

*GLOSSARY OF TERMS  
AND  
DESCRIPTION OF  
CAPITAL IMPROVEMENT  
PROGRAM FUNDS*

## **GLOSSARY OF TERMS AND REVENUE SOURCES**

**ACTA (Alameda County Transportation Authority):** The agency that administers the Alameda County transportation sales tax program.

**ACTIA (Alameda County Transportation Improvement Authority):** The agency that administers the re-authorized Alameda County transportation sales tax program.

**Appropriation:** An authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

**BAAQMD (Bay Area Air Quality Management District):** Agency which sponsors programs and regulates industry and employers to promote clean air.

**CMA (Congestion Management Agency):** Countywide agency which is responsible for preparing and implementing the County's Congestion Management Program.

**CMAQ (Congestion Mitigation and Air Quality Improvement Program):** A category of funding administered by MTC, which is available for transportation projects that reduce congestion and improve air quality.

**Capital Improvement:** A major addition to the City's real property assets including the design, construction, purchase, or major renovation of land, buildings, or facilities. Examples are the installation or repair of new or existing streets, traffic signals, sewer lines, roads, and parks.

**Capital Improvement Program (CIP):** A plan for single- and multiple-year capital expenditures, which is updated annually, and sets forth each project or expenditure to be completed within the time period covered by the plan.

**Debt Service:** The payment of interest and principal on borrowed funds.

**EEM (Environmental Enhancement Mitigation):** Program which provides funding primarily for landscaping improvements associated with major projects.

**EPA (Environmental Protection Agency):** Federal agency which provides some grant funding for major wastewater treatment programs.

**Expenditure:** The amount of cash paid or to be paid for services rendered, goods received, or an asset purchased.

**FAA (Federal Aviation Administration):** Provides reimbursement for qualified airport projects such as taxiway repairs, runway improvements, etc.

**FAU (Federal Aid Urban):** Predecessor federal program to ISTEA which provided funding for major transportation improvements.

**FEMA (Federal Emergency Management Agency):** Provides funding through the State Office of Emergency Services for repairs after natural disasters and mitigation funding for seismic upgrades.

**Fiscal Year:** The 12-month period to which the annual budget applies. For the City of Hayward, this period of time is July 1 through June 30.

**Fund:** A separate independent accounting entity used to set forth the financial position of results of operations related to the specific purpose for which the fund was created.

**Grant:** A contribution by a government or other organization to support a particular function or project.

**General Fund:** The City's principal operating fund, which is supported by general taxes and fees and which can be used for any legal government purpose.

**HES (Hazard Elimination Safety Program):** Federal program to fund projects that improve traffic safety.

**Identified Capital Need:** A project that is identified as being necessary in a City-approved policy document, but which has no current identifiable funding source.

**ISTEA (Intermodal Surface Transportation Efficiency Act):** Pronounced "Ice Tea." Federal law passed in 1991. This funding emphasizes diversity and balance of alternative modes of transportation, and preservation of existing transit systems as a prerequisite to construction of new facilities. Two-year funding cycles include both guaranteed funds for the county as well as competitive categories based on MTC scoring system.

**LAVWMA (Livermore-Amador Valley Water Management Agency):** A joint-powers agency comprised of the cities of Livermore and Pleasanton and the Dublin San Ramon Services District.

**OTS (Office of Traffic Safety):** The California Office of Traffic Safety, which is charged with reducing fatalities, injuries, and economic losses resulting from motor vehicle crashes through administration of the California Highway Safety Plan (HSP).

**Proposition 1B:** Proposition 1B provides bond funds for a variety of transportation priorities, including \$2 billion for cities and counties to fund the maintenance and improvement of local transportation facilities.

**RABA (Revenue Aligned Budget Authority):** Mechanism to ensure that annual appropriations of federal transportation funding closely match the monies collected from the federal fuel tax. It is used to provide additional funds through the Surface Transportation Program to local jurisdictions for street and road overlays when actual receipts from the federal fuel tax are higher than originally projected.

**Revenue:** Income received from taxes, fees, permits, franchises, interest, and intergovernmental sources.

**Rule 20:** Funds are required to be set aside by PG&E for each municipality from its revenues to cover future undergrounding of utilities. The City establishes undergrounding districts and programs funds for specific areas.

**Safe Routes to Schools:** A federally funded program administered by Caltrans designed to provide monies to local agencies for projects that will promote and improve pedestrian and bicycle safety near schools. The program goal is to encourage increased walking and bicycling to schools.

**STIP (State Transportation Improvement Program):** Spending program developed at the regional level throughout the state. The STIP determines when and if transportation projects will be funded by the state.

**STP (Surface Transportation Program):** A category of funding administered by MTC which is available for: roadway or transit rehabilitation; transportation system operational improvements; highway construction; transit facilities; and intermodal port facilities.

**TCRP (Governor's Traffic Congestion Relief Program):** This program, which is part of Proposition 42, requires that state sales and use taxes on the sale of motor vehicle fuel be used for transportation projects. Cities can use revenues from this program for funding of street and highway maintenance, rehabilitation, and reconstruction projects.

