



GLOSSARY

Accrual Basis of Accounting - Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Expenses emphasize the matching of the obligation to disburse economic resources (cash and all other assets causing a change in net assets) to the period in which the obligation was incurred by the City.

Appropriation - An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit - A view of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.

Balanced Budget - A budget in which projected revenues plus approved use of fund balance equals planned expenditures.

Basis of Accounting – All Governmental Funds are accounted for on a modified accrual basis, i.e. revenues are recorded when susceptible to accrual. Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due. All Proprietary Fund types are accounted for using the full-accrual basis of accounting which recognizes revenues when earned and expenses are recognized when incurred.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. Generally, the City uses the modified accrual basis for budgeting of all Governmental Funds and full accrual basis for Proprietary Funds.

Beginning / Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal years expenditures/expenses. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget - A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council through a series of study sessions and a formal budget hearing in June. Burbank's fiscal year is July 1 through June 30.

Capital Expenditure – The non-recurring outlay of funds to acquire an asset generally having substantial cost and/or useful life. These are budgeted as either capital improvement or capital outlay.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single- and multiple-year capital expenditures/ expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay - A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Capital Projects - Physical structural improvements with a cost of \$5,000 or more and a useful life of one year or more. Examples include a new park, building modifications, and water main construction.

City Charter - Legal authority approved in 1927 by the voters of Burbank under the State of California Constitution establishing the current Council Manager form of government organization.



GLOSSARY

City Manager's Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation.

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Department - An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Depreciation – The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.

Discussion Paper – Discussion papers are a vehicle through which departments may present proposals for creating or expanding services/programs to the City Council for consideration. If approved, the subject appropriations are then added to the budget.

Division - A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services or a product.

Encumbrances - A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established for the total costs of governmental facilities and services operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting.

Expenditure - The actual spending of Governmental Funds set aside by an appropriation.

Expense - The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set-aside by an appropriation.

Executive Team - The City's Management team, consisting of the City Manager, Assistant City Manager and the head of each City Department.

Fiscal Year - A twelve-month period of time to which a budget applies. In Burbank, it is July 1 – June 30.

Full-Time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a seasonal employee working four months, or 690 hours, would be equivalent to 0.3 of full-time position.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

Gann Appropriations Limit – Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.



GLOSSARY

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Departments financed by the General Fund include Police, Fire, Park, Recreation & Community Services, and others.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

Grant - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfers - Monies transferred from one fund to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund - Funds used to accumulate money to ensure adequate maintenance and replacement of a variety of durable capital goods, and/or to provide various internal services to other departments.

Materials, Supplies and Services – Operational expenditures/expenses which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

Operating Budget - Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay, and capital improvements.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Performance Measures - Quantitative and/or qualitative measures of work performed related to specific departmental or program objectives.

Public Financing Authority - The Public Financing Authority is a separate entity attached to the City which participates in public financing of city projects and activities.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an ordinance.

Revenues - Amounts received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bond - A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

Working Capital – The difference between the current assets and the current liabilities. It represents the operating liquidity available to the City on a day to day basis.



FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The various funds are grouped within three broad fund types, governmental funds, proprietary funds and fiduciary funds. The following section provides further detail as to the specific funds within these broad categories.

GOVERNMENTAL FUNDS

General Fund (001) - The General Fund is used to account for the general operations of the City such as Police, Fire, etc. It is used to account for all financial resources except those required to be accounted for in another fund.

General City Capital Projects Fund (370) – This fund is used to account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds. The primary source of the fund is contributions from the General Fund (Fund 001). However, this fund is restricted for capital use only.

Special Revenue Funds - These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds are:

Transportation Funds (Prop A-104, Prop C-105) - These funds are used to provide for the distribution and use of Local Return funds generated by a ½ cent Sales Tax revenue restricted to fund transportation related activities (Prop A, approved by LA County voters in 1980), and projects that benefit and support local transit services (Prop C, approved by LA County voters in 1990).

