

Glossary

AD VALOREM TAX

A tax based on the assessed value of a property.

ADOPTED BUDGET

Financial program that forms the basis for fiscal year appropriations, as adopted by the appropriating governing body (City Council). Contains the operating and capital budgets for the City of Eugene and the Urban Renewal Agency.

APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes.

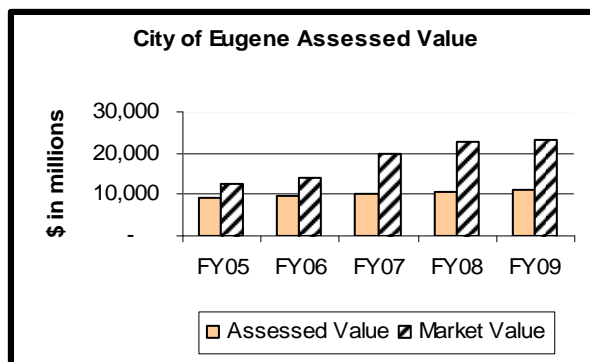
Appropriations are usually limited in amount and time they may be expended. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by Council.

APPROPRIATION ACT

A bill, ordinance, resolution or order through which appropriations are given legal effect. It is the first ordinance passed by Council that appropriates funds for the next fiscal year, sets the property tax levy, establishes fund and department names and certifies the levy to the County Tax Assessor. Changes to the appropriation of funds thereafter are processed as supplemental budgets.

ASSESSED VALUATION (AV)

The value set on taxable property as a basis for levying property taxes. Measure 50 set the FY98 assessed value of each property equal to 90% of the FY96 assessed value, with some exceptions. Future year increases in assessed value are limited to 3%, with exceptions. Under M50, assessed value cannot exceed the real market value of a property. Prior to M50, property was assessed at real market value.



ASSESSMENT

Any fee, charge or assessment that does not exceed the actual cost incurred by a unit of government for design, construction and financing of a local improvement such as streets and alley paving, sidewalks and sewers.

ASSESSMENT BONDS

See *Special Assessment Bonds*.

ASSETS

Resources having a monetary value that are owned or held by an entity.

BALANCE AVAILABLE

A non-departmental expenditure account consisting of a portion of the fund balance that is set aside for potential requirements within the current and future fiscal years. Unused funds are carried forward into the next year's Beginning Working Capital for that fund. Any expenditure from the Balance Available account requires a Council resolution or ordinance. See *Beginning Working Capital* and *Fund Balance*.

BALANCED BUDGET

Oregon Administrative Rule requires jurisdictions within Oregon to propose and adopt balanced budgets. According to the State of Oregon definition (OAR 150-294.352(1)-(B)), a balanced budget is an estimate of expenditures and resources whereby total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

BEGINNING WORKING CAPITAL

The accumulated unspent resources carried forward from the prior year into the next fiscal year that become a resource to support the appropriations for the next fiscal year.

BOND or BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like fire stations.

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BORROWING

Funds for major capital improvement projects can be acquired through borrowing, which is repaid either through property taxes or project revenues. Borrowing is a way to match the benefits of a capital project with the users of that project over time. The City of Eugene uses short-term and long-term borrowing to create, acquire or renovate capital assets. The City does not borrow on a short-term basis to support on-going operations.

BUDGET COMMITTEE

Fiscal planning board of a local government consisting of the governing body plus an equal number of electors appointed by the governing body. (See *Electors.*) (ORS 294.336)

BUDGET DOCUMENT

Written report showing a government's comprehensive financial plan for a specified period (usually one or two fiscal years), including both the capital and operating budgets. In Eugene, the budget document is prepared by the City Manager and submitted to the public and the Budget Committee for review, and to the City Council for final approval and adoption.

BUDGET MESSAGE

Written and/or oral explanation of the budget and the City's financial plan and priorities presented by the City Manager to the Budget Committee. (ORS. 294.391)

CAPITAL BUDGET

A plan of proposed capital projects and the means for financing them. The City's capital budget includes funding for assets that have a useful life of one or more years such as buildings, public infrastructure, and land acquisition.

CAPITAL IMPROVEMENT

A term defined in ORS 310.410(19) to include land, structures, facilities, machinery, equipment or furnishings having a useful life longer than one year. See *Capital Project.*

CAPITAL IMPROVEMENT PROGRAM (CIP)

A major budgeting and planning tool through which needed capital projects are identified, evaluated, priced and discussed with the general public and the Budget Committee.

