

# GLOSSARY

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**ABATEMENT.** A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

**ACCOUNTING SYSTEM.** A system of financial recordkeeping that records, classifies, and reports information on the financial status and operation of an organization.

**ACCRUAL BASIS.** The basis of accounting under which revenues and expenses are recognized when they occur, regardless of the timing of related cash flows.

**ADOPTED BUDGET.** The resulting budget that has been approved by the City Council. Department expenditures may not exceed their adopted budget amounts without a supplemental appropriation.

**AGENCY FUND.** A type of fiduciary fund used to account for resources held in purely a custodial capacity for other governments, private organizations, or individuals.

**ALLOCATION.** The distribution of available monies, personnel, buildings, and equipment among various City departments, divisions, or cost centers.

**AMORTIZATION.** The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest. Also includes the writing off of an intangible asset over its projected life.

**ANNUAL BUDGET.** An estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.

**ANTI-RACISM.** An active commitment to dismantling institutional structures, beliefs and behaviors that perpetuate inequity based on race. It is the practice of opposing the devaluing of human beings at individual, interpersonal, and systems levels.

**APPROPRIATION.** An authorization by the City Council to make obligations and payments from the treasury for a specific purpose.

**ARBITRAGE.** The reinvestment of proceeds of tax-exempt securities in materially higher yielding taxable securities. Federal regulations restrict arbitrage of municipal bond proceeds.

**ASSESSED VALUATION.** A valuation set upon real or personal property by the City's Board of Assessors as a basis for levying taxes.

**AUDIT.** A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and city charter.

**BALANCED BUDGET.** A budget in which receipts are greater than (or equal to) expenditures, as required for all Massachusetts cities and towns. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes over a defined budget period.

**BASIS OF ACCOUNTING.** Timing of when revenues and expenditures will be recorded for financial reporting purposes – when the transaction is recognized in the financial statements.

**BASIS OF BUDGETING.** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**BOND.** A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

**BONDS AUTHORIZED AND UNISSUED.** Bonds that a government has been authorized to sell but has not sold. Issuance at this point is only contingent upon action by the treasurer.

**BOND COUNSEL.** An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

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**BOND ISSUE.** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**BUDGET CALENDAR.** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**BUDGET MESSAGE.** A general discussion of the submitted budget presented in writing by the City Manager as part of the budget document.

**CAPITAL ASSETS.** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, 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.

**CAPITAL BUDGET.** A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**CAPITAL EXPENDITURES.** Expenditures which result in the acquisition of, or addition to, capital assets.

**CAPITAL FUND.** Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CAPITAL IMPROVEMENTS PROGRAM.** A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends four years beyond the capital budget and is updated yearly.

**CASH BASIS OF ACCOUNTING.** Revenues are recorded when cash is received and expenditures are recognized when cash is paid out.

**CHAPTER 70.** A term for state aid for schools.

**CHAPTER 90.** A state program that reimburses municipalities the cost of approved capital roadway projects.

**CHARGES FOR SERVICES.** (Also called User Charges or Fees) The charges levied on the users of particular goods or services provided by local government, requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

**CIRCULAR ECONOMY.** An economic system based on business models that design-in regenerative production and limit consumption and waste to keep products and materials in use as long as possible.

**COMMUNITY PRESERVATION ACT (CPA).** A state law (MGL Chapter 44B) that allows the City to impose a surcharge of 3% on real estate taxes. Proceeds from the amount raised by the City and matching funds received from the state are used to support the construction and preservation of affordable housing, open space acquisition, and historic preservation. The first \$100,000 of residential property, as well as certain low-income properties, are exempt from this surcharge.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR).** Financial report that contains at a minimum, three sections (introductory, financial, and statistical) and whose financial section provides information on each individual fund and component unit.

**CONSOLIDATED SPENDING.** The total amount of expenditures across multiple departments related to specific goals.

**COST CENTER.** A subunit of a Division. Often referred to as a program, project, or operation.

**DEBT AUTHORIZATION.** Formal approval to incur debt by municipal officials, in accordance with procedures stated in MGL chapter 44, specifically sections 2, 3, 4, and 6-15.

