

Cost Element Guide

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Introduction

Cost elements is the term used to describe revenues earned and expenditures incurred in the SAP financial system. The Cost Element User Guide has been developed to assist staff in selecting appropriate cost elements when budgeting or coding actual transactions in SAP. A description and examples of expenditures and revenues is provided in this Guide for each cost element in use in SAP.

This guide results from a review on the use of cost elements in SAP and the need to provide descriptions and examples of expenditures and revenues to help ensure consistency in application and the reliability of data in SAP. The review began in the fall of 2004 and was conducted by staff in Finance and other former City departments. The review has resulted in the addition of 36 new cost elements and the identification of 391 cost elements that will be discontinued as of the end of 2005. The 36 new cost elements have been established in SAP and are available for use in 2005.

The City has organized its use of the SAP financial system into 5 company codes - City (City operating and capital funds), RESF (Reserves and Reserve funds), TOCA (Toronto Centre for the Arts), TPS1 (Toronto Police Service) and TRST (Trust funds). Cost elements are established in one or more company codes in SAP although the cost element description and examples are identical in all company codes where that cost element has been established. The Cost Element User Guide is organized into sections for each of the company codes and reference should be made to the appropriate company code section when the Guide is being used.

The on-line version of the Cost Element User Guide relates to the City company code only and is updated periodically as changes become necessary. A printed version of the Guide covers the 5 company codes and is available upon request to Stella So, Supervisor, Corporate Financial Reporting Section, Accounting Services Division, Metro Hall, 14th Floor.

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COST ELEMENT	DESCRIPTION
1003	Transit Passes TTC Metro Pass Reimbursement paid to certain employees. Amounts charged to this account are taxable benefits and are reported on annual T4 slips.
1010	Legacy System Adjustments Payroll adjustments related to the base pay of permanent employees (gross earnings for 70 or 80 hours work) prior to November 26, 2003 but processed after that date.
1011	Payroll Adjustments Payroll adjustments processed by some divisions relating to the reclassification or adjustment of salary and benefit accounts or the distribution of salary and benefit costs to other cost centres or capital accounts.
Salaries and Wages – Permanent Charges in cost elements 1015 to 1060 relate to the following employee groups: Inside workers (Local 79) - full-time, students, PPT (Permanent Part-time former Toronto) and Job Share Outside workers (Local 416), excluding seasonal workers Firefighters (Local 3888) Management, Non-union – Full-time, Job Share and Boards Council members Staff at those City Agencies, Boards and Commissions not using the SAP financial system (budget data only).	
1015	Permanent- Regular Pay Base pay (gross earnings for 70 or 80 hours work) for every permanent employee.
1025	Permanent – Overtime Charges related to overtime hours paid to permanent employees, based on hours recorded on employee time sheets for each pay period
1029	Statutory Holiday Premium-Permanent The statutory holiday premium payment is for permanent staff who are entitled to receive premium pay for working on a statutory holiday.
1030	Permanent – Alternate Rates Budgeted incremental pay for permanent employees, for expected alternate rate in addition to their base pay. Only the budgeted incremental amount is recorded in this account. The actual base and incremental pay is recorded in cost element 1015, along with the base regular pay. This account is used only by some divisions.
1045	Permanent – Shift Bonus Special premium paid in addition to regular pay to permanent union employees.
1050	Permanent – Vacation Pay Vacation payment to permanent employees in addition to regular pay.
1060	Permanent – Re-earnable Bonus Actuals for the re-earnable lump sum bonus for management staff and non-union employees who are at the top of or above their salary range. These amounts are budgeted in cost element 1015.
Salaries and Wages – Recreation Casuals Charges in cost elements 1115 to 1150 relate to Recreation Casual staff employed on a seasonal basis to meet seasonal needs. The majority of these staff work during the spring and summer periods.	
1115	Casual – Regular Pay Base pay (gross earnings for 70 or 80 hrs worked) for casual (recreation) employees
1125	Casual – Overtime Charges related to overtime hours paid to casual (recreation) employees, based on hours recorded on employee time sheets for each period

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- 1129 Statutory Holiday Premium- Recreation Casuals**
The statutory holiday premium payment is for Recreation Casuals staff who are entitled to receive premium pay for working on a statutory holiday.
- 1130 Casual – Alternate Rates**
Budgeted incremental pay for recreation casual staff, for expected alternate rate in addition to their base pay. Only the budgeted incremental amount is recorded in this account. The actual base and incremental pay is recorded in cost element 1115, along with the base regular pay. This account is used only by some divisions.
- 1145 Casual – Shift Bonus**
Special premium paid in addition to regular pay to casual (recreation) employees.
- 1150 Casual – Vacation Pay**
Vacation entitlements paid to casual (recreation) employees.

Salaries and Wages – Part Time

Charges in cost elements 1215 to 1250 relate to Part Time staff and comprise primarily of staff who are covered by the provisions of Local 79 Collective Agreements for Part-time Homes for the Aged Employees and Part-time Unit “B” employees and generally working less than full-time hours in a week.

- 1215 Part Time – Regular Pay**
Base pay (gross earnings for 70 or 80 hours work) for part time employees
- 1225 Part Time – Overtime**
Charges related to overtime hours paid to part time employees, based on hours recorded on employee time sheets for each pay period.
- 1229 Statutory Holiday Premium- Part Time**
The statutory holiday premium payment is for part time staff who are entitled to receive a premium pay for working on a statutory holiday.
- 1230 Part Time – Alternate Rates**
Budgeted incremental pay (gross earnings for 70 or 80 hours work) for part time, for expected alternate rate in addition to their base pay. Only the budgeted incremental amount is recorded in this account. The actual base and incremental pay is recorded in cost element 1215, along with the base regular pay.
- 1245 Part Time – Shift Bonus**
Special premium paid in addition to regular pay to part time employees.
- 1250 Part Time – Vacation Pay**
Vacation payments for part time employees in addition to their regular pay.

Salaries and Wages – Temporary

Charges in cost elements 1315 to 1350 relate to Local 416 Outside workers employed for a specific period of time as seasonal workers.

- 1315 Temporary – Regular Pay**
Base pay (gross earnings for 70 or 80 hours work) of seasonal employees.
- 1325 Temporary – Overtime**
Charges related to overtime hours paid to seasonal employees,
Based on hours recorded on employee time sheets for each pay Period.
- 1329 Statutory Holiday Premium- Temporary**
The statutory holiday premium payment is for temporary staff who are entitled to receive premium pay for working on a statutory holiday.
- 1330 Temporary – Alternate Rate**
Budgeted incremental pay (gross earnings for 70 or 80 hours work) for Seasonal employees, for expected alternate rate in addition to their base pay. Only the budgeted incremental amount is recorded in this account. The actual base and incremental pay is recorded in cost element 1315, along with the base regular

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pay.

1345 Temporary – Shift Bonus
Special premium paid in addition to regular pay to seasonal employees.

1350 Temporary - Vacation Pay
Vacation payments made to seasonal employees, in addition to their regular pay.

Salaries and Wages – Trades

Charges in cost elements 1415 to 1450 relate to Trades staff who are members of specific trade unions. These staff include electricians, carpenters, plumbers, painters, sheet metal workers, ironworkers and welders.

1415 Trades – Regular Pay
Base pay (gross earnings for 35 or 40 hours work) for trades employees.

1425 Trades – Overtime
Charges related to overtime hours paid to trades employees. Based on hours recorded on employee time sheets for each pay Period.

1445 Trades – Shift Bonus
Special premium paid in addition to regular pay to trades employees.

1450 Trades – Vacation Pay
Vacation payments outs to trades employees, in addition to their regular pay.

1520 Gapping
Budgeted reduction in salary and benefit costs as a result of vacancies not being filled for all or a portion of a year.

1540 Financial Incentives
Financial Incentives such as signing bonuses negotiated with union during collective bargaining.

1555 Separation Payments – Salary
Payment of employee sick pay grants, separation payment and grievance settlements upon separation. These payments are taxable and appear on T4/T4A.

1561 Arbitration Grievance Awards
Payments made to employees based upon an arbitration award or settlement of grievances, include damage awards and common law settlements. These payments are generally taxable and to that extent, will appear on a T4/T4A. Taxable damages include compensation as a result of a loss of employment, payments in lieu of earnings for a period of reasonable notice of termination and retiring allowances. Non-taxable damages include personal injuries sustained before or after the loss of employment (ie. a situation of harassment during employment or defamation after dismissal) and damages relating to human rights violations. Labour Relations staff will indicate the taxable and non-taxable damages so that Payroll staff will act accordingly.

1570 Modified Duties
The base pay (gross earnings for 70 or 80 hours work) for employees at work who have been assigned to modified or light duties due to injuries or medical reasons.

1580 Workplace Safety & Insurance Board Awards
Payments in lieu of salary awarded to claimants by the Workplace Safety & Insurance Board.

Benefits

Charges in cost elements 1700 to 1980 relate to benefits provided to all employee groups.

1710 Semi Private Medical
Employer cost for semi-private coverage provided to employees. This cost element is currently not in use and has been replaced by cost element 1711 (comprehensive medical) which includes the semi-private under comprehensive medical coverage.

Originally charges for semi-private were charged based on rates established by the insurance carrier. Please note any

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charges to this cost element are a result of retroactive adjustments from previous years.

- 1711 Comprehensive Medical**
Employer cost for medical coverage provided to employees. Amounts charged are based on rates established by the insurance carrier.
- 1712 Dental Plan**
Employer cost for dental plan coverage provided to employees. Amounts charged are based on rates established by the insurance carrier.
- 1720 Long Term Disability**
Employer cost for long term disability coverage provided to employees. Amounts charged are based on rates established by the insurance carrier.
- 1730 Group Life Insurance**
Employer cost for group life insurance coverage provided to employees. The amount charged is based on rates established by the insurance carrier.
- 1740 Employment Insurance**
Employer contributions paid to the Canada Revenue Agency (CRA) for the federal Employment Insurance program and are calculated as a percentage of employee premiums. Human Resources Canada has authorized a reduced contribution rate in respect of employees participating in our sick leave plan.
- 1745 Employment Insurance Rebate**
Employer charge representing the difference between the normal and the actual (reduced) rate for employer contributions for Employment Insurance. These amounts are either returned to employees or applied to provide enhanced benefits according to various collective agreements.
- 1750 Employer Health Tax**
Employer portion of Employer Health Tax Premiums.
- 1760 Canada Pension Plan**
Employer portion of Canada Pension Plan payments.
- 1770 Pension Plan (OMERS)**
Employer contributions to the OMERS Pension Plan.
- 1775 Pension Plans (Other)**
Employer contributions to pension plans other than OMERS, including the following pension plans:
Metropolitan Toronto Pension Plan
Toronto Civic Employees' Pension and Benefit Fund
Toronto Fire Department Superannuation and Benefit Fund
City of York Employee Pension Plan
Metropolitan Toronto Police Benefit Fund
- 1790 Sundry Benefits**
Sundry benefits including taxable allowances for crossing guards, fire long service pay, safety awards and EMCA-D allowances.
EMCA-D (Emergency Medical Certification Allowance – Defibrillation) allowances are premiums paid to ambulance attendants that are certified to use a defibrillator.
City to pay local 79 in lieu of union dues that would have otherwise deducted from employees
- 1840 Car Allowance**
Car Allowance paid to certain employees. Amounts charged to this account are taxable benefits and are reported on annual T4 slips.
- 1841 Clothing Allowance**
Costs associated with the provision of funds or an allowance for the purchase of uniforms or protective gear, where an employee is compensated for being required to provide and use such items, but is not required to account for how the money is actually spent. This account is used for non-taxable clothing allowances paid to employees up to November 26, 2003 and any retroactive adjustments occurring thereafter. Clothing allowances paid after November 26, 2003 are charged to cost element 4765.
- 1842 Uniform Cleaning Allowance**
Costs associated with the provision of funds or an allowance for the cleaning of uniforms or protective gear. This account is used for non-taxable cleaning allowances paid to employees up to November 26, 2003 and any retroactive adjustments

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occurring thereafter. Modifications to charge clothing allowances paid after November 26, 2003 to cost element 4419 will be implemented during 2005.

