

GLOSSARY

Americans with Disabilities Act of 1990 (ADA): A federal law providing for a wide range of protection to individuals with disabilities ranging from prohibitions against discrimination in employment to specific requirements for modifications of public facilities and transportation systems.

Appropriation: An authorization by the City Council, which permits officials to incur obligations and expend City resources for a specific purpose within a fiscal year.

Assessment District: A separate local government agency formed to provide specific services. Property owners within the assessment district boundary pay the district in proportion to the benefits or services they receive.

Budget: An annual financial plan consisting of proposed/approved expenditures for specified purposes and the proposed means for financing them.

Budget as of 2/2015: Reflects the total project funding from all funding sources (*due to timing, budget modifications after January of the fiscal year are not included*). In some situations, funds are moved into sub-CIP (child) projects to allow for better project management and accounting.

Capital Assets: Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period (fiscal year).

Capital Improvement: A specific undertaking involving procurement, construction or installation of facilities or related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and costs in excess of \$20,000. CIPs may include construction or major

repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, parks, community centers, etc.

Capital Improvement Program (CIP), program: CIP programs have an ongoing funding source and are used for similar types of improvements that will be constructed at multiple locations based on the annual availability of funding. Locations are generally identified through master plans, planning guides, and replacement programs (e.g., the Groundwater Protection Program, Fire Apparatus Program, and Bikeway Program). Capital improvement programs are not site-specific, do not typically have a defined completion date and will contain "Program" in the title.

Capital Improvement Program (CIP), project: CIP projects are typically site specific, have a defined budget, and have a specific completion date.

Carryover: Appropriated funds remaining unspent at the end of the fiscal year, which are allowed to be retained by the project to which they were appropriated so that they may be expended in the next fiscal year.

Combined Sewer System (CSS): CSS is a type of sewer system that collects sanitary sewage and storm water runoff into a single pipe system. Combined sewers can cause serious water pollution problems due to combined sewer overflows, which consist of sending untreated diluted sewage to the river. Of greater concern is an outflow during rainstorms in which diluted sewage spills onto streets and potentially onto properties. This type of sewer design is no longer used in building new communities, but many older cities continue to operate combined sewers.

Construction Engineering: Engineering work during the construction process. This ensures that projects are constructed in accordance with design parameters and specifications.

Continuing Project: Project which is not completed within the fiscal year initially budgeted. Unobligated or unspent project budget is carried forward and is available for expenditure in the next fiscal year.

Debt Financing: Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Service: The costs of paying the principal and interest on borrowed money according to a predetermined payment schedule.

Defund: Any unspent balance for a completed project is zeroed out, added back into the originating fund balance, and is available for appropriation to another project.

Design Engineering: The process of identifying project options, developing a project scope, conducting feasibility analyses, and creating plans, specifications, and estimates for a capital improvement.

Detail Sheet: A summary page for a single project or program receiving new funding that details project need, objective, and budget.

electronic Citywide Accounting and Personnel System (eCAPS): The Enterprise Resource Management system implemented in 2007 and 2008 to manage all City financial, human resource, and payroll transactions.

Encumbrance: An amount of money committed for the payment of goods ordered but not yet received.

Enterprise Funds: A governmental facility or service that is self-supporting through fee and charge revenues. Used to account for the City's ongoing activities that are similar to those found in the private sector, e.g., solid waste management, marina, sewer utilities, etc.

Estimated Balance as of 2/2015: Reflects the estimated balance remaining within a project based on actual expenses through January 2015.

Expenditures: The cost for personnel, materials, equipment, and contractual obligations required for a department to operate or for a capital program to be completed.

Fiscal Year (FY): A time period designated by the City signifying the beginning and ending period for recording financial transactions. Sacramento has a fiscal year from July 1 through June 30.

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

Fund Balance: The total dollars remaining after current expenditures for operations and capital improvements are subtracted from the sum of the beginning fund balance and current resources.

General Fund: The City's principal operating fund, which is supported by taxes and fees and which, generally, has no restrictions on its use.

General Plan: The policy document that outlines the acceptable land use within the City of Sacramento for both the current and long term. The General Plan is the foundation for establishing goals, purposes, zoning, and activities allowed on each land parcel to provide compatibility and continuity to the entire region as well as each individual neighborhood.

Generally accepted accounting principles (GAAP): GAAP are the standard framework of guidelines for financial accounting as defined by the Governmental Accounting Standards Board (GASB) for state and local governments in the U.S. The City of Sacramento prepares the CIP consistent with these guidelines and principles.

Grant: Program revenues provided by external agencies, which are restricted to a specific purpose, have a time limit for use, and frequently are reimbursed after incurring eligible costs.

Inflationary Increase: An adjustment made to reflect current year or estimated future year national or regional change to categories of expense. Generally, inflationary increases are based on the Consumer Price Index (CPI).

