

**Corporation of the Town of Whitby
Glossary of Account Categories**

REVENUE

Taxation

General Taxation

Residential, Farm, Commercial and Industrial Taxes Levied

PIL

Payments in Lieu for Municipal, Provincial or Federally owned property, Hydro, Rail, Hospitals

Supplementary

Supplementary Taxes Levied

Grants

Provincial

Grants and other Provincial recoveries, e.g., Seniors Centre

Federal

Grants e.g., HRDC

Other Municipal

Grants and other Municipal recoveries, e.g., Animal Services (PAW), Public Works
Operational Services recoveries from other Municipalities

Fees

Programs

Memberships; Community & Marketing Programs e.g., Public Swimming/Skating, Adult Hockey, Youth Summer Hockey, Day Camp, Fitness, Aquatic & Senior Activity course offerings

Rentals

Revenue generated through rental and lease of Town-owned property and facilities e.g., hall rental; ice, floor and pool rental; Community Permit & Lighting fees

Licences & Permits

Business; Lottery; Marriage; Dog/Cat Licences; Burial; Building Permits; Occupancy; Sign; Outdoor Patio Permits

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Donations	Donations from various sources
Miscellaneous Fees	Provincial Offences; Tax Penalties; Tax Certificates; Legal Enquiries; Parking Fines; Street Meter Collection; Parking Lot Collection; Sale of By-Laws & Tender Documents; Advertising Revenue; Planning Fees; Committee of Adjustment Fees; Inspection Fees; Marina Revenues; Facility Concession Sales; Other Internal/External Labour & Material Recoveries
Other Revenues Interest Income	Income earned on investments
Contribution from Own Funds	Contributions from Reserves and Reserve Funds, Contributions from Internal Operations
<u>EXPENSES</u>	
<u>Personnel Related</u> Salaries, wages & benefits	Salaries, wages and benefits – statutory deductions and group benefits
Employee Related	Mileage; Seminars/Conference/Education; Membership Costs; Uniforms & Clothing
Corporate Training	Corporate Training Initiatives
Union Negotiations/Arbitration	Contract negotiation costs, arbitration/mediation costs

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Building Related

Utilities

Telephone; Heating; Hydro; Water/Sewer

Repairs & Maintenance

Cleaning & Maintenance supplies; Building/Grounds Repairs & Maintenance

Other Building Related

Realty Taxes; Insurance; Rent Expense; One Time Building Related Projects

Operating

Administrative

Postage; Photocopy Costs; Printing Costs; Office Supplies; Books/Subscriptions/Publications; Data Processing Costs; Data Communication Costs; Advertising; Bank Service Charges

Services/

Contracted Work

Audit Fees; Legal Fees; Survey & Appraisal Fees; Other Professional & Consulting Fees e.g., Engineers; Service Contracts e.g., Municipal Software Annual Maintenance Fees, Transit Operator Fees, Alarm Monitoring, Elevator Service Fees, Armoured Courier Fees, Plant Maintenance, Pest Control, Garbage Collection, Heating/Air & Equipment Maintenance Contracts; External Equipment Rental e.g., Snow Plow/Sander & Salt Contracts

Operating Supplies

Program related supplies, purchase of supplies for resale

Grants

Municipal Grants; Elderly Pensioners' Tax Grant; Grants to Taxable Charities; Groveside Cemetery Board; Whitby Public Library Board

Miscellaneous

Corporate Health & Safety; Public Communications; Vandalism Costs; Civic Receptions; Interest on Temporary Borrowing; Taxes Written Off; Miscellaneous Expenses

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Vehicle & Equipment	Mechanics Labour Charge; Parts, Repairs & Maintenance; Works Parts; Licence Fees; Vehicle & Equipment Related One Time Projects; External Vehicle Repair Charges
Debt Charges	Debt charges
Interfund Transfers	Transfers from Internal Operation's Surplus; Transfer to Reserve and Reserve Funds