

Glossary

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	Description
Accrual Basis of Accounting	<ul style="list-style-type: none"> The accrual basis of accounting recognizes revenues as they become measurable; expenditures are the cost of goods and services acquired in the period whether or not payment has been made or invoices received.
Advertising & Promotions	<ul style="list-style-type: none"> Cost for advertising in newspapers and journals for tenders, public notices, special events, job vacancies, and City services Cost of other promotional expenses such as souvenirs
Annualization	<ul style="list-style-type: none"> The cost of a full year of operation
APC	<ul style="list-style-type: none"> Automatic Passenger Counter. Used in transit vehicles to count the number of passenger trips.
Approved Budget	<ul style="list-style-type: none"> The final budget passed by Council with detail adjusted by departments to show how they will operate within the fund-wide and department-wide numbers approved in that budget.
Assessment	<ul style="list-style-type: none"> Nominal value assigned by the Municipal Property Assessment Corporation (MPAC) to each property in the province as a basis for property taxation
Assessment Roll	<ul style="list-style-type: none"> The roll which determines the basis of the allocation of taxes and is prepared by MPAC
Balanced Budget	<ul style="list-style-type: none"> The <i>Municipal Act, 2005</i> states in Section 290, 2(b) that the budget shall provide that the estimated revenues are equal to the estimated expenditures.
Base Budget	<ul style="list-style-type: none"> 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 Operating Budget.

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	Description
BC 21	<ul style="list-style-type: none">• Building a City for the 21st Century
Benchmarking	<ul style="list-style-type: none">• 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.
BRT	<ul style="list-style-type: none">• Bus Rapid Transit. This phase refers to a specific transit project under consideration. Running parallel to Highway 403, the BRT is a planned, exclusive, grade-separated, two-lane, bus only road with stations which allow for integration with local services and multi-modal transportation.
Budget	<ul style="list-style-type: none">• Planned expenditures for a specified time period along with the proposed means of financing these expenditures
Budgetary Control	<ul style="list-style-type: none">• 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.
Capital	<ul style="list-style-type: none">• The word "capital" has a specific meaning in the municipal context. It is used to describe the transactions of the capital fund, including both long-term expenditures and long-term financing.
Capital Budget	<ul style="list-style-type: none">• A multi-year program adopted by Council comprising of an approved capital program 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.

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Capital Expenditure/Project	<ul style="list-style-type: none"> • A capital expenditure/project results in the acquisition of an asset of a permanent nature or which improves an existing asset, extending the useful life of such an asset. Projects in the 10 year annual forecast advance from year to year in an orderly fashion.
Capital Fund	<ul style="list-style-type: none"> • Fund to account for all capital expenditures and the financing of capital expenditures
CICA	<ul style="list-style-type: none"> • Canadian Institute of Chartered Accountants. A public governance body which oversees and supports the setting of accounting, auditing and assurance standards for business, not-for-profit organizations and government.
City	<ul style="list-style-type: none"> • The Corporation of the City of Mississauga
CNR	<ul style="list-style-type: none"> • Canadian National Railway. Canada's largest freight railroad.
Communication Costs	<ul style="list-style-type: none"> • Expenses for the City's telephone system, long distance calls, maintenance of the base radio stations and fax charges • Postage charges for the distribution of City mail
Contingency	<ul style="list-style-type: none"> • An appropriation of funds available to cover unforeseen events that occur during the fiscal year.
Contractors & Professional Services	<ul style="list-style-type: none"> • Cost of services which have been purchased on a contract basis such as road maintenance, tree planting, and snow removal • Cost of professional and consulting services such as auditors, architects, and consultants
Cost	<ul style="list-style-type: none"> • 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.