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**DEBT BURDEN.** The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**DEBT LIMIT.** The general debt limit of a city consists of the normal debt limit, which is 5% of the valuation of taxable property and a double debt limit, which is 10% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval, while debt up to the double debt limit requires state approval. Certain categories of debt are exempt from these limits.

**DEBT SERVICE.** Payment of interest and principal to holders of a government's debt instruments.

**DEBT STABILIZATION FUND.** A fund designed to accumulate amounts set aside to help offset a portion of future debt service on large, tax-supported projects.

**DEFICIT.** The excess of budget expenditures over receipts. The City charter requires a balanced budget.

**DEPARTMENT.** A principal, functional, and administrative entity created by statute and/or the City Manager to carry out specified public services.

**DEPRECIATION.** A method of allocating the cost of a tangible asset over its useful life. This is done for accounting purposes.

**DIRECT DEBT.** Debt of the government preparing statistical information, in contrast to debt of other, overlapping governments.

**DIVISION.** A unit within a department that focuses on a specific subset of the department's public services.

**EARLY CHILDHOOD.** A stage of human development from birth until kindergarten.

**E-GOV.** The City's IT Governance Model designed to ensure that IT spending decisions reflect the goals of the City through a set of principles and criteria.

**ENCUMBRANCE.** Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved.

**ENTERPRISE FUND.** A proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

**ENVISION CAMBRIDGE.** A community-wide process to develop a comprehensive plan for a more livable, sustainable, and equitable Cambridge.

**EQUALIZED VALUATIONS.** The determination of the full and fair cash value of all property in the Commonwealth that is subject to local taxation. Equalized valuations have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs.

**EQUITY.** The presence of impartial access to opportunities, resources and supports and the absence of disparities, biases, and barriers that are systematically associated with social and historical advantage and disadvantages including race, sex, sexual orientation, gender identity, physical and intellectual ability, and immigration status.

**EXCESS LEVY CAPACITY.** The difference between the levy limit under Proposition 2½ and the amount of real and personal property taxes actually levied in a given year. Annually, the Council must be informed of excess levying capacity and evidence of their acknowledgement must be submitted to the state Department of Revenue when setting the tax rate.

**EXPENDITURES.** The amount of money, cash, or checks actually paid or obligated for payment from the treasury. Expenditures are categorized in accordance with Massachusetts General Laws and the Uniform Massachusetts Accounting System. Categories are Salary and Wages, Other Ordinary Maintenance, Travel and Training, and Extraordinary Expenditures.

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**EXTRAORDINARY EXPENDITURES.** A line item encompassing expenditures related to major maintenance, the cost of equipment, debt service, and similar costs.

**FIDUCIARY FUND.** Funds used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government's own programs. Categories include pension, investment, and agency funds.

**FINES & FORFEITS.** Fines and any associated penalties levied for violations of the municipal code.

**FISCAL YEAR.** The 12-month financial period used by all Massachusetts municipalities, which begins July 1 and ends June 30 of the following calendar year. The fiscal year is identified by the year in which it ends (e.g. FY20 ends June 30, 2020).

**FREE CASH.** Funds remaining from the operations of the previous fiscal year that are certified by the state Department of Revenue's Director of Accounts as available for appropriation. Remaining funds include unexpended Free Cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as Free Cash.

**FUND.** A set of interrelated accounts which record assets and liabilities related to a specific purpose.

**FUND ACCOUNTING.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governmental accounting systems are organized and operated on a fund basis.

**FUND BALANCE.** The excess of assets of a fund over its liabilities and reserves. Fund balances are classified as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of constraints that control how specific amounts can be spent.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**GENERAL FUND.** The chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS.** Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

**GEOGRAPHICAL INFORMATION SYSTEM (GIS).** Computerized mapping system and analytical tool that allows a community to raise and sort information on a parcel, area, or community-wide basis.

