



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 to fund the City's rideshare program and projects that reduce vehicle emissions.

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) - The fund provides resources from the U.S. Department of Housing and Urban Development (HUD) for activities that benefit persons with low and moderate income.

Road Maintenance and Rehabilitation Fund (123) – This fund addresses deferred maintenance on the local street and road system through the use of gas tax revenues and the Transportation Improvement Fee that took effect on January 1, 2018.

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.



FUND DESCRIPTIONS

Public Improvements Fund (127) – This fund accounts for monies received through the receipt of Development Impact Fees, and is restricted to projects identified in the City's Infrastructure Blueprint and Community Facilities Element.

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 supportive services for homeless individuals and families.

Street Lighting Fund (129) - The General Fund directs 1.5 percent of the 7 percent BWP In-Lieu of Tax fee transfer revenue to this fund 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. The primary source of revenue was from the former Redevelopment Agency, which was dissolved in February 2012.

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 (208) – Fund 208 is responsible for debt service and bond payments that were previously administered by the former Redevelopment Agency that was dissolved in February 2012.

Public Financing Authority (320) - In November of 2017, the Successor Agency issued the Successor Agency To The Redevelopment Agency Of The City Of Burbank Tax Allocation Refunding Bonds, Series 2017 Tax Allocation Refunding Bonds. The original 1993 Golden State Redevelopment Project Tax Allocation Bonds that were purchased by the Public Financing Authority have been refunded.

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.

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.



FUND DESCRIPTIONS

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 and operating equipment utilized by City departments.

Municipal Infrastructure Fund (534) - Previously the Municipal Building Maintenance Fund, this fund was reorganized for FY 2019-20, and now provides for the maintenance and replacement of all general City infrastructure (non-enterprise). This fund receives 50 percent of the City's Transaction & Use Tax revenue, resulting from the passage of Measure P in November 2018, in addition to an annual General Fund Maintenance of Effort (MOE) contribution of \$4.7 million.

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

Information Technology Fund (537) - This fund is used to account for the acquisition, maintenance, and replacement of technology infrastructure (including computer equipment, hardware, and software) 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	BMC	Burbank Municipal Code
AB	Assembly Bill	BMC	Business Machines Consultants
ACA	Affordable Care Act	BMHET	Burbank Mental Health Evaluation Team
ADA	Americans with Disabilities Act	BOP	Burbank on Parade
ADR	Alternative Dispute Resolution	BOU	Burbank Operable Unit
ADU	Accessory Dwelling Unit	BPD	Burbank Police Department
AEP	Achievement of Excellence in Procurement	BPOA	Burbank Police Officers' Association
ALA	Accredited Local Academy	BRACE	Burbank Residents Assisting in Community Emergencies
AMI	Advanced Metering Infrastructure	BS	Black Start
APP	Art in Public Places	BSC	Benefits Service Center
AQMD	Air Quality Management District	BTAC	Burbank Temporary Aid Center
ASB	Administrative Services Building	BTS	Burbank Transportation Service
ATIS	Advanced Traveler Information System	BUSD	Burbank Unified School District
AV	Assessed Value	BVP	Burbank Volunteer Program
BAF	Burbank Athletic Federation	BWC	Body Worn Camera
BCAC	Burbank Cultural Arts Commission	BWP	Burbank Water and Power
BCEA	Burbank City Employees Association	BWRP	Burbank Water Reclamation Plant
BCP	Burbank Center Plan	CAD	Computer-Aided Dispatch
BEST	Burbank Employment and Student Training	CAFR	Comprehensive Annual Financial Report
BFD	Burbank Fire Department	CAFS	Compressed Air Foam Systems
BFF	Burbank Fire Fighters	CaIACT	California Association for Coordinated Transportation
BFF-COU	Burbank Fire Fighter - Chief Officers' Unit	CALBO	California Building Officials
BGC	Boys and Girls Club	CALEA	Commission on Accreditation of Law Enforcement Agencies
BHA	Burbank Housing Association	Cal-OSHA	California Occupational Safety and Health Administration
BHC	Burbank Housing Corporation	CaIPERS	California Public Employees Retirement System
BITE2	Battery Impedance Tester 2	CAM	Common Area Maintenance
BLT	Burbank Local Transit	CANRA	Child Abuse and Neglect Reporting Act
BMA	Burbank Management Association		