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| 1843 | <p>Tool Allowance
Costs associated with the provision of funds or an allowance for the purchase of tools, where the employee is compensated for being required to provide and use such items, but does not have to account for how the money is actually spent. Amounts charged to this account are reported annually on employee T4 slips.</p> |
| 1849 | <p>Unallocated Benefits – Non-Permanent Staff
Benefits budgeted by some programs for reduced benefit levels of non-permanent employees, including Recreation Casuals, Part-time, Temporary and Trades. Benefits for these employee groups are otherwise budgeted in cost element 1850. Actuals should not be recorded in this account.</p> |
| 1850 | <p>Unallocated Benefits
Benefits budgeted by divisions without allocation to specific benefit cost elements. Upon Council approval of the Operating Budget, some divisions allocate these budgeted amounts to specific benefit cost elements. Actuals should not be recorded in this account.</p> |
| 1851 | <p>Benefits Recovered
Lump sum benefit recoveries relating to staff assigned and billed to unions for union business. Budget should not be recorded in this account.</p> |
| 1852 | <p>Benefits – Trades Employees
Actual costs relate to benefit payments to third party providers other than Manulife for trades employees.</p> |
| 1903 | <p>Separation Payments – Benefits
Payout of employee benefit costs on separated employees in lieu of continuation of their benefits.</p> |
| 1970 | <p>WSIB Medical & Pension Payments
Medical costs and payment of pensions paid by WSIB and billed to the employer.</p> |
| 1975 | <p>WSIB Administration Charges
Administration costs charged by WSIB. Calculated as a percentage of the WSIB medical and pension benefit costs (including those covered by advances) and monthly physician fees.</p> |
| 1995 | <p>Election Pay
Payments to employees and citizens for election services, including Poll Clerks and District Returning Officers.</p> |

Materials and Supplies

Office Supplies

- | | |
|-------------|--|
| 2010 | <p>Stationery and Office Supplies
General office supplies with a unit price of \$500 or less including tax, which directly support the operation of a unit and are for the most part consumed on a day to day basis. Examples include paper clips, pens/pencils, staplers/staples, binders, post-it notes, file folders, first aid kits, labels and office first-aid kits. Copier, fax and printer supplies are not charged to this cost element but should be charged against cost element 2040.</p> |
| 2020 | <p>Books and Magazine Subscriptions
Business- related publications, including books, magazines, periodicals, dictionaries, newspapers, and reference books.</p> |
| 2040 | <p>Paper & Print Supplies
Regular and specialty paper supplies for photocopiers, fax machines, printers and multi-function print devices. Includes envelopes, forms, blank cheque stock, printer paper, stationery, brochures, supplies etc. not covered by the Workgroup Print Management (formerly ePrint) strategy.</p> |
| 2050 | <p>Drafting Materials
Materials used in the design and preparation of plans and documents, including drafting accessories, technical pens/pencils and compasses.</p> |
| 2080 | <p>Photographic and Video Supplies
Film, camera supplies, video tapes, audio cassette tapes, and other related expenses.</p> |

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- 2082 Health & Safety Supplies**
Materials and supplies used for the health and safety of staff. E.g. First Aid Kit, biohazard kits, nitrile gloves, hand sanitizers
- 2090 Graphic Design Supplies**
Materials and supplies used in graphic design activities. E.g. white vinyl boards, poster paper, resin ribbons, aluminium sign blanks)
- 2099 Other Office Materials and Minor Furnishings**
Other office materials not included in other cost elements. In addition, minor acquisitions of office furniture and furnishings (unit cost of less than \$500, including PST). Examples include bookcases, calculators, chairs, clocks, fans, filing cabinets, mirrors, pictures, shelves and office waste baskets.

Equipment Parts (Including lubricants)

- 2110 Parts – Furniture & Fixtures**
Replacement parts for the repair of furniture and fixtures such as parts for clocks, doors, chairs, picnic tables and filing cabinets.
- 2120 Parts – Machinery & Equipment**
Replacement parts for the repair of machinery and equipment. Examples include bolts, gaskets, brushes, cables and rollers.
- 2130 Parts – Mobile Equipment**
Parts and/or accessories for maintaining lifts and mobile equipment (including vehicles). Examples include antifreeze, brake fluid, engine oil, fuses, gas caps, mirrors and wiper blades.
- 2135 Parts – Tires/Tubes**
Tires and tubes, excluding bicycle tires, that require replacement due to wear and tear.
- 2140 Parts – Cranes**
Replacement parts for the repair of cranes.
- 2150 Parts – Marine**
Replacement parts for the repair of boats. Examples include decking materials, bilge cleaners, filters, decals for buoys, horns and flares.
- 2155 Parts – Laboratory Equipment**
Replacement parts for the repair of laboratory equipment. Examples include glass, coils, fittings, silica gel and ID lamps.
- 2160 Parts – Unlicensed Equipment**
Replacement parts for the repair of unlicensed equipment such as lawnmowers, loaders, bulldozers, excavators, and ski groomers.
- 2165 Parts – Control Systems**
Replacement parts for the repair of control systems such as circuit boards at waste transfer stations.
- 2170 Parts – Weigh Scales**
Replacement parts for the repair of weigh scales.
- 2175 Parts – Purge Wells**
Replacement parts for the repair of purge wells. Examples include pipes, threaded fittings, motors, flowmeters and water service tubes.
- 2181 Parts – Vehicles**
Replacement parts purchased by outside contractors and used in the repair of vehicles. Refer also to cost element 4404.
- 2199 Miscellaneous Parts**
Replacement parts not assigned to a specific cost element.

Energy, Utilities and Fuels

- 2211 Renewable Energy**
Energy provided from renewable sources that minimizes CO₂ emissions. The appropriate code from the table below must be input in the Assignment Field for the type of renewable energy when using this cost element.

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	ENERGY SOURCE	CODE
	Solar Thermal	1. Solar Therm
	Solar Photovoltaic (PV)	2. Solar PV
	Wind	3. Wind
	Bio-Gas (from landfill or digester)	4. Biogas
	Ground Source	5. Ground Source
	Green Power Certificate (GPC)	6. Green Power Cert.
2215	Hydro Hydro consumption supplied by a local utility.	
2220	Steam Heating Steam for heating purposes.	
2230	Natural Gas Natural gas supplied by a local utility.	
2240	Heating Oil Heating oil supplied by heating oil firms.	
2250	Water Water charges from a local utility.	
2251	Deep Lake Cooling Water Deep lake cold water which is used in the City's cooling systems (not for drinking).	
2260	Gasoline Gasoline of various grades used in the operation of vehicles, equipment and machinery.	
2261	Natural Gas Natural gas used in the operation of vehicles.	
2270	Propane Gas Propane for use in vehicles and/or barbecues.	
2280	Diesel - Clear (Licensed Equipment) Diesel fuel for licensed equipment (i.e. equipment driven on the road and requiring license plates). Examples include tractor trailers and roll-off trucks.	
2281	Diesel - Coloured (Unlicensed Equipment) Diesel fuel for unlicensed equipment. Examples include bulldozers, backhoes, crawler loaders, articulated loaders, leafblowers and lawnmowers. Diesel fuel used in this type of equipment is "coloured" or dyed and is exempt from the fuel tax.	

Inventory Adjustments

2300	Adjustments From Inventory Counts Plant ESE Adjustments to Inventory – East Scarborough Ellesmere (160004) Adjustments to Inventory – North York Civic Centre (160025)
2310	Inventory Scrapping Adjustments Plant ESE Scrapping of Obsolete Inventory – East Scar Ellesmere (160004)
2320	Other Inventory Differences Inventory difference adjustments due to purchase order price and invoice price differences at time of invoice verification.
2322	Adjustments From Inventory Counts Plant NNA Adjustment to Inventory - NNA North York Pandemic (160025)
2328	Adjustments From Inventory Counts – Plant NPR1 Adjustment to Inventory-NPR1 Parks Forestry & Rec – Alness (160046)

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2333	Adjustments From Inventory Counts – Plant STW1 Adjustment to Inventory-STW1 545 Commissioners St. (TW) (160138)
2335	Adjustments From Inventory Counts – Plant WFR1 Adjustment to Inventory-WFR1 Fire Services - General Stores (160141)
2337	Adjustments From Inventory Counts – Plant SPR1 Adjustment to Inventory-SPR1 Parks Forestry & Rec -50 Booth (160143)
2343	Adjustments From Inventory Counts – Plant NES1 Adjustment to Inventory - NES1 EMS - General Stores (160149)
2350	Inventory Scrapping Adjustments – Plant WTW1 Scrapping of Obsolete Inventory- WTW1 Disco Rd - Toronto Water (160155)
2352	Inv Scrapping Adjustments- Plant STW3 Scrapping of Obsolete Inventory - Toronto Water - Northline Rd (160157)
2359	Adjustments From Inventory Counts – Plant NTW1 Adjustment to Inventory-NTW1 Finch Yard - Toronto Water (160165)
2365	ADJ from Inventory Counts - Plant MAIN Adjustment to Inventory - PMMD - Islington Ave (160171)

Chemicals

2401	Lubricants Oils and lubricants used as greasing agents for items such as vehicles, chassis, and pumps.
2410	De-icers Any product used to treat icy conditions on steps, sidewalks, roadways, and parks including rock salt, sand, and liquid de-icers such as M100 or Geomelt.
2415	Chlorine Bulk liquid chlorine gas used as a disinfectant in the treatment and sanitation of water at water treatment plants across the city.
2420	Nutrient Removal Chemicals Chemicals used for removal of organic and other matter.
2430	Chemicals – Coagulants Coagulant chemicals used in the operations and maintenance of the City's water treatment and raw sewage plants.
2431	Coagulant – Cationic Polymer Cationic polymer.
2440	Chemicals – Ammonia Liquid ammonia used in the operations and maintenance of Mapping Services.
2450	Hydro Fluosiliac Acid Hydro fluosiliac acid used in water purification operations.
2460	Sulphur Dioxide Sulphur dioxide used in water purification operations.
2461	Sodium Bi Sulphite Sodium Bi Sulphite used in water purification operations.
2463	Phosphoric Acid (Treatment) Phosphoric acid used by water treatment plants.
2470	Fertilizers Fertilizers used for landscaping operations and maintenance.
2480	Sodium Hypochlorite Sodium hypochlorite used as a disinfectant in the operations and maintenance of the City's water treatment and raw sewage plants.

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- 2485 Supplies – Gas/Odour Control**
Materials and supplies used to control gas and odour at waste and landfill sites and transfer stations.
- 2490 Powdered Activated Carbon**
Powdered activated carbon used in the sanitation trunk system, and the operations and maintenance of the City's water and raw sewage treatment plants.
- 2499 Other Chemicals**
Other chemicals used in various operations that are not assigned to a specific cost element. Examples include herbicides, fungicides, and insecticides.

Other Supplies

- 2510 Survey Supplies**
Materials and supplies used in surveying activities.
- 2520 Ground Water Monitoring – Supplies**
Materials and supplies used in the monitoring of ground water.
- 2530 Building Repairs & Renovation Supplies**
Supplies used in the daily maintenance, repair and renovation of buildings.
- 2531 Lumber**
Lumber including that used for building exteriors and landscape improvements.
- 2532 Steel**
Steel including that used in the repair of boats for marine operations and in machine shops.
- 2535 Plumbing Supplies**
Plumbing materials, replacement parts and supplies. Examples include basins, faucets, washers, toilet bowls and valves.
- 2540 Heating and Air Conditioning Supplies**
Heating & air conditioning materials and supplies. Examples include parts for furnaces, air conditioners and exhaust systems and water chemicals for boilers.
- 2545 Plastics and Rubber Supplies**
Plastics and rubber supplies used in recycling and litter bin collection as part of clean roads and clean air supplies initiative.
- 2546 Canvas and Cordage**
Canvas and cordage.
- 2547 Vinyl**
Vinyl material (mostly for signs)
- 2551 Road Materials**
Road materials such as traffic signs, top soil, speed humps, steel poles, washers & bolts and concrete stone mix. Also includes supplies used for maintenance, repair, and renovation.
- 2552 Bridge Materials**
Bridge materials including beams, posts, post caps. Also includes supplies used for maintenance, repair, and renovation.
- 2553 Sign Blanks**
Road signs.
- 2560 Agriculture & Botanical Supplies**
All materials and supplies for agricultural and botanical purposes. Examples include bushes, trees, sod, manure, sand and flowers.
- 2570 Janitorial Supplies**
Janitorial materials and supplies. Examples include detergents, bleach, mops, brooms, garbage bags, dust pans, hand cleaner/soap, toilet paper and paper towels.
- 2575 Electrical Supplies**
Electrical materials and supplies. Examples include electric bulbs and wires, extension cords and fluorescent tubes.
- 2580 Laboratory Supplies**

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All materials and supplies used in laboratory operations.

2590	Emergency Services Supplies	Emergency services supplies including health and safety and firefighting material purchases. Examples include fire extinguishers, first aid kits, smoke detectors, foam tubes, ladders, smoke ejectors, hoses and couplings.
2600	Recreational and Educational Supplies	All recreational and educational supplies. Examples include children's toys and books, educational videos and small play equipment.
2601	Durable Recreational & Educational Supplies	Playroom and playground supplies for the exclusive use of children. Examples include minor playground equipment and toys.
2610	Kitchen Supplies	Kitchen supplies and utensils, including aprons, baking supplies, cooking supplies, food wrap, napkins, paper towels, cooking utensil cleaning supplies and pots/pans.
2615	Dishes, Cutlery and Utensils	Dishes, cutlery and utensils for serving food in resident areas, cafeteria and auditorium. Examples include dishes, cups, ladles, forks, knives and spoons. (Excluding items used in the preparation of food).
2620	Animal Care Supplies	Animal supplies. Examples include animal bedding, animal food and animal gravel.
2660	Footwear	Footwear including safety boots and shoes.
2665	Protective Clothing	Protective clothing other than uniforms and safety boots. Examples include surgical gowns, dust masks, hard hats and safety goggles.
2670	Uniforms	Uniforms for staff where provided by programs. Examples include trousers, jackets, shirts, ties and coats.
2690	Bedding	All bedding items, including bedspreads, blankets, comforters, pillows, sheets and mattress covers. Mattresses should be charged to cost element 2700.
2691	Laundry Bags	Bags for the sole purpose of holding and transporting clean and dirty laundry.
2695	Linens	All linens including towels, facecloths, washcloths and tablecloths.
2700	Mattresses	Mattresses. All bedding should be charged to cost element 2690.
2710	General Hardware	Hardware items, including batteries, bolts, drills, flashlights, funnels, hacksaws, blades, hammers, nails, nuts, and pliers.
2715	Paint Supplies	Painting materials and supplies, including paint, wire brushes, primer, stains, turpentine, thinners and varsol.
2720	Waste Baskets – Industrial and Recycling	Industrial waste/recycling bins and containers. Examples include compactor bins and industrial waste and recycling containers. Office waste baskets should be charged to cost element 2099.
2730	Locks	Locks.
2740	Concession, Snack Bar and Gift Shop Food Items and Supplies	All prepared and non-prepared food items and supplies for concessions, snack bars and gift shops.

