

# Local Government Glossary and Acronyms

**AD&D:** Accidental Death and Dismemberment Insurance

**ACCRUAL BASIS OF ACCOUNTING:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**ACTUAL:** Actual level of revenues or expenditures in the fiscal year noted.

**AMI:** Area Median Income

**APPROPRIATION:** An authorization by the City Council to make expenditures and to incur obligations for a specific purpose.

**APPROVED BUDGET:** The approved budget is the annual City budget approved by the City Council for expenditures on or before June 30.

**ASSESSED VALUATION (AV):** The dollar value of real or other property set as a basis for levying property taxes by the County assessor.

**ASSESSMENT:** Revenue collected for City services which benefit properties in specific areas or districts.

**ASSETS:** Property owned by the City for which a monetary value has been established.

**AUTHORIZED POSITIONS:** Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

**AVAILABLE BALANCE:** The unreserved, undesignated portion of fund balance available for future operations. For Enterprise funds, fund balance represents the current working capital portion of the fund's equity, which excludes capital assets, long-term debt, and other non-current items.

**BALANCED BUDGET:** The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted uses of resources, including expenditures and transfer out to other funds.

**BANKRUPTCY:** Bankruptcy for Municipalities is covered under Chapter 9 of the United States Bankruptcy Code to provide a financially-distressed municipality protection from its creditors while it develops and negotiates a plan for adjusting its debts.

**BASELINE:** An estimate of spending, revenue, the deficit or surplus, and the debt expected during a fiscal year under current laws, current labor agreements, and current policy. The baseline is a benchmark for measuring the budgetary effects of proposed changes in revenues and spending.

**BASIS OF ACCOUNTING:** Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis of accounting for all the funds is modified accrual, with a focus on current financial resources.

**BEGINNING/ENDING FUND BALANCE:** Resources available in a fund after payment of prior/current year expenses.

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**BOND:** A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BROWN ACT:** This Act governs the conduct of public meetings (California Government Code 54953).

**BUDGET:** An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by City Council action and thus specifies the legal spending limits for the fiscal year.

**BUDGET HEARING:** A public meeting to allow citizens to comment of a proposed budget.

**BUDGETED POSITIONS:** The number of full-time equivalent positions to be funded in the budget.

**CalPERS:** California Public Employees' Retirement System

**CALTRANS:** California Department of Transportation

**CAPER:** Consolidated Annual Performance and Evaluation Report

**CAPITAL BUDGET:** A budget that appropriates the first year of the multi-year Capital Improvement Program.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** An on-going five-year plan of single and multiple year capital expenditures which is updated annually.

**CAPITAL OUTLAY:** Expenditures for tangible property of relatively permanent nature

**CC:** City Council

**CDBG:** Community Development Block Grant - Funded from the Federal Department of Housing and Urban Development provides programs for general community development to eliminate blight and provide to low and moderate income persons.

**CEQA:** California Environmental Quality Act

**CNT:** Crisis Negotiations Team

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**COPs:** Certificates of Participation – This financing technique provides long-term financing through a lease installment sale agreement or loan agreement. Certificates of Participation (COPs) allow the public to purchase participation relating to the acquisition or construction of specific equipment, land, or facilities.

**COPS:** Citizen's Option for Public Safety – AB 3229 funds allocated to California counties for public safety.

**CPI:** Consumer Price Index, measure of inflation in area of consumer products.

**CRT:** Community Response Teams

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**CRWQCB:** California Regional Water Quality Control Board

**CTSP:** Citywide Technology Strategic Plan

**CUPA:** Certified Unified Permit Agency (Haz-Mat)

**CWEA:** California Water Environment Association

**DBW or DBAW:** State of California Department of Boating and Waterways

**DEBT SERVICE:** Payment of interest and principal on an obligation resulting from the issuance of bonds and notes.

**DEIR:** Draft Environmental Impact Report

**DEPARTMENT:** A major organizational unit of the City that has management responsibility for related operations.

**DISTRICT FUND:** A fund used to account for the resources, revenues and expenditures of separate special districts formed to provide certain public services.

**DIVISION:** A sub-unit of a department which encompasses more specific functions of that department and may consist of several activities.

**DOJ:** Department of Justice

**EEOC:** Equal Employment Opportunity Commission

**EIR:** Environmental Impact Report - A detailed document describing and analyzing the significant environmental effects of a project and ways to mitigate or avoid the effects.

