

# 2017 Annual Budget Submission Guidebook



## Hostel Services

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## 1.1 Introduction

All agencies funded by Hostel Services are required to complete an Annual Budget Submission for each site they operate. This is a requirement of the Hostel Services Operating Agreement and Toronto Shelter Standards. The information collected as part of the budget submission process provides:

- a review of the financial position of the organization
- a financial account of the operating revenue received from the City of Toronto
- a review of the Shelter's Annual Operating Expenses
- relevant budget information that informs the City of Toronto annual budget process
- cost trends in the Shelter system
- base-line and bench-mark information to assist in the various annual planning processes; and
- next year's occupancy projections

**The Submission is designed to capture financial reporting on the basis of the agency's own fiscal year, and is set up for agencies to report prior, current and projected budget information. For example, if your fiscal year end is March 31, then you will report results for April 1, 2014 until March 31, 2015 in the "prior year audited" column. Use the "current year" column to report financial information for the twelve months ended March 31, 2016. The "budget year" column is where you will provide your projected budget for the twelve months ending March 31, 2017.**

The signed budget submission and electronic copy is due to Hostel Services by [September 7, 2016, no later than 4:00 p.m.](#) One (1) signed hard copy is to be submitted to Hostel Services by mail and an electronic version is to be emailed to [hsfunsub@toronto.ca](mailto:hsfunsub@toronto.ca). Provide the electronic submission in a working version of Excel.

When submitting the electronic version of the Budget Submission, remember to **save the final agency submission document by using your agency name.**

Example

St\_Simons\_2017\_Budget\_Submission.xls

or

SAGateway\_2017\_Budget\_Submission.xls

Saving your submission by using this naming protocol identifies to Hostel Services staff that the submission is from your agency.

## 1.2 Shelter Information Worksheets

### Cover Page

Enter your agency and site name in **cell B11** of the Cover page. This will automatically populate all the form headers throughout the submission.

### Checklist and Contact Information

Complete Checklist and Contact Information Sheet - Worksheets 1 and 2 as follows

### Annual Budget Submission Checklist for 2017

Make sure that you include all requirements/attachments with your submission

### Audited Statement of Shelter Operations

The requirement to complete an Audited Statement of Shelter Operations was introduced in 2006 and is outlined in Shelter Standards Section 12.2.1(f) Financial Accountability. The template used by your auditor is available at <http://www1.toronto.ca/City%20Of%20Toronto/Shelter%20Support%20&%20Housing%20Administration/Article/Hostels/Toronto%20Shelter%20Standards/tss-appendixC.pdf>

It is mandatory to complete the Audited Schedule of Shelter Operation for all multi-site and multi-service providers. If your agency's only program is the shelter operation, this requirement does not apply.

Note: the financial information provided in the Audited Schedule of Shelter Operations must agree with the information presented in the 'Prior Year Audited' column of the financial schedules.

### Audit Management Letter

The Audit Management Letter is used by auditing firms as a means to improve internal controls and financial reporting. It provides agency Boards and senior staff with the external auditor's observations on the internal control and financial reporting systems identified during the course of the audit. The management response provides an action plan to remediate the potential weaknesses and deficiencies identified by the auditors.

Hostel Services requires a copy of the Audit Management Letter from your auditor for the most recent audit. In the event that internal control deficiencies have been identified through the audit process, a copy of the management response is also required.

*In keeping with this requirement, please ensure that an Audit Management Letter is generated as part of your audit engagement.*

If you are not submitting one of the items on the checklist at the time of submission, explain the reason for non-submission and when you will provide the information.

**Annual Budget Submission – Contact Information**

|                        |  |
|------------------------|--|
| Contact Information    | <input checked="" type="checkbox"/> Provide the organization/corporation’s official name, business and charitable number, address and contact information including email address and <b>emergency</b> contact telephone number. (cell phone or alternate contact number for Executive Director or Shelter Manager)  |
| Management Information | <input checked="" type="checkbox"/> Provide the names, phone numbers and email addresses for all the identified Board and staff members.   |
| Management Declaration | <input checked="" type="checkbox"/> This section must be signed by the organization's most senior staff member (or his/her designate) and a designated member of the Board.<br><input checked="" type="checkbox"/> The declaration confirms that the information in the package is accurate and reflects the Board of Directors approved Operating Budget.<br><input checked="" type="checkbox"/> Ensure that the Board of Directors pass a resolution that they have reviewed and accepted the Budget submission as submitted.<br><input checked="" type="checkbox"/> Provide a signed copy of the Board resolution with the Budget Submission. |

**Board of Directors**

For each board member, provide the information requested in each column heading.