CAPITAL OUTLAY

A departmental expenditure. Includes items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings (ORS 294.352(6)). For the City, an operating budget expenditure for items like furniture, equipment, portable machinery and vehicles that have a useful life of one or more years. Capital outlay expenditures are reviewed at each fiscal year end for purposes of classifying expenditures as "fixed assets".

CAPITAL PROJECT

The acquisition, creation or extension of the useful life of a fixed asset that has a life expectancy greater than one year and a monetary value greater than a pre-defined threshold (\$5,000 for Eugene), such as a public building. Repair or renovation of an existing capital asset or general planning and design activities can also be considered a capital project under certain circumstances.

CAPITAL PROJECT FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in specific funds.

CAUSE AND EFFECT MAP

A visual representation of the pathway to the desired outcome. Using words or images, it helps viewers understand the cause-effect connection between factors (or strategies) and the outcome. Backed by evidence, it quickly communicates what is known to work in accomplishing the outcome.

CENTRAL SERVICE ALLOCATION (CSA)

CSA is the method the City uses to recover General Fund indirect costs housed in the central business functions. The indirect costs are pooled together and allocated via usage statistics to the non-General Funds. The GF is reimbursed annually via an interfund transfer from each paying fund for the CSA.

CHANGE TO CURRENT SERVICE LEVEL

An increase or decrease to the services being provided at the present time. A change to current service level could consist of a new position or service, an enhancement/expansion to an existing service or a decrease/elimination of an existing position/service.

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CHARGES FOR SERVICE

Charges or fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefits should pay for the services. See also *User Fees*.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The CAFR contains, at minimum, financial and statistical information as well as the audit opinions of the City's external auditors.

COMPRESSION

The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See *Measure 5*.

CONTINGENCY

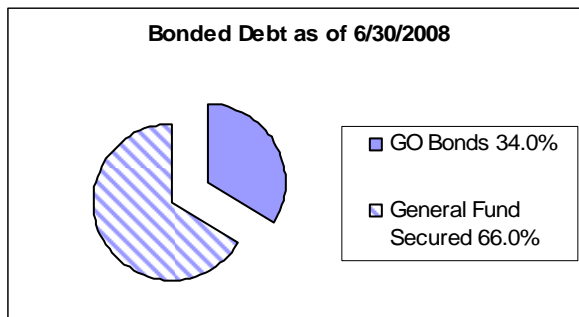
An non-departmental account established to meet a fund's unanticipated requirements. A Council resolution or ordinance is required to move expenditure authority out of the contingency account.

CURRENT SERVICE LEVEL

This is the existing set of services including those services that are mandated (required by law) and those services approved by the City Council in prior years.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units can include such items as general obligation bonds, revenue bonds, short-term notes, lines of credit and leases.



DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEBT SERVICE FUND

A fund created to account for the accumulation of resources for, and the payment of, general, long-term debt principal and interest.

DEPARTMENTAL EXPENDITURES

Current operating expenditures consisting of personnel and materials and services. Expenditures are decreases to the City's net financial resources.

ELECTORS

A qualified voter who has the right to vote for the adoption of any measure. (ORS 294.336(2))

ENCUMBRANCES

A contractual commitment for which the payment is contingent upon the future delivery of specified goods or services.

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a similar manner as private business. They are usually self-supporting. For example, in Eugene, the airport operations are in an Enterprise Fund.

EQUITY

Tax equity has both horizontal and vertical components. Horizontal equity represents equal treatment of taxpayers who have equal capability to pay. Vertical equity concerns the proper relationship between the relative burdens placed on individuals with different capability to pay.

EXCLUDED TAX RATE

Certain property taxes are excluded from the limitations imposed under Measure 5. These excluded items consist of taxes imposed to pay principal and interest on certain general obligation bonds. For the City of Eugene, the excluded bonds from the tax limitation are general obligation bonds, the Public Safety Facilities bonds, and the Parks & Open Space Bonds Fire projects.

EXPENDITURES

Expenditures include current departmental expenditures (personal services, materials and services, capital outlay), capital projects and non-departmental expenses (interfund transfers, loans, debt service, contingency, reserves, balance available and unappropriated ending fund balance).