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Cost Centre	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> A program consisting of one or more cost centres with related objectives.
Cost Element	<ul style="list-style-type: none"> A 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	<ul style="list-style-type: none"> A combination of cost elements of the same type (e.g., salaries and wages is a cost element group containing a number of cost elements such as: 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, as 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.
Council	<ul style="list-style-type: none"> City of Mississauga Council is comprised of the Mayor and 11 Councillors.
Council Budget Committee	<ul style="list-style-type: none"> The group composed of the members of City Council and chaired by the Mayor.
Council Individual Expense	<ul style="list-style-type: none"> Various expenses
CPI (Construction)	<ul style="list-style-type: none"> Construction Price Index. This measures changes in the price of construction of different categories of properties.
CPI (Consumer)	<ul style="list-style-type: none"> Consumer Price Index. An indicator of changes in consumer prices experienced by Canadians. It is obtained by comparing, through time, the cost of a fixed basket of commodities purchased by consumers.

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CPR	<ul style="list-style-type: none"> Canadian Pacific Railway. Freight hauler, with much of its network in Western Canada and the Midwest USA.
CRTC	<ul style="list-style-type: none"> Canadian Radio-Television Telecommunications Commission. An independent agency responsible for regulating Canada's broadcasting and telecommunications systems.
CSR	<ul style="list-style-type: none"> City Services Review. An extensive review of all City services, by staff, undertaken in 2004.
CUPE	<ul style="list-style-type: none"> Canadian Union of Public Employees. Canada's largest union with over half a million members across Canada.
CUTA	<ul style="list-style-type: none"> Canadian Urban Transit Association. An organization that acts as the voice for enhancing the public transit industry in Canada.
Current Budget	<ul style="list-style-type: none"> A budget for general revenues and expenditures such as salaries, utilities and supplies. Also referred to as the operating budget.
Current Expenditure	<ul style="list-style-type: none"> A current expenditure is for goods or services that are consumable generally within the current fiscal year. For expenditures of a recurring nature which has no lasting value
Current Operation	<ul style="list-style-type: none"> The sum of the program budgets
Current Value Assessment (CVA)	<ul style="list-style-type: none"> Current Value Assessment is defined as the amount of money the property would realize if sold at arm's length by a willing seller to a willing buyer.
DBNS	<ul style="list-style-type: none"> Dixie Bloor Neighbourhood Services

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DC	<ul style="list-style-type: none"> • Development Charges/Contributions (see below).
DCA	<ul style="list-style-type: none"> • Development Charges Act. Municipal councils may impose development charges against land to pay for increased capital costs required because of increased needs for services arising from development. These charges are regulated by the Province of Ontario.
Debt Charges	<ul style="list-style-type: none"> • Principal and interest payments necessary to retire debentures issued for City purposes
Deficit	<ul style="list-style-type: none"> • The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
Department Head	<ul style="list-style-type: none"> • The Commissioner of any City Department
Development Related Revenue	<ul style="list-style-type: none"> • Revenue collected from developers for city services constructed in new residential and non-residential areas
Discretionary Reserve Funds	<ul style="list-style-type: none"> • Reserve funds set up at the discretion of Council.
Donations & Contributions	<ul style="list-style-type: none"> • Donations & contributions from individuals and organizations
E3 Review	<ul style="list-style-type: none"> • Program to evaluate service economy, efficiency and effectiveness with a view to improving the value our services
EA (Labour)	<ul style="list-style-type: none"> • Economic Adjustment. Cost of living adjustment

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EA (Transportation)	<ul style="list-style-type: none"> • Environmental Assessment. A study/review of the impact public sector undertakings, usually infrastructure, will have on the environment.
EI	<ul style="list-style-type: none"> • Employment Insurance. Program sponsored and administered by the Government of Canada that offers financial assistance when unemployed. Both employers and employees pay EI premiums.
Enersource	<ul style="list-style-type: none"> • Electricity/energy provider of which the City of Mississauga is a 90% stakeholder
Equipment Costs	<ul style="list-style-type: none"> • Purchase and trade-in of minor equipment such as hydraulic lifts and calculators • Cost of maintenance and rental of stationary equipment for offices, buildings, grounds, parks, roadways, and bridges • Cost of service contracts • Rental and maintenance of electronic data processing and work processing equipment, software, systems development, etc.
ERP	<ul style="list-style-type: none"> • Enterprise Resource Planning System. A business management system that integrates all facets of business including planning, manufacturing, sales and marketing.
Expenditures	<ul style="list-style-type: none"> • The disbursement of appropriated funds to purchase goods and/or services. 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.
Fines	<ul style="list-style-type: none"> • Revenue received from the payment of penalties and fines

