
This glossary provides descriptions for terms used in the City of Mississauga Business Plan & Budget, and also for general finance and administration terms the City uses.

Term	Acronym	Description
Accrual Basis of Accounting		A financial accounting method in which revenue and expenses are recorded when a transaction occurs rather than when money is exchanged. The City of Mississauga's budget is prepared using the cash basis of accounting, which recognizes financial transactions when money is exchanged
Active Transportation Fund		A federal program that funds projects that expand and enhance active transportation networks in communities of all types and sizes, and supports Canada's National Active Transportation Strategy. The objective of the Fund is to increase the total amount, usage, and quality of active transportation infrastructure throughout Canada
Adopted Budget		Final budget document adopted via the provincially legislated process outlined in Section 284.16 of the <i>Municipal Act, 2001</i> . The final budget shows any adjustments to the originally proposed budget that have been required by elected officials, i.e., the Mayor and/or members of Council as part of the strong mayor powers
Advertising & Promotion		Cost for advertising on social media and in newspapers and journals for tenders, public notices, special events, job vacancies, and City services, and the cost of other promotional expenses
Alectra		Electricity utility and distributor for the City of Mississauga. The City of Mississauga is a 90 per cent shareholder of Enersource Corporation, which in turn holds a 29.57 per cent interest in Alectra
Amortization		Accounting process of allocating cost less residual value of a tangible capital asset to operating periods as an expense over the asset's useful life in a rational and systematic manner appropriate to its nature and use; "depreciation" is another commonly used term