City of Whittier

Glossary and Alphabetical Index

People, Pride, Progress

Adopted Budget for Fiscal Year 2014-15

City of Whittier
Glossary of Acronyms and Terms

ADA	Americans with Disabilities Act
AQMD	South Coast Air Quality Management District
AQMP	Air Quality Management Plan
ARRA	American Recovery and Reinvestment Act
ASI	Access Services, Inc.
BSIP	Bus Stop Improvement Plan
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CalTrans	California State Department of Transportation
CARB	California Air Resources Board
CCTBL	City Clerk/Treasurer/Business License
CDBG	Community Development Block Grant
CFD	Community Facilities District
CHDO	Community Housing Development Organization
CIP	Capital Improvement Program
CIPA	California Insurance Pool Authority
CIS	Cops in School
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
COG	Gateway Cities Council of Governments
COPS	Citizen's Option for Public Safety
CSAC-EIA	California State Association of Counties – Excess Insurance Authority
DAR	Dial-A-Ride
DDA's	Disposition and Development Agreements
DMV	Department of Motor Vehicles
EAP	Employee Assistance Program
EOC	Emergency Operations Center

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EWCSD	East Whittier City School District
GASB	Governmental Accounting Standards Board
GETS	Government Emergency Telecommunications Service
GIS	Geographic Information System
GWT	Greenway Trail
HES	Hazardous Elimination Safety
HIPAA	Health Insurance Portability and Accountability Act
HSIP	Highway Safety Improvement Program
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating and Ventilation Air Conditioning
IT	Information Technology
JAG	Justice Assistance Grant
L.A. IMPACT	Los Angeles Interagency Metropolitan Police Apprehension Crime Task Force
LACO	Los Angeles County
LAEDC	Los Angeles County Economic Development Corporation
LAN	Local Area Network
LR	Local Return
MDC	Mobile Data Computer
Metro	Los Angeles County Metropolitan Transportation Authority
MOU	Memorandum of Understanding
MSRC	Mobile Source Air Polluting Reduction Review Committee
MTA	Metropolitan Transportation Authority
NIMS	National Incident Management System
NPDES	National Pollution Discharge Elimination System
NTD	National Transit Database
OARRS	Operational Area Response and Recovery System
OPA's	Owner Participation Agreements

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OSHA	Occupational Safety and Health Administration
OTS	Office of Traffic Safety
PRCS	Parks, Recreation and Community Services
PSA	Public Service Area
PW	Public Works
RMS	Records Management System
SAGE	Strategies Against Gang Environments
SET	Special Enforcement Team
SFS	Santa Fe Springs (City of)
SAFETEA-LU	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users
SCAQMD	See AQMD
SRO	School Resource Officers
SSMP	Sewer System Management Plan
SWRCB	State Water Resources Central Board
TAX	Technical Advisory Committee
TMA	Transportation Management Agreement
UUD	Underground Utility District
WAN	Wide Area Network
WCCA	Wildlife Corridor Conservation Authority
WHA	Whittier Housing Authority
WMP	Water Master Plan
WPFA	Whittier Public Financing Authority
WRA	Whittier Redevelopment Agency
WUA	Whittier Utility Authority
WYN	Whittier Youth Network

CITY OF WHITTIER CALIFORNIA
INC. 1898

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Appropriation: A legal authorization granted by the City Council to make expenditures and/or to incur obligations for specific purposes. An appropriation is usually for a specific purpose and amount and must be expended within the fiscal year.

Appropriation Limit: A limit on the maximum amount of tax proceeds that a city can spend during any fiscal year. An initiative passed in 1980 (the "Gann" initiative) amended the California Constitution and established the procedure for this annual requirement. Cities must determine an annual appropriation limit through a calculation that uses economic data, population changes and the prior year's limit as factors.

Budget: A financial plan providing for the operation of an entity for a given period, such as a fiscal year, and the proposed means for it's financing. Generally, the plan embodies proposed expenditures and estimated revenues.

Budget Code: A fund itself or sub-fund within the City's financial information system to account for expenditures in the performance of a process, operation or service. A budget code records all the elements of costs incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or specific job.

Capital Improvements: Construction or major repair of City facilities and buildings.

Capital Improvement Program: The multi-year schedule of capital improvement projects and the acquisition of major capital outlay items which encompass all funding sources and organizational units of the City.

Capital Outlay: The acquisition costs of major items of capital assets used in providing direct services.

City Council: The political body of the City of Whittier whose members are elected by Whittier citizens to represent and administer their views and policies concerning the operation of the City. The Whittier City Council includes five members elected at large for staggered terms of four years.

City Manager: The administrative head of City operations. Appointed by the City Council, the individual in this capacity is responsible for directing the City's day-to-day operation and implementing policies and directives of the City Council, the Municipal Code, and the City Charter. The City Manager is also responsible for preparing the City's annual budget, enforcing all city laws and administrative rules and regulations, and identifying and formulating appropriate action for problem or key areas of interests.

Commercial Development: Development efforts focusing on commerce or trade activities related to the buying and selling of goods and services, such as retail stores, and office headquarters.

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Debt Service: The payment of principal and interest on long-term debt according to a predetermined payment schedule.