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2741	Food Costs All food (e.g. cooking products, dairy foods, meat products, nutritional foods, produce, special diet foods) prepared and served at City facilities. Charges against this cost element should not include refreshments or meals for business meetings (cost element 4820), meals on business trips (cost element 4230), concession, snack bar and gift shop food items and supplies (cost element 2740), and snacks and refreshments for participants in recreation programs (cost element 2750).
2742	Food Costs – Meals on Wheels All food costs for the Meals on Wheels Program.
2743	Food Costs – Cafeteria Raw food and preparation costs for City run cafeterias in Homes for the Aged and Community Centres, which sell food to family members, staff, children's programs, visitors, and residents.
2746	High Intensity Needs - Raw Food and Supplies Expenses related to raw food costs and supplies (e.g. oral feeds, parenteral nutrition costs, etc.). Fully funded through a per diem from the Ministry of Health and Long-Term Care's High Intensity Needs Fund Program
2750	Food & non-alcoholic Beverages Food and refreshments served as snacks for participants. Examples include Children Summer Camps and breakfast programs for kids.
2760	Alcoholic Beverages All alcoholic beverages. (i.e. alcoholic beverages served at the Parks Curling Clubs).
2770	Gravel Gravel used to make cement concrete, and repair roads and sidewalks.
2775	Asphalt Asphalt used for repairing, repaving, and improving roads.
2780	Concrete Concrete used for building, grounds, and landscape rehabilitation, and yard depot upgrades.
2785	Sand Sand used to make concrete, and for road and building rehabilitation. Sand for de-icing should be charged against cost element 2410.
2786	Drainage Material Drainage material. Examples include water pumps, catch basins, drain covers, couplings, and valve chambers.
2790	Presentation/Promotional Items Materials, supplies and items used for promotional or presentation purposes. Examples include pens, balloons and key chains.
2791	Ribbons, Medals & Trophies Ribbons, medals and trophies for award presentations.
2792	Banners, Flags & Signs Banners, flags and signs.
2810	Resident ID Resident identification cards and bracelets. Examples include security and I.D. bracelets.
2820	Medical & Dental Supplies Medical and dental supplies required primarily in the operations of Community Services, Fire and Emergency Medical Services. Examples include aspirin, calamine lotion, epsom salts, dettol, proviodine, gauze dressings, eyewashes and syringes. (First aid kits should be charged to cost element 2010).
2821	Surgical Supplies Any medical supplies provided to clients to treat, correct or relieve an injury or illness, such as the control of diabetes, incontinence, ileostomy, colostomy and tracheotomy. Examples include diapers, catheters, dressings, gauze swabs, pads, leg bags, syringes, lancets, flanges, paste, pouches, and powder.
2823	Medical Supplies Medical supplies used in the delivery of care to residents excluding skin care and personal care products. Examples include applicators, band-aids, basins, cotton balls, dressings, foot care products, gauze, pads, tensors and wet wipes.

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2824	Prescription Drugs Reimbursement of prescription medication costs to eligible Social Services clients.
2825	Dental Supplies Dental supplies used by dentists. Examples include floss, fluoride gel, scalers, and toothbrushes.
2826	High Intensity Needs – Supplies Expenses related to nursing and personal care and supplies (e.g. wound care, ostomy supplies, treatment and transfer costs, etc.). Fully funded through a per diem from the Ministry of Health and Long-Term Care's High Intensity Needs Fund Program.
2827	High Intensity Needs - Claims Based Claims based expenses related to the Ministry of Health and Long-Term Care's High Intensity Needs Fund Program (e.g. supplementary staffing costs, preferred accommodation costs, transportation for dialysis, etc.).
2828	Gloves
2830	Dentures Complete and partial dentures provided to Social Services clients, including the replacement of lost or damaged dentures.
2845	Respiratory Supplies Respiratory supplies and equipment provided to clients including orientation costs to familiarise clients with equipment. Examples include ventilators, oxygen equipment, aerosol units and oxygen (liquid only).
2850	Skin Care Products Skin care products used in delivery of care to residents. E.g. Zinc oxide, normal saline, shampoos, bath additives.
2855	Personal Care Products All personal hygiene and grooming products used by residents. E.g. cosmetics, deodorants, shaving creams/gels, and hair supplies.
2860	Assisted Devices & Other Aids Orthotic, assistive and/or supportive devices for residents without sufficient funds. Examples include canes, walkers and splints.
2865	Glasses Eyeglasses provided to clients including repairs and replacement costs.
2870	Newborn Allowance Goods and materials supplied to clients for newborn allowances.
2875	Ostomy Supplies Ostomy supplies such as medical bags.
2880	Incontinence Pads Supplies used in the management of incontinency such as pads and diapers provided to residents in Homes for the Aged.
2900	Prosthetics – Beds (Manual) Manual hospital beds.
2905	Prosthetics – Beds (Electric) Electric hospital beds.
2910	Prosthetics – Bath Aids Bath aids. Examples include bath seats, bath benches and shower grab handles.
2915	Prosthetics – Toilet Aids Toilet aids. Examples include back supports, padded seats and velcro seat belts.
2920	Prosthetics – Cushions Cushions.
2930	Prosthetics – Bars, Railings Bars and railings.
2935	Prosthetics – Wheelchairs

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	Manual wheelchairs and accessories.
2936	Prosthetics – Electric Wheelchairs Electric wheelchairs and accessories.
2940	Prosthetics – Walking Aids Walking aids. Examples include walkers, standers, crutches, canes, and scooters.
2945	Prosthetics – Custom Seating Custom seating systems.
2950	Prosthetics – Other Other prosthetic products and devices such as artificial limbs.
2955	Prosthetics – Hearing Aids Hearing devices and accessories provided to eligible clients and residents.
2965	Prosthetics – Lifts Lifts for moving/lifting disabled people.
2970	Prosthetics – Orthotics Orthotics/supportive body devices such as compression stockings and back supports but excluding orthopaedic footwear. Orthopaedic footwear should be charged to cost element 2975.
2975	Prosthetics – Footwear (Off-the-shelf) Pre-manufactured corrective shoes to alleviate symptoms associated with foot dysfunction.
2976	Prosthetics – Footwear (Custom) Custom made corrective shoes to alleviate foot deformities which can not be accommodated by the off-the-shelf orthopaedic footwear.
2980	Prosthetics – Other Aids Other prosthetic aids that are not describe in cost elements 2900 to 2975, including levelling pads, bed bars, cover sheets, and lounge chairs.
2990	Gift Shop Items for Resale Gift shop items for resale such as pins, figurines, books, toys, sweatshirts and pants, T-shirts, ceramic mugs but excluding food items. Food items sold in gift shops should be charged to cost element 2740.
2999	Miscellaneous Materials & Supplies Miscellaneous materials and supplies not assigned to a specific cost element.

Machinery and Equipment

3010	M & E – Agricultural & Botanical All agricultural and botanical machinery and equipment such as compost containers and sheds.
3015	M & E – Grounds All machinery and equipment for grounds maintenance activities. Examples include hand lawnmowers (not mobile), garbage cans and benches.
3020	M & E – Communications All communications equipment such as satellite dishes, wireless phone systems, telephone systems and wireless radios.
3025	M & E – Janitorial All janitorial machinery and equipment, including floor buffers and vacuum cleaners.
3030	M & E – Office All office machinery and equipment (except computers), including fax and postage machines.
3032	M & E – Photographic All photographic machinery and equipment, such as cameras, lenses, flash equipment, tripods and memory cards.

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3033	M & E – Printing & Binding All machinery and equipment used in printing and binding operations. E.g. large and small format printing presses, paper sizers, colour proofers and prepress scanners, bindery/collator systems.
3035	M & E – Laboratory All laboratory machinery and equipment such as diagnostic equipment and X-ray machines.
3040	M & E – Recreational & Educational All recreational and educational machinery and equipment. Examples include treadmills, monkey bars, free Weights and stationary bikes.
3045	M & E – Protective All machinery and equipment related to protection. Examples include first aid kits, gas monitors, rescue duffle bags and life vests.
3050	M & E – Kitchen All kitchen machinery and equipment. Examples include fridges, dishwashers, freezers, microwave ovens and stoves.
3055	M & E – Medical All medical machinery and equipment, such as medical monitoring systems, IV stands, X-ray equipment, blood pressure cuffs and EKG cables.
3060	M & E – Dental All dental machinery and equipment, including dental cleaning equipment, portable carts, light sources and autoscalers.
3065	M & E – Plant & Garage All plant and garage machinery and equipment. Examples include water/sewage treatment plant pumps and trolley hoists.
3080	M & E - Hand Tools All hand tools. Examples include hammers, pipe cutters, pliers and sanders.
3085	M & E – Air Conditioning All air conditioning machinery and equipment. Examples include window and central air conditioners.
3090	Water Hydrant Valves All water hydrant valves.
3091	Water Meters Water meters.
3099	General Equipment All equipment not assigned to a specific machinery and equipment cost element. An example is gas monitors.

Mobile Equipment (Vehicles)

3110	Cars All cars, excluding ambulances.
3120	Trucks All trucks (e.g. pickup, light duty) but not vans.
3130	Ambulances All ambulances and mobile equipment related to ambulances.
3140	Unlicensed Mobile Equipment All unlicensed mobile equipment. Examples include construction equipment such as compressors, snow blowers, and mobile lawn equipment.

Furniture and Furnishings

3310	Furnishings All furnishings such as desks, sofas and carpets. Furniture purchased for shelter clients should not be charged to this cost element but should be charged to cost element 4841 instead.
3320	Fixtures All fixtures permanently attached to walls, ceilings and floors. Examples include lighting, shelving, partitions, tiles, carpeting,

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displays, keyboard platforms, and replacement counter tops.

3330 Artifacts & Art Objects

All statues, artifacts and art related objects.

3350 M & E – Electrical

All electrical machinery and equipment. Examples include generators, and emergency lighting equipment.

3360 M & E – Washing

All washing machinery and equipment. Examples include laundry equipment and road washing equipment.

Computer Hardware and Software

3410 IT – Hardware

All new and replacement IT hardware and multi-function devices (e.g. hard drives, monitors, servers, keyboards, mice, cables, headphones, printers, photocopiers, etc...).

3420 Computers – Software

All computer software, including software upgrades, available on a City-wide basis through a corporate license or software required for business purposes and installed on individual desktops.

Other Capital Assets

3989 Other Marine Equipment

Marine equipment other than boats.

3990 Animals

Animals including breeder expenses.

Services and Rents

4010 Professional Services – Legal

Legal services provided by outside firms or agencies. The services charged to this cost element do not meet the definition of Consulting Service for External Lawyers as described in cost element 4091 below.

4011 Legal Indemnification Costs

Awards to third parties in settlement of civil litigation

4015 Professional Services – Audit

Audit services provided by professional firms external to the City, including services provided for annual audit examinations.

4020 Professional Services – Actuarial

Actuarial services provided by professional firms external to the City, including services provided on valuation of employee benefit liabilities.

4025 Professional Services – Medical and Dental

Medical services provided by outside agencies, including pre-employment medicals and orthopedic treatments and dental services provided to clients in the Ontario Works program.

4030 Professional and Technical Services – Industrial Relations

Services provided by mediators, arbitrators and human resource consultants, including the mediation/arbitration of grievances. Consulting services charged to this cost element do not meet the definition of consulting services as described below prior to cost element 4078.

4035 Professional Services – Engineering

Engineering services provided by external professional firms or agencies, including contract administration fees. Charges to this cost element do not meet the definition of consulting services as described below prior to cost element 4078.

4038 Professional & Technical Services - IT

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IT related services provided by professional firms. The services charged to this cost element do not meet the definition of consulting services for IT as described in cost element 4079

4040 Professional Services – Architectural

Architectural services provided by professional firms external to the City. Charges to this cost element do not meet the definition of consulting services as described below prior to cost element 4078.

4050 Technical Services - Survey and Mapping

Survey and mapping services provided by firms external to the City

4060 Professional Services – Insurance

Fees for insurance consulting services. Charges to this cost element do not meet the definition of consulting services as described below prior to cost element 4078.

4065 Technical Services - Quality Assurance

Quality assurance services, including geotechnical services.

4077 Repair Services-Vehicles

Charges for repairs to licensed vehicles, excluding parts and repair and maintenance supplies which should be charged directly to cost element 2181.

Consulting Services

Consulting Services have been defined and classified into 5 categories by City Council pursuant to Audit Committee Report No. 6, Clause 1, as adopted by City Council on June 18, 19 and 20, 2002. The report defines consulting services as “any firm or individual providing expert advice/opinion on a non-recurring basis to support/assist management decision making in the following areas:

Technical (cost element 4078)

Information technology (cost element 4079)

Management/research and development (cost element 4089)

External lawyers and planners (cost element 4091)

Creative communications (cost element 4093).”

Details of the charges in these categories are reported to Council on an annual basis. Definitions for each of these services are provided in the appropriate cost elements that follow below.

