

Glossary

AD VALOREM TAX

A tax based on the assessed value of a property.

ADOPTED BUDGET

Financial plan 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.

ASSESSMENT

Any fee or charge by a unit of government for design, construction and financing of a local improvement such as streets and alley paving, sidewalks and sewers.

ASSETS

Resources having 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, including balances carried over from the prior year, 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.

BASELINE BUDGET

Represents the budget for the current spending and service levels. To determine the upcoming fiscal year's budget, limited duration funding items are removed from the baseline, service level changes are incorporated and anticipated inflationary factors are applied.

Glossary

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 indicating payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like street repairs. Bonds must be repaid from an identified revenue source.

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 ongoing 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 294.414)

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 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. 294.403)

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 budgeting and planning tool through which needed capital projects are identified, evaluated, priced and discussed with the general public and the Budget Committee. The CIP is approved by City Council.

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. Capital outlay expenditures are reviewed at each fiscal year end for purposes of classifying expenditures as "Capital 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.

Glossary

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 General Fund 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 or expansion to an existing service or a decrease or elimination of an existing position or service.

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 *User Fees*.

CLIMATE RECOVERY ORDINANCE (CRO)

An ordinance adopted by the City Council in 2014 which provides goals for organization and communitywide greenhouse gas emissions and fossil fuel use reductions.

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

A 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. 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 294.414(2))

ENCUMBRANCES

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

ENDING WORKING CAPITAL

The accumulated unspent resources in a fiscal year. These resources are carried

Glossary

forward into the next fiscal year as Beginning Working Capital. *See also Beginning Working Capital and Fund Balance.*

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, airport operations are accounted for in an Enterprise Fund.

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 voter approved General Obligation bonds.

EXPENDITURES

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

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. The 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.

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 primary 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, planning, 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

Glossary

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 that 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.

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(20))

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 294.468)

INTERFUND TRANSFER

Amount distributed from one fund to finance activities in another fund. Shown as a non-departmental expenditure in the originating fund and as revenue in the receiving fund. (ORS 294.463)

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 City 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 Rate* and *Assessed Valuation*.

Glossary

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. Also known as a Full Faith and Credit Obligation.

LOCAL BUDGET LAW

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

LOCAL GOVERNMENT

Any county, municipality, political subdivision or school district. ORS 294.004(1)

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 up to fifteen 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.

MARGIN UNDER THE CAP

The difference between the taxes requested by governments and the maximum amount of taxes allowed under Measure 5. See *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 the Supplemental Budget in December of each 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 apply 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

Glossary

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, Special Payments 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.

ONE-TIME EXPENDITURE

A proposed or actual expenditure that is non-recurring (usually only in one annual budget) and not permanently included in the baseline budget. Department make baseline adjustments to remove prior year one-time costs and appropriately reduce their expenditure authority in subsequent years' budgets.

ONGOING EXPENDITURE

A recurring expenditure for an ongoing program or service that will require future appropriations. Departments generally include ongoing expenditures in their baseline budgets in subsequent years.

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.

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.

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 \$1,000 of assessed value.

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

PROPOSED BUDGET

Financial and operating plan 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

Glossary

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.

REQUIREMENT

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

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 294.361)

REVENUE BOND

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

REVENUES

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

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 PAYMENTS

Non-departmental expenditure account used to record loan payments and payments to other governmental agencies. These were previously reported as Miscellaneous Fiscal Transactions, Interfund Loans and Intergovernmental, respectively.

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 294.471)

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

Glossary

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 determining the amount of revenue that is directed to the district.

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 *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 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, under-developed 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 Hult Center events, building plan checks, landing fees at the airport and ambulance usage, among others.

