

GLOSSARY OF ACRONYMS, DEFINITIONS & TERMS

- **Accountability** means how Council, Staff, Committees, Agencies, Commissions and Local Boards are held responsible for their obligation to answer to the general public.
- **Accessible Formats** refer to communicational aids for Town staff with disabilities. Accessible formats include, but are not limited to, large print, recorded audio, and braille.
- **Accommodations** are necessary and appropriate modifications in the workplace to ensure persons with disabilities can enjoy and/or exercise their right to work in accordance with their human rights and fundamental freedoms.
- **Accounts Payable (AP)** refers to money owed by the Town to its creditors.
- **Accounts Receivable (AC)** refers to money owed to the Town by its debtors.
- **Advisory Committee** means any Committee appointed by Council which may contain Council representation but where Council representation is less than 50 per cent of the members of Council.
- **AGCO** means Alcohol Gaming Commission of Ontario.
- **Amherstburg Community Services** is a voluntary, non-profit charitable organization, registered with Canada Revenue Agency that helps find solutions to social, legal, health, governmental, and environmental problems by providing information or by referring inquiries to the appropriate service available to the community.
- **Amortization** is the accounting process of allocating the cost less the residual value of a tangible capital asset to operating periods as an expense over its useful life in a rational and systematic manner and appropriate to its nature and use.
- **Annual Budget** is a Town budget applicable to a single fiscal year.
- **AODA** means Accessibility for Ontarians with Disabilities Act, 2005.
- **Appraisal** is a written opinion of the fair market value of the surplus property land and may include a letter of opinion.
- **Asset Backed Securities** are fixed income securities (other than a government security) issued by a Special Purpose Entity.
- **Assistive Devices** are devices used to assist persons with disabilities in carrying out activities or in accessing services including auxiliary aids such as communication aids, cognition aids, personal mobility aids and medical aids (i.e. canes, crutches, wheelchairs, or hearing aids).
- **Audit and Finance Committee** is an advisory committee appointed by Town Council to review financial documents and strategies in accordance with a defined term of reference.
- **Auditor** is a staff member holding a professional accounting designation employed by a third party accounting firm retained by the Town to perform an independent review on the Town's consolidated financial statements. The roles and responsibilities of the Auditor are laid out in Section 207 of the Municipal Act, 2001.
- **Authentication Token** refers to a physical device used by an authorized user to prove identity electronically. They store cryptographic information and may use biometric identification or other means to prove the user's identity by generating a number that is rekeyed by the user or entered directly through a direction connection to a computer.
- **Best Lifecycle Cost** means the most economic value-for-money for an item's expected lifespan. Factors considered include – but are not limited to – acquisition cost, installation, disposal value, disposal cost, training costs, maintenance costs, quality of performance, depreciation values, and replacement costs.

- **Best Value** means the price that results in the lowest expense to the Town for ownership, operation, or purchase. This cost is derived after considering all factors such as price, quality, service, terms, conditions, and warranties.
- **Bid** means an offer or submission received in response to a request for qualification, quotation, tender, or proposal.
- **Bid Irregularity** means a deviation between the requirements (i.e. terms, conditions, specifications, special instructions, etc.) of a bid request and the information provided in the submitted bid.
- **Bid Request** means a formal request for bids, which may be in the form of a Request for Quotation, Request for Proposal, or Tender call.
- **Bidders List** is the list of vendors who have expressed interest in submitting bids by either (i) submitting Expressions of Interest or Prequalification, or (ii) obtaining sealed bid documents for a bidding opportunity. This may also be referred to as the “Plan Takers List.”
- **Billing** issuing an invoice for goods and/or services provided.
- **Budget** is a plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
- **Bullying** is a form of aggression that may take place physically (e.g. hitting), verbally (e.g. name-calling), and socially (e.g. gossiping). This includes cyber bullying.
- **By-law** is defined as an enforceable municipal law of the Town passed by Council. By-laws are often accompanied by punishable fines for not following their conditions.
- **Canadian Revenue Agency (CRA)** administers tax laws on behalf of the Government of Canada for most provinces and territories. The CRA administers various social and economic benefit programs (e.g. incentive programs) through taxation.
- **Capital Budget** is a plan of proposed capital fund expenditures and the means of financing them from the current fiscal period and over a longer term planning horizon.
- **Capital Fund** is used to accumulate the revenues and expenditures for the acquisition of, or repair/replacement of, capital assets of the municipality. In general, capital assets refer to the building, equipment, and infrastructure of the municipality. Included are municipal buildings, arenas, trucks, graders, roads, water/sewer systems, and the like.
- **Cash** refers to paper currency, coins, and cheques. However, where applicable, it also includes – but is not limited to – debit and credit card receipts, gift certificates, gift cards, tokens, passes, permits and money orders.
- **Casual Day** is an approved designated day where staff may dress more casually than otherwise expected.
- **Chief Administrative Officer (CAO)** is the Chief Administrative Officer for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 229 of the Municipal Act, 2001.
- **Clerk** is the Municipal Clerk for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 228 of the Municipal Act, 2001.
- **CODE ADAM** is a missing child safety program with a defined procedure for employees to follow when someone reports a lost or missing child.
- **Collection Agency**, also known as a “debt collector,” is a business that pursues payments of debts owed by individuals or businesses. Most collection agencies operate as agents of creditors.

