

# City of Whittier

## **Glossary and Alphabetical Index**



*People, Pride, Progress*

*Adopted Budget for  
Fiscal Year 2009-2010*



# City of Whittier

## Glossary

**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 its 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.

# City of Whittier

## Glossary

**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 fund 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 for goods or services.

**Fines:** Includes moneys 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 period that represents the beginning and ending period 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 to 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

# City of Whittier

## Glossary

**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 interest, 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 to 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:** An expenditure category that 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.

# City of Whittier

## Glossary

**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:** The amount that an insured or an insurer assumes as its own liability and that is not otherwise insured. City of Whittier has self-insured 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 through 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 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.

# City of Whittier

## Glossary

***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.

# ...City of Whittier...

## A

Access Preface, 168, 186  
Administration, City Manager 62  
Air Quality Improvement Fund 156  
Appropriations/Expenditures & Transfers-Out 33-44  
Appropriations (Gann) Limit 45  
Asset Seizure-Forfeiture Fund 292

## B

Budget Message/Transmittal Preface  
Building & Safety 112  
Business Improvement Area 92  
Business License 90  
Bus/Transit Services 158-195

## C

Capital Improvement Program, Five-Year 353-383  
Capital Outlay, General 72-73, 376  
Capital Outlay, Police Facility 74  
CDBG Administration 126  
Certification of Adopted Budget 395  
Chamber of Commerce 68  
City Attorney, Budget 56  
City Clerk, Budget 81  
City Controller, Budget 199  
City Council, Budget 54  
City Manager , Budget 59  
City Treasurer , Budget 87  
Civic Center Maintenance 224  
Code Enforcement 278  
Code Liens 280  
Commercial Corridor Project Area 348  
    Operating Fund 349  
    Low Mod Housing 350  
    Debt Service Fund 351  
Community Development - Administration 118  
Community Facilities District 1989-1 210  
Community Facilities District 1991-1 212  
Community Services 145-197  
COPS In School 288  
COPS Program, State 290

## D

Dial-A-Ride 162, 192  
Dial-A-Ride , La Habra Heights 154

Disaster Preparedness 104

## E

Earthquake Recovery Project Area 334  
    Operating Fund 335  
    Low Mod Housing 336  
    Debt Service Fund 337  
Economic Development 120  
Elections 84  
Employee Special Events 70  
Engineering 236  
Environmental Liability 8  
Equipment Replacement 8, 218, 382  
Expenditures, Adopted 32-44

## F

Fiduciary Funds 4, 210-213  
Finance, see City Controller  
Financing Authority, see Public ...  
Five Year Capital Improvement (Summary) 355  
    Allocation Plan 356  
    Funding Sources 357  
Fixed Route Bus System 164  
Flag Raising and Freedom Walk 150  
Fleet Maintenance, See Mobile Equipment Fund  
Fund Balance Summary 4  
Full-time Positions, Total 46, 48

## G

Gasoline Tax, 2105 256  
Gasoline Tax A (2107) 246  
Gasoline Tax B (2106) 254, 362-365  
General Fund Preface, 4, 8, 12, 33, 37, 41, 46-48, 357-361  
General Liability Fund 216  
Glossary 387  
Graffiti Removal 234  
Grants, Subventions & 208, 366  
Greenleaf Avenue / Uptown Project Area 338  
    Operating Fund 339  
    Low Mod Housing 340  
    Debt Service Fund 341  
    Bond Fund 342  
Greenway Trail Maintenance 232  
Greenway Trail Project (Management) 194  
Group Health Insurance Fund 106

# ...City of Whittier...

## **H**

Historic Whittier Depot 166, 190  
HOME Program 128  
Housing Assistance Program 124  
Housing Rehabilitation 124  
HUD Grant 122, 366  
Human Resources - Administration 102

## **I**

Internal Service Funds 4

## **J**

Joint Powers Authority (WUA) 301  
Justice Assistance Grant 286

## **L**

La Habra Heights - Dial-A-Ride 154, 178  
Liability Insurance, see General Liability  
Library 131-135  
Library Grant 136

## **M**

Mobile Equipment 264, 380  
Mobile Equipment Replacement 266, 380-381  
Measure R 196

## **N**

Non-Departmental, Expense 66  
Non-Operating Expenditure Budget & Transfers 37

## **O**

Office of Traffic Safety Grant 284  
Organizational Chart, City (master) Preface  
Operating Expenditure Budget 33

## **P**

Parking Districts 258-261  
Parks 139  
Part-Time Positions 47  
Personnel, see Human Resources - Administration  
Planning 115  
Police Department 269, 272  
Police Facility 74  
Police - Whittwood 282  
Police Services Contract - Santa Fe Springs 275

Project Access 168, 186  
Property Insurance 206  
Proposition 1B 248, 362-363  
Proposition A 158  
Proposition A Administration 160  
Proposition A Dial-A-Ride 162  
Proposition A Fixed Route Bus System 164  
Proposition A Project Access 168  
Proposition A Recreation Transit 170  
Proposition A COG Assessment 172  
Proposition A Depot Security 174  
Proposition A Taxi Voucher 176  
Proposition A Incentive Program 180  
Proposition C 183  
Proposition C Access 186  
Proposition C Capital Improvements 188  
Proposition C Dial-A-Ride 192  
Proposition C Greenway Management 194  
Public Financing Authority 295  
Public Information Services 64  
Public Library 134  
Public Library Grant 136  
Public Works 221

## **R**

Redevelopment Agency 325  
Revenues, adopted 11

## **S**

Santa Fe Springs Policing 275  
Sewer Maintenance 306  
Social Services 152  
Solid Waste Bond 322  
Solid Waste Collection 310  
Solid Waste Disposal 316  
Solid Waste Reduction 312  
Solid Waste Street Sweeping 314  
Special Revenue Funds 4  
State COPS Program 290  
Street Sweeping 314  
Street Lighting 226  
Street Lighting Assessment District 244  
Street Maintenance 228  
Subventions and Grants 208, 366-367

# ...City of Whittier...

## **T**

Tax Increment	331
Toxic Waste Disposal	242
Traffic Congestion Relief	250
Traffic Offender	290
Traffic Safety Fund (PW)	252
Traffic Safety Grant	284
Traffic Signals	230
Transit, see also Proposition A & Proposition C	
Transmittal Letter	Preface

## **U**

Underground Utility Districts	240
Uptown Parking District No. 1	258
Uptown Parking District No. 2	260
Uptown Village Maintenance District	262
Utility Authority, see Whittier Public Utility Authority	

## **W**

Water Fund	308
Water Bond	320
Water Facilities Replacement Fund	318
Weed Control	238
Whittier Boulevard Project Area	344
Operating Fund	345
Low Mod Housing	346
Debt Service Fund	347
Whittier Historic Depot	166, 190
Whittier Public Financing Authority (WPFA)	295
Whittier Redevelopment Agency (WRA)	325
Whittier Utility Authority (WUA)	301
Whittwood Mall	282
Workers' Compensation	214