**TDA (Transportation Development Act):** State law enacted in 1971. Funds derived from a one-quarter of one percent tax on all retail sales in each county. These funds can be used for transit, special transit for the disabled, bicycle and pedestrian purposes.

**TEA-21 (Transportation Equity Act for the 21<sup>st</sup> Century):** Federal transportation legislation that retains and expands many programs created under ISTEA. This reauthorizes federal surface transportation programs from 2005-2009 and significantly increases overall funding for transportation.

**TFCA (Transportation Fund for Clean Air) (formerly AB434-BAAQMD):** Program for which funds are raised by a \$4.00 surcharge on motor vehicle registrations to provide funding to implement strategies to reduce air pollution from motor vehicles. This is a competitive program that funds eligible projects such as: implementation and support of local ridesharing and trip reduction programs, local arterial traffic management, and implementation of bicycle facilities improvements that are included in an adopted county-wide bicycle plan.

*CAPITAL IMPROVEMENT PROGRAM FUNDS*

<i>FUND</i>	<i>REVENUE SOURCE</i>	<i>RESTRICTED/ NON-RESTRICTED</i>	<i>ALLOWABLE USES</i>
<i>210-Gas Tax</i>	<i>Gas Tax (general) - funds paid to the City by the State</i>	<i>Restricted</i>	<i>Any street related project, construction, or maintenance.</i>
	<i>Gas Tax (Prop. 111) - approved by voters 6/5/90</i>	<i>Restricted</i>	<i>Any street related project similar to general Gas Tax monies.</i>
<i>211-Measure B Tax (Local Transportation)</i>	<i>Measure B Local Transportation Funds</i>	<i>Restricted</i>	<i>Local street maintenance and transportation improvements.</i>
<i>212-Measure B Tax (Pedestrian and Bicycle)</i>	<i>Measure B Non-Motorized Funds</i>	<i>Restricted</i>	<i>Pedestrian and bicycle improvements.</i>
<i>410-Capital Improvement</i>	<i>Construction Tax and Transfers from General Fund when available</i>	<i>Non-Restricted</i>	<i>Any capital expenditure.</i>
<i>413-Street System Improvements</i>	<i>Transfers from General Fund in prior years, TCRP (Proposition 42) Funds, Proposition 1B, and transfers from Measure B Fund and Rt. 238 Trust Fund</i>	<i>Non-Restricted and Restricted Depending on Source of Revenue</i>	<i>Major street system improvements.</i>
<i>420-Transportation System Improvement</i>	<i>Transfers from General Fund</i>	<i>Non-Restricted</i>	<i>Established for transportation improvement projects. However, monies can be used for any capital expenditure.</i>
<i>430-Route 238 Trust Fund</i>	<i>State Right-of-Way Rental (12% share of rental fees collected for housing units purchased for Route 238 right-of-way)</i>	<i>Restricted</i>	<i>May be used to fund transportation improvements similar to Gas Tax.</i>

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<i>454-Redevelopment Tax Allocation Bonds</i>	<i>Tax allocation bonds</i>	<i>Restricted</i>	<i>May be used only for projects related to redevelopment.</i>
<i>613-Sewer Capital Improvement</i>	<i>Sewer connection fees from new development</i>	<i>Restricted</i>	<i>May be used only for projects related to the sewer system.</i>
<i>614-Sewer Replacement</i>	<i>Transfers from Sewer Revenue Fund (Fund 611)</i>	<i>Restricted</i>	<i>May be used only for projects related to the sewer system.</i>
<i>616-WPCF Replacement</i>	<i>Transfers from Sewer Revenue Fund</i>	<i>Restricted</i>	<i>May be used only for projects related to the Water Pollution Control Facility.</i>
<i>622-Water Capital</i>	<i>Water Facilities Fees from new development</i>	<i>Restricted</i>	<i>May be used only for projects related to the water system.</i>
<i>623-Water Replacement</i>	<i>Transfers from Water Maintenance &amp; Operation Fund (Fund 621)</i>	<i>Restricted</i>	<i>May be used only for projects related to the water system.</i>
<i>627-Regional Water Intertie – Capital</i>	<i>Contributions from the SFPUC and EBMUD.</i>	<i>Restricted</i>	<i>May be used only for work related to the Regional Water Intertie Project.</i>
<i>632-Airport</i>	<i>Transfers from Airport Operation Fund (Fund 631)</i>	<i>Restricted</i>	<i>May be used only for airport projects.</i>
<i>721-Facilities Internal Service</i>	<i>Initial start-up funding from Capital Improvement Fund (Fund 410); funding in subsequent years derived from internal service charges.</i>	<i>Restricted</i>	<i>May be used only for facilities-related projects.</i>

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<i>726-Technology Services Internal Service</i>	<i>Initial start-up funding from Capital Improvement Fund (Fund 410); funding in subsequent years derived from internal service charges.</i>	<i>Restricted</i>	<i>May be used only for technology-related projects.</i>