- **Committee of Council** as defined by Section 238(1) of the Municipal Act, 2001, means any advisory or other committee, subcommittee, or similar entity of which at least 50 per cent of the members are also members of Council.
- **Communication Supports** may include, but are not limited to, captioning, alternative and augmentative communication supports, plain language, sign language and other supports that facilitate effective communications.
- **Compliance Work** means the Town exercising its authority to perform tasks on a non-compliant property for the sole purpose of rendering the property free of By-law violations. The work can be carried out by Town employees or by an authorized contractor employed by the Town. This would include, but is not limited to, removing debris/waste, grading land, cutting grass/weeds, eliminating a dangerous situation, demolishing structures, providing essential services to an occupied dwelling, etc.
- **Concussion** is an injury to a soft structure, especially the brain, produced by a violent blow or impact and followed by a temporary, sometimes prolonged, loss of cognitive function.
- **Confidential Information** refers to privileged communication between Town staff, or between Town staff and potential business partners, whereby the receiver of said information is generally prohibited from sharing it with parties that have not been direct recipients to the information by the original giver of information
- **Confined Space** is a fully or partially confined space that is (i) not both designed and constructed for continuous human occupancy and (ii) potentially susceptible to atmospheric hazards due to its construction, location, or contents, or because of work that has been done in it.
- **Conflict of Interest** is a conflict between an employee's personal interest and his or her responsibility as an employee of the Town that interferes with the performance of his or her position in serving the interests of the Town.
- **Contract** means a legally binding agreement between two or more parties. Such agreements will consist in the form of a: (i) purchase order, (ii) purchase order incorporating a formal agreement, or (iii) formal agreement between the Town and other parties that creates an obligation to provide defined goods and/or services.
- **Contractor** is a person or company that undertakes a contract to provide goods or services.
- **Cost Effective Bid** means a bid received in response to a request that offers the best value for money (taking into account a quantitative and qualitative selection process).
- **Council** refers to the current elected Council for the Corporation of the Town of Amherstburg. This includes, as an entirety, the Mayor, Deputy Mayor and Councillors.
- **Council Question** refers to a motion of direction provided by Council at a meeting of Council that is not contained in the Order of Business.
- **Credit Limit** means the total amount that may be charged to a credit card before the credit card company refuses transactions.
- **Credit Risk** is the risk to an investor that an issuer will default in the payment of interest and/or principal on a security.
- **Crossing Guard** refers to Town staff designated to assist students in safely crossing roadways.
- **Culpable Absenteeism** refers to unscheduled and/or unapproved absence from work during normal working hours for reasons unrelated to illness or injury.
- **DBRS** is a credit rating agency founded in 1976 (originally known as Dominion Bond Rating Service).