**GOVERNMENTAL FUNDS.** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**GRANT.** A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

**HOTEL/MOTEL EXCISE.** A tax on short-term room occupancy at hotels, motels, lodging houses, and short-term rentals.

## GLOSSARY

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**INCLUSION.** The act of creating environments in which any individual or group can be and feel welcomed, respected, supported, and have unobstructed access to participation. An inclusive and welcoming climate embraces differences and values all people in words and in actions.

**INTEREST.** Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.

**INTERFUND TRANSACTIONS.** Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

**INTERGOVERNMENTAL REVENUE.** Includes federal and state grants, other governmental revenue and State Aid revenue. Examples include Cherry Sheet revenue, Community Development Block Grant, and Unrestricted General Government Aid.

**INTERNAL SERVICE FUNDS.** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government on a cost-reimbursement basis.

**LEGAL LEVEL OF BUDGET CONTROL.** The level at which expenditures cannot exceed appropriated amounts.

**LEVY LIMIT.** The maximum amount of tax a community can levy in a given year under Proposition 2½. The limit can grow each year by 2.5% of the prior year's levy limit, plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

**LICENSE & PERMIT FEES.** The charges related to regulatory activities and privileges granted by government in connection with regulations.

**LINE ITEM.** Categories of expenditures of related types, including Salaries and Wages, Other Ordinary Maintenance, Travel and Training, and Extraordinary Expenditures. Funds budgeted in one line cannot be transferred to a different line without an appropriation.

**MAJOR FUND.** A fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.

**MASSACHUSETTS CLEAN WATER TRUST (MCWT).** The MCWT improves the water quality in the Commonwealth through the provision of low-cost capital financing to cities, towns, and other eligible entities, and maintains stewardship of public funds with prudence, professionalism, and integrity.

**MASSACHUSETTS WATER RESOURCES AUTHORITY (MWRA).** The MWRA is a public authority that provides wholesale water and sewer services to metropolitan Boston area communities.

**MEALS EXCISE.** Local excise option, allowing communities to assess a sales tax on sales of restaurant meals originating in the city by a vendor.

**MISSION.** A general statement of a division's overarching public purpose.

**MODIFIED ACCRUAL BASIS.** The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred, except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.



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**N/A.** Information is not available or not applicable.

**NET ASSETS.** The difference between the assets and liabilities of proprietary funds. Classifications include unrestricted, invested in capital, net of related debt, and restricted assets.

**NET ZERO.** A building with zero net energy consumption. The total amount of energy used by the building on an annual basis is approximately equal to the amount of renewable energy created on the site.

**NON-TAX REVENUE.** All revenue coming from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeits, and various other miscellaneous revenue.

**NOTE.** A short-term written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date with interest at a specified rate.

**OBJECTIVE.** An intended outcome of a division's activities.

**OFFICIAL STATEMENT.** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer.

**OPERATING BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period for regular activities and the proposed means of financing them.

**OTHER ORDINARY MAINTENANCE.** A budget line item encompassing expenditures related to professional and technical services, expendable supplies, energy costs, communication costs, minor maintenance, and other similar costs.

**OTHER POST-EMPLOYMENT BENEFITS (OPEB).** Benefits received by an employee when during retirement, including health care and life insurance premiums, in accordance with state statute and City ordinance.

**OVERLAY.** The amount raised by the assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions.

**PART 1 CRIMES.** Crimes considered by the FBI to be the most serious. They include violent crimes and property crimes.

**PARTICIPATORY BUDGETING.** A democratic process in which residents directly decide how to spend part of a public budget.

**PAY-AS-YOU-GO FUNDS.** The appropriation of current revenues, including Property Taxes and Free Cash, to fund capital improvements, as opposed to incurring debt to cover the costs.

**PERFORMANCE MEASURE.** An instrument for determining the degree to which a department or division executes an action or task. The degree of goal fulfillment achieved by programs.

**POLICY.** A definite course of action adopted after a review of information, directed at the realization of goals.

**PROCEDURE.** A method used in carrying out a policy or plan of action.

**PROGRAM.** Group of activities, operations, or organizational units directed to attaining specific purposes and objectives.