Employee Services: The group of accounts or expenditures within the City's financial system that encompasses the total costs of labor, including salaries and fringe benefits.

Enterprise Fund: A group of accounts used to record financial transactions of specific City operations that function and operate in a manner comparable to a private sector business. In general, an enterprise funds is considered self-sustaining with the majority of its revenue and funding coming from the operation itself. The City of Whittier's enterprise funds include the sewer, water, solid waste collection and solid waste disposal funds.

Excess Insurance: A means of insuring against losses beyond the level of coverage provided by an underlying policy. Excess coverage is designed to respond to large but infrequent losses. The City of Whittier has excess coverage for liability and workers' compensation.

Expenditure: An actual payment made by the City.

Fines: Includes monies derived from penalties for the violation of laws or administrative rules and regulations, statutory offenses, and for violation of lawful administrative rules and regulations.

Fiscal Year: A period of time that represents the beginning and ending for recording financial transactions. The City of Whittier has a fiscal year of July 1 through June 30.

Forfeitures: Includes monies or products that are given up or confiscated by the City because of some crime, fault, or neglect of duty.

Full Time Positions: Personnel positions authorized by the City Council to be employed by the City of Whittier. Full time positions do not include temporary or part time personnel or contractual services.

Full Time Equivalent Positions: The corresponding full-time equivalent of part-time personnel based on the total of all part-time service hours rendered. This is determined by dividing total part-time service hours by 2,080, which represents the total regular service hours for a full time employee in a one year period.

Fund: An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities.

Fund Balance: The net effect of assets less liabilities at any given point in time.

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Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

General Fund: The fund that encompasses all financial transactions attributed to non-specific taxes and other general purpose revenues, e.g., sales taxes, property taxes, fines and forfeitures, investment income, etc., and includes expenditures for general governmental services, e.g., police, public works, social services, planning, and code enforcement.

Goals: Broad statements aimed at meeting public service needs or objectives and defined by the organization to be of significant or high priority.

Grants: A transfer or awarding of funds from another public entity to the City for the purpose of financing a specific activity, program or project. The City is not required to reimburse or repay the awarding entity any grant funds.

Industrial Development: Development efforts focusing on manufacturing enterprises and large-scale business activity.

Internal Service Fund: A fund used to finance and account for goods and services provided by one City department to other City departments on a cost reimbursement basis.

Licenses and Permits: The imposition of a fee to authorize an activity in the private sector that is conducted within the City's jurisdiction.

Maintenance and Operations Expenditures: Includes those expenditures not categorized as either employee service costs or capital outlay items. The category may include costs for supplies, materials, and contractual services.

Non-Operating Expenditures: Expenditures that do not recur every fiscal year or are incurred only once in any particular year.

Operating Expenditures: Expenditures that are incurred in the regular course of business or operation of a fund.

Personnel: A person or group of persons employed by the City of Whittier.

Program: An activity or group of similar activities organized as a sub-unit of a department for planning and administration.

Project Area: A geographic area designated by a redevelopment agency and targeted for development activity in accordance with State laws and procedures.

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Redevelopment Agency: A separate governmental entity created by a legislative body in accordance with state statutes whose main purpose is the elimination of blight in a designated (project) area. By law, redevelopment agencies are granted exclusive powers and may exercise them as deemed necessary to accomplish its objectives. Although activities and projects are restricted to the designated project area, eligible activities are many and include public improvements, rehabilitation/upgrade of existing structures, housing projects, retail development and economic revitalization programs, including financial assistance or incentives.

Retention (Self-Insurance): The amount that an insured or an insurer assumes as its own liability and that is not otherwise insured. City of Whittier has self-insurance retention for workers' compensation and general liability.

Revenues: Monies received by the City of Whittier from a variety of sources including user charges, fees, property taxes, sales taxes and grants. City operations are financed/funded though the use of revenues.

Self-Insurance: Assuming risk of loss through maintenance of reserves or another contingency plan instead of by the purchase of insurance coverage.

Service Credits: Service credit accounts are normally used to record credits that can occur when one cost center charges another for labor or equipment usage.

Special Revenue Fund: A fund type in which the proceeds of specific revenue sources are accounted for. Generally, special revenue funds are restricted and can only be used for specific purposes.

Specific Plan: A land use plan for a specific site or property or small geographic area.

Taxes: Compulsory charges levied by a governmental entity for the purpose of financing services performed for the common benefit. Many of the tax revenues received by local governments are levied and administered by the State and distributed to the local units of government.

Tax Increment Revenue: Property tax generated within the redevelopment area that accrues solely to the Whittier Redevelopment Agency.

Transfers In/Out: Inter-fund transfer of funds to subsidize operations of the recipient fund.

Toxic/Hazardous Waste: Any waste, or combination of wastes which because of its quantity, concentration, physical, chemical, or infectious characteristics, may exhibit corrosives, toxicity, flammability, and reactivity. Toxic waste includes but is not limited to pesticides, used motor oil, or cleaning solvents.

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Uptown: The historic "heart" of Whittier, it consists of commercial, office and residential properties in the area bordered by Hadley Street on the north, Mar Vista Street on the south, Pickering Avenue on the west, and Painter Avenue on the east.

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