### Key Documents

This section is new, replacing the requirement to submit copies of key documents that remain the same in the past year. Key documents are your agency's Emergency Plan, By-laws and Strategic Plan. Indicate the dates when these documents were last reviewed and revised.

**Please submit a complete copy of the Emergency Plans for each site with the 2017 submission package.**

### Staff Training

In 2013, Hostel Services requested a list of all your staff, along with the dates they were trained, as required by the Toronto Shelter Standards. To assist you in meeting this requirement for the current year submission, there is a template containing a row for each employee and columns for required training.

Enter the employee name and corresponding **training dates** as indicated in the column headings. Excel converts date text into a numeric date format. Example: entering "25mar13" automatically converts to 25/03/13.

The template is worksheet is a locked document, only cells shaded in blue are available for inputting.

### Chattels

This information is required by the Operating Agreement (section 5.1 (e)). Chattels include all furnishings, equipment and appliances with the shelter, but unattached to the shelter, with a replacement value greater than \$5,000. Enter the required information as specified in the column headings.

## 1.3 Budget Analysis Worksheets

### Revenue Report Worksheet

Revenue items in this report must relate to programs for overnight shelter clients. The prior year audited column must balance to the Audited Statement of Shelter Operations and should only include revenues that have been allocated to the shelter program. Hostel per diems primary and secondary rates to now be entered on this sheet as the per diem worksheet has been deleted. Definitions of other revenue lines can be found in Appendix A.

*All year-to-year variances greater than 20% require an explanation.*

### Staff Functions Analysis

Salaries and benefits usually represent the majority of costs at each shelter site. A complete and accurate presentation of your agency's staffing complement is essential. All staffing information for the shelter program must be recorded in this schedule.

There are six categories of job types:

- Management - all management staff, including managers of the areas listed below (Executive Director, Finance Manager, Shelter Manager)
- Administrative and/or Clerical Support (Receptionist, Payroll Clerk)
- Property Management and Maintenance (Cleaner, Groundskeeper)
- Direct Service, Front-line and/or Counseling (Counselor)
- *NOTE: Report relief and/or casual staff on a separate line*
- Children's Program (Children's Advocate)
- Food Services (Cook, Dishwasher)

Select the category most appropriate for the position and enter the job title (do not input staff names), the total salary for the budget year, the percentage charged to the shelter site, and the number of FTEs for the position. Examples are provided on the form for each job category.

### Calculating Full Time Equivalents

Full Time Equivalents (FTEs) must be provided for each position listed on the Staff Function schedule. Examples of how to calculate FTEs:

**Example A** - Prorating FTEs for a staff person who works in other programs in addition to the shelter program

A payroll clerk prepares the payroll for three shelter programs and head office. He works 32 hours per week in an agency that has a standard work week of 40 hours and estimates that he spends 20% of his time in Shelter X.

Total FTE for the payroll clerk is 32 hours / 40 hours = .80 FTE

The number of FTE's charged to Shelter X's budget submission is 20% of .80 = .16 FTE

**Example B** – Multiple staff in the same job function

Shelter Y has six front-line staff. Three work 24 hours per week and three work 32 hours per week. The agency's standard work week is 37.5 hours.

The total number of hours worked per week is (3 X 24) + (3 X 32) = 168 hours

168 hours divided by 37.5 hours = 4.48 FTEs

Calculate and report FT's to two decimal places.

Enter the total cost of benefits for the shelter site in **cell F80** at the bottom of the schedule. If benefits, as a percentage of salaries, is less than 12% or greater than 20%, provide a breakdown that includes a list of the components of benefits and the amount of each component charged to the shelter program.

