

**CITY OF HIGH POINT  
ANNUAL BUDGET  
FISCAL YEAR 2009- 2010**

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## **Glossary of Frequently Used Terms**

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### **-A-**

**Account Number** - the accounting designation for revenue and expenditure line items. The account number consists of a two-digit fund number, a two-digit department number, a three digit activity number, a three-digit sub-activity number, a two-digit object source code, and a four-digit line item object cost code.

**Accrual Accounting** - a basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

**Activity** - a level of budgeting, which identifies a particular program or service within a department. Contained within an activity budget may be one or more sub-activity budgets.

**Adopted Budget** - the official expenditure plan adopted by the City Council for a fiscal year.

**Ad Valorem Taxes** - commonly known as property taxes. For most governments, it is the single greatest revenue source. Taxes are levied at the stated tax rate both real and personal property according to the valuation.

**Appropriated Fund Balance** - revenue appropriated from existing fund balance to help fund expenditures in a given fiscal year.

**Appropriation** - an authorization by the governing board to make expenditures and incur obligations for specific purposes.

**Assessed Valuation** - the total value established for real property and used as the basis for levying property taxes.

### **-B-**

**Balanced Budget** - the situation that exists when total anticipated revenues are equal to total planned expenditures. The State of North Carolina requires a balanced budget.

**Benchmarking** - the identification of best-in-class performers, the comparison of local performance outputs and results with those of top performers, the analysis of practices that account for any performance gaps, and the development and implementation of strategies to adjust the gap in one's favor.

**Benefits** - mandated employee benefits and other programs such as health insurance, which benefit the employee and their family.

**Bond** - a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate.

## **Glossary, continued**

**Bond Anticipation Note** - short-term, interest-bearing notes issued by the City in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Referendum** - an election in which voters pass or defeat a proposal by the City government to issue debt in the form of interest bearing notes.

**Budget** - a comprehensive financial plan of operation for a specified period of time containing an estimate of proposed expenditures and the means of financing them. In the State of North Carolina it is mandated that a balanced budget be produced, i.e. revenue equals expense.

**Budget Calendar** - the schedule for completion of the various tasks involved in the preparation, submission, and adoption of the fiscal year annual operating budget for the City.

**Budget Message** - a formal letter of transmittal contained in the proposed budget document prepared by the City Manager and addressed to the governing board which contains the City Manager's views and recommendations on the City's operation for the coming fiscal year.

**Budget Ordinance** - the legal document approved by the governing board that establishes the spending authority for the City.

-C-

**Capital Asset** - facilities and equipment that are tangible assets having a significant value (\$500 or greater) and a useful life of one year or more.

**Capital Improvement Program** - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from long-term work programs. Capital expenditures of significant amounts of money involving major construction and acquisition are usually included in the capital improvement program (CIP).

**Capital Outlay** - budgeted expenditures of at least \$500 for tangible items with a useful life of at least one year.

**Capital Project Fund** - a fund used to account for expenditures for major construction and acquisition projects that are not accounted for in other funds and are anticipated to be completed in one year.

**Capital Project Ordinance** - authorizes a major capital expenditure and continues in effect for the life of the project. It is characteristic that the types of projects covered by a capital project ordinance span several years due to the scope of work being performed. The ordinance specifies the funding and line item expenditures for the project.

## **Glossary, continued**

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of moneys from other funds (usually enterprise funds) in order to build fund balance for a specific future outlay of capital.

**Cash Equivalents** - highly liquid investments with maturities of three months or less when purchased to be cash or cash equivalents, or demand deposits.

**Central Services Fund** - a fund used to account for goods and services provided by one department to other departments on a cost reimbursement basis, such as print shop services or warehousing.

**Community Development Block Grant Fund** - used to account for revenues and expenses derived from the Community Development Block Grant Entitlements to the City.

**Contingency** - an appropriation by fund used at the City Council's discretion to provide budget for unanticipated expenditures.

