

## Glossary and Acronyms

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

**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 Fund** – A fund that is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**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.

**Chutzpah Award** – Recognition given to select departments for the display of supreme self-confidence, audacity, and boldness when making budgetary proposals.

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

**Coasting** – The act of tenaciously wrestling with the profuse number tasks associated with implementing the LB COAST project – not to be confused with a leisurely sail in the bay.

**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.

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

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

**Debt Service Fund** – A fund that is used to account for and report financial resources or that are restricted, committed, or assigned to expenditure for principal and interest.

**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.

**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).

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**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).

**Interimtis** – A condition that may afflict several departments at a time where staff changes require a shuffling of personnel to act in interim roles; in some cases the interimtis may progress to permanentitis, a state where the temporary condition progresses and becomes permanent.

**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 internally to City departments or agencies.

**Kielbasa Making** – The art of taking a deluge of information, strategic approaches, and potential resolutions, and tastefully combining them into a single product with a transparent casing.

**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.

**Long Beach City Operations and Strategic Technologies (LB COAST)** – An Enterprise Resource Planning system that will replace the City’s current Financial Management and Human Resources systems.

**Measure A – Long Beach Transactions and Use Tax** – A ballot initiative that added a transactions and use (sales) tax for a period of ten years. Beginning January 1, 2017, Measure A effectively increased sales tax by 1 percent for the first six years. After six years, and for the remaining four years, the tax increase is reduced to 0.5 percent.

**Measure B – Budget Stabilization “Rainy Day” Fund** - A companion ballot initiative to Measure A that established a budget stabilization, or “rainy day” fund. The fund receives automatic deposits/transfers of one percent of any new general tax revenues generated each year, commencing with Fiscal Year 2017-2018.

**Measure MA – Business License Tax on Cannabis Businesses** – A ballot initiative that established a business license tax on cannabis businesses.

**Measure MM** – A voter driven ballot initiative that authorized medical cannabis business to operate in Long Beach.

**Measure M** – A ballot initiative that authorized the City to transfer revenue from water, sewer, and gas utilities to the General Fund with a cap of 12 percent of each utility’s annual gross revenue.

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

**Open Data** – A new crime incident mapping application that has made up-to-date crime activity information, occurring within the City, readily available for residents with easy-to-use search tools to query crimes within their neighborhoods, including an interactive map that allows users to zoom-in/out throughout various areas of the city to identify crime incidents.

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**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.

**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.

**Service** – A deliverable the customer receives from department efforts.

**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.

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

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<b>ACS</b>	<b>Animal Care Services</b>
<b>ADA</b>	<b>Americans with Disabilities Act</b>
<b>AMI</b>	<b>Advanced Metering Infrastructure</b>
<b>AQMD</b>	<b>Air Quality Management District</b>
<b>BOC</b>	<b>Budget Oversight Committee</b>
<b>CAC</b>	<b>Transaction and Use Tax, Citizens Advisory Committee</b>
<b>CAFR</b>	<b>Comprehensive Annual Financial Report</b>
<b>CCI</b>	<b>City Cost Index</b>
<b>CDBG</b>	<b>Community Development Block Grant</b>
<b>CFC</b>	<b>Customer Facility Charge</b>
<b>CIP</b>	<b>Capital Improvement Program</b>
<b>CNG</b>	<b>Compressed Natural Gas</b>
<b>COLA</b>	<b>Cost of Living Adjustment</b>
<b>COPS</b>	<b>Community Oriented Public Safety</b>
<b>CPI</b>	<b>Consumer Price Index</b>
<b>CUPA</b>	<b>Certified Unified Program Agency</b>
<b>CVB</b>	<b>Convention and Visitors Bureau</b>
<b>DIMP</b>	<b>Distribution Integrity Management Plan</b>
<b>ECOC</b>	<b>Emergency Communications and Operations Center</b>
<b>ED&amp;F</b>	<b>Economic Development &amp; Finance Committee</b>
<b>ERAF</b>	<b>Educational Revenue Augmentation Fund</b>
<b>EV</b>	<b>Electric Vehicle</b>
<b>FTE</b>	<b>Full-Time Equivalent</b>
<b>FY</b>	<b>Fiscal Year</b>
<b>ICMA</b>	<b>International City/County Management Association</b>
<b>JPA</b>	<b>Joint Powers Authority</b>
<b>LAP</b>	<b>Language Access Plan</b>
<b>LBCC</b>	<b>Long Beach City College</b>
<b>LB MUST</b>	<b>Long Beach Municipal Urban Stormwater Treatment Recycle Facility</b>
<b>LBUSD</b>	<b>Long Beach Unified School District</b>
<b>LNG</b>	<b>Liquefied Natural Gas</b>
<b>MOU</b>	<b>Memorandum of Understanding</b>
<b>NC</b>	<b>Non-Career</b>
<b>NPDES</b>	<b>National Pollution Discharge Elimination System</b>
<b>OSHA</b>	<b>Occupational Safety and Health Act</b>
<b>PEPPS</b>	<b>Partnerships to Enhance Parks, Programs and Services</b>
<b>PFC</b>	<b>Passenger Facility Charge</b>
<b>PMP</b>	<b>Pavement Management Plan</b>
<b>PRA</b>	<b>Public Records Act</b>
<b>PROP H</b>	<b>Police and Fire Public Safety Oil Production Act</b>
<b>PUC</b>	<b>Public Utilities Commission</b>
<b>RDA</b>	<b>Redevelopment Agency</b>
<b>RLA</b>	<b>Rancho Los Alamitos</b>
<b>RLC</b>	<b>Rancho Los Cerritos</b>
<b>ROPS</b>	<b>Recognized Obligation Payments Schedule</b>
<b>RPTTF</b>	<b>Redevelopment Property Tax Trust Fund</b>
<b>SA</b>	<b>Successor Agency</b>
<b>SAP</b>	<b>Special Advertising and Promotions Fund</b>
<b>SCE</b>	<b>Southern California Edison</b>
<b>SERRF</b>	<b>South East Resource Recovery Facility</b>
<b>TOT</b>	<b>Transient Occupancy Tax</b>
<b>UUT</b>	<b>Utility Users Tax</b>
<b>VLF</b>	<b>Vehicle License Fee</b>

