

Allocation Plan: A financial plan used to allocate resources among program operations, which lists an estimate of required expenditures and the means of financing them for the fiscal year.

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 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 expenditures for specified purposes and the proposed means for financing them.

Budget through 6/2010: Reflects the total project funding from all funding sources (*due to timing, budget modifications after January of the fiscal year may not be included in this total*). In some situations, funds are moved into sub-CIP projects to allow for better project management and accounting.

Capital Improvements: 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) project: 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.

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

Certificates of Participation (C.O.P.s): Debt instrument, commonly called C.O.P.s, that provides long-term financing through a lease (with an option to purchase) or through an installment agreement.

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.

eCAPS: electronic Citywide Accounting and Personnel System (eCAPS): New 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, water utilities, sewer utilities, etc.

Estimated Balance 6/2010: Reflects the estimated balance remaining within a project based on actual expenses through January 2010, and anticipated expenses for the remainder of the fiscal year.

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: 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: An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities. Funds beginning in '9' reflect future funding from grants, credit projects and SHRA.

Fund Balance: The difference between the assets and liabilities of a fund at any given point in time.

General Fund: Fund used to account for all financial resources except those required to be accounted for in another fund (e.g., enterprise or grant funds).

Grants: Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose.

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.

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.

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

Project Detail Sheet: A summary page for a single project detailing project need, objective, and budget.

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

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): The federal transportation program authorizing the expenditure of \$286.4 billion over five years and providing states with the flexibility to set their own transportation priorities and explore creative financing mechanisms within certain guidelines.

Special Funds: Account for the proceeds of specific revenue sources that are restricted by law to expend for specific purposes.

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

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





2010-2015 CAPITAL IMPROVEMENT PROGRAM