**EMS:** Emergency Medical Services

**ENCUMBRANCE:** Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**ENTERPRISE FUND:** A governmental facility or service which operates like a private business and is intended to be self supporting, i.e. revenues will cover all expenses of the operations including capital costs. These funds operate on a full accrual basis recognizing revenues or expenses when the event occurs.

**EOD:** Explosive Ordnance Disposal Team

**EPA:** Environmental Protection Agency

**ERAF:** Educational Revenue Augmentation Fund - ERAF is a mechanism; enacted in July of 1992 by the State Legislature to shift local tax revenues from cities, counties, and special districts to a state-controlled Education Revenue Augmentation Fund. The State uses this fund to reduce its obligation to the schools. ERAF funds have been used by the State to help school and community college districts meet minimum funding requirements.

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**ESG:** Emergency Solutions Grant

**EXPENDITURE:** The actual spending of funds authorized by an appropriation.

**FEIR:** Final Environmental Impact Report

**FEMA:** Federal Emergency Management Agency

**FHA:** Federal Housing Authority

**FINAL BUDGET:** The approved revenue and expenditure budget as appropriated.

**FISCAL YEAR:** The 12-month period designated as the budget year from July 1 through June 30.

**FLSA:** Fair Labor Standards Act

**FPPC:** Fair Political Practices Commission

**FULL TIME EQUIVALENT:** The decimal equivalent of a part-time position converted to a full-time basis, i.e. one person working half-time would count as 0.5 FTE.

**FUND:** A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

**FUND BALANCE:** In the governmental fund types, the unreserved fund balance is the excess of current sources of funds over current uses of funds. This amount does not include amount designated for future uses as specified by management.

**GAAP:** Generally Accepted Accounting Principles - The guidelines established for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

**GASB:** Governmental Accounting Standards Board

**GENERAL FUND:** The primary operating fund of the City. It is used to account for all revenues and expenditures of the City not legally restricted in use.

**GENERAL OBLIGATION BOND:** A bond backed by the full faith and credit of the issuing government. In California, local governments can only issue such bonds with voter approval subject to a legal debt limit.

**GOVERNMENTAL FUNDS:** Funds, such as the General Fund, which recognizes events when they affect current financial resources. Reductions are called expenditures. These funds operate on a modified accrual basis.

**GRANTS:** Contributions from another governmental agency to be used for a specified purpose.

**HCD:** Housing and Community Development

**HOME:** Home Investment Partnership Program

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**HUD:** Housing and Urban Development - The Federal department which provides various housing and community direct loans, guarantees, and grants.

**INDIRECT COSTS:** Elements of cost necessary in the production of a good or service that are not directly traceable to the product or service. These are sometimes referred to as overhead costs.

**INTEREST:** Income earned on the investment of available cash balances.

**INTERNAL SERVICE FUNDS (ISF):** Internal service funds are used to account for the centralized financing of goods or services provided by one department, on a cost-reimbursement basis.

**JAG:** Byrne Memorial Justice Assistance grant

**LIEN:** A document recorded with the County Recorder placing a debt against a parcel of land.

**LOCC:** League of California Cities

**LONG-TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**LTD:** Long Term Disability insurance

**MARSHALL PLAN:** A City of Stockton Strategic Initiative adopted by the Council to reduce crime and increase public safety. Funding for these efforts are appropriated from Measure A sales tax revenues. Specific elements of the Marshall Plan are present in the Measure B Implementation Plan (see Council meetings June 25, 2013 and February 25, 2014)

**MBE:** Minority Business Enterprise

**MDC:** Mobile Data Computers

**MEASURE A:** A general transaction and use tax measure approved by the citizens of Stockton on November 5, 2013 for  $\frac{3}{4}$  cent sales tax effective April 1, 2014. Revenue from Measure A sales tax is reported in the General Fund to pay for law enforcement services, to emerge from bankruptcy and restore other City services.

**MEASURE B:** A non-binding advisory measure approved by the citizens of Stockton on November 5, 2013 related to the Measure A  $\frac{3}{4}$  cent general sales tax effective April 1, 2014, 65% of which is to be used for law enforcement and crime prevention services in the City.

**MEASURE K:** A San Joaquin County special transaction and use tax measure approved in 1990 for 1/2 cent sales tax dedicated to transportation projects. This original sales tax increase was to expire in 2011; however, in 2006, voters passed a 30-year extension. The program is administered by the San Joaquin Council of Governments.

