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Term	Acronym	Description
Budget Requests	BRs	Major initiatives to provide for growth, enhanced service levels, new services and efficiencies. These are requests above existing service levels. BRs provide descriptions of the costs and benefits of proposed initiatives to assist Council in making informed decisions (see also New Initiatives)
Bus Rapid Transit	BRT	Bus Rapid Transit is bus-based transit that delivers fast and efficient service that may include dedicated lanes, transitways, traffic signal priority, off-board fare collection, elevated platforms or enhanced stations <i>(source: U.S. Federal Transit Administration)</i>
By-law		Municipal, local or corporate rule or regulation
Canada Community-Building Fund	CCBF	Formerly the federal Gas Tax Fund, provides municipalities with funding to support local infrastructure priorities
Canadian Urban Transit Association	CUTA	Organization that collects data and acts as the voice for enhancing the public transit industry in Canada
Capital		Budgetary term for money received for or spent on the acquisition or construction of fixed assets such as land, roads, buildings and equipment
Capital Plan		Multi-year program adopted by Council comprised of an approved capital budget for the current year and a planned program for the succeeding nine years. The multi-year plan covers longer-term and one-time expenditures for capital assets. Projects in the 10-year annual forecast advance from year to year
Capital Expenditure/Project		Results in the acquisition of an asset of a permanent nature or improves an existing asset, extending the useful life of such an asset
Cash Basis of Accounting		A financial accounting method in which revenue and expenses are recorded when money is actually exchanged. The City of Mississauga Business Plan & Budget is prepared using the cash basis of accounting

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