07-Aug-18 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."

Fixed Costs Budget Worksheet Funding Period: From Jan 1, 2019 to Dec 31, 2019

Fixed Costs Budget Worksheet			Funding	g Period: F	rom Jan 1,	2019 to	Dec 31, 20)19					
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tota
Revenue:													
WorkSafeBC HSA Operations Funding *													1,253,100
Interest Revenue													1,233,100
Other Revenue													
Total Revenue	- 2		-						-	*	4		1,253,100
Compensation Expense													
Salaries													FF2 17F
Benefits													552,175
Consultants & Contractors													72,525
Subtotal			-	- 1	-	- 1				-			193,200 817,900
Other Expense:													
Accounting & Legal Fees													12.000
Advertising and Sponsorship													12,000
Board Expenses													1,000
Building Maintenance & Repairs													
Telecommunications & Freight													0.500
Conference Registration & Meeting Expenses													9,500
Furniture & Equipment													21,000
Office Supplies													2,000
Property Taxes & General Insurance													10,000
Publications & materials													9,000
Rent - Office													
Technology													64,000
Training - Staff													36,500
Travel													16.000
Miscellaneous													16,000
Subtotal		2	20	4									1,900 182,900
Total European													102,300
Total Expenses	-	-		, <u>a</u> (•	•		-			-	1,000,800

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

1,253,100

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.

07-Aug-18 Date Prepared

Activities / Initiatives Budget (Variable Costs) Worksheet

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Expense Category

Vorkplan em Ref#	Activity	Activity Category	Description / Objective	Revenue	Consultants / Contractors	Conference Registration and Meeting Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel	Net
	Better Practices and Learning Aids	Training			27,300						(27,300
	Research and Development- Lift Director	Research			10,000						(10,000
	Crane Operator Renewable Credential (Year 4 of 7)	Consultation Services			50,000						(50,000
	Rigger / Signal Person (Year 2 of 3 2018-2020)	Consultation Services			95,000						(95,000
	Telescopic Handler (with hoist) (Year 1 of 3 2020-2023)	Training			50,000						(50,000
	ISO Accreditation	Consultation Services			20,000						(20,000
		Consultation Services									2
		Consultation Services									2
		Consultation Services									
		Please Choose One:				, I I I					8
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									-
		Please Choose One:									
		Please Choose One:									16
		Please Choose One:								35	66
		Please Choose One:									:00
		Please Choose One:									:=:
		Please Choose One:								a Fil	79
		Please Choose One:									32
		Please Choose One:									:•:
		Please Choose One:									100
		Please Choose One:									.20
		Please Choose One:									30)
		Please Choose One:		4082							153
		Please Choose One:					1215				œ.
	otal			-	252,300	-	S-1	•			(252,300)

07-Aug-18

Date Prepared

HSA

1.00

0.90

0.50

1.00

1.00

0.00

0.00

0.00

4.40

1.00

0.50

0.00

1.50

HSA

0.00

0.00

COR

0.00

0.00

IRI

0.00

0.00

IRI

COR

2017 ACTUAL FTE

IRI

Total FTE

1.00

0.90

0.50

1.00

1.00

0.00

0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

4.40

1.00

0.50

0.00 0.00 0.00

1.50

Total FTE

HSA BUDGET - STAFFING COUNT					
FTE = Full Time Equivalent					
STAFF POSITIONS					
Position					
Executive Director					
Head Administrator					
Accountant					
Admin Assistant #1					
Admin Assistant #2					
Admin Assistant #3					
Casual Labour 2@ 18 hours p	er week				
Program Manager					
	Total FTE - Staff				

CONSULTANTS/CON	TRACTORS ***
Position	
Consultant 1	
Consultant 2	
Consultant 3	
Consultant 4	
	Total FTE - Consultants

EXAMPLE - STAFF POSITIONS - FTE's

Manager - HSA/ COR (full time) *

Admin Support - COR/ IRI (full time)

Admin Support - HSA/IRI (part time) **

Manager - HSA (full time)

Position

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

EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's	HSA	
Position		
HSA - Trainer (1 @ 40 hours per week)	1.00	
HSA-Trainer for course A (1 @ 20 hours per week)	0.50	
COR - Audit Trainers (4 @ 20 hours per week)		
HSA/IRI Trainer (1 @40 hrs per week)	0.75	
Total FTE - Consultants	2.25	

Total FTE - Staff

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

2018					
BUDGET FTE					
HSA	COR	IRI	IRI	Total FTE	
1.00				1.00	
0.80				0.80	
0.70				0.70	
1.00				1.00	
1.00				1.00	
0.00				0.00	
0.30				0.30	
0.00				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
4.80	0.00	0.00	0.00	4.80	

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

Funding Period: From Jan 1, 2019 to Dec 31, 2019

	2019					
BUDGET FTE						
HSA	COR	IRI	IRI	Total FTE		
1.00				1.00		
0.80				0.80		
0.70				0.70		
1.00				1.00		
1.00				1.00		
0.40				0.40		
0.90				0.90		
0.80				0.80		
				0.00		
				0.00		
				0.00		
				0.00		
				0.00		
				0.00		
				0.00		
6.60	0.00	0.00	0.00	6.60		

HSA	COR	IRI	IRI	Total FTE
1.00				1.00
0.50				0.50
0.50				0.50
0.25				0.25
				0.00
2.25	0.00	0.00	0.00	2.25

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 0.2 FTE. 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.