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FISCAL YEAR

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. At the end of the fiscal year, the financial position and results of operations are determined. City of Eugene's fiscal year is July 1 to June 30

FTE (Full-time Equivalents)

Used to denote the number of person hours necessary to fill a permanent position. A full-time position is 40 hours per week for the entire fiscal year and is designated as 1.0 FTE; 0.5 FTE may be a half-time position for the entire year or a full-time position for six months.

FULL FAITH AND CREDIT

A pledge of the general taxing power of a government for the payment of a debt obligation. Bonds carrying such pledges are usually referred to as general obligation bonds.

FUND

A fiscal and accounting entity to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Each fund is established for the purpose of carrying out specific activities or to attain certain objectives in accordance with legal restrictions or agreements.

FUND BALANCE

The combination of: a) the difference between a fund's current year revenues and its expenditures, and b) the accumulated unspent resources from the prior year contained in reserve, contingency, balance available and unappropriated ending funding balance accounts. Another synonymous term is Ending Working Capital.

FUND TYPE

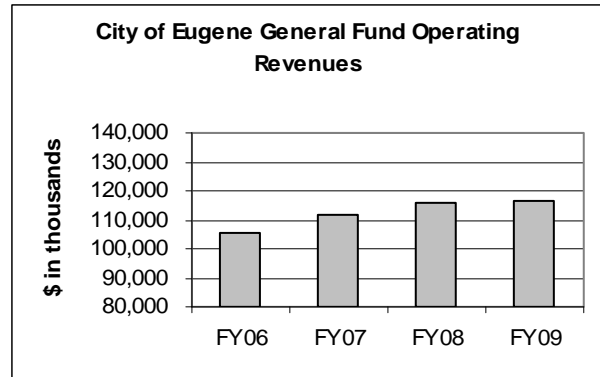
There are six generic governmental fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

GENERAL CAPITAL PROJECTS FUND

A capital fund used to account for all financial resources for capital activities, except those required to be accounted for in another fund. The source of revenue is a transfer from the General (operating) Fund of the City. Only expenditures related to capital activities are made from this fund.

GENERAL FUND

General operating fund of the City. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, charges for services and intergovernmental revenues. Primary expenditures of the General Fund are made for public safety, parks, recreation and cultural services and general administration.



GENERAL GOVERNMENT TAX RATE

A category of tax rate defined by Measure 5. It includes revenues raised to fund general government operations, such as cities, counties and special districts. The rate of tax on this category is limited to \$10 per \$1,000 of real market value.

GENERAL OBLIGATION (G.O.) BOND

A bond that is secured by the pledge of a government's "full faith and credit". General obligation bonds issued by a local government are secured by the government's ad valorem taxing power, which is typically not subject to a constitutional limitation on the tax rate. In Oregon, Measure 5 and Measure 50 define those general obligation bonds that are excluded from the M5 tax rate limits.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP are the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. Oregon Budget Law requires most transactions be budgeted on the modified accrual basis of accounting. However, there are certain transactions where statutory budget requirements conflict with GAAP. A reconciliation of those differences is presented in the CAFR.

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GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government unit. (ORS 294.311(15))

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks or sidewalks).

INDIRECT SERVICES (OVERHEAD)

Indirect services are the costs of providing administrative support to enable direct services to be provided. Examples of functions currently treated as indirect services are city manager, human resources, information services, finance and departmental administration.

INFRASTRUCTURE

Public domain fixed assets such as roads, bridges, streets and sidewalks and similar assets that are immovable and of value only to the government unit.

INTERFUND LOANS

Loans made by one fund to another; a “non-departmental” expenditure. (ORS 294.460)

INTERFUND TRANSFER

Amount distributed from one fund to finance activities in another fund. Shown as a non-departmental expenditure in the originating fund and a revenue in the receiving fund. (ORS 294.450)

INTERGOVERNMENTAL REVENUE

The City receives grants from the federal, state and local governments, as well as a share of the state’s cigarette and liquor taxes.

INTERNAL SERVICE FUND

A fund used to account for fiscal activities when goods or services are furnished internally to other departments or agencies on a cost reimbursement basis. Charges are made to other departments or agencies to support the fiscal activities. In Eugene, an example is the Information Systems and Services Fund, which accounts for items such as data processing, document

reproduction, telephones and related services used by all departments.

LEVY

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable. See *Tax Rates* and *Assessed Valuation*.