**Core City Plan** - A plan for guiding the development, redevelopment and revitalization of neighborhoods as outlined in the Core City Plan developed in 2006 and adopted by the City Council on February 8, 2007. The public-private partnership Plan's purpose is designed to define and improve the physical, economic and social fabric of the downtown and surrounding neighborhood, institutional, commercial, and industrial areas. The City contributes funding to the plan annually.

-D-

**Debt Service** - Moneys required for payment of principal and interest and other associated expenses on outstanding bond debt.

**Deferred Revenues** - Revenues submitted to the City before the eligibility requirements are recorded and reported.

**Department** - a major operating budget area of the City, which includes overall management for an activity, or group of related activities with possibly one or more sub-activities.

-E-

**Effectiveness Measures** - the level of satisfaction of the services being delivered or the extent to which pre-determined goals and objectives have been reached. Effectiveness indicators more accurately measure the QUALITY of service output to know whether a program or service is accomplishing what was intended.

## **Glossary, continued**

**Efficiency Measures** - the units of service produced (OUTPUT) per amount of resources expended (INPUT). Indicates how well a government is performing the things it is doing. This measure is a good indicator of how reasonable service costs are - the ratio of quantity of service provided to the cost, in dollars or labor.

***ElectriCities*** - a not-for-profit government service organization representing cities, towns and universities that own electric distribution systems. Today, ElectriCities represents more than 90 members in North Carolina, South Carolina and Virginia.

## **Glossary, continued**

**Encumbrance** - an obligation in the form of a purchase order or a contract, which is chargeable to an appropriation and for which a part of the appropriation is reserved. It becomes an expenditure when paid.

**Enterprise Fund** - a fund established to account for the operation of facilities and services that are entirely or predominantly financed through user charges. The City's enterprise funds are Water, Sewer, Electric, Mass Transit, Parking, Landfill Facilities, and Storm Water.

**Equities** - Assets less liabilities of a fund.

**ERP – Enterprise Resource Planning** - An integrated financial and human resources solutions that help to streamline and improve public-sector business processes.

**ERU – Equivalent Residential Units** - a calculated methodology to determine the basis for determining the monthly storm water utility fee to be charged to the customer. The ERU per customer is determined by dividing the total of square footage of impervious surface area on the customer's property by the square footage of one ERU (2,588). The result is multiplied by the dollar amount established by City Council

**Expenditure** - the amount paid for goods delivered and services rendered.

-F-

**Fiduciary Fund** - a fund used to account for assets held by the City in a trustee or agent capacity for other agencies or organizations.

**Fiscal Year** - a twelve month period of time to which the annual budget applies. The City of High Point's fiscal year is from July 1 thru June 30.

**Fixed Asset** - tangible property owned by the City having a monetary value of \$500 or greater and a useful life of one year or more.

**Fringe Benefits** - funds budgeted for the City's contribution for employee benefits including retirement, health insurance, social security, and life insurance.

### **Glossary, continued**

**Fund** - an independent accounting entity with a self-balancing set of accounts.

**Fund Balance** - the excess of a fund's assets and revenues over its liabilities, reserves, and expenditures at the close of the fiscal year.

**Full Accrual** - a method used in Proprietary Funds for recording the expenditure of funds in which revenues are recorded when they are earned and expenses are recorded when a liability is incurred.

**Full -Time Positions** - authorized positions with the exception of law enforcement and fire employees budgeted at 2080 hours per year

### **Glossary, continued**

### **-G-**

**GAAP** - (Generally Accepted Accounting Principles) Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements. The source of GAAP for state and local governments is the Governmental Accounting Standards Board.

**General Capital Projects Fund** - used to account for major capital expenditures (acquisition and construction) other than those financed by enterprise funds. These projects usually require one year or less for completion.

**General Fund** - used to account for the ordinary operations of the City, which are financed through taxes, other general revenues, and contributions, transfers, and reimbursements from other funds. Unless there is a legal accounting requirement, all activities are accounted for in the General Fund.

**General Obligation Bonds** - debt issued by the City that is backed by its taxing authority.

**Goal** - a broad statement of purpose or intent to achieve a desired state of affairs. A goal describes a desired effect on the community.