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Fiscal Year	<ul style="list-style-type: none"> The period for which budgets are prepared and financial records are maintained. The fiscal year for the City of Mississauga is January 1st to December 31st.
FOI	<ul style="list-style-type: none"> Freedom of Information and Protection of Privacy Act. An Act that makes public bodies more accountable to the public and to protect personal privacy.
Forecast	<ul style="list-style-type: none"> The projected revenues and expenditures for future years
Fringe Benefits	<ul style="list-style-type: none"> Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
Full-time Equivalent (FTE)	<ul style="list-style-type: none"> A measure of staffing, equivalent to that produced by one person working full-time for one year.
Fund Accounting	<ul style="list-style-type: none"> A fund is a complete set of accounts set up in separate records and providing separate and distinct reports
General Revenue Fund	<ul style="list-style-type: none"> Fund used to account for all revenues and resources which are not otherwise accounted for separately. Revenues which are unrestricted in use, such as general taxation revenue of a municipality are found in the General Revenue Fund. In addition, some revenues which are earmarked for specific uses but are not segregated may be found there.
Generally Accepted Accounting Principles (GAAP)	<ul style="list-style-type: none"> 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.

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GFOA	<ul style="list-style-type: none"> Government Finance Officers Association. Professional association of state/provinces and local finance officers in the US and Canada dedicated to sound management of government financial resources.
GPS	<ul style="list-style-type: none"> Global Positioning System. Satellite navigational system used in vehicles.
Grant	<ul style="list-style-type: none"> A contribution from a level of government to support a particular function, service, or program
Grants & Subsidies	<ul style="list-style-type: none"> Government grants, subsidies, and payments-in-lieu of taxes
Gross Expenditures	<ul style="list-style-type: none"> Total expenditures of the city prior to the netting of any external revenues and/or recoveries
Growth Project	<ul style="list-style-type: none"> A capital project which, once constructed, will service new growth areas within the City. Construction growth projects are usually funded by development charges and developer contributions.
GST	<ul style="list-style-type: none"> Goods and Services Tax. Multi-stage, value-added tax levied on a broad range of goods and services.
GTA	<ul style="list-style-type: none"> Greater Toronto Area comprises the Municipality of Metropolitan Toronto and the four surrounding regional municipalities of Durham, Halton, Peel, and York. This area covers some 7,200 square kilometres and contains a total of 30 local area municipalities.
GTAA	<ul style="list-style-type: none"> Greater Toronto Airports Authority. Organization that operates Toronto Pearson Airport.

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GTTA	<ul style="list-style-type: none">• Greater Toronto Transit Authority. Organization that is responsible for developing a long-range, integrated transportation plan for local transit, GO Transit and major roads for the GTA.
HCSC	<ul style="list-style-type: none">• Healthy City Stewardship Centre. Organizations from diverse sectors working together to foster the physical, social and environmental health of a community.
Hydro Mississauga	<ul style="list-style-type: none">• Precursor to Enersource Corporation; electricity provider
IBEW	<ul style="list-style-type: none">• International Brotherhood of Electrical Workers. Oldest and largest electrical union in the world.
ICON	<ul style="list-style-type: none">• Integrated Court Offences Network. Computer system used to administer the Provincial Offences Act (POA).
Infrastructure	<ul style="list-style-type: none">• The basic installations and facilities necessary for the continuance and growth of the City, such as roads, parks, transportation and similar systems.
Interest Income	<ul style="list-style-type: none">• Revenue associated with the City's activities of investing cash balances.
Investment Income	<ul style="list-style-type: none">• Interest received from investments
IRSP	<ul style="list-style-type: none">• Integrated Road Safety Program. Program committed to reducing traffic injuries/fatalities and collisions.
ITS	<ul style="list-style-type: none">• Intelligent Transportation System. Initiative to add information and communications technology to transport infrastructure and vehicles in order to reduce congestion.

