Appendix-A | Glossary of Terms:

Definitions, Abbreviations & Acronyms

Definitions

- **Assessment growth** refers to property taxes from new and/or expanded homes and/or businesses to pay for the services they receive.
- **Base Budget** funds programs and services already offered to the public and includes the costs (e.g. staffing, materials, supplies) and revenues (e.g. user fees, recoveries) to deliver the program/service.
- **Boards** are separate organizations established by the City to provide programs and services as allowed under the Municipal Act. For Kitchener, the Boards include Centre in the Square (CITS) and Kitchener Public Library (KPL).
- **Brownfield** properties are formerly developed sites that are no longer being used for those purposes. In the City context, they are often former industrial or commercial sites with known or suspected pollution.
- **Canada Community-Building Fund (CCBF, formerly Federal Gas Tax)** is annual funding provided to the City by the federal government for capital improvements.
- **Capital Budget** funds investments in municipal infrastructure (or assets) that provide a long-term benefit to the community. Examples of capital costs include building or replacing roads, water mains, vehicles, community centres and parks.
- **Capital out of Current (C/C)** is a funding transfer from the operating budget to the capital pool.
- **Capital Pool** is used to fund tax supported capital projects. The capital pool is funded by a) capital out of current, b) debt, c) gas utility investment reserve, and d) hydro utility investment reserve.
- **Corporate Allocations** are general expenses like debt charges and contributions to the capital budget.
- **Debt** is funding the City has borrowed to complete capital projects.
- **Development Charges (DCs)** are fees imposed on development to fund growth related capital costs.
- **Enterprises** are self-funding business lines operated by the City and are fully funded by their own user rates, not property taxes. The City's enterprises are Golf, Building, Parking, Natural Gas, Water, Sanitary Sewer, and Stormwater.
- **Existing Capital Balances** are capital funds that have already been approved by Council, but have not been spent. Some capital projects take multiple years to complete (e.g. road reconstruction, building a new community centre), so the funding may accumulate for future spending.
- **Impacts Due to Growth** are additional operating costs required to support the expansion of service areas as the city continues to grow.
- **Interdivision/Internal Charges** are costs charged by one City division to another City division for work completed on their behalf. For instance, the Building enterprise pays other City divisions for financial, technological, and legal support.
- **Issue Papers** are brief documents (typically 1-2 pages in length) that provide information about budget issues, usually relating to new items included in the proposed budget.

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- **Net Tax Levy** is the amount of funding required from property taxes. It equals all of the tax supported gross expenditures minus all other revenues.
- **Operating Budget** funds the day-to-day costs of the municipality to provide its programs and services. Examples of operating costs include salaries and wages for City employees, utility costs like water and electricity, and operating supplies like road salt.
- **Reserve/Reserve Funds** are used to set aside funding now to be used for a specific purpose in the future. The City maintains reserves for both operating purposes (e.g. rate stabilization reserve funds), capital purposes (e.g. fleet and equipment reserve fund) and as required by legislation (e.g. development charges reserve fund).
- **Strategic Plan** articulates a vision for the City and some specific actions that will lead to the achievement of that vision. Following each municipal election, the Strategic Plan is updated with Council's new strategic goals and key activities for the upcoming term.
- **Strategic Initiatives** are program/service enhancements that help achieve the goals of the City's Strategic Plan.
- **Tax Supported** programs/services are funded in part or completely by property taxes. Examples include road & sidewalk maintenance, fire protection, and community centre programming.
- **User Fees** are charges for programs and services provided by the City, which reduce dependence on property taxes as a funding source. Typically they are charged for programs/services where customers have a choice on whether or not to use them. Examples of user fees include swimming lessons and marriage licenses.

Definitions, Abbreviations & Acronyms

Abbreviations & Acronyms

- AIRP: Accelerated Infrastructure Replacement Program
- AMP: Asset Management Plan
- CAO: Chief Administrative Officer's Department
- C/C: Capital out of Current
- CCBF: Canada Community Building Fund
- CITS: Centre in the Square
- COR: Corporate Services Department
- CPI: Consumer Price Index
- CRM: Customer Relationship Management
- CSD: Community Services Department
- CRC: Cowan Recreation Centre
- CVA: Current Value Assessment
- DC: Development Charges
- DC-DEVSTUDY: DCs Development Studies
- DC-ENGSTUDY: DCs Engineering Studies
- DC-FIRE: DCs Fire
- DC-INDREC: DCs Indoor Recreation
- DC- INTALLOW: DCs Intensification Allowance
- DC- LIBRARY: DCs Library
- DC- OUTREC: DCs Outdoor Recreation
- DC- PWORKS: DCs Public Works
- DC- ROADS: DCs Roads
- DC- SAN: DCs Sanitary
- DC- SWM: DCs Stormwater
- DC- WAT: DCs Water
- DMAF: Disaster Mitigation Adaptation Fund
- DSD: Development Services Department
- DT: Downtown
- ENT-BLDG: Enterprise Building
- ENT-DOON: Enterprise Doon Golf Course
- ENT-GAS: Enterprise Gas
- ENT-PAR: Enterprise Parking
- ENT-ROCK: Enterprise Rockway Golf Course
- ENT-SAN: Enterprise Sanitary Sewer
- ENT-SWM: Enterprise Stormwater
- ENT-WAT: Enterprise Water
- EDIF: Economic Development Investment Fund
- FIN: Financial Services Department
- FTE: Full Time Equivalent
- GHG: Green House Gas
- GIS: Geographic Information System
- INS: Infrastructure Services Department
- KIRC: Kitchener Indoor Recreation Complex
- KMAC: Kitchener Memorial Auditorium Complex
- KOF: Kitchener Operations Facility
- KPL: Kitchener Public Library
- KU: Kitchener Utilities
- LTFP: Long Term Financial Plan
- MGMT: Management
- MPAC: Municipal Property Assessment Corporation
- MTCE: Maintenance
- MTO: Ministry of Transportation
- PIL: Payment in Lieu of Taxes
- PSAB: Public Sector Accounting Board
- RES-AFFHOU: Reserve Affordable Housing
- RES-AUDTIC: Reserve Auditorium Ticket Sales
- RES-BLDG: Reserve Building Enterprise Capital

Definitions, Abbreviations & Acronyms

- RES-CCBF: Reserve Canada Community Building Fund
- RES-DCREC: Reserve Development Charges Recovery
- RES-DMAF: Reserve Disaster Mitigation and Adaptation Fund
- RES-ECDEV: Reserve Economic Development
- RES-ENERGY: Reserve Energy Management
- RES-EQUIP: Reserve Equipment
- RES-FACIL: Reserve Facility Infrastructure
- RES-GAS: Reserve Gas Utility Capital
- RES-MAT: Reserve Municipal Accommodation Tax
- RES-PAR: Reserve Parking Capital
- RES-PRKLD: Reserve Parkland Dedication
- RES-SAN: Reserve Sanitary Utility Capital
- RES-SWM: Reserve Storm Water Utility Capital
- RES-TAXCAP: Reserve Tax Capital
- RES-TECH: Reserve Technology Infrastructure
- RES-WAT: Reserve Water Utility Capital
- SOGR: State of Good Repair
- SSU: Sanitary and Stormwater Utilities
- SWM: Stormwater Management
- TCA: Tangible Capital Asset
- TIG: Tax Increment Grant
- TSRF: Tax Stabilization Reserve Fund
- VPP: Victoria Park Pavilion
- YTD: Year to Date
- WIP: Water Infrastructure Program