Landscaping and Lighting Act of 1972: The 1972 Act lets cities, counties, and special districts levy assessments for land purchase and construction, operation and maintenance of parks, landscaping, lighting, traffic signals, and graffiti abatement.

Measure U: An ordinance that provides for a ½ cent tax on each dollar of taxable sales of goods within the city, and on the taxable storage, use, or consumption in the city of goods purchased from a retailer. The tax went into effect on April 1, 2013, and will expire on March 31, 2019.

Nexus Study: A report that sets the procedural requirements for establishing and collecting development impact fees.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Project, Child: A project that falls under the budget appropriation authority of a parent project. Child projects are not required of a parent project. In Index O, child projects are listed in *italics*.

Project, Parent: A project that has budget appropriation authority given by City Council. Parent project numbers always end in zero-zero (00). In Index O, parent projects are listed in **bold**.

Place of Use (POU): The City of Sacramento's currently authorized Place of Use (POU) for the

Sacramento River and the American River water supplies are shown in the Water Master Plan. The City's POU for water from the Sacramento River is all land within the City limits. The City's POU for the American River supply covers 96,162 acres and includes the City limits, as well as portions of service areas of several other water purveyors.

Program: A logical grouping of capital projects according to type of projects completed; e.g., public safety, transportation.

Resolution: A formal declaration by City Council.

Resources: Total dollars available for appropriations during the fiscal year including estimated revenues, fund transfers, and beginning fund balances.

Special Revenue Funds: Account for the proceeds supported by specific taxes or other revenue sources. These funds are generally required by statute, charter, or ordinance to finance specific government functions. Examples include Assessment or Community Facility Districts that provide services, as well as Measure A and other public works funding sources.

Speed Humps: Speed humps extend across the road in one solid piece. The City no longer installs humps or undulations (double sets of humps) and has moved completely to lumps and tables (elongated humps).

Speed Lumps: Speed lumps were first introduced in Sacramento in 2002. The lumps have the same design as the hump, but have strategically placed cut-outs that allow for buses and emergency vehicles to pass through without excessive jarring. The lumps reduce response time from seven seconds for hump to less than one second per lump.

Sphere of Influence: The probable, ultimate physical boundaries and service area of a local governmental agency. For the City of Sacramento, that is defined as within the city boundaries plus the Panhandle, Freeport, Fruitridge-Florin, and Rosemont. The Council may request the Local Agency Formation Commission to expand the Sphere of Influence boundaries as appropriate; Camino Norte and the Natomas Joint Vision are examples of potential areas to be added to the Sphere of Influence.

State of Good Repair: This is a condition in which the existing physical assets, both individually and as a system, are (a) functioning as designed within their useful lives, and (b) sustained through regular maintenance and replacement programs.

Subprogram: A more defined grouping of capital projects within each Program; e.g., within the Transportation Program. Subprograms include Street Maintenance, Street Improvements, Signals/Lighting, and Parking.

Successor Agency: Pursuant to operation of California state law, the Redevelopment Agency was dissolved. Effective February 1, 2012, former activities and affairs of the Sacramento Redevelopment Agency were transferred to the City of Sacramento as the Successor Agency. The Successor Agency is authorized by law to accept and maintain the legal title, custody and dominion of records that were created by another agency.

Theater Facility Fee (TFF): As part of the 2007 Community Center Theater's financial feasibility study, staff was directed to develop a formal facility fee ticket surcharge. City Council approved a ticket surcharge of \$3.00 per ticket beginning with FY2008/09. TFF funding for the theater's renovation has been as follows: FY2008/09, \$446,500; FY2009/10, \$677,211; FY2010/11, \$630,048; FY2011/12, \$771,120; FY2012/13, \$632,094; FY2013/14, \$630,722; FY2014/15, \$700,000 (estimated). This funding

has been appropriated to the Theater Renovation Program, M17100100.

User Charges/Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

RESOURCES

Section: General Plan Consistency

[River District Specific Plan](http://portal.cityofsacramento.org/Community-Development/Planning/Long-Range/Specific%20Plans)

<http://portal.cityofsacramento.org/Community-Development/Planning/Long-Range/Specific%20Plans>

The 773-acre River District Area proposes adopting policy documents to support a transit-oriented mixed use urban environment that would include 8,144 dwelling units, 3.956 million square feet of office, 854,000 square feet of retail/wholesale, 1.463 million square feet light industrial, and 3,044 hotel units. The vision for the River District is that of an eclectic mix of uses that will evolve from a primarily light-industrial, low-intensity commercial district, to that of a series of distinctive walkable neighborhoods within a district that is contiguous to the American River and serves as the northern gateway into the Central City.