Acronyms

<u>ACRONYM</u>	<u>DESCRIPTION</u>
ADA	Americans with Disabilities Act
AFSCME	American Federation of State, County, and Municipal Employees
AIP	Airport Improvement Program
AIRS	Area Information Records System
ALS	Advanced Life Support
ARFF	Aircraft Rescue and Fire Fighting
ARS	Adaptive Recreation Services
BLS	Basic Life Support
BEDI	Brownfield Economic Development Initiative
BRING	Bring Recyclable Into New Garbage
BWC	Beginning Working Capital
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEAP	Climate and Energy Action Plan
CFC	Customer Facility Charges
CILT	Contributions in Lieu of Taxes
CIP	Capital Improvement Program
CLCC	Central Lane Communications Center
CMO	City Manager's Office
COE	City of Eugene
COLA	Cost of Living Adjustment
CORT	Community Outreach Response Team
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPI-U	Consumer Price Index for All Urban Consumers
CRO	Climate Recovery Ordinance
CSA	Central Services Allocation
CSWMP	Comprehensive Stormwater Management Program
DRLP	Downtown Revitalization Loan Program
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPD	Eugene Police Department
EPEA	Eugene Police Employees Association
EPL	Eugene Public Library
ERP	Expenditure Review Panel
EWC	Ending Working Capital
EWEB	Eugene Water & Electric Board
FAA	Federal Aviation Administration
FTE	Full-Time Equivalent
FY	Fiscal Year

Acronyms

<u>ACRONYM</u>	<u>DESCRIPTION</u>
GAAP	Generally Accepted Accounting Principles
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
G.O.	General Obligation
HACSA	Housing Authority and Community Services Agency
HB	House Bill
HR	Human Resources
HSC	Human Services Commission
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Fire Fighters
IAP	Individual Account Program
IATSE	International Alliance of Theatrical and Stage Employees
ISD	Information Services Division
ISF	Internal Service Fund
ISP	Internet Service Providers
IT	Information Technology
LCC	Lane Community College
LCOG	Lane Council of Governments
LEED	Leadership in Energy and Environmental Design
LOC	Line of Credit
LOL	Local Option Levy
LRCS	Library, Recreation and Cultural Services Department
LRIG	Lane Radio Interoperability Group
M&S	Materials and Supplies
MBWC	Marginal Beginning Working Capital
MUPTE	Multi-Unit Property Tax Exemption
MVFT	Motor Vehicle Fuel Tax
MWMC	Metropolitan Wastewater Management Commission
MYFP	Multi-Year Financial Plan
NEDCO	Neighborhood Economic Development Corporation
NPDES	National Pollutant Discharge Elimination System
O&M	Operations and Maintenance
OAR	Oregon Administrative Rules
ODOT	Oregon Department of Transportation
OLCC	Oregon Liquor Control Commission
OPEB	Other Post-Employment Benefits
OPP	Overnight Parking Program
OPSRP	Oregon Public Service Retirement Plan

Acronyms

<u>ACRONYM</u>	<u>DESCRIPTION</u>
ORS	Oregon Revised Statutes
OTIA	Oregon Transportation Investment Act
PDD	Planning and Development Department
PERS	Public Employees Retirement System
PFC	Passenger Facility Charge
POS	Parks and Open Spaces
POS	Point of Service
PPO	Preferred Provider Organization
PROS	Parks, Recreation and Open Spaces
PSAP	Public Safety Answering Point
PSF	Professional Services Fund
PW	Public Works Department
RAIN	Regional Accelerator and Innovation Network
RFE	Reserve for Encumbrance
RFP	Request for Proposal
ROW	Right of Way
RRSF	Reserve for Revenue Shortfall
RRQZ	Railroad Quiet Zone
SALT	Seniors and Law Enforcement Together
SB	Supplemental Budget
SCBA	Self-Contained Breathing Apparatus
SDC	Systems Development Charges (streets, sewers, facilities)
SWAT	Special Weapons and Tactics
SW7	Southwest Seven Counties
TBL	Triple Bottom Line
TSA	Transportation Security Administration
TSP	Transportation System Plan
TWH	Total Worker Health
UEFB	Unappropriated Ending Fund Balance
UGB	Urban Growth Boundary
UO	University of Oregon
URA	Urban Renewal Agency
VIP	Volunteers in Policing
WIX	Willamette Internet Exchange
WPGB	Waste Prevention/Green Building
YFRS	Youth and Family Recreation Services