### **-I-**

**Infrastructure** - the base or framework of a community that is necessary to support the orderly function of government and service delivery to communities. Examples include

water and sewer (improvements to lines, treatment plants) streets; stormwater project to name a few.

**Input Measures** - the amount of resources expended or consumed in the delivery of services.

**Interest on Investments** - revenue earned from investment of City funds with a third party.

## **Glossary, continued**

**Inter-Fund Transfers** - transfers of money between accounting funds as authorized by the City Council.

**Intergovernmental Revenue** - revenue received by the City from federal, state, and county agencies.

**Intragovernmental Revenue** - revenues generated by a City department for services provided to other City departments.

## **-L-**

**Lease-Purchase Agreement** - a method of financing the purchase of a fixed asset, which allows the City to spread the cost over a specified period of time.

**LED Lighting** – (**light-emitting diode**) LEDs are more efficient, because LEDs produce more lumens per watt than other alternatives, and also because they can be tuned to the specific wavelengths. They can be used for traffic signals, light bulbs, lanterns, and streetlights to name a few.

**LEED Certification** – (**Leadership in Energy and Environmental Design**) provides independent, third-party verification that a building project is environmentally responsible, profitable and a health place to live. Green Building Rating System, developed by the U.S. Green Building Council (USGBC), provides a suite of standards for environmentally sustainable construction.

**Licenses & Permits** - revenue received by the City from individuals and corporations for the purpose of conducting business or performing certain activities.

**Line Item** - a unit of budgeted expense used to classify expenditures by item or category. A line item establishes the permissible level of expenditure for an item.

## **-M-**

**Miracle League** - A non-profit organization in High Point called “The Miracle League of High Point” for the purposes of providing opportunities for children with disabilities to play Miracle League baseball on a specially designed field. The High Point field will be funded by private donations, with the land and grading for the site provided by the City of High Point.

**Mission Statement** - a clear statement of the purpose and goal(s) toward which a department directs their efforts. (The reason the department exists.)

## **Glossary, continued**

**Modified Accrual** - a method for recording the receipt and expenditure of funds in which revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred.

## **-N-**

**Non-Departmental** - expenditures for purposes that are not related to a specific department.

## **-O-**

**Objective** - a specific target for achievement, which represents an interim step, or progress toward a goal within a specified time span and which are measurable.

**Operating Budget** - the City’s financial plan for its operation for the fiscal year that outlines the proposed expenditures and revenue estimates to finance the expenditures.

**Operating Expenses** - Funds allocated for the day-to-day operation of the City’s services. These expenses exclude capital outlay.

**Ordinance** - a legislative enactment by the City Council. It has the full force of law within the City if it is not in conflict with any higher law.

**Outcome Measures** - the social, economic or cultural conditions that the program seeks to influence and the actual results/impacts produced by the program or service.

**Output/Workload/Activity Measures** - the quantity of services provided.

## **-P-**

**Part-Time Positions** - authorized positions with various work schedules of 1,750 hours per year or less.

**Pay As You Go Funding** - a method in which annual revenue appropriations are used for funding capital projects as opposed to the issuance of long-term debt. General Fund Projects

are usually funds by an appropriation from the General Fund consisting of primarily property tax revenues. Capital Projects in Proprietary Funds are funded by the respective revenues in these funds.

**Performance Measure** - the quantity or level of service provided. Indicator or criterion against which users can assess the successful achievement of a service or program.

**Performance Measurement** - the systematic method in which city departments develops and monitors objectives that assess the outcome and effectiveness of a delivered service or program. Provides government a way of determining whether it is providing a quality service at a reasonable price. Must not be seen as a “score-keeping system”, but as a decision-making tool.

### **Glossary, continued**

**Performance Objectives** - the means used to accomplish a mission. Clear targets for specific action. More detailed than the mission statement; have shorter time frames; states quantity when possible; measurable over time and reasonably achievable.

**Personal Property** - includes tangible property not permanently affixed to real property. Examples include vehicles, boats, trailers, and equipment.