4078 Consulting Services-Technical

This definition of Consulting Services – Technical is contained in Audit Committee Report No. 6, Clause 1, adopted by City Council on June 18, 19 and 2002.

Consulting services provided by any firm or individual undertaking activities on a defined assignment to assist managers in analyzing technical problems and recommending solutions (including the selection of engineering/architectural designs, research, appraisals and planning).

Details of charges in this cost element are reported to Council on an annual basis.

4079 Consulting Services-Information Technology

This definition of Consulting Services – Information Technology is contained in Audit Committee Report No. 6, Clause 1, adopted by City Council on June 18, 19 and 2002. See also the introduction to Consulting Services prior to cost element 4077.

Consulting services provided by any firm or individual undertaking activities on a defined assignment to assist managers in needs assessment and system selection including information processing, telecommunications and office automation (can be analytical, testing or of a business process nature).

Details of charges in this cost element are reported to Council on an annual basis.

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- 4082 Photo/Video Services**
Photographic services, including special event and promotional purposes and geographic data for ambulances.
- 4083 Parking Enforcement Unit – Towing Charges**
Towing fees charged to licensed City vehicles
- 4084 Public Relations/Promotions**
Reception expenses and public relations activities on behalf of Council
- 4085 Prof & Tech-Management Fees**
Fees and expenses for management services other than those required to be charged as a consulting service as described above prior to cost element 4078 and as described below in cost element 4089.
- 4086 Technical Services – Translations and Interpreters**
Translation expenses and services of interpreters
- 4087 Professional Services – Veterinarian Fees**
Fees and expenses for veterinarian services
- 4089 Consulting Services – Management/Research and Development**
This definition of Consulting Services – Management/Research and Development is contained in Audit Committee Report No. 6, Clause 1, adopted by City Council on June 18, 19 and 2002. See also the introduction to Consulting Services prior to cost element 4077.
- Consulting services provided by any firm or individual undertaking planning, organizing and directing activities to assist managers in analyzing management problems and in recommending solutions for a defined assignment (can be operational, administrative, organizational or policy in nature).
- Details of charges in this cost element are reported to Council on an annual basis.
- 4091 Consulting Services – External Lawyers and Planners**
This definition of Consulting Services – External Lawyers and Planners is contained in Audit Committee Report No. 6, Clause 1, adopted by City Council on June 18, 19 and 2002. See also the introduction to Consulting Services prior to cost element 4077.
- Consulting services provided by any firm or individual undertaking legal or planning activities. The decision to engage these types of consultants is to be determined in consultation with City legal staff.
- Details of charges in this cost element are reported to Council on an annual basis.
- 4093 Consulting Services - Creative Communications**
This definition of Consulting Services – Creative Communications is contained in Audit Committee Report No. 6, Clause 1, adopted by City Council on June 18, 19 and 2002. See also the introduction to Consulting Services prior to cost element 4077.
- Consulting services provided by any firm or individual undertaking activities inclusive of advertising, promotional, public relations and design advice.
- Details of charges in this cost element are reported to Council on an annual basis.
- 4102 Entertainer and Band Fees**
Entertainer and musical band fees and expenses, including fees for entertainment provided at special events, at Homes for the Aged and at children's programs and camps.
- 4108 Microfiche**
Microfiche and related services
- 4110 Honoraria**
Honoraria where a nominal reimbursement is provided to guest speakers and other professionals rather than a professional fee
- 4112 Medical Director Fees**

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Legislated fees to physicians serving as Medical Directors. (Fees are set by Ministry of Health on a bed-per-month basis)

- 4113 Physician On-Call Fees**
Legislated fees to physicians serving in an on-call capacity (fees are set by the Ministry of Health and Long-term Care).
- 4114 Administrative Charges – Ontario Dental Association**
Administrative fees for processing dental service claims on behalf of the City's Social Services clients.
- 4116 Catering Services**
Charges for the supply of catered food (e.g. for daycare centres). Catered food for business meeting should be charged to 4820.
- 4118 Tickets and Admission Fees**
Admission fees and tickets, including recreational, cultural, sporting and other events on field trips for children's programs and camps.
- 4120 Processing Fees for Social Service Clients**
Processing fees for Social Services clients for Ontario Works payments.
- 4122 Transcripts**
Transcript fees and transcription costs to produce transcripts of hearings.
- 4124 Medical Reports**
Medical reports and certificates, including those required for insurance purposes.
- 4126 Special Examiner Fees**
Special examination fees.
- 4128 Court Fees**
Provincial/federal court fees, including fees required when filing an order to dismiss an action or writ of seizure.
- 4130 Process Server Fees**
Process server fees.
- 4132 Conduct Money**
Court appearance fees.
- 4133 Incentive and referral payments**
Incentive and referral payments for program clients (e.g. former drug users participating in the Peer program, homeless peoples participating in the Tuberculosis program). Clients receiving educational incentives in the Ontario Works program should use cost element 5130.
- 4134 Sheriff Fees**
Fees for services provided by the Sheriff's Office, including writs of seizure and sales of land.
- 4136 Registrar Fees**
Land, property and other registration fees
- 4144 Investigative Expense**
Incidental investigative expenses for bylaw and legal enforcement
- 4180 Agencies-Salaries (Homemakers & Nurses Services)**
Salary and benefit expenses for Homemaker and Nursing Services agencies.
- 4182 Agencies-Travel (Homemakers & Nurses Services)**
Travel expenses for Homemaker and Nursing Services agencies.
- 4186 Agencies-Office Space (Homemakers & Nurses Services)**
Office accommodation expenses to Homemaker and Nursing Services agencies, and Parks & Rec payments to the Toronto District School Board for permit space for programs.
- 4189 Employer Wage Subsidy**
Payment of wage subsidies to employers for the Toronto Youth Job Corps program.
- 4194 Physiotherapy - Convalescent Care Program**

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4195 **Physiotherapy - Exercise**

4196 **Physiotherapy Services**

4197 **Occupational Therapy Services**

4198 **Spiritual Fees**

4199 **Other Professional and Technical Services**

Other expenses in respect of professional & technical service not assigned to a specific cost element.

Business Travel Expenses

Business travel expenses are those expenses incurred by staff and Members of Council for travel outside the GTA in order to carry out duties directly related to staff job responsibilities or responsibilities as a Chair or Vice-Chair of a City Agency, Board or Commission undertaken in their capacity as

- an executive of a professional association where membership has been paid by the City or
- a Member of Council elected or appointed to the executive, board, section executive, task force or committee such as the Federation of Canadian Municipalities (FCM), International Union of Local Authorities (IULA), International Council for Local Environmental Issues (ICLEI) and other organizations of which the City is a member to an event where the staff member is a speaker, panel participant or is presenting a paper where participation is formally recognized on the agenda to training events excluding seminars to participate in study or inspection tours, visits, or meetings when specifically directed by Council

4204 **Business Travel-Advances**

Travel advance payments to employees or directly to third parties for business or seminar travel purposes. Charges to this cost element must be cleared annually by the processing of expense reports for completed travel or by the transfer of advances to prepaid expenses for travel to occur in the following year.

4205 **Business Travel-Kilometrage**

Travel kilometrage costs for business purposes

4210 **Business Travel-Accommodation**

Accommodation costs during general business travel

4215 **Business Travel-Air Transportation**

Air transportation costs incurred for general business purposes

4220 **Business Travel-Ground Transportation**

Car rental and ground transportation costs (to/from airport only) for general business purposes

4225 **Business Travel-Public Transit**

Transit tickets, tokens and Metropasses for staff business use. Public transit costs for clients should be recorded in cost element 4690.

4230 **Business Travel-Other Expenses**

Per diem and other allowable sundry expenses not otherwise covered by a specific cost element such as food and parking costs on business trips, but not kilometrage (4205). Excludes per diem and sundry expenses (4255) for conferences.

4233 **Pcard Recoveries**

Pcard recoveries for returned items and staff purchases

Conference/Seminar Expenditures

A conference is an event sponsored by a professional, trade or similar association that involves a series of presentations or discussions related to the purposes and goals of the association or the goals of the City.

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A seminar is an educational program for an individual's professional or career development, not more than 5 days in length, and not necessarily offered through an approved academic institution or professional body.

- 4250 Conferences/Seminars – Advances**
Advances for conference or seminar expenses following appropriate authorization for attendance of employee
- 4251 Conferences/Seminars – Kilometrage**
Travel kilometrage costs from personal use of a vehicle for conference/seminar or convention travel
- 4252 Conferences/Seminars – Accommodation**
Accommodation costs including room rentals and related local taxes and service charges at conferences/seminars or conventions
- 4253 Conferences/Seminars – Air/Rail/Bus Travel**
Air, rail and bus travel costs for authorized attendance at conferences/seminars or conventions. Excludes all car rental costs which should be charged against 4254 and travel costs from personal use of a vehicle which should be charged against cost element 4251.
- 4254 Conferences/Seminars – Ground Transportation**
Car rental and ground transportation costs (taxis, car rentals, hotel and terminal parking and other local travel costs at conference/seminar site and between residence and air/rail/bus terminals) during authorized conference/seminar or convention attendance. Similar costs for other business purposes should be recorded in cost element 4220.
- 4255 Conferences/Seminars – Other Expenses**
Per diem allowances for meals, personal telephone and entertainment and other allowable expenses such as business telephone during authorized attendance at conferences or conventions. Excludes per diem and sundry expense for business or seminar (4230).
- 4256 Conferences/Seminars – Registration Fees**
Registration fees for authorized attendance at conferences/seminars or conventions.

Training and Development

- 4310 Training & Development-External**
Employee training and development expenses charged by third parties
- 4316 Special Events Expenses**
Security costs for special events, including Caribana, funerals and the escort of dignitaries.
- 4340 Tuition Fees**
Employee tuition fees paid directly or reimbursed to employees in accordance with corporate Human Resource and individual divisional policies (non-taxable)

Contracted Services

Contracted services include services for various repair and maintenance activities and usually include the supply of any necessary parts unless specified otherwise in the cost element description – eg. cost element 4404.

- 4357 Non-Wheel Chair Repairs**
Repairs to all medical related devices such as hospital beds, lifts, commodes, etc., excluding wheel chairs.
- 4358 Shower Commodes**
Shower chair or commode is used for individuals to minimize the risk of falling in the shower. These chairs sit in the tub or shower, allowing one take a shower while in a seated position.
- 4359 Compression Stockings**
Specialized elastic garments worn around the leg compressing the limb, designed to help prevent the occurrence of and guard against the progression of venous disorders.
- 4360 Braces / Splints**
Splints are devices used for support or immobilization of limbs. A brace is a device that controls, guides, or limits the immobilization of an extremity or joint.
- 4361 Bath Lift**

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	Required for safe transfers in/out of the bathtub as well as support when showering/bathing.
4362	Tub Transfer Seat Bath safety mobility device which the user sits on to get into a bathtub.
4363	Therapeutic Mattresses Therapeutic support surfaces are specialized devices designed to treat or prevent pressure ulcers.
4364	Over-Bed Tables Surface required for food etc., when confined to bed.
4365	Traditional Funerals Expenditures associated with funerals which have a ceremonial component at the funeral home, (excludes burials and cremation).
4366	Burials Expenditures associated with internment following a funeral.
4367	Cremation Expenditures associated with incineration following a funeral.
4368	Basic Funerals Expenditures associated with funerals which provide a graveside service, (excludes burials and cremation).
4369	Household Stabilization Assistance Expenditures for the purpose of assisting residents on Social Assistance to obtain and maintain housing to prevent homelessness under the CHPI envelope.
4390	Contracted Services – Garbage Contracted collection of Multi Residential Garbage
4391	Contracted Services – Recycling Contracted collection of Multi Residential Single Stream Recycling
4392	Contracted Services – Durable Goods Contracted collection of Multi Residential Durable Goods
4393	Contracted Services – SSO Contracted collection of Multi Residential Source Separated Organics
4394	Contracted Services - Yard waste Contracted collection of Multi Residential Yardwaste
4400	Contracted Services - Community Agencies/Clinics Public health services provided by Community Agencies, including clinics and health centres.
4401	Contracted Services-Mechanical Mechanical services
4402	Contracted Services – Lighting Lighting services, including streetlighting and repairs, maintenance and installation of new or replacement lighting fixtures, bulbs and lamps.
4403	Contracted Services – Machinery and Equipment Repair and maintenance services to machinery and equipment such as crane service and hoist repairs.
4404	Contracted Services – Licensed Vehicles & Equipment Repair and maintenance services to licensed vehicles & equipment (e.g. towing services). Parts supplied and installed as a part of the service to vehicles and equipment should be charged against cost element 2181.
4405	Contracted Services – Unlicensed Mobile Equipment Repair and maintenance services to unlicensed mobile equipment
4406	Contracted Services – Office Equipment Repair and maintenance services to various office equipment, including fax machines
4407	Contracted Services – Buildings