Air Quality Management District (AQMD) Fund (106) – Funds derived from a small portion of the annual vehicle registration license fees collected by the South Coast Air Quality Management District. These funds are used for selected anti-pollution and transportation projects.

Measure R Transportation (107) - The Local Return Transportation and Traffic and Street Improvement Fund provides for the distribution and use of Local Return funds generated by a ½ cent Sales Tax that was approved by Los Angeles County voters in 2008. Funds are utilized to improve local transit services, transportation infrastructure, public improvements and citywide roadway related capital improvement projects.

Measure M Transportation Fund (108) - The Local Return Transportation Fund provides for the distribution and use of Local Return funds generated by a ½ cent Sales Tax that was approved by Los Angeles County voters in 2016. Funds are primarily utilized for street and road maintenance and improvement projects managed by the Public Works Department.

General City Grants Fund (121) - This fund is used to account for grant funds the City receives from Federal, State, and County sources.

Community Development Block Grants (CDBG) Fund (122) - This fund is used to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.

Drug Asset Forfeiture Fund (124) - The City receives a portion of funds derived from drug asset seizures within the City's boundaries. These funds can only be expended on specific police related capital and one-time items.

State Gas Tax Fund (125) - This fund is used to account for monies received and expended from the State Gas Tax allocation. These monies are specified for work on street projects within the City.

Public Improvements Fund (127) - To account for monies received through developer fees and grants, used for infrastructure improvements throughout the City.



FUND DESCRIPTIONS

HUD Affordable Housing Fund (128) - Funds received from the U.S. Department of Housing and Urban Development (HUD) to increase the City's supply of affordable housing and provide Permanent Supportive Housing (PSH) vouchers.

Street Lighting Fund (129) - To account for monies received as a result of the transfer of up to 1.5% of gross electric retail revenues, at the City Council's discretion, used to maintain, repair and upgrade the City's streetlight system to provide roadway and alley illumination to the City's residential and commercial customers.

Youth Endowment Services (YES) Fund (130) - This fund was created in the early 1990's to help accumulate funds to support youth activities and projects. Revenues are generated each year through personal and corporate donations.

Tieton Hydropower Project Fund (133) - This fund was created in FY 2010-11. The project is comprised of a powerhouse whose entitlement is equally shared between the Cities of Burbank and Glendale. Revenues are billed to recover expenses incurred by the operating agent, Burbank Water & Power.

Magnolia Power Project (MPP) Fund (483) - In March, 2003 the City of Burbank entered into a power sales agreement with the Authority for MPP. Fund 483 was established to account for the MPP related activities. The Fund is used to account for the production, distribution, and transmission of power to residents and businesses located within the City.

Successor Agency (208) - This fund was established pursuant to state law for the administration of the dissolution and wind-down activities of the former Burbank Redevelopment Agency (RDA). The Successor Agency is in charge of making enforceable obligation payments and disposing of former RDA property.

Debt Service Funds – These funds are used to account for the accumulation of resources, and the payment of, general long term principal and interest. Debt Service Funds are:

Successor Agency Debt Service Funds (201, 202) – Funds 201 and 202 were former Redevelopment debt services funds established to accumulate for payment of several bond issues for the Golden State Project Area, including the 1972, 1978, and 1985 Tax Allocation Bond Series A & B, the 1993 Tax Allocation Bond Series A, the 2003 Tax Allocation Bond Series A (Fund 201) and the 2003 Series C bond issue for the City Centre Project Area (Fund 202). Debt Service was primarily financed via property tax increments. Since the dissolution of the Redevelopment Agency, the Successor Agency was established to make payments on the former Redevelopment Agency enforceable obligations.

Public Financing Authority (320) - These funds were derived from the sale of bonds for the purpose of acquiring Golden State Project Area Tax Allocation Bonds, 1993 Series A.

Housing Authority Funds – Established to administer the Section 8 Rental Assistance Program for the creation of affordable housing units. The Housing Authority has also been designated as the Successor Housing Agency to oversee ongoing obligations and responsibilities of the former Redevelopment Agency's affordable housing projects and programs.