### **Calculating Mandatory Employment Related Costs (MERCs)**

When calculating the amount of benefit costs in your budget, you must include legally required costs. For 2016, these include:

Canada Pension Plan (employers share) = **4.95%**

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/clcltng/cpp-rpc/cnt-chrt-pf-eng.html>

Employment Insurance (employers share) =  $1.4 \times 1.88\% =$  **2.632%**

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/clcltng/ei/cnt-chrt-pf-eng.html>

Employer Health Tax – rates vary from **.98% to 1.95%** depending on the size of your payroll.

<http://www.fin.gov.on.ca/en/tax/eh/rates.html>

Vacation pay – rates depend on your employment policies and collective agreement, if applicable. The minimum rate is **4%**.

Workplace Safety Insurance Board premiums – rates vary depending on the category your agency belongs to. The category that appears to apply to most emergency shelter programs is **8649-000 : Other Non-institutional Social Services**. However, it is best to check with WSIB to verify that you are using the right category and remittance rate for your agency.

Based on these rates, we expect that budgeted benefits will not be less than 15%.

### **Overhead Allocation and Non-cash Expenses**

The Overhead Allocation section must be completed by all multi-site and/or multi-service agencies. The purpose is to identify expenses that are allocated to the shelter program, but do not represent direct cash expenses of the program. Refer to Section 4470 of the CICA Handbook for descriptions of the disclosure requirements for allocated expenses.

This section provides that: "**When allocations of fundraising and general support expenses have been made to other functions, the accounting policy disclosure should explain the policies adopted for the allocation of expenses among functions, the nature of the expenses being allocated and the basis on which such allocations have been made. In addition, the**



**amounts allocated from each of these two functions, and the functions to which they have been allocated, should be disclosed."**

In the context of this budget submission, overhead refers to shared costs or common costs not directly attributable to the provision of shelter services. Agencies that operate multiple sites or programs must employ a method of identifying these costs and allocating them to different sites or programs.

All agencies must complete the Non-cash Expense section of this form.

*Shared costs related to staffing are not recorded on this form and must be itemized on the Staff Function Analysis Worksheet.*

This worksheet reports Head Office Expenses (other than salaries and benefits) such as telephone, office supplies, utilities and property taxes.

Enter the name of the overhead item in column B and the total amount for the organization for each reporting period in columns C, D and E. Enter the rate used for applying overhead in **row 21**. The amount of overhead charged to the shelter program is calculated automatically and carried forward to the Operating Expense worksheet.

Provide a rationale for the rate used for the application of overhead in the space provided.

## **Non-cash Expenses**

Non-cash expenses generally relate to asset depreciation that have a useful life greater than one year. They may be offset by deferred capital contributions which have been provided to purchase the asset or capital improvement to a building, and are reported in the Revenue worksheet.

List all non-cash expense items charged in your audited financial statements for the prior year as well as estimated amounts for the current and budget years. Do not include accruals for items that will impact cash flow in the short term (accounts receivable or accounts payable).

## **Operating Expense Report**

**This summarizes the administrative, property management and salary and benefits operational expenses related to the hostel operations. The prior year figures must agree with the Audited Statement of Shelter Operations. Input only expenses that relate to the operations of the hostel.**

1. On each budget line, enter all the expenses related to the budget category.
2. Ensure that each budget category only contains expenses that relate to the particular budget category.
3. Ensure that all shared facilities and programs appropriately pro-rate shared costs.

The information required for the Operating Expense Report worksheet is unchanged from prior years. For the budget year, salaries and benefits flow from the Staff Function Analysis worksheet. Overhead and non-cash expenses flow from the Overhead and Non-cash Expense worksheet.

Refer to Appendix A for a detailed breakdown of which expenses to include in the categories provided.

### **Reserves Report**

This form captures information related to the agency's operating and capital replacement reserves. Information provided in this report must balance to the Audited Financial Statements for the prior year.

### **Operating Reserve**

Enter the opening balance for the Operating Reserve in **cell C6**. The amount of surplus or deficit for each reporting period will flow automatically from the information provided in the Revenue and Expense worksheets. Enter the surplus or deficit from operations other than the shelter in **row 9**. The resulting total in **row 10** must balance to the Audited Financial Statement for the prior year in **cell C10**. Other contributions or withdrawals can be entered in the sections provided below.