LIMITED TAX GENERAL OBLIGATION BOND

A bond that is secured by the pledge of a government’s taxing authority that is limited as to the rate or amount.

LOCAL BUDGET LAW

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

LOCAL GOVERNMENT

Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission). ORS 294.311(19)

LOCAL IMPROVEMENT

Capital construction project, or part thereof, undertaken by a governmental unit, which provides a special benefit only to specific properties or rectifies a problem caused by specific properties. The costs of the local Improvement are assessed against those specific properties upon the completion of the project. The property owner may elect to pay for the assessment plus interest over a period of ten years.

LOCAL OPTION LEVY

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

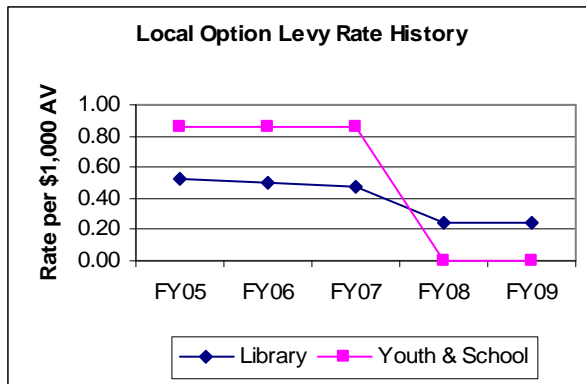
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MARGIN UNDER THE CAP

The difference between the taxes requested by governments and the maximum amount of taxes allowed under Measure 5. See also *Measure 5* and *General Government Tax Rate*.

MARGINAL BEGINNING WORKING CAPITAL

The difference between the Beginning Working Capital estimate in the budget and the actual audited Beginning Working Capital. The adjustment



is made on Supplemental Budget #1 of each fiscal year.

MEASURE 5 (M5)

On November 6, 1990, the voters of Oregon passed Measure 5, a property tax limitation. Under M5, the combined property tax rate was split into a portion for schools and one for general governments (cities, counties, special districts). The combined rate limit for schools is \$5 per \$1,000 of real market value and for general governments is \$10 per \$1,000 of real market value. These rates are not comparable to the tax rates under Measure 50 because those tax rates are applied to a lower assessed value. See *Assessed Valuation*.

MEASURE 50 (M50)

On May 20, 1997, the voters of Oregon passed Measure 50, which fundamentally changed the Oregon property tax system. Under M50, each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced in FY98 and future increases in assessed value were capped. See *Assessed Valuation* and *Permanent Tax Rate*.

MILL or MILLAGE

An increment of taxation measured in units of one-tenth of one cent or 0.001 of one dollar.

Millage is the rate used in calculating taxes based upon the value of property, expressed in mills per dollar of assessed value.

MODIFIED ACCRUAL

The City uses modified accrual for reporting its budget-basis actual revenue and expenditures. The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days) to be used to liquidate liabilities of the current period. Expenditures, other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

NON-DEPARTMENTAL EXPENDITURE

Expenditures of a fund including Debt Service, Interfund Transfers, Contingency, Reserves, Balance Available and Unappropriated Ending Fund Balance; are decreases to the City's net financial resources.

NON-GENERAL FUNDS

All funds other than the General (operating) Fund. These include: Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds.

OPERATING BUDGET

Financial plan for paying general operating expenditures. The operating budget includes funding for the City's daily operations, such as labor, materials, services and equipment acquisition needed to provide services to the public.

OPERATIONS AND MAINTENANCE (O&M)

Operating expenses, such as labor, materials, supplies and equipment, plus maintenance expenses for capital infrastructure. Does not include capital improvements, debt service on outstanding borrowing, reserve funds and other miscellaneous financial transactions.

OUTCOME

A statement indicating the results that residents want from their government.

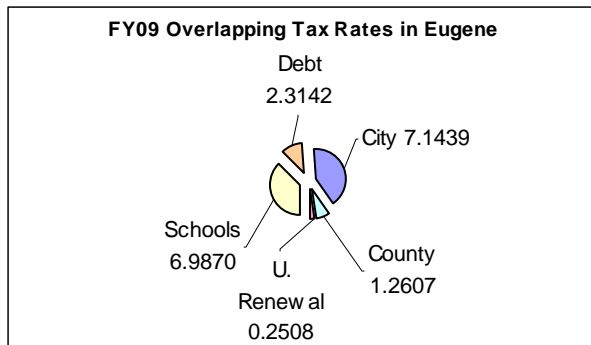
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OVERLAPPING TAX RATE

Total combined tax rate for a taxpayer comprised of levies from several governments – such as a city, county and school district - that overlap geographically and is expressed in rates per \$1,000 of assessed value.