- **Debenture** refers to a written promise to pay a specified sum of money – called the face value or the principal amount – at a specified maturity date in the future, alongside periodic interest at a specified rate.
- **Debt** is an obligation resulting from the borrowing of money or for the credited purchase of goods and services.
- **Debt Charges** are annual charges required to serve the long term debt of the Town, including the amount for principal repayments, interest due with the year, and required sinking fund contributions.
- **Debt Limit** refers to the maximum amount of gross or net municipal debt permitted with Ontario Municipal Board approval as regulated by the province.
- **Debt Term** is the borrowing term of all long-term debt incurred by the Town equal to, or less than, the estimated life of the assets being financed.
- **Deficit Position** is the measure at a point in time where the cumulative, accrued expenditures exceed the cumulative funding sources available.
- **Department of Parks, Facilities, Recreation, and Culture** is the department responsible for, among other areas, Recreation Services and Facilities.
- **Deputy Treasurer** is the Deputy Treasurer for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 286 of the Municipal Act, 2001.
- **Designated Signing Authorities** are people authorized to execute legally binding contracts on behalf of the Town (i.e. Mayor and Clerk). This authority may be delegated to other individuals as contained in applicable Town By-laws.
- **Detour Plan** refers to a plan of action proposed by an applicant seeking a Right of Way Permit from the Town whose project will affect traffic through road or lane closures.
- **Direct Acquisition** means the acquisition of goods/services without issuing a call for bids or obtaining comparative quotations.
- **Director** is the person responsible for direction and operational control of a department as defined on the Town's organizational structure.
- **Disabilities**, as per the Ontario Human Rights Code, means any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical coordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device; a condition of mental impairment or a developmental disability; a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language; a mental disorder, or; an injury or disability for which benefits were claimed or received under the insurance plan established under the Workplace Safety and Insurance Act, 1997.
- **Disability Waiting Period** refers to the seven-day period of time before disability benefit payments will commence.
- **Disbursement** refers to the paying out of petty cash from the Town's funds.
- **Discrimination** is treating someone differently or poorly based on superficial differentiating characteristics such as age, race, ethnicity, religion, sex, sexual orientation, family status, marital status, and/or disability, be it physical or mental.
- **Domestic Violence** is widely understood to be a pattern of behaviour used by one person to gain power and control over another with whom he/she has or has had an intimate relationship. This pattern of behaviour may include physical, sexual, emotional, psychological, and/or verbal abuse. Harassment and violence arising from personal

relationships outside the workplace could potentially expose a staff member to physical injury in the workplace.

- **Drainage Line of Credit** is a credit facility the Town uses to finance the construction cost of the Municipal Drainage work in the interim until the work is completed and billed to our residents.
- **Due Consideration** means giving the utmost thought and regard for cause and effect for all parties involved.
- **Electronic Funds Transfer (EFT)** refers to the electronic transfer of money from one bank account to another, either within a single financial institution or across multiple institutions, through computer-based systems.
- **ESA** means Electrical Safety Authority.
- **Expression of Interest (EOI)** means a situation where vendors are solicited by the Town to advise of their ability and desire to undertake Town projects. This is not to obtain costs for services.
- **Event Sponsor** refers to the person over 18 years of age charged with overseeing a public event involving alcohol in accordance with the Municipal Alcohol Management Policy.
- **Event Staff** means the person(s) over 18 years of age appointed by the Event Sponsor to oversee/run a public event involving alcohol in accordance with the Municipal Alcohol Management Policy. Event staff includes, but is not limited to, door persons, bartenders, and servers.
- **Expression of Interest (EOI)** means a situation where vendors are solicited by the Town to advise of their ability and/or desire to undertake Town projects. This is not to obtain costs for services.
- **External Borrowing Rate** is the rate of interest to be charged when third party cash resources have to be obtained in order to provide funding to the project. The external borrowing rate will be equal to the interest prescribed by the terms of the contracted debt.
- **Financial Assistance** refers to an authorized reduction in user fees charged by the Town of Amherstburg for participation in a program or service.
- **Financial Position** is the measure at a point in time of a capital project's cumulative, accrued expenditures as compared to the cumulative accrued revenue.
- **Financial Reserve** refers to funds that are authorized by Council to be set aside for funding of future expenditures.
- **Formal Complaint** means a complaint received wherein the complainant provides their full name, address, contact information, and nature of their complaint in writing using the required form.
- **Forward Rate Agreement (FRA)** is a contract with a qualified financial institution that allows an investor to fix a rate of interest to be received on an investment for a specified term beginning at a specified future date.
- **Funds** are independent fiscal/accounting entities with a self-balancing set of accounts segregated for the purpose of carrying on specific activities. There are three funds: the Revenue Fund, the Capital Fund, and the Reserve Fund.
- **Generally Accepted Accounting Principles** refers to the accounting principles for municipal government as recommended by the Canadian Institute of Chartered Accountants and the Public Sector Accounting Board.
- **Half-Year Rule** is the assumption – for tax purposes – that a newly acquired asset is placed in service halfway through the year, regardless of when the asset is actually acquired and placed in service. The half-year rule affects annual depreciation, taxation,