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Labour Costs	<ul style="list-style-type: none"> • Salary and wages in respect of full-time, part-time, contract, temporary or overtime employment including holiday pay • City's share of employee's fringe benefits, clothing and food allowances and any other benefits paid through payroll, both taxable and non-taxable
Leadership Team (LT)	<ul style="list-style-type: none"> • All City Department Heads and the City Manager
LED	<ul style="list-style-type: none"> • Light Emitting Diodes. An electronic indicator light display that uses electricity in a much more efficient manner than standard light bulbs.
Levy (Tax)	<ul style="list-style-type: none"> • Represents the property and business taxation funding which must be raised by the taxpayers
Liabilities	<ul style="list-style-type: none"> • Financial obligations of the City to others
Library Board	<ul style="list-style-type: none"> • The Mississauga Public Library Board
Licences & Permits	<ul style="list-style-type: none"> • Revenue from the issuance of licences and permits
Line Item	<ul style="list-style-type: none"> • Revenue or expense category such as labour, transportation, user fees, etc.
Local Improvements	<ul style="list-style-type: none"> • The Local Improvement Act authorizes municipalities to install services such as sewers, drains, watermains, street-lighting, and sidewalks and to recover the costs from the benefiting landowners.
Lower Tier Municipality	<ul style="list-style-type: none"> • Area municipalities of the two-tier municipal government

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MADH	<ul style="list-style-type: none"> Mississauga Accessibility Design Handbook. Booklet designed to make Mississauga buildings more accessible.
Materials & Supplies and Other Services	<ul style="list-style-type: none"> Cost of materials and supplies purchased for the administration of the City Books and materials for the Library Division Personal equipment such as uniforms, overalls, and protective clothing for City employees Materials and supplies purchased for the maintenance and operation of City services and facilities (excluding vehicles and buildings), including gravel, salt, sand, asphalt, paint, cleaning materials, agricultural supplies, and other road maintenance supplies Includes any expense of a minor nature for which no other expenditure classification applies Registration expense of sub-divisions, by-laws, and associated expenses
MAX	<ul style="list-style-type: none"> Mississauga Approval Xpress. System used to process building permit applications.
MFOA	<ul style="list-style-type: none"> Municipal Finance Officers' Association of Ontario. A professional association of municipal finance officers in the Province of Ontario that promotes the interests of its members and assists in carrying out their statutory and financial responsibilities.
Modified Accrual Basis	<ul style="list-style-type: none"> 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.
MOL (Ontario)	<ul style="list-style-type: none"> Ministry of Labour. Ministry responsible for occupational health and safety, employment rights and responsibilities and labour relations.
Net Budget	<ul style="list-style-type: none"> Represents the total budget expenditures less total budgeted revenues. The budgeted amount required to be raised by city taxes

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Net Cost	<ul style="list-style-type: none"> Total expenditures less total revenues. The amount required to be raised by city taxes.
Net Expenditures	<ul style="list-style-type: none"> Expenditures of the City after any external revenues and/or recoveries are applied
Non-Departmental	<ul style="list-style-type: none"> Refers to activities, revenues and expenditures that are not assigned to a specific department.
Non-Growth Projects	<ul style="list-style-type: none"> A capital project which once constructed will replace existing infrastructure within the City. Non-Growth projects are usually funded from tax based sources.
Obligatory Reserve Funds	<ul style="list-style-type: none"> Compulsory/binding reserve funds.
Occupancy Costs	<ul style="list-style-type: none"> Cost of housing departments in the Civic Centre and other municipal buildings Rental expense of office space, maintenance depots, and storage facilities Repairs and supplies relating to City buildings and facilities Cost of heating, lighting, and sanitary services to City properties including heating fuels, gas, hydro, sewer surcharge, user rates (water)
Ontario Municipal Board (OMB)	<ul style="list-style-type: none"> Provincial board which provides an appeal forum for planning and assessment decisions made by the City
Ontario Municipal Employees Retirement System (OMERS)	<ul style="list-style-type: none"> Local government pension plan funded from employee and employer contributions.
OPA	<ul style="list-style-type: none"> Official Plan Amendment. Should new zoning or land usage not conform to the Official Plan, an amendment may be required to the Official Plan.