PERFORMANCE MEASURES (WORK LOAD/ACTIVITY INDICATORS)

Measures of City services' outcomes, efficiency or activity levels, used to provide a results-oriented context for budget information. Measure types include customer satisfaction, community perceptions of City performance, time spent on processes (emergency response, citation-to-trial, permit approval), costs and cost recovery, comparisons with other communities, and results such as crimes cleared, available parkland, and bond rating.



PERMANENT TAX RATE

Under Measure 50, each school district, local government and special district was assigned a permanent tax rate limit in FY98. This permanent tax rate applies to property taxes for operations. The City of Eugene's permanent tax rate limit is \$7.0058 per \$1000 of assessed value.

PERSONAL SERVICES

Consists of salaries and wages, fringe benefits, social security, retirement, long-term disability and unemployment contributions included as part of the operating budget.

PRINCIPAL

The face amount or par value of a bond issue payable on stated dates of maturity.

PROPERTY TAX

A tax assessed equally against the assessed value of all taxable property within a government's boundaries.

PROPOSED BUDGET

Financial and operating program prepared by the City Manager and submitted to the public and the Budget Committee for review.

REAL MARKET VALUE

The real market value of a property was defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

REQUEST FOR OUTCOMES (RFO)

A document created by each Vision Team that requests the submission of Service Offers by departments related to the assigned vision statement. The document includes a Cause and Effect Map, the evidence supporting the factors included on the map, and the selected indicators.

RESERVES

Resources earmarked for a specific purpose during a future period; resources can only be used for the purpose for which the reserve is established.

RESOLUTION

A decision, opinion, policy or directive of a municipality expressed in a formally drafted document and voted upon.

RESOURCE

Estimated beginning funds on hand plus anticipated receipts. (ORS 294.316)

REQUIREMENT

An expenditure or net decrease to a fund's resources, either a departmental, non-departmental or capital expenditure.

REVENUE BOND

A bond that is payable from the revenue generated from the operation of the facility being financed by the bond, such as a parking facility. A revenue bond can also be secured by any other revenues a jurisdiction decides to pledge.

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REVENUES

Monies received or anticipated by the City from either tax or non-tax sources.

SERVICE OFFER

A proposal by a department indicating what strategies and activities they will use to produce the outcome, how those activities link to factors on the Cause and Effect Map, how much it will cost, and how success will be measured.

SPECIAL ASSESSMENT

Charges imposed against property in a particular locality because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large. Special assessments must be apportioned according to the value of the benefit received, rather than the cost of the improvement and may not exceed the value of such benefit.

SPECIAL ASSESSMENT BOND

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements, such as sidewalks or sewer systems.

SPECIAL REVENUE FUNDS

A fund used to account for the proceeds of certain revenue sources that are legally restricted to expenditure for specific purposes. In Eugene, the Road Fund is a Special Revenue Fund that accounts for maintenance and construction of the City's roads with resources provided by the City's share of state gas taxes and other intergovernmental revenue.

SUPPLEMENTAL BUDGET

A financial plan that is presented to the City Council subsequent to the passage of the fiscal year appropriation act (adopted budget) to recognize unexpected needs or to spend revenues not anticipated at the time the annual budget was adopted. A supplemental budget cannot be used to authorize a property tax levy. (ORS 294.480)

SYSTEM DEVELOPMENT CHARGE (SDC)

Designed to finance the construction, extension or enlargement of a park, street, storm sewer or sewerage or disposal system. SDCs are imposed by a governmental unit as a condition to issuance of any occupancy permit or imposed by a govern-

mental unit at such other time as, by ordinance, it may determine. See "Impact Fees" and ORS 223.299.

TAX

Compulsory charges levied by a government for the purpose of raising revenue. Taxes are used to pay for services or improvements provided for the general public benefit.

TAX INCREMENT FINANCING (TIF)

The primary funding mechanism for urban renewal is called tax increment financing. Increases in property values within an urban renewal district are responsible for generating the revenue that is directed to the district. Under Measure 50, the increases are mainly a result of new construction and/or improvements to properties.