**PROPOSITION 2½.** A statewide tax limitation initiative petition limiting the property tax levy in cities and towns in the Commonwealth to 2.5% of the full and fair cash valuation of the taxable real and personal property in that city or town. The statute also places an annual growth cap of 2.5% on the increase in the property tax levy.

**PROPRIETARY FUNDS.** Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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**PURCHASE ORDER.** A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

**RATING AGENCIES.** This term usually refers to Moody's Investors Service, S&P Global Ratings, and Fitch Ratings. These are the three major agencies that issue credit ratings on the City's municipal bonds.

**REFUNDING.** Issuance of new debt whose proceeds are used to repay previously issued debt. When interest rates fall, issuers can exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.

**REGISTERED BONDS.** Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Changes in federal tax laws mandate that all municipal bonds be registered if their tax-exempt status is to be retained.

**RESERVED FUND BALANCE.** Portion of a governmental fund's net assets that is not available for appropriation.

**RESILIENCE.** The capacity of the community to respond to adversities caused by social, economic, political, and environmental factors.

**RESTRICTED ASSETS.** Assets whose use is subject to constraints that are either externally imposed by creditors, grantors, or contributors; or imposed by law.

**REVENUE.** Additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

**REVOLVING FUND.** A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

**SALARIES AND WAGES.** A line item encompassing expenditures associated with employee compensation, including salaries, health insurance, pensions, and other similar costs.

**SERVICE LEVEL.** The extent or scope of the City's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

**SERVICE PROGRAM.** A planned agenda for providing benefits to citizens.

**SPECIAL REVENUE FUND.** Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**SUBMITTED BUDGET.** The proposed budget that has been approved by the City Manager and forwarded to the City Council for approval. The Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City charter.

**SUPPLEMENTAL APPROPRIATIONS.** Appropriations made by the City Council, after an initial appropriation, to cover expenditures beyond original estimates.

**SUSTAINABILITY.** The means to most efficiently utilize today's resources without negatively impacting future generations.

**TAX ANTICIPATION NOTES.** Short-term interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

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**TAX RATE.** The amount of tax levy stated per \$1,000 in value of the tax base. There are three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other commercial, industrial, and personal property, each of which may be taxed at a different rate. Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 175% of the full rate. Property may not be classified until the state Department of Revenue has certified that all property has been assessed at its full value.

**TRAVEL AND TRAINING.** A line item encompassing expenditures related to dues and subscriptions, professional development for employees, business travel, judgments and damages, worker's compensation payments, and similar costs.

**TRUE INTEREST COST (TIC).** The actual cost of issuing a bond. The TIC is the yearly cost for obtaining debt financing, expressed as a proportion of the total debt amount. All charges related to the bond are included; for example, all ancillary fees and costs such as discount points and prepaid interest, as well as factors related to the time value of money.

**UNASSIGNED FUND BALANCE.** The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications, which normally are restricted or committed.

**UNIT COST.** The cost required to produce a specific product or unit of service. For example, the cost of providing 100 cubic feet of water or the cost to sweep one mile of street.

**UNRESTRICTED GENERAL GOVERNMENT AID (UGGA).** Portions of local aid that the City has discretion to allocate, in contrast with restricted categories such as school or library aid.

**VALUATION.** The monetary value of real and personal property as calculated by the assessor. By state law, all real and personal property must be assessed at 100% of market value for taxation purposes. Proposition 2½ sets the City's tax levy limit at 2.5% of the assessed full market value of all taxable property.

**VISION ZERO.** A strategy to eliminate all traffic fatalities and severe injuries, while increasing safe, healthy, equitable mobility for all. The City Council adopted Vision Zero in March 2016.

**ZERO WASTE MASTER PLAN.** A plan to guide City's recycling, compost, and trash program to reach a goal of reducing trash by 30% by 2020 and by 80% by 2050 from a 2008 baseline.



