

Americans with Disabilities Act (ADA): A comprehensive civil rights law for people with disabilities, passed by the federal government in 1990.

Allocation: The expenditure amount planned for a particular project or service that requires additional legislative action or "appropriation" before expenditures are authorized.

Appropriation: A legal authorization granted by the City's legislative authority (the Mayor and the City Council) to make expenditures and incur obligations for specific purposes.

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan that details all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is available as a separate document.

Capital Projects Funds: Funds which account for resources set aside to acquire or construct major capital facilities; allow for monitoring revenues and expenditures of specifically authorized revenues (i.e. voter approved and councilmanic bonds and levies).

Citizens' Capital Investment Committee: A group of citizens convened in 1994 to advise the Seattle City Council and Mayor on a capital investment strategy and financing plan for the City of Seattle.

City's Early Action Plan: The City's proposal to the Federal Government, specifically the National Marine Fisheries Service (NMFS), to prepare for the listing of the Chinook salmon as a threatened species under the Endangered Species Act.

Civic Center Projects: A new City Hall, Justice Center and open space on and near the site of the current City Hall.

Comprehensive Drainage Plan: This plan presents a Citywide drainage management program for capital improvements and on-going maintenance. It establishes a monitoring program and identifies measures to control flooding and pollution such as regulatory controls and public education.

Cumulative Reserve Subfund (CRF): A significant source of ongoing local funding to support capital projects in general government departments. The CRF consists of three subaccounts: REET I, REET II, Unrestricted, and Major Maintenance. The Real Estate Excise Tax (REET) is levied on all sales of real estate with the first .25% of the locally imposed tax going to REET I and the second .25% for REET II. The Capital Projects Account of CRF is composed of the two REET subaccounts and the Unrestricted Subaccount.

Design Build Operate (DBO): DBO is a non-conventional approach to implementation of major capital projects wherein a single vendor is responsible for design, construction, and long term operation of a facility.

Debt Service: Annual principal and interest payments that the local government owes on money that it has borrowed.

Early Action Plan: The City's initial response to the listing of Chinook salmon, wherein the City undertook several actions, including some CIP projects, prior to the publication of the ESA 4(d) rule regarding the "taking" of salmon.

Glossary

Endangered Species Act (ESA): Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Fund Balance: The difference between the assets and liabilities of a particular fund. This incorporates the difference between the revenues and expenditures each year.

General Subfund (General Fund): A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and 13 other subfunds designated for a variety of specific purposes. General Fund dollars appear in the CIP in two places: the General Fund contribution to the Cumulative Reserve Subfund, and appropriations to capital projects from a department's operating budget.

Geographic Information System (GIS): A powerful tool that enables the user to analyze and further understand the spatial relationships among things that exist and occur in a given location. The results of geographic analysis can be communicated with maps, reports, or both.

Governor's Blue Ribbon Commission on Transportation: Created in 1998 by the Legislature and the Governor to conduct a comprehensive analysis of statewide transportation needs and priorities. The Commission, which is comprised of public and private transportation experts, is charged with developing recommendations for identifying, funding and delivering key transportation services and projects.

Growth Management Act (GMA): Passed by the legislature in 1990, the Growth Management Act encourages wise land use planning and provides protection for environmentally sensitive areas.

Habitat Conservation Plan (HCP): A 50-year commitment by the City and the Seattle Public Utilities to protect and restore the Cedar River Watershed.

Libraries for All (LFA): A \$196.4 million bond measure approved by Seattle voters in 1998 to upgrade Seattle Public Library's 107-year-old library system with new facilities, technology, and books.

Major Maintenance: Capital improvement projects that involve major repairs or rehabilitation of existing City facilities.

Municipal Art Plan: A plan prepared by the Seattle Arts Commission that establishes budgets for new Percent for Art Program projects and describes the status of existing projects.

Operating Budget: That portion of a budget that deals with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

Public-Private Partnership Review Process (P4): The new process by which the City of Seattle reviews public-private partnerships, including a 15-member panel of citizens who examine the public benefits of specific partnerships.

Percent for Art: A program administered by the Seattle Arts Commission that sets aside one percent of City capital improvement project funds for the commission, purchase and installation of artworks.

Public Works Trust Fund: A low interest state revolving loan fund designed to help local governments with the repair, replacement and rehabilitation of public works infrastructure.

REET I and REET II: The Real Estate Excise Tax (REET) is levied on all sales of real estate with the first .25% of the locally imposed tax going to REET I and the second .25% for REET II. Uses of these taxes are described more fully in the Overview, in the “CIP Funding Sources” section.

Revenue Stabilization Account: An account of the Cumulative Reserve Fund established by Ordinance #119761 in 1999 to provide a cushion from the impact of sudden revenue or spending changes that could undermine the City’s ability to maintain services; supported by the General Subfund and not to exceed 2.5% of the amount of General Fund tax revenues received by the City during the prior fiscal year.

Seattle Center/Community Centers Levy: A levy lid lift approved by the voters in November 1999, provides \$36 million towards new and improved community centers and \$36 million for a renovated opera house and flag pavilion at Seattle Center; property tax to be levied for eight years beginning in 2000.

Strategic Capital Agenda: A document which outlines the most important capital issues facing the City, explores options for financing, and describes possible capital projects to be submitted to the voters for funding; covers years 1999-2004; update written in 2000.

Transportation Strategic Plan: A document which outlines the strategies and actions required to achieve the transportation goals in the City of Seattle’s Comprehensive Plan, and identifies the policies and investments required for the City to achieve a healthy, efficient transportation system.