

Glossary and Acronyms

Adjusted Budget – The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the year, prior year's encumbrances, and any other known adjustment for budget planning.

Administrative Overhead – Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations and ancillary services.

Adopted Budget – The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

Appropriation – An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

Attrition/Salary Savings – The naturally occurring accumulation of salary savings associated with the turn-over due to the duration of the hiring process.

BOrookie Wave – an influx of rookie staff members in the Budget Office, colloquially known as newbies, who must survive the barrage of first year challenges imposed on them by the Office veterans.

Budget – A financial plan serving as a pattern for, and control over, future operations; any estimate of future costs or plan for the utilization of the workforce, material or other resources.

Bureau – A unit of organization within a department that may be subdivided into divisions.

Capital Improvement – Construction or major repair of City infrastructure, facilities or buildings.

Capital Improvement Program (CIP) – A plan for capital expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

Capital Outlay – The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Charlie Foxtrot – Incoherent entanglement of a certain situation or formation.

Charter-mandated – As legally required by the City's Charter, which is the document that spells out the purposes and powers of the City.

City Council Priorities – Formal annual priorities established by the City Council, in consultation with the City Manager that help guide the allocation of resources.

Core Mission Statement – A broad statement of a department's central purpose, in terms of meeting the public service needs for which it is organized.

Comestible – Sustenance for budget development meetings that may include but is not limited to cupcakes with faces, salsa, cookies, duct tape, oversized paperclips, chiefs, and germs.

Debt Service – The cost of paying the principal and interest on money according to a predetermined schedule.

Decision Crown – A headpiece of various forms from royal to soil, worn during budget deliberations and known to enlighten decision-makers.

Glossary and Acronyms

Department – An organizational unit that may be subdivided into bureaus.

Distribution Integrity Management Plan – Required of all U.S. natural gas pipeline utilities by the federal Pipeline and Hazardous Materials Safety Administration (PHMSA) under the Department of Transportation. Effective in 2011, requires gas utilities to develop and implement a Distribution Integrity Management Plan (DIMP) that must include the identification of any known threats to the integrity of the pipeline system, an evaluation and rating of these risks, a plan outlining the actions to be taken to address the risks, performance measurements, the evaluation of the results. The DIMP, including the results of the performance measurements, is filed with the PHMSA and a filing of the DIMP is subject to periodic audits.

Division – An organizational unit within a bureau that may be subdivided into sections.

Encumbrance – The money allocated for payment of goods/services contracted for but not yet received.

Enterprise Fund – A fund, similar to those found in the private sector, structured to be revenue generating and self-supporting (e.g., utility, gas, airport, towing, etc.).

Estimated Carryover – Funds carried over from prior years for multi-year grants and projects.

Expenditures – The cost for personnel, materials and equipment required for a department to deliver services.

Expenditure Transfers – The move of budgetary resources from one budget appropriation to another. Expenditure transfers may involve personnel and non-personnel budgets.

Financial Strategic Plan – The City's long-range budget planning tool to project, and provide responses to, fluctuations in structural revenue and expense in the General Fund.

Fiscal Year (FY) – A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

Fitty – A budget office employee performing the full range of duties in a higher classification or grade level position due to her intelligence, wit, and/or delegation ability; the informal alpha female in a dominance hierarchy typically achieved through a hard fought battle.

Fringe Benefits – Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

Full-Time Equivalent (FTE) – The equivalent of a full-time position for one year or 2,088 employee-work hours.

Fund – An accounting entity established to record financial transactions and resources for specific activities or to attain certain objectives.

Funds Available – The amount of immediately available resources to support potential future appropriations by the City Council.

General Fund – A fund that accounts for tax and other general purpose revenues (e.g., sales taxes, property taxes, fines and interest) and records the transactions of general governmental services (e.g., police, fire, library, parks and public works).

Glossary and Acronyms

Impact to Fund – An increase in expense is shown as a positive number (cost/hit to fund) and a decrease in expense is shown as a negative number (savings/benefit to fund). Accordingly, a decrease in revenue is shown as a positive number (cost/hit to fund), and an increase in revenue is shown as a negative number (savings/benefit to fund).

Internal Services – The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems and risk management).

Internal Service Fund – A fund used to finance and account for goods and services provided by one City department to other City departments.

