

**Appendix A to City Guideline 2023-9
Eligible Capital Reserve Expenditures**

UNLESS STATED OTHERWISE:

1-100 total units - all expenditures greater than **\$3,000** are capital
100+ total units - all expenditures greater than **\$6,000** are capital

1.0 SITE

1.1	Concrete patios	1.8	Parking lots, driveways, sidewalks
1.2	Concrete sidewalks and curbs	1.9	Playground equipment
1.3	Fencing – perimeter & unit	1.10	Retaining walls
1.4	Garbage pad	1.11	Sheds/storage
1.5	Grounds / landscaping	1.12	Sidewalks, stairways, ramps
1.6	Interlocking brick pavers	1.13	Site maintenance equipment
1.7	Miscellaneous (signs, benches, etc.)		

2.0 SITE SERVICES

2.1	Domestic water service	2.4	Natural gas supply
2.2	Electrical power supply	2.5	Sanitary service
2.3	Foundation drainage	2.6	Storm water service

3.0 BUILDING STRUCTURE

3.1	Balcony Decks	3.4	Railing (all types)
3.2	Floor slabs	3.5	Structural walls (load bearing)
3.3	Foundation walls	3.6	Structural columns

4.0 BUILDING EXTERIOR

4.1	Balcony / Terrace/Patio doors	4.6	Exterior wall cladding <i>ALL cleaning costs are operating</i>
4.2	Building entry (doors, glass, frames)	4.7	Flashing <i>ALL cleaning costs are operating</i>
4.3	Caulking, sealants, weather stripping	4.8	Roof anchors
4.4	Eavestroughs, fascias, soffits, downspouts	4.9	Roofing
4.5	Exterior Painting	4.10	Windows

5.0 PARKING GARAGE

5.1	Carbon Monoxide Detection / Control System	5.7	Ramps
5.2	Columns	5.8	Ventilation/Exhaust System
5.3	Drainage System <i>ALL cleaning/vacuuming costs are operating</i>	5.9	Walls
5.4	Heating System	5.10	Floor / Slab
5.5	Lighting fixtures	5.11	Waterproof membrane
5.6	Overhead doors		

6.0 BUILDING INTERIOR

6.1	Accessibility features / modifications	6.12	Handrails – corridors
6.2	Appliances – stoves, refrigerators, washers, dryers, A/C units <i>ALL appliance replacements are capital</i>	6.13	Interior doors – within units
6.3	Bathroom accessories – Sinks, tubs, toilets, fixtures, grab or towel bars, wall tiles, tub enclosures, shower stalls and cabinets or vanities	6.14	Kitchen accessories specific to sinks, taps, tile, storage and stove Safe-T- Elements
6.4	Cabinetry/countertops – common/service areas	6.15	Kitchen cabinets and countertops
6.5	Drapes or blinds - common / service areas	6.16	Lockers
6.6	Drapes or blinds – units	6.17	Locks/keying systems
6.7	Entrance door – units	6.18	Maintenance equipment
6.8	Exit stairway/stairwell finishes	6.19	Service or common area doors
6.9	Flooring – Common / service areas	6.20	Suspended Ceiling - common / service areas
6.10	Flooring – units	6.21	Wall & ceiling finishes - Common / service areas
6.11	Furnishings - Common/service areas	6.22	Wall and ceiling finishes–units <i>ALL costs are operating</i>

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7.0 ELECTRICAL SYSTEMS			
7.1	Baseboard / wall mounted heaters	7.6	Site lighting / pole lighting
7.2	Common and service area lighting	7.7	Suite lighting
7.3	Distribution panels/boxes, wiring – units	7.8	Transformer
7.4	Enterphone or intercom system	7.9	Unit door bells
7.5	Main distribution panel		

8.0 MECHANICAL & PLUMBING			
8.1	Air conditioning – chiller	8.13	Make up air units
8.2	Circulating pumps	8.14	Plumbing fixtures and controls
8.3	Common area, laundry room exhaust fans	8.15	Plumbing piping systems
8.4	Domestic cold water supply	8.16	Radiators
8.5	Domestic hot water supply	8.17	Recycle Handling System
8.6	Domestic water storage	8.18	Sanitary and storm drainage system
8.7	Garbage Bins	8.19	Sump Pumps
8.8	Garbage Handling System (compactor, chutes, etc.)	8.20	Unit exhaust fans, range hoods
8.9	Heating boilers	8.21	Baseboard Heaters
8.10	Heating piping / valves	8.22	Incremental Heating/Cooling Units <i>Complete replacements are capital</i>
8.11	HVAC – central heating & cooling	8.23	Domestic Hot Water Tanks <i>Complete replacements are capital</i>
8.12	Fan coil units	8.24	Furnaces <i>Complete replacements are capital</i>

9.0 FIRE, LIFE-SAFETY, SECURITY			
9.1	Alarm control panel	9.8	Fire code compliance
9.2	Alarm signal devices	9.9	Fire pumps
9.3	Controlled access system	9.10	Generator & transfer switch
9.4	Detectors – Carbon monoxide, heat, smoke	9.11	Hose and cabinets
9.5	Door operators	9.12	Security alarm systems
9.6	Emergency lighting	9.13	Security camera system
9.7	Exit signs	9.14	Smoke & heat detectors – units

10.0 ELEVATOR			
10.1	Elevator upgrades / replacements		

11.0 OTHER			
11.1	Building condition assessments, reserve fund studies, energy audits <i>ALL expenditures are capital</i>	11.5	Environmental remediation – mold, asbestos, biohazard clean-up, etc. <i>ALL expenditures are capital</i>
11.2	Code compliance – building and property <i>ALL expenditures are capital</i>	11.6	Insulation – replace / upgrade <i>ALL expenditures are capital</i>
11.3	Computers - hardware, software, internet, wiring, etc. <i>ALL expenditures are operating</i>	11.7	Office equipment – leased <i>ALL leases are operating</i>
11.4	Energy efficiency initiatives <i>ALL expenditures are capital</i>	11.8	Office equipment – purchase <i>ALL expenditures are capital</i>
		11.9	Unit Turnovers – Combined expenses (exclusive of replacement of appliances) over \$6,000 to refurbish an individual unit will be classified as capital. The \$6,000 per unit threshold applies to all Housing Providers.