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	Repair and maintenance services to buildings, including items affixed to buildings
4408	Contracted Services – Roads, Bridges and Traffic Repair, maintenance and construction services to roads, bridges and traffic control facilities
4409	Contracted Services – Landscaping Maintenance and landscaping services, including tree services, provided to grounds such as lawns, gardens, parking lots and road allowances.
4410	Contracted Services – Electrical Repair and maintenance services for interior and exterior electrical systems, including backup electrical systems and electrical contract work on capital projects.
4411	Contracted Services – Heating and Air Conditioning Heating and air conditioning services, including window air conditioners, exhaust ducts/hoods, furnaces/burners, condensation tanks and heating and ventilation units.
4412	Contracted Services – Plumbing Plumbing services.
4413	Contracted Services – Salting and Plowing Salting and plowing services
4414	Advertising & Promotion Newspaper, radio and television public announcements and advertisements including job vacancies. This does not include art objects (3330) or consulting costs to produce advertising copy (4093).
4415	Contracted Services – Janitorial Janitorial services
4416	Transfer, Haulage and Storage Moving costs and/or storage fees for furniture, appliances, equipment and other items
4417	Pest Control Pest control and related services, including payments to exterminators
4418	Marine Services Marine services for ferry terminal operations
4419	Laundry Services Laundry services such as linen services for homes and hostels
4420	Contracted Services – Construction Construction services
4421	Day Care Services Day care service fees to agencies and day care providers
4423	Contracted Services – Tires Repair or supply and installation of tires.
4424	Contracted Services – General Contracted services not covered by a specific cost element.
4425	Contracted Services – Laboratory Equipment Supply and installation or repair and maintenance of laboratory equipment
4426	Contracted Services – Cranes Supply and installation or repair and maintenance of cranes
4429	Contracted Services – Intakes Costs associated with cleaning zebra mussels (e.g. diving inspections).
4430	Contracted Services – Elevating Devices Repair and maintenance of all elevating devices (except for cranes 4426)

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4431	Contracted Services – Fire Alarm System Repair and maintenance of fire alarm systems
4432	Contracted Services – Control Systems Repair and maintenance of control systems
4433	Rental-Operating Costs Share of operating costs payable as a part of a rental/lease agreement.
4434	Property Management Fees Payments to property managers for management fees and operating costs
4435	Contracted Services – Security Systems Installation and Maintenance Installation, monitoring, repair and maintenance of security systems
4436	Contracted Services – Voice Communication Systems Supply and installation or repair and maintenance of voice communication systems
4437	Washes – Licensed Mobile Equipment Washes in respect of licensed mobile equipment
4438	Washes – Unlicensed Mobile Equipment Washes in respect of unlicensed mobile equipment
4439	Contracted Services – Security Guard Security guard and protective services
4440	Contracted Services – Waste Disposal Private contractor pick-up of solid waste
4441	Contracted Services – Cable TV Cable television services
4443	Contracted Services – Doors and Door Closures Supply and installation or repair and maintenance of interior and exterior doors and door closures
4444	Contracted Services – Renovations Renovations, including for painting, draperies, carpets.
4445	Wheelchair Repairs Repairs to wheelchairs
4446	Funeral Expenses Funeral and burial costs of indigent residents
4447	Dental Services Basic dental care services to clients, including examination, prophylactic treatment, restoration, root canal and other services but excluding dentures and denture repairs
4450	Moving Allowances Allowances to clients for moving costs.
4452	Transportation-Taxis Ground transportation costs, such as taxis, for councillors, staff and clients. E.g. Taxi costs of HFA residents, and adult day centre clients when the home vehicle is not available. Taxi costs for emergencies during sports and camp programs for participants, and pickup and delivery of prescriptions. Also includes the cost of taxis for transferring staff to and from hospitals during shift changeovers.
4454	Summer Camps Fees and expenses for dependent children of welfare recipients attending summer camps
4458	Welfare Per Diem Costs Per diem cost funding to various agencies providing shelter and food to homeless welfare recipients (personal needs)
4460	Contracted Services – Roofing Roofing repair/replacement services

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4461	Contracted Services – Glass Repairs Supply and installation or repair and replacement of glass
4462	Contracted Services.– Appliances Repair and maintenance services to appliances such as coffee machines, freezers and stoves
4463	Contracted Services – Locking Systems Supply and installation or repair and maintenance services to locking systems, including changing door locks and combinations of safes
4465	Contracted Services – Monitoring Systems Supply and installation or repair and maintenance of monitoring systems
4466	Contracted Services – Sidewalks and Curbs Construction, repair and maintenance of sidewalks and curbs
4467	Contracted Services – Parking Lots Construction, repair, maintenance and operation of parking lots
4468	Contracted Services – Fencing Supply and installation or repair and maintenance of fencing
4469	Contracted Services – Carpet Cleaning Carpet cleaning services
4470	Contracted Services – Window Washing Window washing and cleaning services
4471	Contracted Services – Blinds and Draperies Supply and installation or repairs and maintenance of blinds and draperies
4472	Computer Hardware Maintenance and Support Services Computer hardware maintenance and support services
4473	Managed Print Charges All cost per page printing services including repairs, maintenance, ink, toner, staples, and other consumables, but not including expenses for stationery, paper supplies, binders, and special card stock. Any of these supplies not covered by Workgroup print management (formerly ePrint), should be charged to cost element 2040 (Paper & Print Supplies)
4474	Computer Software Maintenance and Support Services Computer software maintenance, including software maintenance fees, and support services.
4475	Contracted Services – Regulatory Signs Supply and installation or repairs and maintenance of regulatory signs
4477	Contracted Services –Illuminated Signs Supply and installation or repairs and maintenance of illuminated signs
4481	Contracted Services – Maintenance of Traffic Signal Electronics Supply, installation or repair of traffic signal electronics and communications
4482	Contracted Services – Field Electronics Rescue-sensors & loop repairs for traffic signals (e.g. electronic signal operations)
4483	Contracted Services – Pedestrian Cross Over Signals Installation and maintenance of pedestrian cross over signals
4485	Contracted Services – Traffic Signal Modifications Modifications to traffic signal operations
4486	Contracted Services – Traffic Signal Maintenance Non-electronic repairs and maintenance of traffic signals
4487	Contracted Services – Road Ploughing Ploughing of roads
4488	Contracted Services – Road Ploughing Standby

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	Standby charges for road ploughing
4489	Contracted Services – Sidewalk Ploughing Ploughing of sidewalks
4490	Contracted Services – Sidewalk Ploughing Standby Standby charges for sidewalk ploughing
4491	Contracted Services – Sanding and Salting Sanding and/or salting of roads or sidewalks
4492	Contracted Services – Sanding and Salting Standby Standby charges for sanding and/or salting roads or sidewalks
4493	Contracted Services – Grass Cutting Grass cutting, including roadside cleaning and turf restoration
4494	Contracted Services – Manhole Maintenance Repairs and maintenance of manholes
4495	Contracted Services – Sidewalk Maintenance Sidewalk maintenance, including curb and roadside cutting and sidewalk restoration
4496	Contracted Services – Curb Maintenance Repairs and maintenance of curbs
4497	Contracted Services – Boulevard Maintenance Repairs and maintenance of boulevards
4498	Contracted Services – Asphalt Maintenance Repairs and maintenance of asphalt surfaces such as roadways and walkways
4499	Contracted Services – Crack Filling Crack filling of roads and sidewalks
4500	Contracted Services – Pavement Grinding Pavement grinding of roads and sidewalks
4501	Contracted Services – Bridge Maintenance Repairs and maintenance of bridges
4502	Contracted Services – Drainage Repairs and maintenance of drainage systems, including equipment rentals
4503	Contracted Services – Road Maintenance Repairs and maintenance of roadways, including equipment rentals for roadway paving
4506	Contracted Services – Solid Waste Management Services processing of glass Glass processing by Solid Waste Management
4507	Contracted Services – Solid Waste Management Services processing of materials received at depots. Process of materials received at depots by Solid Waste Management.
4508	Lock Repairs All lock repairs, including doors, cabinets, drawers, cupboards and closets
4510	Rental of Vehicles & Equipment Vehicle and equipment leasing costs (short or long term) including trucks for moving purposes. Vehicle operating expenses such as gasoline, maintenance and service costs which may not be included in the leasing contract should not be charged to this cost element. Rental of office equipment should be charged to 4515.
4515	Rental of Office Equipment Rental of office furniture and equipment such as postal equipment, mailing systems, etc...(not including printer, photocopiers, faxing charges which should be charged to 4473. Telephone rentals should not be charged to this cost element but charged directly to 4810.
4517	Provincial Offences Act (POA) Fines

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Fines payable by City programs for provincial offence infractions

- 4520 Rental of Machinery and Equipment**
Rental costs of all machinery, equipment and items other than for office use, including film projectors, video cassette/CD players, films, tapes, discs, rug shampooers, water coolers and water softeners
- 4525 Rental of Office**
Rental of office space, but excluding the rental of parking spaces which should be charged against cost element 4570.
- 4530 Rental of Prop. (Other than Office)**
Rental costs of subleased locations e.g. rental of outdoor & open spaces, or agency space for customer interviewing
- 4550 Rental of Trailers**
Rental of trailers
- 4555 Pager/Radio Rentals**
Rental of pagers and radio equipment
- 4560 Rental of Garbage Containers**
Rental of garbage containers
- 4565 Rental of Land**
Rental of land including the lease of commuter parking lots
- 4570 Rental/Lease of Parking Spaces**
Leasing of parking spaces
- 4580 Rental of Buses**
Rental of buses
- 4585 Rent/Lease of Micro Computer Equipment**
Rental/lease of micro computer equipment and related charges
- 4590 Rental – Other**
Other rental expenses not covered by a specific cost element
- 4599 Realty Taxes**
Realty taxes on property leased from third parties or in respect of City-owned property leased to tenants

Repairs and Maintenance

- 4602 Repairs and Maintenance – Tiles**
Repairs and maintenance services to tiles
- 4604 Repairs and Maintenance – Carpentry**
Carpentry repair and maintenance services
- 4608 Repairs and Maintenance – Furniture and furnishings**
Repairs and maintenance services to furniture and furnishings
- 4612 Repairs and Maintenance – Flooring**
Repairs and maintenance services to floors
- 4614 Repairs and Maintenance – Kitchens**
Repairs and maintenance services to kitchens
- 4618 Repairs and Maintenance – Weigh scales**
Repairs and maintenance services to weigh scales
- 4630 Repairs and Maintenance – Ice Rink Refrigeration**
Repairs and maintenance services to refrigeration systems used in ice rinks, including arenas
- 4640 Repairs and Maintenance – Sign Maintenance**
Repairs and maintenance services to signs, including signage at various facilities and parks.

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4645	Ground Water Monitoring Services Services for the monitoring of ground water
4646	Soil Testing Services Services for the testing of soil
4650	Repairs and Maintenance – Gas/Odour Control Repairs and maintenance services for gas/odour control including soil drilling
4652	Repairs and Maintenance – Painting Interior Public Area Painting and maintenance of interior public areas.
4658	Repairs and Maintenance – Electronic Equipment Repairs and maintenance of electronic equipment such as control boxes and electrical loops.
4690	Public Transit – Clients Public transit costs (TTC tickets, tokens, Metropasses) incurred by clients for medical purposes. Staff public transit costs should be posted to 4225.
4691	Transportation - Bus
4699	Repairs and Maintenance – Other Other repair and maintenance costs which are not covered by a specific cost element.

Insurance Costs

4710	Insurance Divisional premiums/contributions for third party insurance
4740	Insurance Claims - General First Party Insurance Claims involving the City's Property including Fleet
4745	Insurance Claims-Property and Casualty Third Party Insurance Claims paid directly to Claimants, their Solicitors in Trust or the City's Adjusters' Trust Accounts. Also for Claim expenses including expert fees, medical fees, third party legal fees and mediation fees.
4755	Meal Allowances (Non-Travel) Overtime meal allowances paid to excluded staff
4760	Membership Fees Professional and technical membership fees in accordance with corporate Human Resource or individual divisional policies. Fees include memberships in organizations such as the Association of Municipal Emergency Medical Services, the Law Society of Upper Canada, Professional Engineers of Ontario, the Certified Management Accountants Association, the Certified General Accountants Association and the Institute of Chartered Accountants of Ontario.
4765	Clothing Allowances Staff clothing allowances
4770	Parking Expenses (Intown) Local parking expenses as opposed to parking expenses for business trips (4230).
4775	Metrage-Operational (Intown) Day-to-day allowances to employees for use of their vehicle for in-town business travel; excludes out-of-town travel kilometrage expense (4205).
4780	Highway Express Tolls Highway express tolls such as 407 ETR express tolls
4786	Recognition Awards Functions honouring community or staff personnel awardees (e.g. the cost of gold watches and luncheons for City staff celebrating 25 years of service).
4795	Employment Placement Agencies and Employers who participate in the Ontario Works Employment Placement Program. Payments are made for job

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placements and milestones met.

4797 Community Development
Payments to Associations and Government funded organizations working with the City for community development (e.g. youth engagement or youth service groups, community activities, etc.)

4799 Employment Placement Costs
Hiring fees when outside employment agencies assist in the screening and placement of staff

Other Services

4804 Wireless Devices
One-time costs related to the purchase of cellular telecommunications equipment, including cellular phones, smart phones, data modems and tablets, including associated accessories. Recurring monthly charges for services should be charged to cost element 4811 - Wireless Telecommunications Services

4805 Postage
Postage costs for regular, special delivery and registered business correspondence.

4808 Network Equipment Including Cabling
All network related equipment including cabling, patch cables, switches, converters. Any device or equipment required for networking should be charge to this cost element.

4809 Data Channels
Data channels (Dedicated Access Lines) and include low speed leased lines, low speed data lines that go point to point and low speed data channel service.