**Personal Services** - salaries, wages, and fringe benefits.

**Property Tax** - an annual tax levied by the City Council on the value of real property to fund General Fund expenditures. The amount of revenue derived from the tax is calculated by taking the tax value of the real property, dividing it by 100, multiplying it times the tax rate, and then times the collection percent.

## **-R-**

**Real Property** - land, buildings, and items permanently affixed to land or buildings.

**Retained Earnings** - an equity account reflecting the accumulated earnings of an enterprise fund or internal service fund.

**Re-valuation** – defined as the re-appraisal or re-assessment of value. In the City of High Point budget document, “revaluations” describes the process county tax collectors use to update the values of taxable real property within the city limits as well as the county.

**Revenue** - income received by the City from various sources used to finance its operations.

**Revenue Bonds** - bonds whose principal and interest are payable exclusively from the earnings of an enterprise fund. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service.

**Revenue Neutral Property Tax Rate** – defined by North Carolina General Statutes as the rate that is estimated to produce revenue for the next fiscal year to the revenue that would have been produced for the next fiscal year by the current property tax rate if no re-appraisal had occurred.

**-S-**

**Special Appropriations** - accounts used for outside agencies' funding, prior year workers' compensation and unemployment claims, and for expenditures not routinely appropriated in operating budgets.

### **Glossary, continued**

**Special Grants Fund** - a fund established to account for revenues received from outside agencies or groups designated for expenditure on particular programs and projects. These programs and projects are usually non-recurring in nature and of short duration. Revenues received are from federal, state, and local sources.

**Sub-Activity** - a level of budgeting, which identifies a specific area of work necessary for performing a budgeted activity.

**-T-**

**Tax Base** - the total assessed valuation of real property within the city limits.

**Tax Levy** - the total amount of revenue to be raised from the property tax levied by the City Council in the annual budget ordinance.

**Tax Rate** - the amount of tax per \$100 of assessed valuation levied by the City Council.

**TIP** - Transportation Improvement Program for the N.C. state Department of Transportation.

**-U-**

**User Charges** - the payment of a fee for receipt of a service provided by the City.

**-V-**

**Valuation** - the tax value of real property as determined by the Guilford County tax assessors every eight years. The property valuation is multiplied by the tax rate per \$100 of valuation to arrive at the tax bill for a particular piece of taxable property.

**City of High Point  
Accounting Unit  
and  
Acronym Directory**

This acronym directory consists of two sections, each for the purpose of defining the use of three-letter abbreviations. The two sections distinguish between the Uniform List of Department Acronyms and Other Acronyms, each type found throughout the CHP adopted budget document.

**UNIFORM LIST OF DEPARTMENT ACRONYMS**

The acronyms used for identification purposes in the former financial management system have been replaced with accounting units. Budgets, both revenue and expense are identified by a 6-digit accounting unit number. The first 3 digits identify the fund for the accounting unit. Each division within a department is assigned an accounting unit.

A listing of accounting units is shown in department order as they appear in the budget document.

<b><u>General Fund</u></b>		
<b><u>Accounting</u></b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b>Unit #</b>		
<b>101101</b>	Governing Body	<b>City Council</b>
<b>101102</b>	Governing Body	<b>City Clerk</b>
<b>101111</b>	City Management	<b>City Manager</b>
<b>101112</b>	City Management	<b>Budget and Evaluation</b>
<b>101121</b>	City Management	<b>City Attorney</b>
<b>101131</b>	City Management	<b>Public Information</b>
<b>101141</b>	City Management	<b>Human Relations</b>
<b>101231</b>	City Management	<b>Engineering Services</b>
<b>101241</b>	City Management	<b>Information Technology Services</b>
<b>101242</b>	City Management	<b>Communications Center</b>
<b>101245</b>	City Management	<b>Systems Project Administration</b>
<b>101511</b>	City Management	<b>Economic Development</b>
<b>101541</b>	City Management	<b>Core City Project</b>
<b>101211</b>	Human Resources	<b>Administration</b>
<b>101212</b>	Human Resources	<b>Safety &amp; Health</b>
<b>101221</b>	Financial Services	<b>Administration</b>
<b>101222</b>	Financial Services	<b>Accounting</b>
<b>101223</b>	Financial Services	<b>Treasury Services</b>
<b>101224</b>	Financial Services	<b>Purchasing</b>
<b>101311</b>	Police	<b>Chief's Office</b>
<b>101312</b>	Police	<b>Administration Bureau</b>
<b>101313</b>	Police	<b>Field Operations-South</b>
<b>101314</b>	Police	<b>Field Operations-North</b>