TAX LEVY

Total amount of property taxes imposed by a local government unit.

TAX RATE

The tax rate is applied to the assessed value of each property in order to determine a property's total tax bill. Tax rates are stated in dollars per \$1,000 of assessed value. See also *Overlapping Tax Rate*, *Permanent Tax Rate* and *Measure 5*.

TAX ROLL

The official list showing the amount of taxes levied against each property. For the City of Eugene, the tax roll is compiled and maintained by the Lane County Department of Assessment and Taxation.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

An amount set aside during the budget process that is earmarked to remain unspent during the year. UEFB is budgeted in order to ensure positive cash flow during the first few months of the fiscal year, prior to receipt of property taxes. Eugene has a City Council adopted policy to maintain UEFB at two months of operating expenditures (excluding contingency and reserves) in the General Fund.

URBAN RENEWAL AGENCY

The Urban Renewal Agency of the City of Eugene was established in 1958 as a separate corporate public body charged with the responsibility to implement adopted renewal plans. The Urban Renewal Agency administers the Downtown and

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Riverfront Districts. The Mayor and City Council act as the governing board of the Agency.

URBAN RENEWAL DISTRICT

Urban renewal districts attempt to prevent the erosion of property values, as well as increase those values, by stimulating private investment in an urban renewal area. Urban renewal districts are authorized by the Oregon Constitution and state statutes. About 50 urban renewal districts exist in Oregon. They were created to economically improve areas that are blighted, underdeveloped or depressed. Urban renewal projects include land purchases, development of utilities and public infrastructure (for example, streets, water, sewer, lighting, public spaces, parks, etc.).

USER FEES

Fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefits should pay for the services. Also called charges for service. In Eugene, user fees are charged for participation in recreation programs, attendance at a Hult Center event, building plan checks, landing fees at the airport and ambulance usage, among others.

Acronym	Description
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AARP	American Association of Retired Persons
A/P	Accounts Payable
ACE	Afterschool and Community Education
ACOE	Army Corps of Engineers
ADA	Americans with Disabilities Act
ADDI	American Dream Downpayment Assistance Incentive
AFSCME	American Federation of State, County, and Municipal Employees
AIC	Acting in Capacity
AIRS	Area Information Records System
AIP	Airport Improvement Program
AJE	Adjusting Journal Entry
APS	Accessible Pedestrian Signals
ARC	Annual Required Contribution
ARFF	Aircraft Rescue and Firefighting
ARMS	Automated Registration Management System
ASA	Administrative Spending Authority
ATF	Ambulance Transport Fund
AIS	Agenda Item Summary
BC	Budget Committee
BCC	Boards Commissions & Committees
BEDI	Brownfield Economic Development Initiative
BEST	Bethel, Eugene, Springfield Together
BJE	Budget Journal Entry
BLM	Bureau of Land Management
BOLI	Bureau of Labor and Industries
BPS	Building and Permit Services
BPST	Board of Public Safety Training
BRING	Bring Recyclable Into New Garbage
BWC	Beginning Working Capital
CAC	Citizen Advisory Committee
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAO	City Attorney's Office
CATS	Central Area Transportation Study
CB	Catch Basin
CC	City Council
CDBG	Community Development Block Grant
CILT	Contributions in Lieu of Taxes
CIP	Capital Improvement Program
CMO	City Manager's Office
COPS	Community Oriented Policing Services
COS	Citizen Oversight Subcommittee (budget)
CPR	Cultural Policy Review
CRO	City Recorder's Office
CRS	Customer Receivables Services
CRT	Community Response Team
CRV	Current Replacement Value
CS	Central Services