and earnings calculations. This convention doesn't apply to the acquisition of certain capital property, such as tools costing less than \$500.

- **Harassment** means statements or actions that are unwelcome to a person of ordinary sensibilities.
- **Highway Traffic Act (HTA)** is an Ontario Act that regulates the licensing of vehicles, classification of traffic offenses, administration of loads, classification of vehicles, and other related transportation issues.
- **Hiring Control Program** refers to a fiscally responsible approach to hiring where the Human Resources Department will ensure that any new positions are brought to Council for approval.
- **Immediate Relative** refers to a parent/guardian, child, sibling, or spouse.
- **Indemnity** is a form of insurance that legally and financially exempts the Town from all responsibility during a project undertaken by another entity on Town property (i.e. a permit holder). All liabilities associated with the project are transferred from the Town – the indemnitee – to its partner – the indemnitor.
- **Integrity Commissioner** for the Town of Amherstburg shall investigate, in an independent manner, on a complaint made to him or her by any person, whether Council, a Committee or a Local Board has complied with the Code of Conduct for Members of Council Policy and any procedures, rules and policies of the Town and local boards governing the ethical behaviour of Council, Committees or Local Boards.
- **Intellectual Property** is a set of intangible rights held by musicians, authors, artists and inventors who have ownership of their intellectual and creative output. Others are prohibited from using intellectual property without prior and written permission. Intellectual property may have commercial value and encompasses the area of Copyrights, Trademarks, Patents, and Design.
- **Interest Rate Risk** is the risk associated with declines or rises in interest rates that cause an investment in a fixed-income security to decrease or increase in value.
- **Interim Financing** refers to funds required to finance capital expenditures until such time as permanent financing becomes available.
- **Internal Borrowing Rate** is the rate of interest to be charged when existing cash resources have been used to fund expenditures. The internal borrowing rate will be calculated on the variable Prime Rate.
- **Internal Controls** are a process by which the Town attempts to prevent or minimize the likelihood of accounting-related errors, irregularities, and illegal acts. Internal controls help safeguard funds, provide efficient and effective management of assets, and permit accurate financial accounting. Internal controls cannot eliminate all errors and irregularities, but they can alert Council to potential problems.
- **Intimidation** means to intentionally say or do something that would cause a person of ordinary sensibilities to be fearful of bodily harm or any other reprisal.
- **Investment Grade Obligations** is an investment instrument suitable for purchase by institutional investors under the prudent person rule. Investment grade is restricted to those rated BBB or higher by a credit rating agency.
- **JHSC** refers to the Town's Joint Health and Safety Committee.
- **Labour and Materials Payment Bond** is a security provided by a bonding or surety company to the owner of a construction project on behalf of a contractor. These bonds are issued usually with (and for the same amount as) performance bonds, and cover payment for all equipment, labour, materials, and services in the event that the contractor fails to pay for them under the terms of the contract.

