

# 2005 Approved Budget

2005 Current and Capital Budgets, and 2006-2014 Capital Forecast



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# Glossary of Terms

2005 Current and Capital Budgets, and 2006-2014 Capital Forecast

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## GLOSSARY OF TERMS

**Accounting Principles** Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and comparing them to the actual results.

**Accrual Basis Accounting** A method of accounting that recognizes revenue when it is earned and expenditures when they are incurred, as opposed to waiting until cash is actually received or spent.

**Activity Based Costing** Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity.

**Activities** An organizational process or system that converts inputs (money, staffing, technology, and other resources) into outputs (services and other things of value to customers, stakeholders, and citizens); the work performed by an organization to carry out a program for which it is responsible.

**Appropriation** A legal authorization granted by the Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. General Operating fund appropriations lapse (expire) at the end of each fiscal year.

**Approved Budget** The final budget passed by the Council with detail adjusted by departments to show how they will operate within the fund-wide and department-wide numbers approved in that budget.

**Actual** Actual (as opposed to budgeted) revenues and expenditures for the fiscal year indicated.

**Assessment** Nominal value assigned by the **Municipal Property Assessment Corporation (MPAC)** to real property for use as a basis for property taxation.

**Base Budget** In simple terms, a reflection of the budget resources (financial, human and other) that are required to maintain service levels at the level provided in the previous year's Current Budget.

**Benchmarking** Determining the quality of one's products, services and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

**Benefits** Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

**Budget** A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing them. Since the budget process includes many "budgets", it is necessary to specify whether the budget being discussed is projected, recommended, final (approved by the Council), or current.

**Budget Calendar** A schedule of key dates, which the City follows in the preparation, adoption and administration of the budget.

**Budgetary Basis** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: General Accepted Accounting Principles, cash, or modified accrual.

**Budgetary Control** The control or management of an organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

**Building Permit Revenue** Fees imposed on construction related activities and for the acquisition of other non-business permits.

**Budget Principles** Elementary propositions held to be basic in the capital and current budget processes.

**Capital Budget** A plan of proposed capital expenditures to be incurred both in the current year and (long-term) over several years in the future. The budgeted costs provide needed infrastructure, park development, building construction or rehabilitation and other related items. Funding is received from various sources.

**Capital Equipment** Physical plant and equipment with an expected life of five years or more.

**Capital Expenditure** Monies spent for the renovation, maintenance or replacement of fixed assets, resulting in an extension of the assets' useful life.

**Capital Program** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**City** The Corporation of the City of Burlington.

**Contingency** An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if unused, lapse at year-end.

**Cost** The amount of resources required for a business program, product, activity or service to produce an output, regardless of where the resources are accounted for. **Direct costs** can be identified specifically with a particular final cost objective (e.g. direct service, program or product), and usually appear in the budget of the program that provides the product or service.

**Indirect costs** are incurred for a common or joint purpose benefiting more than one cost objective (e.g. direct service, program or product), but are not readily assignable to the cost objectives specifically benefited; they may be found elsewhere in the budget of the department that provides the product or service, or in the budgets of other departments that support that department.

**Cost Centre** An organizational unit with a specific strategic focus and the authority to expend corporate resources in order to deliver an internal or external service.

**Cost Centre Group/Program** A program consisting of one or more cost centres with related objectives. The City of Burlington has defined its budget in terms of about 150 programs.

**Cost Element** Tool used to classify the organization's service delivery costs within a cost centre. A cost element corresponds to a cost-relevant item in the City's chart of accounts.

**Cost Element Group** A combination of cost elements of the same type (for example, salaries and wages is a cost element group containing a number of cost elements including: a) full time salaries, b) part time salaries, c) overtime, d) standby pay, e) acting pay, f) etc). Cost element groups can serve various purposes. For example, they can be used to create reports or to process several cost elements in one business transaction. In the City's chart of accounts there is a hierarchy of cost element groups.