4810 Telephone
Regular service charges, long distance calls, additional lines, relocations, phone equipment rentals and enhancements to existing systems. Costs include all charges from Bell Canada and other communication firms. Cellular phone costs should not be charged to this cost element but should be charged directly to cost element 4811.

4811 Wireless Telecommunications Services
Recurring monthly charges for cellular telecommunications services. Includes voice, data and per-use services costs. Applies to cellular phones, smart phones, data modem and tablets. Purchase of equipment should be charged to cost element 4804 - Wireless Devices.

4812 Long Distance Phone Calls
Long distance phone calls from regular or cellular phones

4813 Internet
Internet service charges including third party costs in establishing web-sites

4814 Network Service- Asymmetric Digital Subscriber Line (ADSL) and Microlink
Bell Service Voice Lines that are used for ADSL Service for Toronto Network Services (TORNET) and high speed Internet. Also includes Integrated Services Digital Network (ISDN) data lines from Microlink (a dial-up network).

4815 Courier Services
Courier services.

4817 Megalinks
Network service charges for traditional dedicated Bell T1 multi-line point to point phone lines used for specific applications.

4818 Local Area Network Extension Service-HDSL and Fibre
Toronet – Lan Extensive Service (High Data rate Subscriber Line and Fibre). Bell TORNET LAN extension service related to network communication to most locations on the City of Toronto network. This includes 1.5 mbps service /10 mbps and 100mbps LAN extension service or higher.

4819 Voice Over IP Network Services
Charges for voice over internet technology (VoIP) network services.

4820 Business Meeting Expenses
Non-raw (prepared) food expenses (including catered) and other expenses such as equipment rentals related to business

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meetings. This does not include food expenses at conferences (cost element 4255) nor food expenses at restaurants, hotels and other locations outside City facilities (cost element 4823).

- 4821 Constituency Meetings**
Constituency meeting expenses of City Councillors. Expenses include space rentals, catered food, and furniture and equipment
- 4822 Receptions and Public Relations**
Receptions and public relations expenses (including catered food).
- 4823 Meal Expenses – Outside Locations**
All meal and beverage expenses incurred in restaurants, hotels and other outside locations. This does not include food expenses at conferences (cost element 4255) nor food expenses at business meetings in City facilities (cost element 4820).
- 4824 Business Meal Allowance - Councillors**
Councillors personal meal charges at business meetings
- 4825 Printing and Reproduction – Third Parties**
Printing and reproduction services provided by third parties. Printing and reproduction services provided internally should be charged to cost element 7030.
- 4827 Online Services Fees**
The cost of doing online searches, transactions, etc.. on 3rd Party websites (e.g. land title searches & registrations)
- 4830 Permit and License Fees**
Permit and license fees, including those for vehicles, elevators, boilers and liquor licenses.
- 4836 Food Services for Homes for the Aged**
Prepared meals served as part of the Adult Day Program in Homes for the Aged
- 4840 Motel/Hotel Rental Charges**
Rental of motel/hotel accommodation
- 4841 Shelter Furniture**
Furniture for clients of Shelter Services.
- 4845 Royalty Fees**
Royalty fees such as landfill gas royalty fees
- 4850 Homemaking Services Agencies**
Agency fees for the provision of Homemaking Services
- 4855 Personal Support & Homemaking**
Payments to non-profit housing agencies by HFA for shelter, counselling, bathing, and other services.
- 4860 Hazardous Waste Removal**
Hazardous waste removal and related services such as pumping services, recycling hazardous materials and the transporting of hazardous materials.
- 4865 Therapeutic Assessments**
Assessments (by and occupational therapist, physiotherapist, nurse, etc.) to determine medical equipment needs of customers.
- 4880 Facility Operations Services**
Charges for services related to the operation of City sports facilities such as track and field costs, service fees and turf restoration costs.
- 4886 Leap-Client Support**
Learning, earning, and parenting for the purpose of client support services.
- 4890 Disability Access (Community Participation)**
- 4895 User Technical Education**
Fees paid to organizations for placing a client into a Community Participation position
- 4920 Library Resource Sharing**
Charges for receiving books & articles from other libraries for Public Health libraries.

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4960	Refund of Deposits Refund of deposits received from developers and other parties
4961	Refund of Fees Refund of fees received
4962	Waste Collection Rebate Rebate provided to residents participating in the City's Waste Collection Program.
4985	Cash Over/Under Surplus or shortage of counter cash floats and petty cash funds.
4990	Payments to Municipalities Payments to other municipalities such as sewer usage payments.
4991	Payments to Province Payments to the Province (e.g. MTO fees, Go Transit, 407 tolls, Attorney General fees) except for Downloading payments which should use cost element 5035.
4994	Credit Check Services Service fees and other related expenses for credit checks conducted on customers, vendors, clients and staff
4995	Other Expenses Other expenses which are not covered by a specific cost element.
4999	GST Rebates Rebates on goods and services taxes which are claimed manually

Contributions and Transfers

5005	Transfer Payments – Agencies, Boards and Commissions All transfer payments to Agencies, Boards and Commissions including City operating and capital subsidies
5036	Payments to Social Housing Non-Profit Agencies Subsidy payments to social housing providers.
5037	Section 37/45 Payments to 3rd Parties Payments to outside parties for community benefits obtained using Section 37/45 of the Planning Act
5040	Contributions-Pension Plan Deficits Employer's portion of Type 1 pension costs
5055	Food Allowances for Clients Meal allowances paid to hostel clients.
5060	Ontario Works Program - Employment Start-Up Allowances Legislated allowances paid to Ontario Works (OW) recipients to offset start-up costs associated with an employment or training program.
5070	Ontario Works Program - Basic Needs Allowances Legislated allowances to clients for shelter costs, food, clothing, household incidentals and personal needs.
5075	Ontario Works Program - Board and Lodging Allowances Legislated allowances to clients to offset the costs of board and lodging
5080	Ontario Works Program - Special Diet Allowances Legislated allowances to clients for extra expenses incurred for special food requirements, such as diabetic food needs, high protein or gluten-free diets and baby formula.
5090	Ontario Works Program - Fuel Allowances Legislated allowances to clients for home heating costs where such costs are not included in shelter costs
5095	Ontario Works Program - Foster Child Allowances

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Legislated allowances to an adult client supporting a minor, but who is not the parent and has no obligation to support the child. Allowances are for food and personal needs.

- 5100 Ontario Works Program - Shelter Supplement Allowances**
Legislated allowances to clients whose shelter costs exceed the maximum legislated schedule.
- 5101 Child Benefit Transition Allowance**
Child benefit for parents with children under 18 for those not receiving Ontario Child Benefit or less than the maximum or for those waiting for the Ontario Child Benefit to start
- 5105 Ontario Works Program - Advanced Age Allowances**
Legislated allowances to clients who are 65 years of age and over and are not eligible for old age security assistance.
- 5110 Ontario Works Program - Income Credits**
Includes reductions for income (from SDMT – Service Delivery Module Technology System) for clients earning employment income.
- 5115 Ontario Works Program - Reconciliation Adjustments**
Reconciliation/clearing account for DBD (Direct Bank Deposits) payments to clients.
- 5120 Ontario Works Program - Unallocated Costs**
Clearing account for unallocated Social Assistance – current reimbursements to Social Assistance bank accounts which are allocated in the following month according to the monthly Form 5 produced from the SDMT system
- 5125 Personal Needs Allowances**
Additional funds for personal needs issued to clients residing in nursing homes
- 5130 Ontario Works Program – Other Assistance**
Additional allowances to clients for items not specifically covered and includes rent/utility arrears, birth certificates, tuition fees and examination costs.
- 5150 Ontario Works Program – Special Benefits**
Special payments to eligible social assistance recipients
- 5155 Ontario Works Program – Community Start Up Benefit & Shelter Fund**
Legislated allowances to clients who have demonstrated needs and have met eligibility requirements.
- 5165 Ontario Works Program – Alternate Day Care Allowances**
Allowances to clients enrolled in E.S.I. Program (Employment Support Initiative) for interim baby sitting for 6 months from the time of unemployment.
- 5170 Ontario Works Program – Transportation Allowances**
Allowances to clients in employment programs for transportation costs.
- 5180 Ontario Works Program – Employment Related Expenses – Client support (ES)**
Allowances to clients for expenses necessary to participate in the Employment Placement and Skills Development Program (i.e. transportation and course materials commonly referred to as ERE)
- 5185 Ontario Works Program - ERE – Purchase of Services (ES)**
Charges for skills development courses for Ontario Works (OW) participants (i.e. Skills Development Option (SDO))
- 5200 Grants**
Grants to homeowners and various organizations such as community centres, cultural and various civic organizations for various grant programs including the Community Investment and Partnership program.
- 5215 Payment in Lieu of Taxes**
Payments from tax levy programs to the City and from other programs to other municipalities.
- 5225 Adm. Costs Distributed**
Redistribution of administrative costs within divisions.
- 5235 School Taxes Transferred**
Transfer payments for education taxes levied on behalf of both Public and Separate School Boards.
- 5245 Transfers to Business Improvement Areas (BIA's)**
Transfer payments for taxes levied on behalf of the Boards of various Business Improvement Areas.
Transfer payments for operating and capital requisitions and other invoices from GO Transit.

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5265 Property Assessment Services
Payments for property assessments such as payments to Municipal Property Assessment Corporation (MPAC)

5499 Transfers – Others
Various payments such as: sponsorship of film festivals and awards ceremonies; transfers to Harbourfront Foundation; snow removal disbursements re Snow link program; membership fees to municipal organizations.

Capital Transfers & Other Expenditures

6010 Contributions to Capital
Various transfers made from the operating fund, reserves or the reserve fund to the capital fund.

6020 Contributions to Reserves
Various transfers made from the operating fund, the capital fund or the reserve fund to reserves other than Vehicle and Equipment Reserves (see cost element 6021).

6021 Contributions to Vehicle and Equipment Reserves
Transfers made from the operating fund to vehicle and equipment reserves.

6022 Contribution to Vehicle & Equipment Reserve – Lump Sum
Lump sum transfers to the vehicle & equipment reserve from Operating by divisions for 2005 and older vehicles.

6023 Contribution to Vehicle & Equipment Reserve – Flat Rate
Flat rate transfers to the vehicle & equipment reserve from Operating by divisions for 2006 and newer vehicles.

6030 Contributions to Reserve funds
Various transfers made from the operating fund, the capital fund or reserves to reserve funds other than the Insurance Reserve Fund or the Sick Leave Reserve Fund (see cost elements 6031 and 6032).

6031 Contributions to Insurance Reserve Fund
Transfers made from the operating fund to the Insurance Reserve Fund.

6032 Contributions to the Sick Leave Reserve Fund
Transfers made from the operating fund to the Sick Leave Reserve Fund

6035 Contributions to Reserve Funds – Internal Loan
Transfers made to the reserve fund for repayment of reserve fund loans

6105 Debt charges – Principal
Repayments of principal on Provincial loans and instalment debentures and payment of sinking fund deposits on sinking fund debentures.

6110 Debt charges – Interest
Interest charges on provincial loans and on instalment and sinking fund debentures

Other Expenditures

6570 Bank Service charges
Bank charges related to the operation of various bank accounts including bank activity fees. (not for Visa/MasterCard/American Express discount charges – use cost element 6610)

6580 Bad debt expenses
Approved write offs on uncollectible receivable accounts. Approvals required for write off are as follows:
For write-offs of \$10,000 or less on City accounts, the Treasurer must approve all write-offs;
For write-offs exceeding \$10,000 on City accounts, Council must approve all write-offs upon report by the Treasurer;
For write-offs of \$50,000 or less on Police accounts, the Chief of Police must approve all write-offs; and
For write-offs exceeding \$50,000 on Police accounts, the Toronto Police Services Board must approve all write-offs.

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6590	Collection Agency Fees Commissions paid to collection agencies upon collection of outstanding accounts receivable, including bailiff fees
6610	Credit Card Discounts Visa/MasterCard/American Express discount fees charged on all credit card payments received. Examples include discounts on credit card payments for parking tag payments, parking permit fees and recreational program fee payments.
6620	Interest costs Interest on bank overdrafts, interest paid on tax refunds and other interest costs not related to debenture debt issues.
6625	Vendor Late Payment charges Late payment charges on vendor invoices
6640	Tax write-offs Rebates on Tax collected paid back to Charities and school boards, tax deficiencies, phase-in & vacancy rebate adjustments
6641	Tax Increment Equivalent Grant Financial Incentives to stimulate investment and job growth in Toronto
6670	Cost of Issuing Debenture Brokerage fees and associated costs for issuing debt/debentures

Inter-Divisional Charges

Inter-divisional Charges (IDC's) are expenses incurred for the use or consumption of goods or services provided by other divisions. All inter-divisional charges must be offset by inter-divisional recoveries (IDR's) in the accounts of the division providing the goods or services.