- **Lease** is a method of financing and acquisition that binds the leasee to a stream of future payments to the lessor. Council approval is required for the Town to enter into a lease. Entry into a lease agreement by the Town shall be subject to the provision of the Municipal Act, 2001 and regulation thereto.
- **Linear Assets** are assets constructed or arranged in a continuous and connected network, such as roads and sewers.
- **Line of Credit** refers to an arrangement whereby a bank or any other similar entity (e.g. Infrastructure Ontario) extends an unsecured loan that is drawn down, as required by the borrower.
- **Liquidity** is a measure of an asset's convertibility to cash, implying a high degree of marketability and a high level of price stability.
- **Lobbyist** is an individual, organization, or business that: (i) maintains an active lobbyist registration with the municipality and/or (ii) actively lobbies for any public office holder of the municipality, Council, the Town, or a local board.
- **Local Travel** refers to travel within the boundaries of Windsor-Essex County.
- **Maintenance Bond** is a type of surety bond purchased by a contractor that protects the Town for a completed construction project against defects and faults in materials, workmanship, and design that could arise later if the project was done incorrectly. The terms of such bonds are applicable for a specified time period.
- **Manager** is defined as the person who reports directly to a Director of a Department (or CAO in some instances) and is responsible for a division within that department, as defined by the Town's organizational structure.
- **Market Risk** is the risk that the value of a security will rise or decline as a result of changes in market conditions.
- **Market Value** means the most probable price which assets should bring in a competitive and open market as of a specified date under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably, and in their own best interests and assuming the price is not affected by undue stimulus.
- **Material Safety Data Sheet (MSDS)** is an information sheet for hazardous materials, including an index of chemical compounds with: details of properties, handling details, precautions, and first-aid procedures.
- **Measurement Date** refers to the date upon which quotes will be obtained by the Town's financial institution. The measurement date is typically the first business day of each calendar quarter.
- **Meeting** as it relates to Council, is defined in subsection 238 (1) of the Act "means any regular, special or other meeting of council, of a local board or of a committee of either of them, where,
 - (a) A quorum of members is present, and
 - (b) Members discuss or otherwise deal with any matter in a way that materially advances the business or decision making of the council, local board or committee."
- **Mobility Aide** is a device used to facilitate the transportation of a disabled person in a seated posture.
- **Moody's Investors Service** is the bond credit rating business of Moody's Corporation, representing the company's traditional line of business and its historical name. Moody's Investors Service provides international financial research on bonds issued by commercial and governmental entities.
- **Non-Culpable Absenteeism** refers to absence from work that is legitimate due to a disability or injury or scheduled and approved absence, whether paid or unpaid.
- **Non-Local Travel** refers to travel beyond the boundaries of Windsor-Essex county.

- **Non-Paid Work Placement** refers to a position filled by any person who supplies a service to the Town without receiving a salary or wage, for purposes of satisfying a requirement or condition in order to continue to receive a type of benefit, such as the completion of a training program or school requirement.
- **Non-Sufficient Funds (NSF)** used in the banking industry to signify that there are "non-sufficient funds" in an account in order to honour a check drawn on that account. This is known as a "bounced check" or "bad check."
- **Non-Viable Real Property** means surplus Real Property for which a building permit cannot be granted because it is either landlocked or because it is of insufficient size and shape to permit development unless developed in conjunction with abutting land.
- **Notice of Violation** means a formal document issued by the Town that serves as a written warning. This document would specifically communicate the By-law contraventions that require remedy and an accompanying deadline for compliance. Photos may be included as part of the document.
- **Officer** means a person appointed by the Town for the purposes of Municipal By-law Enforcement, including – but not limited to – Municipal By-law Enforcement Officers and Police Officers.
- **OHSA** is the Ontario Health and Safety Act.
- **Ombudsman** for the Town of Amherstburg shall investigate, in an independent manner, on a complaint made to him or her by any person over whether Council, a Committee, or a Local Board has complied with Section 239 of the Municipal Act, 2001 or the Town Procedural By-law with regard to any meeting closed to the public
- **ONE – the Public Sector Group of Funds (the “One Fund”)** is a professionally managed group of investment funds composed of pooled investments that meet eligibility criteria as defined by regulations under the Municipal Act, 2001.
- **Operating Account** refers to the bank account used for the majority of the Town’s cash receipts and disbursements. Other accounts may be used for special or designated purposes.
- **Order to Comply** refers to a formal document issued by the Town that serves as a mandatory directive. This document would specifically communicate the By-law contraventions that require remedy and include a deadline for compliance. Photos may be included as part of the document.
- **Outstanding Cheque** refers to a cheque that has been issued by the Town but has not yet been recorded by the bank.
- **Outstanding Deposit** refers to a deposit that has been deposited by the Town into its bank account, but not yet recorded by the bank.
- **Pay-As-You-Go** is used to describe the financial policy whereby capital outlays are financed from current revenues and/or reserves continuously rather than by a single debt.
- **Payee** refers to an individual or company to whom a cheque is payable.
- **Performance Bond** is a surety that calls for specific monetary payment to a beneficiary if the purchaser or maker fails to do something or acts in violation of a contract.
- **Personal Calls** are defined as calls of minimal duration and frequency that are essential to allowing the employee to continue working, and cannot be made at another time or from a different telephone. Examples of personal calls are calls to arrange for unscheduled or immediate care of a dependent, a family situation, a personal emergency, to alert others of an unexpected delay due to a change in work or travel schedule, etc.