**Canadian Union of Public Employees (CUPE)** An association formed as a means by which to protect the rights of public sector employees such as those who work for municipalities, like the City of Burlington.

**Current Budget / Operating Budget** A budget for general revenues and expenditures such as salaries, utilities, and supplies.

**Current Value Assessment** Property value set upon real estate under direction of the Province as a basis for levying property taxes.

**Debt Charges** Principal and interest payments necessary to retire debentures issued for City purposes.

**Debt Payment** The payment of principal and interest on borrowed funds such as bonds or debentures.

**Decision Units** Tools used to identify budget changes that are linked to the achievement of Council's fiscal targets. Decision Units consist of budget reductions or increases with related budget, service, and staffing impacts. Decision Units therefore allow members of Council to assess difficult budget decisions (e.g. cut services, increase fees vs. raise taxes) based on the value of services provided.

**Debentures** A form of unsecured debt financing utilized by the municipality.

**Deficit** The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

**Encumbrances** The commitment of appropriated funds to an unperformed contract for goods or services. It is an estimate of the expenditures that will result when the contracts are completed.

**Expenditure** The disbursement of appropriated funds to purchase goods and/or service. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Fiscal Year** Any period of 12 consecutive months designated as the budget year. The City's budget year begins January 1st and ends December 31st.

**Fleet** The vehicles owned and operated by the City.

**Forecast** The projection of revenues and expenditures for future years.

**Full-Time Equivalent Position (FTE)** A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. For an individual position, 1.00 FTE is usually equal to 2,080 hours of work per year. FTE takes into account the number of hours per week and portion of the year the position is funded.  $FTE = (\text{hours worked per week} / 40) \times (\text{months funded} / 12)$ . A year-around full-time position has an FTE of 1.00. A full-time position funded for 6 months (1/2 year) has an FTE of 0.5, as does a 20-hour-per-week year-around position.

**Fund** A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

**Fund Balance** A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund

balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

**Generally Accepted Accounting Principles (GAAP)** Nationally-recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures.

**General Fund** The general operating fund is used to account for all resources except those required to be accounted for in another fund.

**Goal** A statement of broad purpose, intent, or direction toward achievement of desired social or organizational outcomes, usually general and timeless (not concerned with a specific achievement in a specific time period).

**Grant** A monetary contribution, typically from one level of government to another, as a means to lend support to a specific service, program or function.

**Goods and Services Tax (GST)** A Federal Government Levy valued at 7% on purchased goods and services.

**Inflation** A rise in price levels caused by general economic activity and growth.

**Infrastructure** The basic installations and facilities necessary for the continuance and growth of the city, such as roads, schools, transportation, utility, and similar systems.

**Interest Income** Revenue associated with the City's cash management activities of investing cash balances.

**Liability** A financial obligation of the City to others.

**Long-Term Debt** Debt that matures more than one year after it is issued.

**Measurement** A variety of methods used to assess the results achieved, and improvements still required in a process or system.

**Modified Accrual Basis** The basis of accounting in which revenues are recognized when they become both measurable and

available to finance expenditures of the current period, and expenditures are recognized when incurred, i.e., when the related fund liability is incurred except for: inventories of materials and supplies which may be considered expenditures either when purchased or used; prepaid insurance and similar items which need not be reported; accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using modified accrual accounting.

**Non-Departmental** Refers to activities, revenues and expenditures that are not assigned to a specific department.

**Objective** A desired specific output-oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.

**One-Time Item** An item to be funded from prior years' surplus and only approved for the current budget year.

**Ontario Municipal Board (OMB)** A provincial board that provides a forum to appeal planning and assessment decisions made by the City.

**Ontario Municipal Employees Retirement System (OMERS)** Local government pension plan coordinated by the Province of Ontario, and funded by contributions made by both employers and employees. Since August of 1998, municipal employers across the province had enjoyed a five-year contribution 'holiday', but resumed payments are now being made.

