

Operating Expenses

The following list is provided to assist the corporation in preparing its budget. It is not intended as a definitive or comprehensive listing of expenses but as an illustration of the types of expenses to be included in each category of operating expenses.

1. Maintenance Labour Costs

Salaries, Wages and benefits: personnel costs for repairs and maintenance functions, including living or accommodation allowances.

2. Maintenance Materials and Services

Building and Equipment:

- a) Building Repair:
 - Roof repairs / reshingling
 - Roof and anchor inspections
 - Walls and ceilings
 - Concrete, asphalt, masonry, fences, railings (including balcony railings)
 - Privacy screens
 - Floor repairs and refinishing
 - Locking systems
 - Replacement of drapes and blinds
 - Replacement of faucets
 - Rectifying deficiencies from annual inspections or move-outs

- b) Equipment Repair:
 - Appliances
 - Flag poles
 - Garage doors
 - Laundry equipment
 - Playground and recreation equipment
 - Signs
 - Television, Television antennae

- c) Contract Services:
 - Carpet and drapery cleaning
 - Duct cleaning
 - Garage cleaning
 - Janitorial services
 - Pest control
 - Window washing

- d) Purchases of:
 - Fasteners, screws, tape, clamps
 - First Aid Kits
 - Flags
 - Garage bags
 - Hardware, drywall, masonry materials
 - Health and safety clothing and equipment
 - Janitorial materials and equipment
 - Keys and locks
 - Light bulbs
 - Lumber and carpenter's materials
 - Small tools
- e) Energy Conservation
- f) Maintenance Vehicle Operating Costs

Elevators:

- Contract inspections and maintenance
- Repairs
- License fees
- Dedicated telephone line charges and monitoring

Electrical systems:

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| <ul style="list-style-type: none"> a) Repairs and Maintenance of: <ul style="list-style-type: none"> ○ Interior lights ○ Exterior lights ○ Emergency lighting ○ Electrical heating ○ Parking ramp heaters ○ Fixtures ○ Generators ○ Automatic door closers ○ wiring b) Inspections and testing, including thermographic scanning | <ul style="list-style-type: none"> Supplies of: <ul style="list-style-type: none"> ○ Batteries ○ Light fixtures ○ Switches ○ Fuses ○ Outlets ○ Cover plates ○ Timers and photocells |
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Heating, air conditioning, ventilation and plumbing systems:

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| <ul style="list-style-type: none"> a) Heating systems service and repair including service contracts: <ul style="list-style-type: none"> ○ Boilers ○ Exhaust systems' ○ Fan coils ○ Filter replacement ○ Furnaces including cleaning ○ Heat pumps | <ul style="list-style-type: none"> ○ Humidifiers ○ Incremental units ○ Pumps ○ Water treatment equipment ○ Zone valves |
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- b) Ventilation system service and repairs including service contracts:
 - Duct insulation
 - Fan belts
 - Filter replacement
 - Motors and controls

- c) Air Conditioning service and repairs including service contracts:
 - Air circulation system
 - Motors and controls
 - Filter replacement
 - Chillers
 - Incremental units
 - Fan coils
 - Piping

- d) Plumbing system service and repairs including service contracts:
 - Domestic hot water heaters and circulation pumps
 - Drains
 - Fixtures and fittings
 - Heat exchangers
 - Piping insulation
 - Pressure regulators
 - Pumps and valves
 - Septic systems
 - Sprinkler systems
 - Water treatment systems

Grounds:

- a) Ground maintenance services including:
 - Garden care including planting, weeding, soil enhancement
 - Lawn care including cutting, resodding, aerating, thatching, fertilizing
 - Herbicide and pesticide treatment
 - Tree, shrub or flowerbed care including pruning, removal, replacement and pesticide treatment
 - Catch basin cleaning
 - General

- b) Grounds equipment purchases and repair including:
 - Edgers
 - Hedge trimmers
 - Lawn mowers (push type)
 - Small tools: shovels, rakes, trimmers
 - Snow blowers
 - Tractors (repairs only)
 - Watering devices

- c) Snow removal

- d) Purchase of supplies
 - Plant care products
 - Plants
 - Salt
 - Sand
 - Top soil
 - Fuel for equipment
- e) Maintenance and Repair of:
 - Fences
 - Flags and Flagpoles
 - Playground and recreation equipment
 - asphalt

Painting:

- a) Labour costs related to:
 - Life-cycle painting of units, common areas and building exteriors
 - Move-out painting
 - Touch-up painting
- b) Supplies of:
 - Paint
 - Brushes and rollers
 - Cleaning materials
 - Protective sheeting
 - Caulking

Waste removal:

- Contracts for waste removal
- Rental or purchase of bulk lift containers
- Cartage costs
- Dumping (tipping) fees
- Repairs to:
 - Garbage compactors
 - Bulk lift containers
 - Garbage bins and chutes

Security:

- a) Contracts for:
 - Security services
 - Security guards
- b) Purchase, maintenance and inspection of fire extinguishers and fire protection systems
- c) Repairs and maintenance of:
 - Camera systems
 - Intercom systems
 - Smoke and heat detectors
- d) Security tenants and on-call committees

Other:

- Equipment rentals
- Incremental unit rentals
- Water heater rentals

3. Utilities

- Electricity: electricity consumption (exclude equipment rental)
- Fuel: heating fuel and natural gas consumed for heating (exclude equipment rental)
- Water and sewage: water and sewage charges

4. Administration

- Salaries, wages and benefits: all shelter payroll costs other than repairs and maintenance
- Management fees: charges by external management companies or resource groups for project management services
- Materials and services:
 - a) Communications:
 - Advertising of vacancies, personnel or tenders
 - Answering service
 - Newsletter production
 - Paper rental
 - Telephone equipment rentals
 - Telephone line charges
 - b) Computer support:
 - Computer equipment lease
 - Computer software
 - Computer supplies
 - c) Office and general:
 - Bank charges and interest
 - Corporate membership
 - Courier and delivery
 - Equipment rental
 - Office equipment maintenance
 - Office rent/meeting room rental
 - Periodicals and Publications
 - Postage
 - Printing
 - Stationery
 - Supplies
 - d) Professional services:
 - Accounting and bookkeeping fees
 - Audit fees
 - Collection fees
 - Consulting services
 - Legal fees

- e) Staff Training:
 - o Staff training and education

- f) Administration – Other
 - o Co-operative Housing Federation/Ontario Non-Profit Housing Association dues and fees
 - o Conference fees
 - o Board of Directors and tenant/member education
 - o Car allowances
 - o Travel expenses

- g) Insurance: All insurance policies including fidelity bonding (excluding vehicle insurance)

- h) Bad Debts: Rent/occupancy charges charged to tenants/members which are no longer considered collectible.

- i) Contingency: Amount for unexpected expenses for budget purposes only. Normally determined as a percentage of total operating costs (e.g. 1% of total operating costs)

5. Municipal Taxes

Property taxes levied by the municipality

6. Amortization

Total mortgage payments including interest and principal

7. Transfer to Capital Reserve Fund

Annual contribution to the Capital Reserve Fund as per the approved operating budget

8. Transfer to other funds

Contributions to funds other than capital reserve funds