**MEASURE W:** A special transaction and use tax measure approved by the citizens of Stockton in November 2004 for 1/4 cent sales tax dedicated to public safety services. Proceeds from the measure are allocated 50% to Fire Department and 50% to Police Department.

**MFF:** Mobile Field Force

**MOE:** Maintenance of Effort

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**MUNICIPAL CODE:** Codification of ordinances (laws) of a municipality.

**NON-DEPARTMENTAL:** Program costs that do not relate to any one department, but represent costs of a general citywide nature.

**NPDES:** National Pollutant Discharge Elimination System

**OPERATING BUDGET:** Annual appropriation of funds for on-going program costs, including personnel, operations, capital outlay, and debt service.

**OPERATING TRANSFERS:** Transfers from a fund receiving revenue to a fund which will expend the resources.

**ORDINANCE:** A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it conflicts with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

**OSHA:** Occupational Safety and Health Administration

**OVP:** Office of Violence Prevention

**PACE:** Property Assessed Clean Energy

**PENDENCY PLAN:** A budget plan that provides for day-to-day operations and delivery of services possible within available resources during a bankruptcy process up to the point of a bankruptcy court approved Plan of Adjustment.

**PERMANENT FUND:** A fund in which the principal remains permanently restricted, while the interest earnings may be spent for the specific purpose for which the money was given.

**PERS:** Public Employees Retirement System

**PERSONNEL COSTS:** The cost of a City department, including wage/salary, direct and indirect benefits such as health insurance, retirement contribution, workers' compensation, unemployment insurance, etc.

**PLAN OF ADJUSTMENT:** A long term financial plan, approved by the bankruptcy court, which comprehensively restructures financial commitments through creditor settlement agreements to demonstrate solvency.

**POST:** Police Officers Standards and Training

**PROCLAMATION:** An official announcement or public declaration.

**PSAF:** Public Safety Augmentation Fund

**RDA:** Redevelopment Agency – An entity created by a legislative body in accordance with state statutes which has elected to exercise the powers granted to it for planning, development, replanning, redesign, clearance, reconstruction, or rehabilitation of an area.

**RESERVE:** Amount of fund balance designated for a specific purpose.

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**RESOLUTION:** A document confirming City Council administrative action.

**RESOURCES:** Total amounts available for appropriation during the fiscal year, including revenues, fund transfers, and beginning fund balances.

**REVENUE:** Money received from taxes, fees, permits, licenses, interest, inter-governmental sources, and other sources.

**RFP:** Request for Proposal

**RWQCB:** Regional Water Quality Control Board - Issues the wastewater treatment plant discharge permit and regulates it programs.

**SECTION 8:** Federal subsidized low income housing.

**SECTION 108:** Section 108 is the loan guarantee provision of the Community Development Block Grant (CDBG) program. Section 108 provides communities with a source of financing for economic development, housing rehabilitation, public facilities, and large-scale physical development projects.

**SMC:** Stockton Municipal Code

**SPECIAL ASSESSMENTS:** Compulsory charges levied by a government to finance current or permanent public services or facilities to a particular group or persons or property.

**SPECIAL REVENUE FUND:** A fund which collects revenues that are restricted by the City, State, or Federal Government as to the purpose of spending.

**SPFA:** Stockton Public Financing Authority

**SRDA:** Stockton Redevelopment Agency

**SRF:** State Revolving Fund

**SUCCESSOR AGENCY:** An agency that replaces a redevelopment agency as dissolved by Assembly Bill x1 26 (AB1 26 or Dissolution Act) which was signed into law by Governor Brown on June 28, 2011 which was later amended by Assembly Bill 1484 in June 2012. The Successor Agency became operative February 1, 2012, and is responsible for unwinding the affairs of the former Stockton Redevelopment Agency and ensuring recognized obligations are met.

**SWAT:** Special Weapons and Tactics Team

**SWRCB:** State Water Regional Control Board

**TAXES:** Compulsory charges levied by a government to finance services performed.

**TFCA:** Transportation Fund for Clean Air

**UAAL:** Unfunded Actuarial Accrued Liability - The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets.

**UBC:** Uniform Building Code

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**UEC:** Uniform Electrical Code

**UFC:** Uniform Fire Code

**USER FEE:** Charges for services provided only to those benefiting from the service.

**USGS:** United States Geological Survey

**VIPS:** Volunteers in Police Service

**VLF:** Vehicle License Fees