**City of High Point  
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Acronym Directory**

<b>Accounting Unit #</b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b><u>General Fund Contd.</u></b>		
101351	Fire	Administration
101352	Fire	Suppression
101521	Planning	Planning
101522	Building Inspections	Building Inspections
101611	Transportation	Administration
101612	Transportation	Signs & Markings
101613	Transportation	Traffic Signals
101614	Transportation	Computerized Signal System
101262	Transportation	Depot Maintenance
101711	Public Services	Administration
101712	Public Services	Environmental Services
101713	Public Services	Cemeteries
101714	Public Services	Street Maintenance
101493	Workforce Study	Community Development & Housing
101534	Community Development	Community Development & Housing
101411	Parks and Recreation	Administration
101421	Parks and Recreation	Recreation Programs
101431	Parks and Recreation	Special Facilities
101441	Parks and Recreation	Parks
101451	Library	Administration
101452	Library	Technical Services
101453	Library	Building Maintenance
101454	Library	Children Services
101445	Library	Research Services
101456	Library	Business Research Services
101457	Library	Reader's Services
101458	Library	Media Arts
101459	Library	Lending Services
101471	Theatre	Administration
101472	Theatre	Box Office
101473	Theatre	Technical Services
101474	Theatre	Building Maintenance
101491	Special Appropriations-General	Special Appropriations-General
101911	Transfers and Reimbursements	Transfers and Reimbursements
101991	General Contingency	General Contingency

**City of High Point  
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<b>Accounting Unit #</b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b><u>Debt Service Fund</u></b>		
201950	General Debt Service	Bond Anticipation Notes-General
201951	General Debt Service	Street Improvements-1986 Authorization
201952	General Debt Service	Library Improvements-1989 Authorization
201953	General Debt Service	2/3s Bond Authorization 1989
201954	General Debt Service	General Debt Service-2003 Refunding
201955	General Debt Service	General Debt Service-1993 Authorization
201956	General Debt Service	General Debt Service-1997 Authorization
201957	General Debt Service	Motorola System Upgrade
201958	General Debt Service	Public Impr Series 2004 Authorization
201959	General Debt Service	G.O. Refunding Series 2005
201960	General Debt Service	Transportation Terminal Loan
<b><u>General Capital Projects Fund</u></b>		
401240	General Capital Projects	Communication & Information Services Projects
401260	General Capital Projects	Facilities Maintenance Projects
401310	General Capital Projects	Police Projects
401410	General Capital Projects	Parks & Recreation Projects
401470	General Capital Projects	Theatre Projects
401520	General Capital Projects	Base Mapping
401610	General Capital Projects	Transportation Projects
401710	General Capital Projects	Public Services Projects
<b><u>Water - Sewer Fund</u></b>		
421779	Water and Sewer Capital Projects	Water and Sewer Capital Projects
621751	Water - Sewer Operating	Administration
621752	Water - Sewer Operating	Eastside Plant
621753	Water - Sewer Operating	Westside Plant
621754	Water - Sewer Operating	Mains
621755	Water - Sewer Operating	Kearns Plant
621756	Water - Sewer Operating	Laboratory Services
621757	Water - Sewer Operating	Maintenance Services
621758	Water - Sewer Operating	Frank L. Ward Plant
621759	Water - Sewer Operating	W/S - Residuals Management
621760	Water - Sewer Operating	Pump Stations
621761	Water - Sewer Operating	Other Water Facility
621762	Water - Sewer Operating	Water Industrial Pretreatment
621491	Sewer Fund	Special Appropriations - Water/Sewer
621911	Sewer Fund	Transfers and Reimbursements
621991	Sewer Contingency	Contingency
621953	Water and Sewer Debt Service	Water Debt Service - 1993 Authorization
621954	Water and Sewer Debt Service	Water Debt Service - 1997 Authorization
621955	Water and Sewer Debt Service	Guilford Co. Watershed Protection
621957	Water and Sewer Debt Service	Sewer Debt Service-1993 Authorization
621958	Water and Sewer Debt Service	Federal Revolving Loan 19195
621959	Water and Sewer Debt Service	State Revolving Loan 1995
621960	Water and Sewer Debt Service	State Revolving Loan 1995