7010	IDC Police Charges for various services provided by the Toronto Police Service, such as pay duty administration fees (not to include pay duty), false alarms, gas.
7020	IDC Training & Development Charges for training and development services provided such as HR consultation, Learning Summit, training costs & training materials, WHMIS (Workplace Hazardous Materials Information System) training.
7025	IDC Postage & Courier Charges for postage and courier services provided internally
7030	IDC Printing Charges for printing services and materials provided internally.
7035	IDC Copying Charges photocopying services and copying materials provided internally.
7036	IDC Graphic Design Services - Clerks Charges for graphic design services charged by clerks including web design, newsletters, etc.
7052	IDC Internal Audit Services Charges for services provided by Internal Audit
7060	IDC Legal Services Charges for legal services
7070	IDC Facilities Maintenance Services Charge for utility, parking fees, security, caretaking, and other facility maintenance costs.
7075	IDC Corporate Information and Communication Services Charges for services related to creative thinking such as transit poster, newspaper clips, guides and brochures, media training.
7080	IDC Other Services Charges for inter-divisional services that are not covered by other categories.
7088	IDC Overhead Charges to Non-Levy Operations

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Charges for Administration Services and overhead costs to Non-Levy programs such as Water. Charges would include contributions to Non-programs, Finance, HR, billing and collection services (from Revenue Services)

7090	IDC Administration Charges Charges for Administration Services and overhead costs to levy based programs. Charges would include corporate charges to Ambulance, charges for services to Parking Tag, Public Health IT costs from non-program and corporate
7093	IDC Solid Waste Charges for various services provided by Solid Waste such as disposal fees, waste collection and bulk bins.
7094	IDC Transportation Services Charges for various services provided by Transportation Services, including cut and repair sidewalk services, supplies produced for Solid Waste, costs for sand/salt.
7095	IDC Inter-div Support Services Charge for various services provided by the Support Services (formerly WES Support Services) to Solid Waste, Transportation Services, Technical Services, and Toronto Water.
7097	IDC Emergency Medical Services Charges for services provided by E.M.S. such as First Aid program, CPR, defibrillator training, ambulance services
7098	IDC Technical Services Charges for services provided by Technical Services such as mapping and survey services
7100	IDC Fleet Maintenance Charges for the cost fleet maintenance based on flat rates
7101	IDC Fleet Miscellaneous Charges Charges for fleet costs including parts and labour
7102	IDC Fleet Short-Term Rentals Short term rental charges on fleet pool units
7105	IDC Fleet Fuel Costs Charges for fleet fuel costs.
7120	IDC Rental City Facilities Internal charges for the rental of city facilities.
7125	IDC Telecommunications & Network Services Charges to rate based programs for the recovery of IT telephone charges
7130	IDC User Hardware & Operational System Support Charges for IT costs such as computer lease costs, server & hardware maintenance, and operational support.
7135	IDC Building Charges for services provided by the Building Division other than Building Permit or Application fees.
7137	IDC Municipal Licensing and Standards Charges for services provided by Municipal Licensing and Standards other than Building Permit or Application fees.
7150	IDC Dental Charges for dental for Ontario Works clients
7161	IDC Children's Services Charges for services provided by Children's Services such as to Social Services for childcare and administration services
7162	IDC Public Health Charges for food handler certification and costs incurred for the Ontario Works Program
7164	IDC Information Management Services Charges for information management services provided by City Clerk's Records and Information Management Division
7165	IDC Recreation and Culture

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Charges for use of recreational and entertainment facilities and park locations, and programs such as sports, culture and dance programs, Playground Paradise, ice, auditoriums.

- 7170 IDC Parks Services**
Supply of parks expertise services such as grass cutting, supply and maintenance of plants.
- 7175 Internal Finance Charge**
Reallocation of external debt costs to divisions , e.g. debt incurred for energy retrofit projects
- 7177 IDC 311 Customer Service**
Allocation of salary and benefits costs for services provided by 3-1-1

Inter-Divisional Recoveries

Inter-divisional Recoveries (IDR's) are amounts received from other divisions for the use or consumption of goods or services provided to those divisions. All inter-divisional recoveries must be offset by inter-divisional charges (IDC's) in the accounts of the division receiving the goods or services.

- 7520 IDR - Wastewater Services**
Recovery of cost for services to Wastewater
- 7530 IDR – Council**
Recovery of cost for various services provided to Council
- 7535 IDR – Mayor's Office**
Recovery of cost for various services provided to Mayor's Office
- 7540 IDR – City Manager's Office**
Recovery of cost for various services provided to City Manager's Office
- 7542 IDR – Office of DCM Clust A**
Recovery of cost for various services provided to the office of the Deputy City Manager, Cluster A
- 7544 IDR – Office of DCM Clust B**
Recovery of cost for various services provided to the office of the Deputy City Manager, Cluster B
- 7546 IDR – Toronto Environment Office**
Recovery of cost for various services provided to the Toronto Environment Office
- 7547 IDR – Office of Ombudsperson**
Recovery of cost for various services provided to the Office of the Ombudsperson
- 7548 IDR – Office of Integrity Commissioner**
Recovery of cost of various services provided to the Office of the Integrity Commissioner
- 7549 IDR - Office of Lobbyist Registrar**
Recovery of cost of various services provided tot the Office of Lobbyist Registrar
- 7560 IDR – Auditor General**
Recovery of cost for various services provided to Auditor General.
- 7580 IDR – City Clerk's Office**
Recovery of cost for various services provided to City Clerk's Office
- 7590 IDR – Legal Services**
Recovery of cost of various services provided to Legal Services
- 7591 IDR – Chief Corporate Officer**
Recovery of cost of various services provided to the office of the Chief Corporate Officer
- 7592 IDR – Information Technology**
Recovery of costs for various services provided to Information Technology
- 7594 IDR – Facilities & Real Estate**
Recovery of cost for various services provided to Facilities & Real Estate

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7597	IDR – Court Services Recovery of cost for various services provided to Court Services
7598	IDR – Corporate Communications Recovery of cost for various services provided to Corporate Communications
7600	IDR – Human Resources Recovery of cost for various services provided to Human Resources
7610	IDR – Corporate Finance Recovery of costs for various services to Corporate Finance
7611	IDR – Deputy City Manager and CFO Recovery of costs for various services provided to office of Deputy City Manager and Chief Financial Officer
7612	IDR – Accounting Services Recovery of costs for various services provided to Accounting Services
7614	IDR – Pension, Payroll, Benefits Recovery of costs for various services provided to Pension, Payroll, and Employee Benefits
7615	IDR – Financial Planning Recovery of costs for various services provided to Financial Planning
7617	IDR – Revenue Services Recovery of costs for various services provided to Revenue Services
7619	IDR – Purchasing and Materials Mgmt. Recovery of costs for various services provided to Purchasing & Materials Management
7620	IDR – City Planning Recovery of costs for services provided to City Planning.
7630	IDR – Emergency Medical Services Recovery of costs for services provided to Emergency Medical Services
7640	IDR – Municipal Licensing & Standards Recovery of costs for services provided to Municipal Licensing & Standards
7642	IDR – Building Recovery of costs for services provided to Building division.
7643	IDR – Waterfront Secretariat Recovery of costs for services provided to Waterfront Secretariat
7644	IDR – Pol, Plan, Fin & Admin Recovery of cost for services provided to the Policy, Planning, Finance & Administration Division
7650	IDR – Police Recovery of cost of various services for TPS such as postage, printing, legal and others
7655	IDR – Other Recovery from Parking Tag, Enforcement from non-program/admin charges
7660	IDR – Fire Services Recovery of fuel costs and other various costs provided to Fire Services
7670	IDR – Fleet Management Services Recovery of cost of various services provided to Fleet Services such as fuel, parts and labour.
7680	IDR – Parks, Forestry and Recreation Recovery of cost of various services provided to Parks, Forestry and Recreation such as fuel, parts, license fees, waste disposal and others.
7682	IDR – Economic Development and Culture Recovery of cost of various services provided to Economic Development and Culture.

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7700	IDR – Transportation Services Recovery of cost for services provided to Transportation Services.
7710	IDR – Social Services Recovery for services provided to Social Services.
7720	IDR – Children’s Services Recovery for services provided to Children Services
7730	IDR – Homes for the Aged Recovery for services provided to Homes for the Aged
7732	IDR – Shelter, Support and Housing Administration Recovery for services provided to Shelter, Support and Housing Administration
7734	IDR – Social Development Recovery for services provided to Social Development
7735	IDR – Public Health Recovery for services provided to Public Health
7736	IDR – Affordable Housing Recovery for services provided to Affordable Housing
7737	IDR – 3-1-1 Project Office Recovery of cost for services provided to 3-1-1
7750	IDR – Solid Waste Mgmt. Services Recovery of cost for services provided to Solid Waste Management
7760	IDR – Toronto Water Recovery of cost for services provided to Toronto Water.
7765	IDR – Technical Services Recovery of cost for services provided to Technical Services
7770	IDR – General Recovery of various services provided to City Divisions that do not fit other ID Rec cost elements.

Revenues

Grants and Subsidies

8010	Provincial Grants and Subsidies Provincial grants and subsidies for various programs, including health, social services, housing and recycling.
8013	Provincial Contributions - Joint F/P/M Programs Provincial contributions for joint federal/provincial /municipal programs.
8015	Provincial Subsidies – Pay equity Pay equity subsidies.
8020	Federal Grants and Subsidies Federal grants and subsidies for various programs including social services and housing.
8021	Federal Contributions - Joint F/P/M Programs Federal contributions for joint federal/provincial/municipal programs.
8045	OMPF - Base Ontario Municipal Partnership Fund (OMPF) Transfer payments to assist municipalities with their social program costs.
8046	OMPF – GTA Pooling offset Ontario Municipal Partnership Fund (OMPF) portion to offset the reduction in GTA Pooling Revenue as a result of GTA Phase-

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out announcement made by the Province.

Capital Financing

Fees and Service Charges

- | | |
|-------------|--|
| 8510 | <p>Fees, Service Charges
Other fees and service charges for program revenues that are not covered by other specific cost elements. Examples include planning applications, compliance letters, vehicle inspection and administrative charges, fire alarm response charges, child care user fees, home for the aged user fees, NSF charges, admin. fee for issuing overdue tax notices, purchasing tender document fees, purchasing bidder list fee, prior year tax receipt fee, tax appeal application fee, utility cut repairs, drain water installations, survey fees, malicious false alarms, elevator and vehicle incidents (When Fire services are called to rescue people from elevators, vehicle etc.), fees charged to take in animals that are rejected by owners or being requested to be euthanized and charges.</p> |
| 8515 | <p>Registration Fees
Program registration fees, including training courses provided for licensing purposes for which registration charges are applied.</p> |
| 8516 | <p>Ticket Sales and Admissions
Ticket sales and admission revenues from programs and events, including exhibits, fees for ferry services, museums and galleries.</p> |
| 8520 | <p>Rents, Concessions and Franchises
Revenues from properties used by others under contractual agreements including rentals and commissions under concession contracts. Examples include garbage container rentals, room fees for shelter clients and telephone commissions from telephones installed on City properties.</p> |
| 8525 | <p>Non-Refundable License and Permits
Licensing and permit fees received by the City and forfeited by an applicant for failing to provide required information with the License/Permit application and not remediating within a specified time frame.</p> |
| 8530 | <p>Wastewater Discharge Fees on Private Water Systems
Wastewater discharge fees on private water systems for the treatment of wastewater discharged into the sanitary sewer system. Private water supply discharge agreements ensure industries that draw their own water from lakes or wells or treat contaminated ground water, pay an equivalent amount as other industries which use the municipal water supply system</p> |
| 8532 | <p>Secondment - Salaries
Recoveries of costs including salaries, wages, overtime and other costs relevant to the performance of assigned duties on the secondment of police employees and other City employees to the Police association, other police agencies and to other governmental institutions.</p> |
| 8533 | <p>Secondment - Benefits
Recoveries of costs of fringe benefits provided as per contractual obligations to employees seconded to various governmental and other institutions.</p> |
| 8539 | <p>By-Law Enforcement Fines
Fines charged for various by-law infractions.</p> |
| 8540 | <p>Sign By-Law Revenue
Fees from encroachments to right-of-way, election signs and other by-law requirements.</p> |
| 8542 | <p>Application Fees
Revenue generated from applicants desirous of becoming a police officer. Fees are for administrative purpose only. An administration fee is presently being charged and this charge may not be levied after the end of 2005. Additionally, revenue from Building permits issued by the City's Building permit Division.</p> |
| 8546 | <p>Cafeteria Revenue
Revenue generated from providing meals and refreshments for Police employees and to other City employees.</p> |
| 8549 | <p>Witness Fees
Recoveries from witness fees paid to staff, including police officers. Fees are recovered in respect of testimony by staff at hearings and trials such as Municipal Licensing and Standards Division hearings on orders against properties and Ontario Municipal Board hearings on City planning issues and on orders against City Building inspectors.</p> |
| 8550 | <p>Sewage Disposal Fees from Industrial Waste Water Agreements</p> |

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Sewage disposal fees as provided for in industrial waste water agreements. Sewage discharges otherwise prohibited are permitted to an extent fixed by Agreement in order to compensate for the repairs and maintenance of the sewage system.