### **Capital Replacement Reserve**

Enter the opening balance for the Capital Replacement Reserve in **cell C25**. Any transfers from the Operating Reserve will populate automatically. Enter other contributions or withdrawals in the relevant sections.

Indicate if your agency is required to make a contribution to a Capital Replacement Reserve as a condition of a lease or other legal agreement in the space provided.

### **Variance Analysis**

When a variance is sufficiently large, agencies are required to report the reason to Hostel Services as part of their budget submission. This provides us with an understanding of significant shifts in revenue and expense line items. Dollar and per cent variances calculate

automatically on the Revenue and Expense worksheets. Provide information on all year-to-year variances, not just the current year.

*All variances greater than 20% require an explanation.*

Please complete the Variance Worksheet as follows:

- enter the name of the revenue or expense line item in column B
- enter the amount and timeframe (prior year, current year or budget year) of the numbers that generate the variance in column C
- provide a brief description of the reasons for the variance in column C

The Variance worksheet is the only form that is not password protected and allows flexibility to increase row height providing more space for text in the explanation column.

## **APPENDIX A – Revenue and expense line definitions**

### **Revenue Definitions**

Use these revenue definitions when indicating line-by-line revenue sources.

#### **R1001 - Hostel Per Diems/Block Funding**

Total revenue amounts received or budgeted from Hostels Services for occupancy costs charged on a per diem or single night basis, based upon the approved Operating Per Diem and the number of approved beds. Additional line items such as primary and secondary per diem rates have been added, as well as a line item for stipend for Extreme Weather, if applicable.

#### **R1014 - Other City Funding Sources**

Housing Help Within Shelters is pre-entered. Space is provided for other City funding sources used by the shelter program, such as Housing Help Outside of Shelters, CHPP Drop-In funding and HPI funding. Note: only include funding for programs accessed by overnight shelter clients.

#### **R1020 - Provincial Operating Funding**

Revenue for all projects, grants or programs directly administered by the Provincial government. Specify the names of funding programs in the rows provided below the line label.

#### **R1021 - Federal Operating Funding:**

Revenue for all projects, grants or programs either directly or indirectly administered by the Federal government (HPS) for the operations of the shelter. Specify the name of funding program in the rows provided below the line label.

#### **R1031 - United Way**

Revenue for all projects or programs directly administered by the United Way of Greater Toronto.

**R1032 - Other**

Revenue for all projects or programs directly administered by some other funding source, such as Catholic Charities, Red Shield, United Jewish Appeal. Specify the funder in the rows provided below the line label.

**R1033 - Foundations**

Revenue for all projects or programs directly administered by a foundation. Specify the foundation name in the rows provided below the line label.

**R1041 - Donations/Fundraising**

Revenue received from all regular donation or fundraising activities, except special events (**R1042**) or general membership fees (**R1043**). Include donations or funds raised from individual or corporate sponsors. Do not include in-kind contributions or donations of assets.

**R1042 - Special Events**

Revenue received from special events is usually one-time or short-term fundraising, although they can be long-term special campaigns. Include donations or funds raised from corporate sponsorships. Do not include revenue raised through regular donation or fundraising activities (**R1041** for regular donation/fundraising activities). Do not include in-kind contributions or donations of assets.

**R1043 - General Membership Fees**

Revenue received for membership services offered by the organization where members receive some named benefit for their fees, such as special recognition, enhanced communication or special privileges. Do not include contributions made to the organization with no membership services expected or delivered (**R1041** or **R1042**).

**R1044 - Other**

Revenue received or budgeted from other donation/fundraising activities not listed above. This can include contributions or donations of assets of an assessed value such as land or equipment, but does not include in-kind contributions. Describe the contribution or donation in the space provided.

**R1051 - Rental Revenue**

Rental income from residents paying room and board.

**R1052 - Rental Income (shared facility)**

Rental income from the leasing of property and any utility charge back.

**R1053 - Earned Interest**

Interest from interest-bearing accounts and any other investment income.

**R1054 - Deferred Capital Contributions**

Deferred Capital Contributions refers to donations or grants that have been used to acquire capital assets, and are amortized over the same period as the assets acquired.

**R1055 - Other**

Revenue categories that do not fit into the other spaces provided.