- **Petty Cash** refers to funds that are to only be used for miscellaneous and incidental Town related expenditure of small value of where payment through the accounts payable system or by Town-issued credit card is not justified or appropriate.
- **Petty Cash Custodian** refers to the Town employee who has been authorized to monitor and disburse petty cash, as well as maintain the petty cash log.
- **Petty Cash Log** means a record of all transactions into and out of petty cash.
- **Physical Demands Analysis (PDA)** is a systematic procedure used by the Town to quantify and evaluate all of the physical requirements associated with a job's typical tasks. Reasonable expectations of a PDA must comply with the Ontario Human Rights Code.
- **Police Services** refers to the Amherstburg Detachment of the Windsor Police Services, responsible for ensuring provision of policing services in accordance with applicable legislation.
- **Policy** is defined as enforceable Town guidelines for the public to understand and follow.
- **Pooled Assets** are assets that have a unit value below the capitalization threshold but have a material value as a group. These assets will be combined into a single asset in the financial system. Notwithstanding the threshold limit, the following assets shall be pooled and the pool deemed to be itself a tangible capital asset: computers and peripherals, software, streetlights, fire hydrants, fireman uniforms, and service revolvers.
- **Privilege Clause** is the standard clause used in bid documents and advertising that reads, in part, "the lowest or any tender may not necessarily be accepted."
- **Procedure** is defined as the sequence of activities providing step by step direction to Staff on how to complete specific parts of their job.
- **Procurement** means the combined functions of purchasing, inventory control, transportation, receiving and inspection, salvage, and disposal of infrastructure, goods, and services.
- **Procurement Policy** provides guidelines for acquiring infrastructure, goods, and services for the Town as approved by Council. Also known as Purchasing Policy.
- **Prudent Person Rule** is an investment standard outlining the fiduciary responsibilities relating to the investment practices of public fund investors.
- **PSAB** is the Public Sector Accounting Board.
- **Public Event** includes, but is not limited to, an event that: (i) is held at municipal facilities; (ii) is open to the general public; (iii) has the potential for involvement of a number of attendees that could not be managed without special measures being put in place; (iv) involves a special occasion permit; (v) involves a building permit for tents, stages, or other structures; and/or (vi) involves police patrols.
- **Public Events Committee** refers to the Committee for the Town charged with assisting Organizations in planning their public events.
- **Public Meeting** means a meeting held by Council or Committee to consider matters within their respective domains and jurisdictions for the Town.
- **Qualifying Assets** are financial assets, either fixed or revolving, that by their terms convert into cash within a finite time period. This includes any rights or other assets designed to assure the servicing, timely distribution, or proceeds to security holders.
- **Quotation** refers to an offer to sell goods/services to the Town or purchase surplus goods/materials from the Town.
- **Real Property** is land and buildings owned by the Town, including Viable and Non-Viable property.