Key Measure – A clearly described measure of achievement that is quantifiable and time-specific. Typically, measures reflect steps toward broader outcomes or qualitative program goals.

Memorandum of Understanding (MOU) – Agreement between mutual parties such as between City departments or between the City and employee organizations.

Mutiny – An open rebellion against authority most often initiated to obtain gratuitous Pinkberry.

One-time – Program expenditures or sources of revenue that are irregular or occasional (non-recurring).

Ongoing – Program expenditures or sources of revenue that are continuous or recurring.

Personnel Services – The costs of labor, including salaries and fringe benefits.

Personnel – Reflects total full-time, part-time and temporary budgeted positions, expressed as Full-Time Equivalents (FTE). (Example: two half-time positions equal one FTE.)

Prior Year Encumbrances (PYE) – Money set aside from last year's budget to pay for items or services ordered during that year but received in the current fiscal year. The encumbrance is removed when the items or services are received and paid for.

Rage Analysis – A highly self-motivated, detailed, and effective analysis completed in a very short period of time to clarify an erroneous impression.

Redevelopment Agency (RDA) – The agency providing oversight for the redevelopment process in the City of Long Beach, which is governed by a seven-member Board appointed by the Mayor and approved by the City Council.

Resources – Total dollars available to be appropriated including estimated revenues, fund transfers and beginning fund balances.

Revenues – The historical and projected yield of taxes and other sources of income that a government unit receives for public use.

Salary Savings – Budget amount to be saved by departments during the fiscal year through Salaries, Wages and Benefits (mostly through retirements, staff turnover and vacancies).

Sea Change – A marked transformation.

Service – A deliverable the customer receives from department efforts.

Glossary and Acronyms

Skill Pays – Additional compensation specific for specialized skills that enhanced an employee's job performance.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are restricted by law to be used for specific purposes.

Structural Deficit – A fiscal imbalance created when estimated long-term, ongoing costs exceed the City's capacity to generate long-term, ongoing revenues.

Structural Reductions – A measure that either decreases or eliminates an ongoing cost, or generates additional ongoing, recurring revenue for the City.

Subsidiary Agency Fund – A fund used to account for resources and assets where the City is acting as an agent for other governmental units, private organizations or individuals.

Tidelands Funds – There are four primary Tidelands Funds in the City of Long Beach. The *Tidelands Operations Fund* is used to account for operations, maintenance, programs, and development in the Tidelands area. The *Tidelands Area Funds* are used to account for operations, maintenance and development of the marinas, Queen Mary and adjacent properties, the Aquarium of the Pacific and Rainbow Harbor Area. The *Tidelands Oil Revenue Fund* is used to account for the proceeds from oil operations within the Tidelands area. The *Tidelands Subsidence Fund* is used to account for the accumulation of resources needed to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

Transparency – The availability of public information about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

User Charges/Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Glossary and Acronyms

ADA	Americans with Disabilities Act
AQMD	Air Quality Management District
BOC	Budget Oversight Committee
CAC	Transaction and Use Tax, Citizens Advisory Committee
CAFR	Comprehensive Annual Financial Report
CCI	City Cost Index
CDBG	Community Development Block Grant
CFC	Customer Facility Charge
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COPS	Community Oriented Public Safety
CPI	Consumer Price Index
CUPA	Certified Unified Program Agency
CVB	Convention and Visitors Bureau
DIMP	Distribution Integrity Management Plan
DOT	Department of Transportation
ECOC	Emergency Communications and Operations Center
ERAF	Educational Revenue Augmentation Fund
FTE	Full-Time Equivalent
FY	Fiscal Year
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LBUSD	Long Beach Unified School District
LNG	Liquefied Natural Gas
MOU	Memorandum of Understanding
NC	Non-Career
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Act
PBAI	Parking and Business Area Improvement
PFC	Passenger Facility Charge
PUC	Public Utilities Commission
PYE	Prior Year Encumbrances
RDA	Redevelopment Agency
RLA	Rancho Los Alamitos
RLC	Rancho Los Cerritos
ROPS	Recognized Obligation Payments Schedule
RPTTF	Redevelopment Property Tax Trust Fund
SA	Successor Agency
SAP	Special Advertising and Promotions Fund
SCE	Southern California Edison
SERRF	South East Resource Recovery Facility
TOT	Transient Occupancy Tax
UUT	Utility Users Tax
VLF	Vehicle License Fee