**Operating Budget / Current Budget** A budget that provides funding to departments for their recurring operating costs; namely, general revenues and expenditures such as salaries, utilities, and supplies.

**Per Capita** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Measure** Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for all major services, and then monitored to determine the level of success achieved.

**Performance Indicators** Specific quantitative measures of a division's, program's, or activity's work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency, effectiveness, quality, achievement, or outcomes.

**Program** Group of activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

**Program Changes** Represents any proposed variation/reduction in the budgeted expenditures or revenues which are not provided for in the Base Budget, and for which separate budget disclosure for purposes of senior staff and/or political review is warranted.

**Property Tax** An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

**Provincial Sales Tax (PST)** A Provincial Government Levy valued at 8% on purchased goods and services.

**Reserve** A portion of the fund balance legally segregated for specific purposes, which has no reference to any particular assets, and thus does not require the physical segregation of money or assets.

**Reserve Fund** An allocation of accumulated net revenue similar to a reserve except that assets are distinguishable and monies set aside are accounted for separately. Investment income must be accumulated in the reserve fund, and accounted for as part of it.

**Results-Based Business Planning** A method of planning and budgeting based on the derived relationship between performance targets and the financial resources required to meet those targets. Existing budget levels are adjusted upwards or downwards based on desired levels of performance.

**Revenue** Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

**Strategic Plan** A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

**Surplus** The excess that exists when expenditures at fiscal year end are lower than had been budgeted for, or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless otherwise allocated to a reserve by a Council bylaw.

**Tax Levy** The total tax dollars assessed on property, calculated by multiplying the tax rate by the tax base. The term can also refer to the tax rate itself.

**Tax Rate** The actual rate of tax applied to the Current Value Assessment to determine taxes payable. Tax rates are established by a Council bylaw.

**Trust Funds** Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

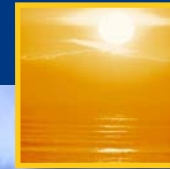
**User Fees** The amount of revenue generated from the imposition of charges for the use of municipal facilities or services by an individual or group and not the community at large.

## ABBREVIATIONS AND ACRONYMS

<b>ABC</b>	Activity Based Costing
<b>AIL</b>	Auto Information Line
<b>AMANDA</b>	City's Property and Permit Tracking System
<b>AMO</b>	Association of Municipalities of Ontario
<b>AP</b>	Accounts Payable
<b>AVL</b>	Automated Vehicle Location
<b>BCA</b>	Building Code Act
<b>B&amp;SP</b>	Budget and Strategic Planning Committee
<b>BEDC</b>	Burlington Economic Development Corporation
<b>bfd</b>	Burlington Fire Department
<b>BIA</b>	Business Improvement Area
<b>BIG</b>	Burlington International Games
<b>BP</b>	Best Practices
<b>BRSC</b>	Burlington Road Safety Committee
<b>BRTF</b>	Budget Review Task Force
<b>CAO</b>	Chief Administrative Officer
<b>CC</b>	Cost Centre
<b>CCS</b>	Community and Corporate Services Committee
<b>CHOC</b>	City Hall Operations Committee
<b>CICA</b>	Canadian Institute of Chartered Accountants
<b>CIL</b>	Cash in Lieu
<b>CITSC</b>	Corporate Information Technology Steering Committee
<b>CNG</b>	Compressed Natural Gas
<b>CNR</b>	Canadian National Railway
<b>CO</b>	Carbon Monoxide
<b>CPI</b>	Consumer Price Index
<b>CPP</b>	Canada Pension Plan
<b>CUPE</b>	Canadian Union of Public Employees
<b>CVA</b>	Current Value Assessment
<b>D&amp;I</b>	Development and Infrastructure
<b>DAAP</b>	Development Application Approval Process
<b>DC</b>	Development Charges
<b>DCC</b>	Debt Charge Capacity
<b>DU</b>	Decision Unit

