

# Appendix A

## Glossary

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| Allocation           | To set aside or designate fund for specific purposes. Allocation does not authorize the expenditure of funds.  |
| Annual Facility Plan | A tactical plan that describes annual operation and maintenance for a facility, architectural designs, floor plans, occupancy charts, operating budget and operational plans, and/or an annual budget associated with operations and maintenance.  |
| Appropriation        | An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriates are usually made for fixed amounts and are typically granted for a one-year period.  |
| Assessed Valuation   | The fair market value of both real (land and building) and personal property as determined by the Thurston County Assessor's Office for the purpose of setting property taxes.   |
| Bonds                | A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds utilized by the city are: general obligation (both voted and non-voted Councilmanic) and revenue (see Revenue Sources). |
| Budget (Operating)   | A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal or calendar year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.                               |
| Capital Budget       | A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget, including both operating and capital outlays. The capital budget is based on a Capital Facilities Plan (CFP).  |

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| Capital Facilities     | Land, structure, improvement, piece of equipment or other major asset, that has a useful life of at least 5 years and value of \$25,000 or more capital facilities are provided by or for public purposes and service including, but not limited to the following: general government buildings, parks and recreation facilities, transportation infrastructure, stormwater, sewer, and water infrastructure.  |
| Capital Improvement    | A project to create, expand or modify a capital facilities. The project may include design, permitting, environmental analysis, land acquisition, construction, landscaping, site improvements, initial furnishings and equipment.   |
| Concurrency            | In growth management terms, capital facilities have to be finished and in place at the time or within a reasonable -time period following the impact of development. The Growth Management Act defines "reasonable time" as six years for transportation purposes.   |
| Councilmanic Bond Debt | That amount of debt which may be or has been obligated by the City Council without voter approval. The limits on this type of debt are based on a percentage of the city's assessed value as prescribed by state law.  |
| Debt Capacity          | Also known as Debt Limit, is the maximum amount of debt which is legally permitted. The limits on this type of debt re based on a percentage of the city's assessed value as prescribed by state law.  |
| Debt Service           | Payment of interest and principal to holders of a government debt (bonds).   |
| Development Activity   | Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.   |
| Enterprise Fund        | Governmental services supported mainly by rates and user fees. Funds established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing bases be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of |

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|                                  | <p>revenues earned, expenses incurred, and /or net income is appropriate for capital, maintenance, public policy, management control, accountability, or other purposes (i.e. water, sewer, storm water). Enterprise funds may also be considered as proprietary funds.</p>   |
| Facility Master Plan             | <p>A plan that provides a framework for the physical environments that incorporates the buildings. It provides site-specific integration of programmed elements, natural conditions and constructed infrastructure and systems at the functional, aesthetic and temporal levels. The nature of the plan will influence, and be influenced by, the context of the project location beyond the property lines. The development of a master plan starts with alternative organizational configurations, often referred to as scenarios, to accommodate needs that are identified in the strategic facilities plan.</p> |
| General Facility Charge          | <p>Payment of monies imposed for development activity as a condition of granting development approval in order to pay for utilities needed, to serve new development. This fee allows the property owner or developer to "buy into" the utility.</p>  |
| Impact Fee                       | <p>A fee imposed for development activity as a condition of granting development approval in order to pay for the public facilities needed to serve new growth and development. Impact fees are limited by law to streets, parks, schools and fire.</p>   |
| Infrastructure                   | <p>The underlying facilities required by an urban environment, i.e., streets, and water, sewer and storm water facilities.</p>  |
| Inventory                        | <p>A listing of City public facilities including location and condition.</p>  |
| Latecomer Fees                   | <p>Fees paid for a share of past improvements financed by others (see Revenue Sources).</p>   |
| Level of Service                 | <p>A quantifiable measure of the amount of public facility that is provided. Typically, measures are expressed as ratios of the acres per 1,000 population, average number of students per household, traffic during peak hours at intersections, etc.</p>  |
| Local Improvement District (LID) | <p>A method of carrying out a specific improvement by allocating the costs among the benefiting properties. The project is usually financed through a long-term bond issue, the repayment of which is mainly from the</p>   |

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|  | collection of special assessments from the benefiting properties. This is commonly used for improves to streets, sidewalks, and streetlights. (See Revenue Sources).   |
| Operations and Maintenance (O&M)           | The expenses incurred in normal operating and maintenance of capital facilities.   |
| Special Assessment                         | A compulsory levy made against certain properties to defray part of all o f the cost of a specific improvement or service deemed to primarily benefit those properties.  |
| Strategic Facility Plan                    | A two to five year facilities plan encompassing an entire portfolio of owned and/or leased space that sets strategic facility goals based on the organization’s strategic (business) objectives. The strategic facilities goals, in turn, determine short-term tactical plans, including prioritization of, and funding for, annual facility related projects. It guides the master plan. Components of a Strategic Facility Plan include: existing conditions analysis, organizational needs statement, gap analysis, and recommendations for new spaces/buildings, facility costs projections/life cycle analysis, and capacity analysis and use recommendations |
| Utility Local Improvement Districts (ULID) | An improvement district created only for improvement of water, sewer, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements   |
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