## **Expense categories and definitions**

### **Administration and Operating Costs**

#### **AE2020 – Materials and Services summarizes the following categories and expenses**

Administrative Fee/Bookkeeping/Payroll - Cost to purchase for administrative services. (bookkeeping services, payroll services)

Audit Fees - Services purchased to conduct audit and other relevant reviews (financial, operational), as required by the funder

Legal Fees - Services purchased for legal services related to the shelter operations

Bank Fees/Charges - Fees or service charges levied by financial institutions on shelter bank accounts

Membership Fees - Fees paid for membership in organizations whose mandates are related to the operation of a homeless shelter

Hiring/Human Resources - Expenses for the recruitment, hiring and on-going administration of staff and other human resource services

Staff Development/Training - Expenses for attending mandatory training, regular staff development, workshops

Office/Administrative Supplies - Expenses related to the purchase of supplies for office administration (stationery, pens, computer supplies)

Office Equipment - Expenses for the purchase and maintenance of office equipment (computers, photocopier, fax)

Fundraising - Expenses related to fundraising activities

Advertising/Promotion Materials - Expenses directly related to advertising and/or promotion of the shelter and its associated services (pamphlets, brochures)

Special Events - Expenses related to the administration of special events that are consistent with the mandate and program objectives of the shelter

Other - Any amounts spent on other administrative services, not itemized above, that are necessary for the ongoing operation of the shelter.

**AE2040 Transportation and Communications summarizes the following categories and expenditures**

Staff Transportation Costs - Expenses spent on transportation directly related to the operation of the shelter (TTC tickets, taxis, vehicle operation, maintenance)

General Communications - Expenses related to communications services and equipment (telephones, cell phones, pagers, fax)

Courier/Postage - Amounts spent on courier services and postage directly related to shelter administration

Other - Any amounts spent on other transportation and communication services, not itemized above, that are necessary for the ongoing operation of the shelter.

**AE2050 – Other Expenses summarizes the following categories and expenditures**

Insurance - Amounts spent on insurance premiums for fire, flood, general damage, theft and staff and board liability

Other - Any other expenses not itemized above. Include costs associated with Health and Safety for staff such as First Aid and medical supplies

**FE2060 - Food Services summarizes the following categories and expenditures**

Food Supplies - Expenses related to the purchase of consumable food supplies (groceries)

Disposable supplies - Expenses related to the purchase of carry-out food supplies (Styrofoam cups, plastic wrap, plastic cutlery)

Small wares supplies - Amounts spent on the purchase of non-disposable small kitchen wares (pots and pans, cutlery, coffee makers)

Food vouchers - Supplied to clients in lieu of meals provided and/or in emergency situations

Special Events - Cost of food and supplies related to the provision of meals for special events

Capital Replacement - Amounts spent on capital costs related to the shelter's food service program (freezers, dishwashers)

Other - Amounts spent on the provision of the food service program not itemized above

**RSE2070 - Resident Needs and Replacement Costs summarizes the following categories and expenditures**

Mattresses/Beds - Amounts spent on the purchase of mattresses and beds for the use of shelter residents

Linens/Towels/Clothing - Amounts spent on the purchase of linen, towels and emergency clothing for the use of shelter residents

Resident Travel - Amounts spent on transportation for clients as permitted by their case management plan

Children's Supplies - Amounts spent on supplies for infants and children not covered by the Personal Needs Allowance

Recreation Supplies - Costs related to the provision of recreational programming for shelter residents. (craft supplies, games, sporting equipment)

Laundry Supplies/Services - Expenses related to the purchase of laundry services and/or laundry supplies

Medical/Hygiene Supplies - Amounts spent on over-the-counter medication, medical and personal hygiene supplies not covered by the Personal Needs or other Social Assistance allowances, including First Aid kits and Health and Safety supplies for the residents

Other - Any other expenses related to personal resident needs not itemized above

### **Property/Building Management Costs**

#### **PE3020 – Building Maintenance and Services summarizes the following categories and expenditures**

Cleaning Supplies - All supplies and equipment related to cleaning the facility

Building Materials - All supplies and equipment required for building repairs

Property Repairs - Routine maintenance, repair and costs for contractors

HVAC Maintenance and Repair - Maintenance costs for services contracts and repairs related to HVAC systems