ACRONYMS

CARB	California Air Resources Board	CPUC	California Public Utilities Commission
CCT	Closed Circuit Television	CRA	California Redevelopment Association
CDBG	Community Development Block Grant	CREST	City Resources Employing Students Today
CDD	Community Development Department	CSB	Community Services Building
CDTFA	California Department of Tax and Fee Administration	CSIP	Collection System Inspection Program
CDV	Community Disaster Volunteers	CSMFO	California Society of Municipal Finance Officers
CEC	California Energy Commission	CUP	Conditional Use Permit
CEMS	Continuous Emissions Monitoring System	CUPA	Certified Unified Program Agency
CEQA	California Environmental Quality Act	CWA	Customer WEB Access
CERT	Community Emergency Response Training	DARE	Drug Abuse Resistance Education
CFAI	Commission on Fire Accreditation International	DART	Drug Alcohol Resistance Team
CFRA	California Family Rights Act	DBA III	Database Administrator III
CIP	Capital Improvement Program	DCS	Distributed Control System
CIS	Customer Information System	DDA	Disposition and Development Agreement
CJIS	Criminal Justice Information Services	DDC	Department Disaster Coordinators
CLE	Continuing Legal Education	DGR	Daily Generation Rate
CMC	Certified Municipal Clerk	DHS	Department of Health Services
CMDB	Comprehensive Configuration Management Database	DIF	Development Impact Fees
CNG	Compressed Natural Gas	DMV	Department of Motor Vehicles
COLA	Cost of Living Adjustment	DMZ	Multiple Secure Environment
COP	Certificate of Participation	DOT	Department of Transportation
COPS	Citizen's Option for Public Safety	DRIVE	Developing Responsible Independent Valued Employees
CPI	Consumer Price Index	DUI	Driving Under the Influence
CPR	Cardio Pulmonary Resuscitation	EAM	Enterprise Asset Management
CPRS	California Park & Recreation Society	EAP	Employee Assistance Program
CPSE	Center for Public Safety Excellence	EATC	Empire Area Transit Center



ACRONYMS

EBPP	Electronic Bill Presentment Payment	FTO	Field Training Officer
ECAC	Energy Cost Adjustment Charge	FY	Fiscal Year
ECC	Energy Control Center	GAAP	Generally Accepted Accounting Principles
ECMS	Electric Content Management System	GASB	Government Accounting Standards Board
ECMS	Enterprise Content Management System	GFOA	Government Finance Officers Association
e-DFAR	Electronic Daily Field Activity	GHG	Greenhouse Gas
EEO	Equal Employment Opportunity	GIS	Geographic Information System
EIR	Environmental Impact Report	GMC	General Motors Company
EMS	Emergency Medical Service	HMEP	Hazardous Materials Emergency Planning
EMT	Emergency Medical Technician	HOME	Home Investment Partnership Program
EOC	Emergency Operation Center	HOV	High Occupancy Vehicle (lanes)
EPA	Environmental Protection Agency	HPS	High Pressure Sodium
e-PALS	Enterprise Permitting and Licensing System	HSIP	Highway Safety Improvement Program
ePCR	Electronic Patient Care Reporting	HUD	Housing and Urban Development
ERAF	Educational Revenue Augmentation Fund	HVAC	Heating, Ventilating, and Air Conditioning
ERP	Enterprise Resource Planning	IA	Industrial Accident
FBI	Federal Bureau of Investigation	IAFIS	Integrated Automated Fingerprint Identification System
FCC	Federal Communications Commission	IBEW	International Brotherhood of Electrical Workers
FD	Fire Department	ICAC	Internet Crimes Against Children
FEMA	Federal Emergency Management Act	ICIS	Interagency Communications Interoperability System
FERC	Federal Energy Regulatory Commission	IIPP	Injury and Illness Prevention Program
FLSA	Fair Labor Standards Act	IP	Internet Protocols
FMLA	Family and Medical Leave Act	ISDA	International Standards & Derivatives Association
FPPC	Fair Political Practices Commission	ISSC	Information Systems Steering Committee
FS	Financial Services	IT	Information Technology
FSA	Family Service Agency	ITS	Intelligent Transportation System
FTE	Full-time Equivalent		