Section 8 Voucher Program Fund (117) - To account for monies received and expended in housing assistance to low and moderate income families. Funds are provided by receipts from the Federal Section 8 Housing Assistance Fund (HUD) program, the Federal Section 8 Voucher program and the Federal Rehabilitation program.

Low/Moderate Income Housing Fund (305) – To account for financial resources used to increase and improve the supply of low and moderate income housing in the community. Prior to the former Redevelopment Agency being dissolved on February 1, 2012, the primary source of these funds was a twenty percent contribution of tax increment revenues generated from the former Redevelopment project areas. In accordance with the FY 2012-13 State Budget (AB 1484), excess housing funds were given back during FY 2012-13, with counties responsible for distributing these funds to all the applicable taxing agencies.



FUND DESCRIPTIONS

Parking Authority Fund (310) – To account for financial resources to be used for the acquisition, construction, maintenance and operation of public parking facilities. The primary source of funds has been parking permit fees.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the users on a continuing basis be financed or recovered primarily through user charges. Enterprise Funds are:

Water Reclamation and Sewer Fund (494) - This fund is used to account for the operation and maintenance of the Water Reclamation Plant and sewage system.

Golf Fund (495) - This fund was used to account for the operation and maintenance of the City's DeBell Golf Course facilities. Beginning FY 2017-18, Golf Fund operations were transferred to the General Fund under the Parks & Recreation Department.

Electric and Water Funds (496, 497) - These funds are used to account for the production, distribution, and transmission of potable water and electricity to residents and businesses located within the City.

Refuse Collection and Disposal Fund (498) - This fund accounts for the activities involved in the collection and disposal of refuse throughout the City.

Internal Service Funds - These funds are used to account for financing of goods and services provided by one department to other City departments on a cost-reimbursement basis. Internal Service Funds are:

City Self Insurance Funds (530, 531) - These funds are used to finance and account for the City's Workers Compensation, general liability, and property insurance programs.

Vehicle Equipment Replacement Fund (532) - This fund accounts for the operation, maintenance, and timely replacement of the vehicular fleet and equipment utilized by general government departments on a rental fee basis.

Office Equipment Replacement Fund (533) - This fund is used to account for the acquisition, maintenance, and replacement of office equipment utilized by City departments.

Municipal Building Maintenance Fund (534) - This fund is used to account for and finance the orderly repair and maintenance of City facilities.

Communications Equipment Replacement Fund (535) - This fund is used to account for the maintenance and timely replacement of the City's communication equipment.

Computer Equipment Replacement Fund (537) – This fund is used to account for the acquisition, maintenance, and replacement of computer equipment utilized by City departments.

FIDUCIARY FUNDS

Agency Funds - These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Examples of Agency Funds are:

Deferred Compensation Fund (644) - This fund is used to account for employee earnings deferred for payment at a later point in time, gains or losses on investment of amounts deferred, and payment of amounts deferred when paid to participants in the program.

Special Assessment Fund (665) - This fund is used for the Debt Service Payments on assessment bond used to finance improvements. This special assessment district is secured by liens against the assessed properties. Activities financed through assessments include street lighting, utility, and other general infrastructure improvement.