[Sacramento 2035 General Plan Update, aka General Plan](http://www.sacgp.org/)

<http://www.sacgp.org/>

A document shaped by extensive outreach to residents, business, developers, and decision-makers to guide Sacramento to “be the most livable city in America.” It was developed based on the City’s Smart Growth Principles; Council adopted Vision and Guiding Principles for the General Plan; and the [Sacramento Area Council of Governments Blueprint](#).

[Sacramento Center for Innovation Specific Plan](http://portal.cityofsacramento.org/Community-Development/Planning/Long-Range/Specific%20Plans)

<http://portal.cityofsacramento.org/Community-Development/Planning/Long-Range/Specific%20Plans>

The Sacramento Center for Innovation (SCI) Specific Plan covers the area bounded by California State University, Sacramento on the north, Union Pacific Railroad on the west, and Power Inn Road on the east. Formerly known as the Innovation/Technology Village, the SCI area is located to the south of Sacramento State and to the west of the Granite Regional Park development area. Currently, the area south of the existing Regional Transit light rail tracks, the Ramona Avenue area, is primarily heavy commercial, light industrial and industrial uses. The General Plan identified the area as an Opportunity Area, changed the land use designation from Industrial to Employment Center, and recommended further land use refinement.

Section: General Government

[Sacramento Public Library Authority Facility Master Plan 2007-2025](http://www.saclibrary.org/About-Us/Facility-Master-Plan/)

<http://www.saclibrary.org/About-Us/Facility-Master-Plan/>

A document that focuses on service-driven facilities to meet the needs of specific populations and provides guidance in planning and improving up on the Sacramento Public Library facilities.

Section: Convention, Culture, and Leisure

[Sacramento Marina Business Plan](#)

The Marina’s business plan was presented at City Council March 25, 2014.

Section: Parks and Recreation

[Parks and Recreation Master Plan 2005 – 2010](http://www.cityofsacramento.org/parksandrecreation/masterplan/)

<http://www.cityofsacramento.org/parksandrecreation/masterplan/>

The Parks & Recreation Master Plan is a policy document that addresses: recreation and human services; children’s and teen programs; community centers; park planning and

development; partnerships; maintenance and tree planting; park operations and maintenance; marketing and special events; sustainability and department-wide administrative services.

[Parks and Recreation Programming Guide \(PRPG\)](#)

<http://www.cityofsacramento.org/parksandrecreation/ppdd/prpg.htm>

The *PRPG* identifies, evaluates, ranks, and prioritizes unfunded park and recreation projects, including acquisitions, repair/rehabilitation, development, community facility, and regional projects. A new *PRPG* is generally prepared every two years; the posted version will be in effect until such time as an update is completed and approved by City Council.

Section: Economic Development

[2013 Economic Development Strategy](#)

<http://portal.cityofsacramento.org/Economic-Development>

The strategy sets forth a plan with policies, strategic actions, and metrics to accelerate economic growth.

Section: Transportation

[2010 Sacramento City/County Bikeway Master Plan](#) (and its [amendments](#))

<http://portal.cityofsacramento.org/Public-Works/Resources/Publications>

The 2010 City/County Bikeway Master Plan was developed to serve the recreational and transportation needs of the public through a coordinated effort of the City and Sacramento County. Its goal is to develop a comprehensive plan to meet the needs of all bicyclists as the population of the Sacramento area increases.

[Transportation Programming Guide \(TPG\)](#)

<http://portal.cityofsacramento.org/Public-Works/Resources/Publications>

The TPG is a document that ranks the City's transportation programs and projects. The City performs outreach to the community when prioritizing its infrastructure needs, which enables the City to ensure the priority projects receive funding. There are ten program areas:

1. Major Street Improvements
2. Street Maintenance
3. Street Reconstruction
4. Traffic Signals
5. Bicycle Section
6. Bridge Replacement and Rehabilitation
7. Streetscape Enhancement
8. Pedestrian Improvements
9. Speed Lumps
10. Train Horn Quiet Zones

[Pedestrian Master Plan, Making Sacramento the Walking Capital](#)

<http://portal.cityofsacramento.org/Public-Works/Resources/Publications>

The Pedestrian Master Plan provides a comprehensive vision for improving pedestrian conditions. Its objectives are to create standard and procedural recommendations as well as improve upon the current pedestrian deficiencies.

Section: City Utilities

[Department of Utilities Capital Improvement Programming Guide](http://www.cityofsacramento.org/utilities/media-room/documents/CIPProgrammingGuideJuly2012.pdf)
<http://www.cityofsacramento.org/utilities/media-room/documents/CIPProgrammingGuideJuly2012.pdf>

The guide explains the processes, methodologies and funding sources used in developing the CIP for the water, wastewater, and storm drainage utilities. This document provides an overview of the water, wastewater, and storm drainage utilities operations and functions; explanations of the criteria used to rank projects; descriptions of the various types of CIPs; project rankings for each utility; and project profiles for planned capital projects. Also included is a long-term and short-term investment strategy for incrementally improving the utility infrastructure of the City.