

Glossary and Acronyms

Abandonment – The process of plugging and capping an oil well and the associated facilities after the period of useful life is complete.

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.

Budget Summary – An overview of department and fund budgets, with multi-year comparisons of expenditures and revenue. Summaries also include a three-year schedule of Full-Time Equivalent (FTE) staffing for each department and skill pays and benefits by department.

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.

Carryover Appropriation – Appropriation approved in a previous fiscal year and unexpended that remains available, in an all-years fund, for its approved purpose, usually related to capital project and grant balances.

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.

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Coasting – The act of tenaciously wrestling with the profuse number of 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.

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.

Deficit – An excess, or the amount of such excess, of expenses over revenues in a given period.

Depeche Mode Employee – A skilled retiree who after hearing multiple pleas mercifully agrees to come back as an annuitant to keep working because they just can't get enough, just can't get enough, just can't get enough.

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.

Emoji Decisions - Budget deliberations that are resolved not with words but via emojis; effectively conveys all states of emotion across multiple scenarios during budget decisions.

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 Bummer – When the financial outlook is not great but also not catastrophic; occasionally associated with the melancholy feeling that comes from practicing spending restraint.

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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).

GoT-based Budgeting - An emerging budget approach that rose to prominence after the performance budgeting and priority-based budgeting eras, where City departments duel with swords and dragons to determine who gets to sit on the budget throne and claim more resources.

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 internally to City departments or agencies.

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.

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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.

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.

Rabbit Hole – A spreadsheet with certain formulas and links that causes the user to fall into an ever-deepening chase identifying linked spreadsheets upon linked spreadsheets, often causing the user to lose their sense of reality and bearing.

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 – The amount of salary expense that a department saves when a position is vacant or filled at a lower salary level than the budgeted level.

Service – A deliverable the customer receives from department efforts.

Service Level – Typically provided in measurable terms, the services the City provides to its customers within a given time period.

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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.

Surplus – An excess, or the amount of such excess, of revenues over expenses in a given period.

Strawman – An idea, concept, or approach submitted as an attempt to trigger creative conversation in a challenging situation, even if that idea is not exactly in line with the view of the person submitting the idea; not to be confused with a companion that accompanies travelers journeying on a yellow brick road.

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, parking and development in the Tidelands and Rainbow Harbor areas. 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. 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.

Unfunded Liability – A current or future debt or performance obligation that does not have sufficient funds set aside to pay. These may include employee related costs, deferred maintenance, equipment lifecycle replacement costs, or critical one-time needs.

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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ACS	Animal Care Services
ADA	Americans with Disabilities Act
AMI	Advanced Metering Infrastructure
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
ECOC	Emergency Communications and Operations Center
ED&F	Economic Development & Finance Committee
ERAF	Educational Revenue Augmentation Fund
EV	Electric Vehicle
FTE	Full-Time Equivalent
FY	Fiscal Year
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LAP	Language Access Plan
LBCC	Long Beach City College
LB MUST	Long Beach Municipal Urban Stormwater Treatment Recycle Facility
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
PEPPS	Partnerships to Enhance Parks, Programs and Services
PFC	Passenger Facility Charge
PMP	Pavement Management Plan
PRA	Public Records Act
PROP H	Police and Fire Public Safety Oil Production Act
PUC	Public Utilities Commission
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