ACRONYMS

AA	Affirmative Action	CalACT	California Association for Coordinated Transportation
AB	Assembly Bill	CAM	Common Area Maintenance
ADA	Americans with Disabilities Act	CCT	Closed Circuit Television
AQMD	Air Quality Management District	CDBG	Community Development Block Grant
ASB	Administrative Services Building	CDD	Community Development Department
ATIS	Advanced Traveler Information System	CDV	Community Disaster Volunteers
AV	Assessed Value	CEC	California Energy Commission
BAF	Burbank Athletic Federation	CEMS	Continuous Emissions Monitoring System
BCEA	Burbank City Employees Association	CEQA	California Environmental Quality Act
BCP	Burbank Center Plan	CERT	Community Emergency Response Training
BEST	Burbank Employment & Student Team	CFAI	Commission on Fire Accreditation International
BFD	Burbank Fire Department	CFRA	California Family Rights Act
BFF	Burbank Fire Fighters	CIP	Capital Improvement Program
BFFCOU	Burbank Fire Fighters – Chief Officers’ Unit	CIS	Customer Information System
BHC	Burbank Housing Corporation	CNG	Compressed Natural Gas
BLT	Burbank Local Transit	COLA	Cost of Living Adjustment
BMA	Burbank Management Association	COP	Certificate of Participation
BMC	Burbank Municipal Code	COPS	Citizen’s Option for Public Safety
BOU	Burbank Operable Unit	CPR	Cardio Pulmonary Resuscitation
BPD	Burbank Police Department	CPUC	California Public Utilities Commission
BPOA	Burbank Police Officers’ Association	CRA	California Redevelopment Association
BS	Black Start	CREST	City Resources Employing Students Today
BTAC	Burbank Temporary Aid Center	CSB	Community Services Building
BRACE	Burbank Residents Assisting in Community Emergencies	CSIP	Collection System Inspection Program
BTS	Burbank Transportation Service	CSMFO	California Society of Municipal Finance Officers
BUSD	Burbank Unified School District	CUP	Conditional Use Permit
BWP	Burbank Water and Power	CUPA	Certified Unified Program Agency
CAFR	Comprehensive Annual Financial Report	CWA	Customer WEB Access
CAFS	Compressed Air Foam Systems	DARE	Drug Abuse Resistance Education
CALBO	California Building Officials	DART	Drug Alcohol Resistance Team
Cal-OSHA	California Occupational Safety and Health Administration		



ACRONYMS

DCS	Distributed Control System	FPPC	Fair Political Practices Commission
DDA	Disposition and Development Agreement	FSS	Family Self-Sufficiency
DDC	Department Disaster Coordinators	FTE	Full-time Equivalent
DHS	Department of Health Services	FTO	Field Training Officer
DMV	Department of Motor Vehicles	FY	Fiscal Year
DMZ	Multiple Secure Environment	GAAP	Generally Accepted Accounting Principles
DOT	Department of Transportation	GASB	Government Accounting Standards Board
DRIVE	Developing Responsible Independent Valued Employees	GFOA	Government Finance Officers Association
DUI	Driving under the Influence	GHG	Greenhouse Gas
EAC	Executive Advisory Committee	GIS	Geographic Information Systems
EAM	Enterprise Asset Management	GTC	Grove Theatre Center
EAP	Employee Assistance Plan	HMEP	Hazardous Materials Emergency Planning
EATC	Empire Area Transit Center	HOME	Home Investment Partnership Program
EBPP	Electronic Bill Presentment Payment	HOV	High Occupancy Vehicle (lanes)
ECAC	Energy Cost Adjustment Charge	HSIP	Highway Safety Improvement Program
ECC	Energy Control Center	HUD	Housing and Urban Development
EEO	Equal Employment Opportunity	HVAC	Heating, Ventilating, and Air Conditioning
EIR	Environmental Impact Report	IBEW	International Brotherhood of Electrical Workers
EMT	Emergency Medical Technician	IAFIS	Integrated Automated Fingerprint Identification System
EMS	Emergency Medical Service	ICIS	Interagency Communications Interoperability System
EOC	Emergency Operations Center	IIPP	Injury and Illness Prevention Program
EPA	Environmental Protection Agency	IP	Internet Protocols
e-PALS	Enterprise Permitting and Licensing System	ISDA	International Standards & Derivatives Association
ERAF	Educational Revenue Augmentation Fund	ISSC	Information Systems Steering Committee
ERP	Enterprise Resource Planning		
EQ	Equipment		
FCC	Federal Communications Commission		
FEMA	Federal Emergency Management Act		
FERC	Federal Energy Regulatory Commission		
FLSA	Fair Labor Standards Act		
FMLA	Family and Medical Leave Act		