Acronym	Description
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CUP	Conditional Use Permit
CSA	Central Service Allocation
CSWMP	Comprehensive Stormwater Management Program
DDD	Downtown Development District
DEI	Downtown Eugene, Inc.
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles
DOT	Department of Transportation
DPS	Department of Public Safety
DRLP	Downtown Commercial Revitalization Loan Program
DVSW	Division/Section/Work Unit
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
EPAC	Eugene Performing Arts Center
EPD	Eugene Police Department
EPEA	Eugene Police Employees Association
EPEAT	Electronic Product Environmental Assessment Tool
EPL	Eugene Public Library
ERF	Equipment Replacement Fund
ESMP	Eugene-Springfield Metro Partnership
EWEB	Eugene Water & Electric Board
EXECS	Executive Management Team
F/R	Financial Reporting
FAA	Federal Aviation Administration
FEU	Forensic Evidence Unit
FHWA	Federal Highway Administration
Fire & EMS	Fire and Emergency Medical Services Department
FLSA	Federal Labor Standards Act
FPPM	Financial Policies and Procedures Manual
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GIS	Geographic Information System
GL	General Ledger
GO	General Obligation
HAZMAT	Hazardous Materials
HCPA	Hult Center for the Performing Arts
HHS	Health and Human Services
HRC	Human Rights Commission
HRMS	Human Resource Management System
HR	Human Resources
HRRS	Human Resources and Risk Services
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning

Acronym	Description
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I/I	Infiltration and Inflow
IAFF	International Association of Fire Fighters
IATSE	International Alliance of Theatrical and Stage Employees
IGR	Intergovernmental Relations
IHSC	Intergovernmental Human Services Committee
ISD	Information Services Division
ISF	Internal Service Fund
IT	Information Technology
JCED	Joint Committee on Economic Development
JLMRC	Joint Labor Management Relations Committee
JEDM	Joint Executive Division Managers
JMS	Jail Management System
LAN	Local Area Network
LCAS	Lane County Animal Services
LCOG	Lane Council of Governments
LEDS	Law Enforcement Data System
LEED	Leadership in Energy and Environmental Design
LOC	Line of Credit
LRAPA	Lane Regional Air Protection Authority
LRCS	Library, Recreation, and Cultural Services Department
LTD	Long Term Disability
LTD	Lane Transit District
MBWC	Marginal Beginning Working Capital
MTG	Micro Technical Group
MUPTE	Multi-Unit Property Tax Exemption
MVFT	Motor Vehicle Fuel Tax
MWMC	Metro Wastewater Management Commission
NAEMD	National Academy of Emergency Medical Dispatchers
NCIC	National Crime Information Center
NEDCO	Neighborhood Economic Development Corporation
NLC	National League of Cities
NPDES	National Pollutant Discharge Elimination System
O&M	Operations and Maintenance
OAR	Oregon Administrative Rules
ODOT	Oregon Department of Transportation
OEM	Original Equipment Manufacturer
OLCC	Oregon Liquor Control Commission
OPEB	Other Post Employment Benefits
OPERB	Oregon Public Employees Retirement Board
OPSRP	Oregon Public Service Retirement Plan
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Association
OSHD	Oregon State Highway Division
OSP	Oregon State Police
OTA	Oregon Transit Association
OTIA	Oregon Transportation Investment Act

Acronym	Description
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PCU	Property Control Unit
PCs	Personal Computers
PEFCU	Public Employees Federal Credit Union
PERF	Police Executive Research Forum
PERS	Public Employees Retirement System
PFC	Passenger Facility Charge
PIC	Permit and Information Center
PPP	Pavement Preservation Program
POS	Parks and Open Spaces
PROS	Parks, Recreation and Open Spaces
PROW	Public Right of Way
PSF	Professional Services Fund
PW	Public Works Department
PWA	Public Works Administration
RFE	Reserve for Encumbrance
RFP	Request for Proposal
RFPS	Request for Professional Services
RIS	Regional Information System
ROW	Right of Way
RR/SC	River Road/Santa Clara
RRPC	Riverfront Research Park Commission
SAFER	Staffing for Adequate Fire and Emergency Response
SALT	Seniors and Law Enforcement Together
SB	Supplemental Budget
SDC	Systems Development Charges (streets, sewers, facilities)
SLC	Service Level Change
TA	Tentative Agreement
TELECOM	Telecommunications Registration and Licensing
TMDL	Total Maximum Daily Load
TRT	Transient Room Tax
TSA	Transportation Security Administration
UAAL	Unfunded Actuarial Accrued Liability
UCR	Uniform Crime Report
UEFB	Unappropriated Ending Fund Balance
UFMP	Urban Forest Management Plan
UGB	Urban Growth Boundary
ULI	Urban Land Institute
UO	University of Oregon
URA	Urban Renewal Agency
UST	Underground Storage Tanks
UTT	Urban Transition Task Team
VIP	Volunteers in Policing
WEP	West Eugene Parkway Project
WWFMP	Wet Weather Flow Management Plan