- **Recreation Programs** are activities revolved around leisure, sport, art, or culture that may be self-directed or instructional, providing skill development in a personal pursuit. Programs may be introductory or specialty and are of an on-going nature. User fees are often charged to offset the costs associated with the provision of the activity.
- **Reserve Funds** are funds that have been set aside as required either by: (i) a Council-approved By-law (i.e. a “permissive” reserve fund) or (ii) provincial legislation (i.e. a “regulatory” reserve fund). Both permissive and regulatory reserve funds are set to accrue capital for meeting a future goal.
- **Returned Items:** refers to transactions or financial instruments, such as cheque or electronic payments, that have been sent back to the payer’s account or source due to various reasons, which may include but are not limited to incorrect account information, stop payment requests, discrepancies in the transaction details and non-sufficient funds.
- **Request for Proposal (RFP)** is a form of bid solicitation in regards to a particular project, but does not provide detailed specifications, terms, or conditions. An RFP invites solutions from bidders that will provide all of a project’s initiatives. Proposals are critiqued and scored by pertinent details, including – but not limited to – price, experience, equipment, personnel, and proposed work plans.
- **Request for Quotation (RFQ)** is a formal request for prices on specific goods or services based on comprehensive technical specifications.
- **Revenue Fund** refers to the principal fund found in all municipalities. This is the fund into which the main sources of available Town financing are recorded. Taxation revenue, grants, permits, service charges, licenses, and interest earned on investments are all recorded in this fund. It is also the fund that records disbursements for the everyday operating expenditures of the Town.
- **Revenue Recognition** refers to the policy for recognizing sales as revenue for financial reporting purposes. A sale that does not qualify as revenue under the revenue recognition policy must be deferred and reported in the period in which it may be recognized.
- **Risk Assessment** is the process of evaluating the potential risks that may be involved in a projected activity or undertaking.
- **Risk Manager** is the Municipal Clerk for the Town.
- **Schedule I Banks** are domestic banks and are authorized under the Bank Act to accept deposits, which may be eligible for deposit insurance provided by the Canadian Deposit Insurance Corporation.
- **Schedule II Banks** are foreign bank subsidiaries authorized under the Bank Act to accept deposits, which may be eligible for deposit insurance provided by the Canadian Deposit Insurance Corporation. Eligible foreign institutions control foreign bank subsidiaries.
- **Schedule III Banks** are foreign bank branches of foreign institutions that have been authorized under the Bank Act to do banking business in Canada. These branches have certain restrictions.
- **Sealed Bid Documents** are specification documents prepared and distributed to bidders when tenders, Requests for Quotation (RFQs), or Requests for Proposal (RFPs) are issued. These documents include instructions on how to submit bids/proposals, project specifications, bid forms, insurance requirements, bonding requirements, etc.
- **Sealed Bid Process** is the process of soliciting bids or proposals, allowing interested parties to submit bids or proposals, and evaluating the bids or proposals to determine a successful proponent. Sealed bid processes include Requests for Quotation (RFQs), Requests for Proposal (RFPs), and Tenders.

- **Senior Management Team (SMT)** is comprised of the Chief Administrative Officer and the Directors. If a Director is unavailable, a delegate may be assigned
- **Service Animals** are any animals used by a person with a disability for reasons relating to the disability where it is readily apparent that the animal is used by the person for reasons relating to his or her disability; or where the person provides a letter from a physician or nurse or other noted profession as indicated in legislation confirming that he or she requires the animal for reasons relating to his or her disability; or a valid identification card signed by the Attorney General of Canada or a certificate of training from a recognized guide dog or service animal training school.
- **Short Term Disability** provides benefit coverage when an employee becomes temporarily disabled.
- **Smart Serve** is an organization dedicated to developing and delivering a responsible service training program to all individuals who serve alcoholic beverages or work where alcoholic beverages are served.
- **Special Occasion Permit (SOP)** refers to the permit issued by the Alcohol and Gaming Commission of Ontario (AGCO) required for selling or serving alcohol at an event.
- **Staff** is any person (or group thereof) who supplies services to the Corporation for wages including any union or non-union, regular or temporary, full-time, part-time, seasonal or casual staff member, including but not limited to permanent staff, temporary staff, committee members, students, recreation staff, contract employees, paid work placements, and adult crossing guards. The terms employee and staff have the same associated meaning in policy of the Town of Amherstburg.
- **Standard and Poor's** is a financial services company. It is a division of McGraw Hill Financial that publishes financial research and analyses on stocks and bonds.
- **Stop Work Order** is a special order issued by municipal officers and inspectors that prevent permit holders from continuing with a project due to a breach of terms and conditions they hold with the Town. They may also be issued to a person or company undergoing a project without a necessary permit. Stop work orders may be lifted once it is determined by a Town representative that all relevant contraventions have been lifted.
- **Straight-Line Amortization** allocates the cost less estimated residual value of a capital asset equally over each year of its estimated useful life. Tangible capital assets shall be deemed to have no residual value for the purposes of calculating amortization.
- **Student Worker** is any person employed by the Town who: (i) attends a secondary school, college, or university on a full time basis and (ii) has indicated his or her intention to return to school following their temporary placement with the Town.
- **Sub-Contractor** is a person or company that undertakes a portion of a contract from a principal contractor or from another Sub-Contractor.
- **Support Persons** are any person whether a paid professional, volunteer, family member, or friend who accompanies a person with a disability in order to help with communications, personal care or medical needs, or with access to goods or services
- **Surety** means: (i) a specified dollar amount in the form of cash, certified cheque, bid bond, performance bond, labour/materials payment bond, letter of credit, or any other form as deemed necessary and (ii) stated in any quotation tender or proposal documents issued by the Town.
- **Tangible Capital Assets (TCA)** include both the Town's fixed assets – such as machinery, building, and land – and the Town's current assets, such as inventory. The opposite of a tangible asset is an intangible, or nonphysical, asset (e.g. patents, trademarks, copyrights, etc.).