ACRONYMS

ITSM	Information Technology Service Management	MSB	Municipal Services Building
iVOS	Valley Oaks System	MTA	Metropolitan Transportation Authority
JASU	Joint Air Support Unit	MWD	Metropolitan Water District
JAWS	Juvenile Alternative Work Service	MWEL0	Model Water Efficient Landscape Ordinance
JPA	Joint Power Authority	MWh	Megawatt Hours
LACMTA	Los Angeles County Metropolitan Transportation Authority	NERC-CIP	North American Electric Reliability Corporation - Critical Infrastructure Protection
LADWP	Los Angeles Department of Water & Power	NFIRS	National Fire Incident Reporting System
LAFIS	Los Angeles Automated Fingerprint Identification System	NFPA	National Fire Protection Association
LAN	Local Area Network	NIMS	National Incident Management System
LARUCP	Los Angeles Regional Uniform Code Program	NPDES	National Pollution Discharge Elimination System
LB	Library	NPI	National Procurement Institute
LDMP	Land Data Management Plan	NPP	Neighborhood Protection Program
LED	Light Emitting Diode	OEM	Original Equipment Manufacturer
LES	Law Enforcement Systems	OES	Office of Emergency Services
LLC	Limited Liability Corporation	OIR	Office of Independent Review
LNCV	Large Non-Commercial Vehicle	OPEB	Other Post Employment Benefits
MBIS	Multimodal Biometric Identification System	PARS	Public Agency Retirement System
MCLE	Mandatory Continuing Legal Education	PASS	Program, Activity, and Service Subsidy
MDSP	Media District Specific Plan	PAY	Positive Alternatives for Youth
MFP	Multi-Functional Printer	P-BID	Property Based Business Improvement District
MHET	Mental Health Evaluation Team	PD	Police Department
MMC	Master Municipal Clerk	PEG	Public, Educational and Government Access
MOE	Maintenance of Effort	PEPRA	Public Employees' Pension Reform Act
MOU	Memorandum of Understanding	PERS	Public Employees' Retirement System
MPI	Material Process Improvement	PFA	Public Financing Authority
MPP	Magnolia Power Project		
MS	Management Services		
MS&S	Materials Supplies and Services		



ACRONYMS

PIO	Public Information Office	SAAS	Software As a Service
PLC	Programmable Logic Control	SAIF	Seniors Against Investment Fraud
PLF	Public Library Fund	SB	Senate Bill
POST	Police Officer Standards and Training	SCADA	Supervisory Control & Data Acquisition
PPI	Producers Price Index	SCAG	Southern California Association of Governments
P&R	Parks and Recreation	SCAQMD	Southern California Air Quality Management District
PR	Press Release	SCBA	Self Contained Breathing Apparatus
PRCS	Parks Recreation & Community Services	SCPPA	Southern California Public Power Authority
PSA	Police Service Aid	SELPA	Special Education Local Plan Area
PSA	Professional Services Agreement	SEMS	State-Mandated Emergency Management System
PSH	Permanent Supportive Housing	SFTP	Standing Field Treatment Protocol
PT	Part Time	SFVCOG	San Fernando Valley Council of Governments
PW	Public Works	SIUs	Significant Industrial Users
RA	Rescue Ambulances	SLA	Service Level Agreement
RACI	Residential Adjacent Commercial & Industrial Use	SLURP	Sewer Lateral User Rebate Form
RDA	Redevelopment Agency	SOC	Standards of Cover
RFID	Radio Frequency Identification	SRO	School Resource Officer
RFP	Request for Proposal	SRT	Special Response Team
RFQ	Request for Quotation	STEM	Science, Technology, Engineering, and Math
RHNA	Regional Housing Needs Assessment	STEP	Summer Trails Employment Program
RIMS	Regional Incident Management System	STIP	State Transportation Improvement Project
RISE	Residents Inspiring Service and Empowerment	SUSMP	Standard Urban Stormwater Mitigation Plan
RMRA	Road Maintenance & Rehabilitation	SWAT	Special Weapons and Tactics
RMS	Records Management System	SWQCB	State Water Quality Control Board
RO	Reverse Osmosis		
ROP	Regional Occupational Program		
RSVP	Retired Senior Volunteer Program		
RV	Recreational Vehicle		



ACRONYMS

T-BID	Tourism Business Improvement District	UUT	Utility Users Tax
TDA	Transportation Development Act	VASH	Veterans Affairs Supportive Housing
TDISA	Temporary Disability Indemnity Statutory Allocation	VDI	Virtual Desktop Infrastructure
TDM	Transportation Demand Management	V-FATS	Victim Follow-Up Assignment and Tracking System
TMC	Traffic Management Center	VHF	Very High Frequency
TMDL	Total Maximum Daily Load	VLF	Vehicle License Fee
TMO	Transportation Management Organization	VPN	Virtual Private Network
TOT	Transient Occupancy Tax	VWIB	Verdugo Workforce Investment Board
TPT	Transient Parking Tax	WAM	Work Order Asset Management
U.S. EPA	United States Environmental Protection Agency	WCAC	Water Cost Adjustment Charge
UAAL	Unfunded Actuarial Accrued Liability	Wi-Fi	Wireless Fidelity
UASI	Urban Area Security Initiative	WIOA	Workforce Innovation and Opportunity Act
UHF	Ultra High Frequency	YES	Youth Endowment Services
UPS	Uninterruptible Power Supply	ZLD	Zero Liquid Discharge
USA	Underground Service Agreement	ZTA	Zone Text Amendment
USAR	Urban Search and Rescue		
USDA	United States Department of Agriculture		