ACRONYMS

IT	Information Technology	NPP	Neighborhood Protection Program
ITS	Intelligent Transportation	OES	Office of Emergency Services
iVOS	Valley Oaks System	OPEB	Other Post Employment Benefits
JAWS	Juvenile Alternative Work Service	PARS	Public Agency Retirement System
JPA	Joint Power Authority	PAY	Positive Alternatives for Youth
LACMTA	Los Angeles County Metropolitan Transportation Authority	P-BID	Property-Based Business Improvement District
LAFIS	Los Angeles Automated Fingerprint Identification System	PEG	Public Education Government
LAN	Local Area Network	PERS	Public Employees' Retirement System
LARUCP	Los Angeles Regional Uniform Code Program	PFA	Public Financing Authority
LDMP	Land Data Management Plan	PIO	Public Information Office
LED	Light Emitting Diode	PLC	Programmable Logic Control
LES	Law Enforcement Systems	PLF	Public Library Fund
LLC	Limited Liability Corporation	POST	Police Officer Standards and Training
LNCV	Large Non-Commercial Vehicles	PPI	Producers Price Index
MCLE	Mandatory Continuing Legal Education	PR	Press Release
MDSP	Media District Specific Plan	PRCS	Parks Recreation & Community Services
MFP	Multi-Functional Printer	PSA	Professional Services Agreement
MOM	Manager of Manager	PT	Part Time
MOU	Memorandum of Understanding	PW	Public Works
MPI	Material Process Improvement	RACI	Residential Adjacent Commercial & Industrial Use
MSB	Municipal Services Building	RDA	Redevelopment Agency
MS&S	Material Supplies & Services	RFID	Radio Frequency Identification
MPP	Magnolia Power Plant	RFP	Request for Proposal
MTA	Metropolitan Transportation Authority	RFQ	Request for Quotation
MWD	Metropolitan Water District	RIMS	Regional Incident Management System
NFIRS	National Fire Incident Reporting System	RMS	Records Management System
NFPA	National Fire Protection Association	RO	Reverse Osmosis
NIMS	National Incident Management System	ROP	Regional Occupational Program
NPDES	National Pollution Discharge Elimination System	RSVP	Retired Senior Volunteer Program
		RV	Recreational Vehicle
		SAIF	Seniors Against Investment Fraud
		SB	Senate Bill



ACRONYMS

SCADA	Supervisory Control & Data Acquisition	TDA	Transportation Development Act
SCAG	Southern California Association of Governments	TDISA	Temporary Disability Indemnity Statutory Allocation
SCAQMD	Southern California Air Quality Management District	TDM	Transportation Demand Management
SCBA	Self Contained Breathing Apparatus	TMC	Traffic Management Center
SCPPA	Southern California Public Power Authority	TMDL	Total Maximum Daily Load
SELPA	Special Education Local Plan Area	TMO	Transportation Management Organization
SEMS	State-Mandated Emergency Management System	TOT	Transient Occupancy Tax
SF	San Fernando	TPT	Transient Parking Tax
SFTP	Standing Field Treatment Protocol	UAAL	Unfunded Actuarial Accrued Liability
SFVCOG	San Fernando Valley Council of Governments	UASI	Urban Area Security Initiative
SIUs	Significant Industrial Users	UHF	Ultra High Frequency
SOC	Standards of Cover	USA	Underground Service Agreement
SRO	School Resource Officers	USAR	Urban Search and Rescue
SRT	Special Response Team	UPS	Uninterruptible Power Supply
STIP	State Transportation Improvement Project	U.S. EPA	United States Environmental Protection Agency
SUSMP	Standard Urban Stormwater Mitigation Plan	UUT	Utility Users Tax
SWQCB	State Water Quality Control Board	VDI	Virtual Desktop Infrastructure
TBD	To be determined	VHF	Very High Frequency
T-BID	Tourism Business Improvement District	VLf	Vehicle License Fee
		VWIB	Verdugo Workforce Investment Board
		WAM	Work Order Asset Management
		WCAC	Water Cost Adjustment Charge
		Wi-Fi	Wireless Fidelity
		YES	Youth Endowment Services
		ZLD	Zero Liquid Discharge
		ZTA	Zone Text Amendment