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<b>Accounting Unit #</b>	<b><u>Department</u></b>	<b><u>Division</u></b>
621962	Water and Sewer Debt Service	<b>Sewer Debt Service-1997 Authorization</b>
621963	Water and Sewer Debt Service	<b>State Revolving Loan 2001</b>
621964	Water and Sewer Debt Service	<b>Revenue Bonds 2004</b>

**Electric Fund**

631251	Customer Service Operating	<b>Administration</b>
631252	Customer Service Operating	<b>Meter Reading</b>
631253	Customer Service Operating	<b>Revenue Collections</b>
631254	Customer Service Operating	<b>Load Management, Rates, Marketing</b>
631255	Customer Service Operating	<b>Mailroom</b>
631256	Customer Service Operating	<b>Telephone Center</b>
631257	Customer Service Operating	<b>Water Meter Services</b>
631258	Customer Service Operating	<b>Dispatch</b>
631259	Customer Service Operating	<b>Field Services</b>
631260	Customer Service Operating	<b>Utility Locators</b>
631232	Electric-Operating	<b>Engineering</b>
631491	Electric Fund	<b>Special Appropriations - Water/Sewer</b>
631781	Electric-Operating	<b>Administration</b>
631782	Electric-Operating	<b>Power Supply Expense</b>
631783	Electric-Operating	<b>Elec. Opr. &amp; Maint./ Warehouse Opr.</b>
631784	Electric-Operating	<b>Structures and Stations</b>
631785	Electric-Operating	<b>Lines Maintenance</b>
631786	Electric-Operating	<b>Street Lighting</b>
631787	Electric-Operating	<b>Area Outdoor Lighting</b>
631788	Electric-Operating	<b>Meter/Customer Installations</b>
631795	Electric-Operating	<b>Electric System Improvements</b>
631799	Electric Capital Projects	<b>Electric Capital Projects</b>
631911	Electric Fund	<b>Transfers and Reimbursements</b>
631991	Electric Contingency	<b>Contingency</b>

**Parking Fund**

651631	Parking Facilities	<b>#2-Broad Street</b>
651633	Parking Facilities	<b>#3-High Ave and #4-W. Commerce Facilities</b>
651634	Parking Facilities	<b>#1-Radisson</b>
651639	Parking Capital Projects	<b>Plaza Parking Garage Repairs</b>
651952	Parking Debt Service	<b>Parking Improvements-1986 Authorization</b>

**Landfill Fund**

661741	Landfill Facilities	<b>Landfill Operating</b>
661742	Landfill Facilities	<b>Municipal Recycling Facility</b>
661749	Landfill Capital Projects	<b>Landfill Capital Projects</b>

**Storm Water Fund**

671731	Storm Water	<b>Storm Water Maintenance</b>
671732	Storm Water	<b>Storm Water Capital Projects</b>
671951	Storm Water Debt Service	<b>Storm Water Debt Service</b>

**City of High Point  
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<b>Accounting Unit #</b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b><u>Central Services Fund</u></b>		
501243	Central Services	Radio Repair Shop
501244	Central Services	Computer Replacement
501261	Central Services	Facility Services
501271	Central Services	Fleet Services
<b><u>Special Grant Fund</u></b>		
301999	Grant Projects	Grants Pending
<b><u>Community Development</u></b>		
302530	Community Development	Administration
<b><u>Other Funds</u></b>		
111512	Economic Development	Incentive Program
641621	Mass Transit Operating	Mass Transit
641622	Mass Transit Operating	Grants Pending
125514	HP IHF Market Authority	Market Authority