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Operating Budget	<ul style="list-style-type: none"> • A budget for general revenues and expenditures such as salaries, utilities and supplies.
Operating Program	<ul style="list-style-type: none"> • Provides funding to departments for short-term expenditures
Other Revenues	<ul style="list-style-type: none"> • Miscellaneous revenues • Includes prior years surplus, discounts, gas tax refunds, federal and provincial sales tax refunds, and other income
OTN	<ul style="list-style-type: none"> • Optical Transit Network device. Product designed to monitor, collect, analyze and manage public traffic and transportation.
Per Capita	<ul style="list-style-type: none"> • A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
Performance Measurement	<ul style="list-style-type: none"> • A planning and management system which sets goals and measures accomplishments for the provision of services. Establishes specific planned service levels for each major service and monitors the degree of success of achieving those levels
PIA	<ul style="list-style-type: none"> • Pearson International Airport. Canada's largest airport, located in Mississauga.
PILT	<ul style="list-style-type: none"> • Payment in Lieu of Taxes. Contributions from senior levels of government toward the cost of local government in areas where provincial and/or federal government property is located.
POA	<ul style="list-style-type: none"> • Provincial Offences Act. Municipalities in Ontario are now responsible for the administration and prosecution of provincial offences, including infractions under the Highway Traffic Act, Liquor Licence Act, etc.
PRESTO	<ul style="list-style-type: none"> • Cashless payment system for Transit within the GTA

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PRO	<ul style="list-style-type: none"> • Parks Recreation Ontario. Parks/recreation program administered by the Province of Ontario.
Program	<ul style="list-style-type: none"> • The work of a department and each separate departmental function identified in the current budget. Includes functional services provided in Non-Departmental
PSAB	<ul style="list-style-type: none"> • Public Sector Accounting Board. Independent accounting body with the authority to set accounting standards for the public sector.
Ratepayers	<ul style="list-style-type: none"> • People who pay taxes to the municipal corporation
R/C	<ul style="list-style-type: none"> • Revenue to Cost ratio
Recreation & Park Fees	<ul style="list-style-type: none"> • User fees collected for City run parks and recreation services
Regulated Price Plan (RPP)	<ul style="list-style-type: none"> • The price that the Ontario Electricity Board has set per kWh that local electricity utilities charge for electricity use.
Requested Budget	<ul style="list-style-type: none"> • The budget proposal recommended by city staff for the operating program
Reserve	<ul style="list-style-type: none"> • A reserve is an amount of revenue earmarked for a particular purpose. It has no reference to any specific assets and therefore no investment income is attributed. A more detailed listing of the City's reserves and their purpose is contained in the Reserve and Reserve Funds section of the 2007 Budget & Business Plan.