8552	Media ID Revenue Swimming for Shore Program – Advertising Revenue
8560	Parking Fees Fees from City-owned parking lots and meters except Parking lease agreements.
8561	Advertising Contract Revenues Revenue from advertising contracts, including advertising in transit shelters and City owned facilities.
8562	Boulevard Parking Fees Fees for boulevard parking
8570	Metro Hall Fitness Centre Fees Membership fees for the Metro Hall Fitness Centre by payroll deductions only.
8571	City Hall Fitness Centre Fees Membership fees for the City Hall Fitness Centre by payroll deductions only.
8575	Membership Fees Fees from City programs and City Organizations that require membership.
8580	Dumping Fees – Solid Waste Fees from dumping solid waste at City facilities.
8590	Dumping Fees – Recycling Fees from dumping recyclable waste at City facilities.
8592	Examination Fees Fees for sterilization surgeries for animals.
8599	Administration Fees Administration mark-up added to the cost of services provided by the City Divisions to third parties. Eg. Administration mark – up on overnight hospitalization fees for animals prior to sterilization surgeries, the 7% administrative mark – up by the Cluster B on its services and any other mark – up added by other City Divisions.
8610	Pool Rental Fees Rental fees for private use of City and TDSB owned pools.
8620	Rental of Real properties Fees and commissions from the rental of Pro-shops, Snack bars, Veterinarians' use of space as private clinic, private lease agreements for the use of parking lots by the public and Other lease agreements not captured under other Cost elements.
8630	Other Rental Revenues (non-facilities) Other rental fees from non-facility rentals. Examples include lockers, boat rentals and rentals for emergency Hostel clients.
8640	Ice and Artificial Ice Permits Fees from private use of ice rinks, including artificial ice rinks.
8650	Ski Equipment Rentals Fees from the rental of ski equipment.
8671	Service Fee – Personal Service fees related to the care of resident clothing
8672	Revenue – Mow Fees charged for meals provided through the Meals on Wheels program.
8673	Accommodation Fee – Basic Co-payment revenues collected from LTC residents in basic accommodations.

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8674	Accommodation Fee – Semi-Private Co-payment revenues collected from LTC residents in semi-private accommodations.
8675	Accommodation Fee - Private
8676	Preferred Accommodation Fee – Semi-Private Preferred portion of co-payment revenues collected from LTC residents in semi-private accommodations.
8677	Preferred Accommodation Fee – Private Preferred portion of co-payment revenues from LTC residents in private accommodations.
8678	Accommodation Fee – Respite Co-payment revenues collected from LTC residents in short-stay accommodations.
8680	St. Lawrence Market – Rentals Rental revenues from tenants of the St. Lawrence Market.
8710	Donations Cash donations and in-kind donations where items received must be recorded as assets in the City's financial records.
8800	Solid Waste Collection Fees Revenue collected from residents as user fees for services rendered relating to solid waste collection.

Other Revenue

9010	Licences and Permits Revenue from the sale of licences and permits other than those covered by a specific cost element such as those listed in cost elements 9011 to 9020. This cost element includes the following: Building permits; licensing of vehicle based businesses; vendor permits; right of way permits; street occupation permits; construction encroachments; pet licensing fees and construction scaffolding permits.
9011	Marriage Licence Fees Fees from the sale of marriage licences.
9013	Death Registration Fees Death registration fees.
9014	Lottery Licence Fees Lottery licence fees for private lotteries and raffles other than fees from Nevada Break Open tickets recorded in cost element 9015.
9015	Lottery – Nevada Break open Lottery licence fees for private lotteries. (i.e. Nevada Break Open tickets.)
9016	Business Licence Fees Business licence fees.
9017	Liquor Licence Permit Fees Liquor licence permit fees from individuals and organizations selling alcoholic beverages at permitted events.
9018	Bingo Licence Permit Fees Bingo licence permit fees from individuals and organisations operating Bingo games.
9020	Location Permits Location permit fees for use of grounds and facilities. Examples include gymnasiums, sports fields and camp-ground fees.
9022	Street Construction Permit Fees Fees from the issuance of street construction permits
9023	Street Event Permit Fees

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Permit application fees for street events, including street closures, parades, local residential fairs and events

9025 Development Application Revenues

9033 Sale of Vehicle and other auction proceeds

Proceeds from the disposal of vehicles, including auction sale proceeds of surplus goods.

9042 Miscellaneous Refunds

Miscellaneous refunds of permit and license fees.

9060 Fines

Parking and Provincial Offences Act fines.

9110 Returned Cheque Penalty Charges

Penalty charges applied to "customer fault" returned cheques including NSF cheques.

9120 Revenue from Tax Registration Certificates and Water Certificates

Tax registration certificates fees. These fees are usually charged to solicitors for providing information on outstanding realty taxes upon the sale of a property and for Water Certificates.

9160 Interest Income

Interest applied to accounts receivables that are over-due.

9170 Investment Income

Investment income from Operating and Capital Funds.

9185 Foreign Exchange – Gains or Losses

Gains or losses arising between estimated and actual foreign exchange rates.

9210 Transfers from Capital Fund

Various transfers made from capital fund to the operating fund, reserves or reserve funds, usually representing the return of capital financing not required.

9260 Contributions from Reserve Funds

Various transfers made from reserve funds to the operating fund, reserves or capital funds.

9264 Contribution from the Planning Act Reserve Fund

Various transfer made from the Planning Act Reserve Fund to the operating or capital funds.

9265 Contributions from Development Charge Reserve Funds

Various transfers made from Development Charge Reserve Funds to the Operating or Capital Funds

9270 Contributions From Reserves

Various transfers made from reserves to the operating fund, reserve funds or capital funds.

9320 Transfers From Parking Authority

Transfers from the Parking Authority to the Operating Fund and/or Capital Fund.

9330 Contributions – Local Boards

Contributions from Local Boards to the Operating Fund and/or Capital Fund.

9331 Recovery From ABC's – Loan Repayment

Loan interest and recovery from ABC's.

Contributions From Non-Consolidated Entities

9407 OW Recoveries – Employment Insurance

Recoveries from Human Resources Development Canada (HRDC) in respect of interim assistance paid to Ontario Works clients pending receipt of employment insurance benefits 9 (EIB). Clients assign their employment insurance benefits to the City. As benefit entitlements are processed by HRDC, assignments in respect of interim assistance provided to Ontario Works clients are deducted from the payments otherwise being made and are remitted by HRDC to the City.

9408 OW Recoveries - Family Support Payments

Recoveries in respect of interim assistance paid to Ontario Works clients pending receipt of separation and child support payments from former spouses. Clients assign their family support payment entitlements to the City. As these family support

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payments are recovered from former spouses by the Ontario Family Responsibility Office, the amounts are remitted to the City.

- 9409 Recovery of Funeral expenses - OW**
Recoveries of funeral expenses paid on behalf of clients who received financial assistance under the Ontario Works Act. Any recoveries are realized from the estate of the deceased person.
- 9411 OW Recoveries - Restitution from inactive clients**
Recoveries of overpayments of financial assistance to Ontario Works clients. Recoveries are frequently received from inactive clients only after civil/criminal litigation.
- 9412 OW Recoveries - Client Sponsorship**
Recoveries of Ontario Works financial assistance from client sponsors who undertook a legal responsibility to provide financial support and subsequently failed to fulfill their undertakings.
- 9413 OW Recoveries - Overpayments recovery from inactive clients**
Recoveries from inactive Ontario Works clients for overpayments of financial assistance. These recoveries are realized, as agreed between the City and inactive clients, outside the legal system.
- 9414 OW Recoveries – WSIB**
Recoveries from WSIB in respect of interim assistance paid to Ontario Works clients pending receipt of WSIB benefits. Clients assign their WSIB benefits to the City. As benefit entitlements are processed by the WSIB, assignments in respect of interim assistance provided to Ontario Works clients are deducted from the payments otherwise being made and are remitted by the WSIB to the City.
- 9415 Other Third Party Recoveries**
Third party cost recoveries, either in full or in part. Examples include 50% cost recoveries on BIA street-scaping projects, Asian Long Horn Beetle (ALHB) - Eradication program, TCHC mortgage payments, court cost recoveries, waste disposal recoveries from schools, reimburse advances, utility recoveries and recoveries of staffing costs and special event security charges. Dental Lab fees/repair damage under MSDG's SARS recoveries. Recovery of 50% of the denture lab fees from seniors and insurance companies. Contracting Postpartum Service: City has contracts with three hospitals where the City would send Public Health Nurses to visit homes of mothers when the mother has been discharged from a hospital after child birth. The City bills the hospital a flat fee per visit, St. Lawrence market recoveries from tenants for utility charges, waste removals and other non-rental recoveries.
- 9416 Utility Cut Repair Recoveries**
Recoveries from third parties for damages due to utility cuts
- 9417 OW Recoveries – CPP**
Recoveries from CPP in respect of interim assistance paid to Ontario Works clients pending receipt of CPP benefits. Clients assign their CPP benefits to the City. As benefit entitlements are processed by the CPP, assignments in respect of interim assistance provided to Ontario Works clients are deducted from the payments otherwise being made and are remitted by the CPP to the City.
- 9418 OW Recoveries – OAS**
Recoveries from OAS in respect of interim assistance paid to Ontario Works clients pending receipt of OAS benefits. Clients assign their OAS benefits to the City. As benefit entitlements are processed by the OAS office, assignments in respect of interim assistance provided to Ontario Works clients are deducted from the payments otherwise being made and are remitted by the OAS office to the City.
- 9419 Assignment of Insurance and Other Benefits**
Recoveries from insurers and other benefit providers in respect of interim assistance paid to Ontario Works clients pending receipt of their benefits. Clients assign their benefits to the City. As benefit entitlements are processed by insurers and other benefit providers, assignments in respect of interim assistance provided to Ontario Works clients are deducted from the payments otherwise being made and are remitted by the insurers and other benefit providers to the City.
- 9420 Recoveries From Province**
Cost recoveries from the Province, including tuberculosis medication, SARS incremental costs, reimbursement of costs from Min. of Transportation for repairs and maintenance, provincial road signs, traffic signals etc. and medication for sexually transmitted diseases.
- 9421 Recovery of Funeral expenses – ODSP**
Recoveries of funeral expenses paid on behalf of clients who received financial assistance under the Ontario Disability Support Program (ODSP) Act. Any recoveries are realized from the estate of the deceased person.
- 9422 Legal Fee Recoveries From Third Parties**
Revenue/recoveries for Legal matters and administration fees for services by the Legal Division.

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9440	Disposal of Scrap City auction proceeds and proceeds from the sale of scrap.
9450	Sundry Revenue Sundry revenue not otherwise assigned to a specific cost element. Examples include gas royalties from landfill sites, family support payments, CPR charges, legal fees reimbursed, income from returned cartridges, repayments, sponsorship repayments and restitution repayments, revenue from the Ontario Lottery Gaming Corporation such as Woodbine slot machines revenue, sales tax refunds, insurance recoveries for damage claims on City properties, animal adoption fees, cable TV receipts from seniors' apartments and the forfeiture of tender deposits.
9451	Vendor Discounts Received Discounts taken on suppliers invoices for settling invoices within the discount period.
9453	A/R Small Payment Difference When payments are received in excess of Accounts Receivable set up, the excess is recorded in this account to process repayments
9454	Late Payment Charges – Account Receivable Invoices Dunning Charges: Late payment charges on customer invoices.
9475	Recoveries from Insurance Claims Recoveries from insurance claims for damages or losses on City properties and other incidents
9485	Telephone Commissions Commissions received from Bell Canada for using City's premises to set up telephone booths.
9495	Sale of Recycled materials Sale of recycled materials. Examples include aluminium (cans and foil), steel cans, fibre (paper and cardboard), PET (Polyethylene Terephthalate) and HDPE (High Density Polyethylene Plastic Recycling)
9505	Cable TV Receipts Revenue/recoveries from occupants of City owned homes towards cable TV services provided in homes.
9520	Funds Allocated Within Fund Transfer of funds from one cost centre to another cost centre or one WBS element to another WBS element within the same fund.
9525	Recoveries-Accident Related Recover costs for damage to City property from 3 rd parties, including repairs, labour, materials and associated admin. Fees. Mainly used by WES Accounting services.
9600	Cost Recoveries – Third Parties Revenue/recoveries from public for repairing/replacing damaged sidewalks, curbs, roads, driveways, culverts and boulevards.
9605	Sale of Materials Sale of materials, including gift shop sales, birth control pills, thermometers, calendars, maps, by-laws and pro-shop articles.
9670	Sale of Recyclable Containers Revenue from the sale of composters, such as backyard composters and yard waste bins, and recycling boxes such as blue/grey boxes and greenbins/kitchen catchers.
9675	Sale of Scrap/ Surplus Material Sale of scrap and white goods and recycling materials.
9695	Contributions From Other Municipalities and Regions Contributions from other municipalities in cost-shared projects such as red light cameras.
9700	Contributions From Others Contribution from others towards capital projects.
9710	Contributions from Developers Contributions from Developers for work done re developments, signs, pavement markings, traffic signals

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- 9750 Contributions – Others**
Contributions from project partners in joint agreements with the City (not cost recoveries), such as the red light camera project.
- 9786 St. Lawrence Market - Recoveries**
Recoveries from St. Lawrence Market vendors for utility bills.
- 9787 St. Lawrence Market – Occasional Use**
Rental revenues from St. Lawrence Market for limited periods.

Taxation

- 9825 Tax Levy**
Property taxation revenues from tax levies on assessment values from the annual (main) return of the property assessment roll.
- 9826 Municipal Land Transfer Tax**
Revenue collected through levy of the Municipal Land Transfer Tax
- 9827 Personal Vehicle Tax**
Personal Vehicle Tax - collection and refunds.
- 9828 Third Party Sign Tax**
To record revenue from the new Third Party Sign Tax under the authority of sect. 267 of the City of Toronto Act 2006
- 9830 Supplementary Taxes**
Property taxation revenues from tax levies on assessment values from supplementary and omitted returns of the property assessment roll issued subsequent to the main return
- 9860 Sale of Water**
Revenues earned from the sale of water
- 9910 Payments in Lieu of Taxes**
Payments in lieu of property taxation revenues from other governments and their agencies