- **Targeted Outreach Programs** are specialized programs designated for a specific audience and/or geographic community in order to help engage residents or as a component of a broader community initiative.
- **Tender** is a formal bid solicitation where the Town publishes the specifications, terms, conditions, and any other details concerning a proposed contract. Tenders are typically awarded to the lowest compliant bidder.
- **Term of Council** means the period of time for which Council is elected to serve, as governed by applicable legislation.
- **Terms of Reference** is a document outlining the mandate and board or committee operational details, including such things as composition, activities, term, quorum, meeting schedule, staff roles and the like. Council must approve terms of Reference and any following amendments.
- **Top Up Pay** refers to the difference between Short Term Disability coverage and the employee's base pay.
- **Total Disability** provides benefit coverage when an employee is considered totally disabled (i.e. when he/she is continuously unable to perform essential occupational duties due to an illness).
- **Transaction-Level Limit** means the total value of any individual transaction that may be charged to the credit card or the type of transaction that may be charged to the credit card (i.e. gas stations that will allow credit card transactions for the purchase of gasoline but deny credit card purchases for other miscellaneous items at the gas station).
- **Transparency** means how outside parties, such as the public, are able to observe how the decisions of Council, Staff, Committees and Local Boards are made and implemented. The Town of Amherstburg actively encourages and fosters stakeholder participation and openness in its decision making process.
- **Treasurer** is the Treasurer for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 286 of the Municipal Act, 2001.
- **Town** is the Corporation of the Town of Amherstburg.
- **Unbalanced bid** means a bid where the bidder places an unreasonably high value on certain items in a unit price contract, and unreasonably low price on other items within the same bid for purposes of receiving large payments at the beginning of the contract – or for maximizing its profits on items that will be used in a contract in greater quantities than estimated in the bid document – and under-pricing items it believes will be used in significantly lesser quantities.
- **Unbudgeted Expenditure** is an expense that was not provided for in the approved Capital or Operational budget and requires additional funds at the approval of the CAO, Director of Financial Service, and/or Council.
- **Universal Programs** are activities and community events provided at no cost or minimal cost either directly by the Town or through partnerships/service agreements with an agency/program provider.
- **User Fees** refer to the fee charged for participation in a program, activity, or other service.
- **User Group** is any organization, team, club, or association that rents municipal facilities on a consistent basis. These include, but not limited to minor sports associations, adult sports associations, service clubs, sports teams, non-profit organizations, etc.
- **Viable Land** is a parcel of land that, on its own, would be eligible for a building permit.

- **Volunteer** is an individual who chooses to undertake a service or activity for the Town without coercion, the need to satisfy a requirement, nor to receive a type of benefit. A Volunteer does not receive a salary or wage for their services.
- **Web Content Accessibility Guidelines (WCAG)** is a World Wide Web Consortium Recommendation, dated December 2008, entitled “Web Content Accessibility Guidelines (WCAG) 2.0.”
- **WECHU** is the Windsor Essex County Health Unit.
- **Work in Progress (WIP)** is the accumulation of costs for tangible capital assets that are in construction or development in progress but are not yet in use or the capital project is still open to accumulate costs.
- **Work Organization** is defined as the control of work and the division of labour. It includes the tasks performed, who performs them, and how they are performed in the process of making a product or providing a service.
- **Write-Down** is a reduction in the cost of a tangible asset to reflect the asset’s decline in value due to a permanent impairment.