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Reserve Fund	<ul style="list-style-type: none"> • A reserve fund is similar to a reserve except that it is earmarked for a specific purpose. The money set aside is accounted for separately. Income earned on investment is required to be added to the reserve fund and accounted for as part of the reserve fund. A more detailed listing of the City's reserve funds and their purpose is contained in the Reserve and Reserve Funds section of the 2007 Budget & Business Plan.
Revenue	<ul style="list-style-type: none"> • Income received by the City for the fiscal year. Includes tax revenues, user fees, transfers from reserves and interest income
Revised Budget	<ul style="list-style-type: none"> • The prior years' budget provided for comparison purposes. The budget may be adjusted in accordance with the City's Budget By-law with no net impact to the city's overall cost.
Staff Development Costs	<ul style="list-style-type: none"> • Cost of courses, conferences, membership fees, dues, and periodical subscriptions
Storm Water Management	<ul style="list-style-type: none"> • The management of water runoff to provide controlled release rates to receiving systems through the use of detention/retention facilities.
Strategic Plan	<ul style="list-style-type: none"> • 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.
Supplementary, Railway Rights of Way & Hydro Corridors Taxation	<ul style="list-style-type: none"> • Supplementary taxes, local improvement, Business Improvement Areas, railway rights of way taxes and hydro corridor taxation • Excludes residential, commercial/industrial, and business taxes which are included in the Net Levy Classification

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Surplus	<ul style="list-style-type: none"> Results from expenditures at year-end being lower than budgeted and/or revenues being higher than budgeted
Tax Based Sources	<ul style="list-style-type: none"> Funding sources generated through taxation. Funding examples include tax based reserve funds, internal or external debt, and federal and provincial gas tax. Also, any funds generated by way of the current fund via the operating program.
Tax Levy	<ul style="list-style-type: none"> 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 Penalties and Interest	<ul style="list-style-type: none"> Revenue received from the penalty and interest charges on overdue taxes
Tax Rate	<ul style="list-style-type: none"> The tax rate is the percentage of assessed property value. The current value property assessment is multiplied by the tax rate to equal the amount of a taxpayer's property taxes.
Taxation	<ul style="list-style-type: none"> The process by which a municipality raises money to fund its operation
Total Cost or Gross Cost	<ul style="list-style-type: none"> The actual cost to the corporation of all expenditures
Transfer from Reserves	<ul style="list-style-type: none"> Transfers from City reserves and reserve funds to cover the cost of current operating expenses such as insurance claims, election expenses and accumulated sick leave payment and capital projects such as road construction, land acquisition, and major repairs and renovations to facilities
Transfers	<ul style="list-style-type: none"> City grants to outside agencies Contributions to city reserves and reserve funds including the contribution to capital financing

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Transit Revenues	<ul style="list-style-type: none"> Income generated by transit fares
Transportation Costs	<ul style="list-style-type: none"> Travel costs of employees on city business, excluding courses and conferences Car and mileage allowances, taxis, and parking fees Cost of materials, supplies, and services for the maintenance and operation of City vehicles and mobile equipment including gas, diesel fuel, lubricants, oil, tires, parts, repairs, and servicing costs and the rental and maintenance of in-vehicle radio systems Cost of insurance, permits, licenses and rental rates for vehicles and related equipment
Trust Fund	<ul style="list-style-type: none"> Funds raised or supplied for a particular purpose which cannot be used for any other purpose
TSC	<ul style="list-style-type: none"> Traffic Safety Council. Advises and/or assists Council in all matters relating to traffic safety.
TSP	<ul style="list-style-type: none"> Traffic Signal Priority. Equipment that provides traffic signal priority for transit vehicles.
TXM 2000	<ul style="list-style-type: none"> Tax Manager 2000. Municipal property tax computer system.
Upper-Tier Municipality	<ul style="list-style-type: none"> Counties and other upper-tier municipalities that do not tax directly but apportion their revenue requirements over their supporting municipalities. The Region of Peel is the upper level of a two-tier system of municipal government with 3 area municipalities – City of Mississauga, City of Brampton, and the Town of Caledon.
User Fees, Rents, & Service Charges	<ul style="list-style-type: none"> Revenue from user fees on City services, including engineering fees recoverable from capital projects Rent received on city-owned property All service charges

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UV	<ul style="list-style-type: none">• Ultraviolet rays. Rays from the sun known to cause skin cancer.
Variance	<ul style="list-style-type: none">• The difference between budgeted and actual expenses or revenues