Plumbing Maintenance and Repair - Maintenance and repair costs related to plumbing including the purchase of plumbing supplies

Electrical Maintenance and Repair - Maintenance and repair costs related to the electrical systems in the shelter, including the purchase of electrical supplies

Pest Control - All costs related to pest control and integrated pest management

Waste Disposal - Contracted or in-house garbage removal services, system maintenance (compactors, recycling, purchase of garbage bags)

Grounds Maintenance - Items such as snow removal, lawn and grounds maintenance, purchase of tools, shovels, lawn movers, landscape contractors

Appliance Maintenance and Repair - Services related to the maintenance and repair of appliances (dishwashers, washer/dryers, stove, fridges)

Elevator Maintenance and Repair - Costs associated with elevator maintenance and repair including inspection and log monitoring costs which are mandatory under the elevator licensing requirements

Fire Safety System, Repair, Maintenance/Inspection - Expenses related to the regular maintenance, repair and inspection of the fire safety systems, including annual fire inspections, fire log, extinguisher maintenance, fire safety system monitoring

Security/Equipment - Purchase and maintenance of any equipment related to the security of the facility, including surveillance, walkie-talkies, alarm system monitoring

Security Purchased Services - Any related costs for purchased security services (security guards)

Other - Any other property costs not listed but which are related to Building Maintenance and Service

**PE3040 – Utilities summarizes the following categories and expenditures**

(Ensure that with shared facilities, the utilities are pro-rated appropriately in relation to area space and use.)

Gas/Oil (Heating) - Gas and oil expenses directly related to the shelter operation

Hydro - Hydro costs directly related to the shelter operation

Water/Sewage - Water and sewage costs directly related to the shelter operation

**PE3050 – Mortgage and Related Occupancy Costs summarizes the following categories and expenditures**

Mortgage – Principle and/or interest charges

Lease/Rent Occupancy Charge -- Payments for the lease or rent of shelter space, or a pro-rated amount of that cost for shared space, if applicable

Property Taxes - Payments for shelter property taxes, if applicable



## Salary and Benefit Costs

### **SBE4020 - Salary Expense summarizes the following categories and expenditures**

Management Staff - Total expenses for all management positions excluding contracted services (property management, food services)

Direct Service/Front-line Staff - Total expenses for all staff positions that provide direct-service or front-line work, including counseling and support, crisis and case management, intake, bed prep, move-ins/outs

Relief/Casual Staff - Total staffing cost for shift coverage for full and part-time employees for vacation, sick time, meetings

Dedicated Counselor Staff (if applicable) - If an agency has a dedicated counselor position that only does counseling or case management, enter the cost in this line

Children's Program Management Staff - Dedicated management positions for Children's Programming

Children's Program Staff - Direct service staff providing children's programming (counseling, crisis management)

Children's Program Relief/Casual Staff - Staffing costs to cover shifts for full and part-time children's services programming employees

Contracted Services - Total of any services that are contracted out to external agencies including health care, counseling, life skills

Administrative Staff - Staff with responsibility for administrative functions including filing, office management responsibilities

Human Resources Staff - Staff responsible for all Human Resources functions (recruitment, hiring, training)

Fundraising Staff - Staff dedicated to fundraising activities, including writing funding and foundation proposals, direct mail campaigns

Property Management Staff - Staff responsible for the provision of property management services, including major repairs, the development of maintenance contracts and monitoring of contractors, capital replacement planning, supervision, departmental planning

Property Maintenance Staff - Staff responsible for general repairs and maintenance of the shelter facility

Janitorial/Cleaning Staff - Staff responsible for the upkeep and cleanliness of the building

Food Services Management Staff - Dedicated Management staff responsible for the Food Services program who may have responsibility for food inventory, ordering, departmental planning, and supervision

Food Services – Cook - Staff who do the food prep, cook the meals and any kitchen helpers

Food Services – Cleaner - Staff who are responsible for cleaning and maintenance of the kitchen facilities

Food Services Relief/Casual Staff - Staffing expenses for covering shifts for full and part-time food service employees

Other - Any other additional employee expenses not captured in the various descriptions

**SBE4030 - Total Staff Benefits summarizes the total expenditures related to staff benefits**