**City of High Point  
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<b>Accounting Unit # <u>ACRONYMS</u></b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b>CAFR</b>	Comprehensive Annual Financial Report	
<b>CDBG</b>	Community Development Block Grant	
<b>BET</b>	Benefits Education Team is an employee led group that studies and offers suggestions to guide our employee group health and related insurance program through difficult and ever changing and challenging times. The BET has concentrated on employee and retiree wellness program plan cost-containment, and cost-sharing strategies directed to limit future health insurance rate increases and shift costs to those actually using the benefits.	
<b>EEOC</b>	Used to refer to the United States Equal Employment Opportunity Commission. The federal agency that provides oversight and coordination of all federal equal employment opportunity regulations, practices, and policies.	
<b>ERP</b>	Enterprise Resource Planning ( <i>reference to glossary for definition</i> )	
<b>FTE</b>	Full-Time Equivalent refers to the number of employees directly involved in providing the service as approved in the annual operating budget. The number can include full and part-time workers. For High Point, a FTE equates to 2,080 hours of work per year.	
<b>GTCC</b>	Guilford Technical community college is a two-year accredited community college. <b>GTCC</b> offers certificates, one-year and two-year career-related programs, a two-year college transfer program, personal enrichment courses, a variety of adult literacy opportunities and training for business and industry. It opened in 1958 and was created as a training center designed to prepare people for jobs created by the rapid manufacturing growth of the early 1950s. Its purpose has remained basically unchanged: to give the people of Guilford County the training and education they need to compete in the job market.	
<b>LEED</b>	<b>Certification - (Leadership in energy and Environmental Design)</b> provides independent, third-party verification that a building project is environmentally responsible, profitable and a healthy place to live. Green Building Rating System, developed by the U.S. Green Building Council (USGBC), provides a suite of standards for environmentally sustainable construction.	
<b>LED LIGHTING</b>		
	<b>(light-emitting diode)</b> LEDs are more efficient, because LEDs produce more lumens per watt than other alternatives, and also because they can be turned to the specific wavelengths. They can be used for traffic signals, light bulbs, lanterns, and streetlights to name a few.	
<b>MGD</b>	Million gallons per day	
<b>MOC</b>	Maintenance Operation Center facilities for the City of High Point.	
<b>NFPA</b>	National Fire Protection Agency providing support, education and publications to fire personnel throughout the United States.	

**City of High Point  
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and  
Acronym Directory**

<b>Accounting Unit #</b>	<b><u>Department</u></b>	<b><u>Division</u></b>
<b>TIA</b>	Traffic Import Analysis is the term to describe studies often required by governments to provide statistical information to determine the need for street and highway improvements to serve a public street network.	
<b>TRC</b>	Technical Review Committee is a City of High Point committee administered by the Planning and Development Department for the purpose of providing City departments and private agencies and developers an organized review of development plans as well as to provide internal information to City departments in order to coordinate efforts and services required by any new development.	
<b>WRC</b>	Watershed Review Committee is an internal oversight committee consisting of representatives from three City departments for the purpose of reviewing watershed plans submitted through the Technical Review Committee. The committee ensures plans are in compliance with the City Ordinance for storm water runoff, retention/detention.	
<b>PTRWA</b>	Piedmont Triad Regional Water Authority - formed in 1986 by the cities of High Point, Archdale, Greensboro, and Randleman for the purpose of developing plans for the Randleman Lake Water supply.	
<b>GFOA</b>	Government Finance Officers Association	
<b>NPDES</b>	National Pollutant Discharge Elimination System - A permit program, authorized by the Clean Water Act, which controls water pollution by regulating point sources that discharge pollutants into U.S. waters.	
<b>NC DEHNR</b>	North Carolina Department of Environment and Natural Resources is the lead stewardship agency for the preservation and protection of NC's Natural Resources.	
<b>APPA</b>	American Public Power is a service organization for more than 2,000 community-owned electric utilities.	
<b>KWH</b>	Kilowatt hour	