<b>EA</b>	Environmental Assessment	<b>OMERS</b>	Ontario Municipal Employees Retirement System
<b>EAF</b>	Employee Accident Fund	<b>OP</b>	Official Plan
<b>EBC</b>	Executive Budget Committee	<b>OPA</b>	Official Plan Amendment
<b>EHT</b>	Employee Health Tax	<b>OT</b>	One-Time
<b>EI</b>	Employment Insurance	<b>P&amp;R</b>	Parks and Recreation
<b>FIR</b>	Financial Information Return	<b>PAD</b>	Public Access Defibrillation
<b>FTC</b>	Full-Time Complement	<b>PC</b>	Personal Computer
<b>FTE</b>	Full-Time Equivalent	<b>PDA</b>	Personal Digital Assistant
<b>GFOA</b>	Government Finance Officers Association	<b>PE/HA</b>	Public Education / Home Audit
<b>GFIS</b>	Greater Toronto Area Fare Integration System	<b>PIL</b>	Payments in Lieu
<b>GIS</b>	Geographic Information Systems	<b>POA</b>	Provincial Offences Act
<b>GPS</b>	Global Positioning System	<b>PQI</b>	Pavement Quality Index
<b>GST</b>	Goods and Services Tax	<b>PSAB</b>	Public Sector Accounting Board
<b>GTA</b>	Greater Toronto Area	<b>PSI</b>	Potential for Safety Improvement
<b>GTRF</b>	Gas Tax Reserve Fund	<b>PST</b>	Provincial Sales Tax
<b>GTTA</b>	Greater Toronto Transportation Authority	<b>P/T</b>	Part-time
<b>HPA</b>	Hamilton Port Authority	<b>QEW</b>	Queen Elizabeth Way
<b>HR</b>	Human Resources	<b>RBBP</b>	Results Based Business Planning
<b>ICON</b>	Integrated Court Offences Network	<b>REEP</b>	Residential Energy Efficiency Program
<b>IPS</b>	Intersection Pedestrian Signal	<b>RFP</b>	Request for Proposal
<b>ITS</b>	Information Technology Services	<b>RFT</b>	Regular Full-Time
<b>ITS</b>	Intelligent Transportation System	<b>ROW</b>	Right of Way
<b>JEFF</b>	Joint Electronic Fact Finder (Fire Department's information and records management system)	<b>RPM</b>	Roads and Parks Maintenance
<b>KM</b>	Kilometre	<b>RSSP</b>	Road Safety Strategic Plan
<b>LACAC</b>	Local Architectural Conservation Advisory Committee	<b>RT</b>	Residential Tax
<b>LASR</b>	Library Automation System Replacement	<b>SAP</b>	Systems, Applications, Products (Financial Management System)
<b>LRIS</b>	Land Related Information Systems	<b>SCT</b>	Systems Computer Technology Corporation
<b>LUMCO</b>	Large Urban Mayors' Caucus of Ontario	<b>SEAB</b>	Student Education Assistance Board
<b>MPAC</b>	Municipal Property Assessment Corporation	<b>TBA</b>	To Be Announced
<b>MPMP</b>	Municipal Performance Measures Program	<b>TDM</b>	Transportation Demand Management
<b>MSPM</b>	Municipal Standard Performance Measures	<b>TRCRF</b>	Transit Capital Renewal / Acquisition Reserve Fund
<b>MTO</b>	Ministry of Transportation	<b>TRRF</b>	Transit Inter-Regional Reserve Fund
<b>MVA</b>	Market Value Assessment	<b>TRSRF</b>	Tax Rate Stabilization Reserve Fund
<b>NA</b>	Not Applicable	<b>VDRF</b>	Vehicle Depreciation Reserve Fund
<b>NEC</b>	Niagara Escarpment Commission	<b>WCB</b>	Workers' Compensation Board
<b>OBC</b>	Ontario Building Code	<b>W/O</b>	Write-Offs
<b>OMB</b>	Ontario Municipal Board	<b>WSIB</b>	Workplace Safety Insurance Board

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CITY OF  
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