## ACRONYM TABLE

ACS	American Community Survey
ADA	Americans with Disabilities Act
ADEI	Anti-Racism, Diversity, Equity, and Inclusion
AFCOST	Agenda for Children Out of School Time Initiative
AHO	Affordable Housing Overlay
AV	Audiovisual
B-3	Birth to Third Grade Partnership (Human Services)
BB&N	Buckingham Browne and Nichols School
BHCC	Bunker Hill Community College
BID	Business Improvement District
BIPOC	Black, Indigenous, and People of Color
BZA	Board of Zoning Appeal
CAEII	Cambridge Antiracism, Equity, and Inclusion Initiative
CARES	Coronavirus Aid, Relief, and Economic Security Act
CAU	Crime Analysis Unit (Police)
CCE	Cambridge Community Electricity
CCPR	Climate Change Preparedness and Resilience
CCSW	Cambridge Commission on the Status of Women
CCTV	Cambridge Community Television
CD	Certified Deposit
CDBG	Community Development Block Grant
CDD	Community Development Department
CEA	Cambridge Energy Alliance
CELC	Cultural Equity Learning Community
CEP	Cambridge Employment Program (Human Services)
CET	Community Engagement Team (Human Services)
CFD	Cambridge Fire Department
CHA	Cambridge Health Alliance / Cambridge Housing Authority
CHC	Cambridge Historical Commission
CHRC	Cambridge Human Rights Commission
CIPP	Cured-in-place Pipe
CIRC	Commission on Immigrant Rights and Citizenship (Human Rights Commission)
CLC	Community Learning Center (Human Services)
CMR	Code of Massachusetts Regulations
CMT	Constant Maturity Treasury
COA	Council on Aging (Human Services)
CoC	Cambridge Continuum of Care
COFI	Cost of Funds Index
COT	Cambridge Office for Tourism (Executive)
CPA	Community Preservation Act
CPD	Cambridge Police Department
CPHD	Cambridge Public Health Department
CPS	Cambridge Public Schools
CRLS	Cambridge Rindge and Latin School
CRM	Customer Relationship Management
CSI	College Success Initiative (Human Services); Community Safety Initiative (Police)

## ACRONYM TABLE

CWD	Cambridge Water Department
CYP	Cambridge Youth Programs (Human Services)
DAF	Dissolved Air Flotation
d/b/a	Doing business as
DEI	Diversity, Equity, and Inclusion
DEP	Massachusetts Department of Environmental Protection
DGBVPI	Domestic and Gender-Based Violence Prevention Initiative (Executive)
DHCD	Massachusetts Department of Housing and Community Development
DHSP	Department of Human Service Programs
DOR	Massachusetts Department of Revenue
DPW	Department of Public Works
DV	Domestic Violence
EAB	Emerald Ash Borer
ECC	Emergency Communications Center
ECD	Emergency Communications Department
E-Gov	The City's IT governance model
EIB	Office of Equity, Inclusion, and Belonging (Schools)
EMS	Emergency Medical Services
EOLWD	Executive Office of Labor and Workforce Development
EOPSS	Massachusetts Executive Office of Public Safety and Security
EPAC	Emergency Preparedness and Coordination (Fire)
ESOL	English for Speakers of Other Languages
ESSER	Elementary and Secondary School Emergency Relief
EV	Electric Vehicle
EVSE	Electric Vehicle Supply Equipment
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Association
FHAP	Fair Housing Assistance Program
FJG	Family Justice Group (Police)
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GBCVB	Greater Boston Convention and Visitors Bureau
GFOA	Government Finance Officers Association
GHG	Greenhouse Gas
GIS	Geographic Information Systems
GPS	Global Positioning System
Hazmat	Hazardous Materials
HMO	Health Maintenance Organization
HOME	HUD HOME Investment Partnerships Program
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
ISD	Inspectional Services Department
ISE	Ion Selective Electrode
ISL	Immigrant Services Liaison

## ACRONYM TABLE

ISO	Insurance Services Office
IT	Information Technology
ITD	Information Technology Department (Finance)
K	Thousand
KOED	King Open Extended Day
kW	Kilowatt
kWH	Kilowatt-hours
LED	Light Emitting Diode
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer, Plus
LLC	Limited Liability Company
M	Million
MA	Massachusetts
MAPC	Metropolitan Area Planning Council
MassDOT	Massachusetts Department of Transportation
MBE	Minority-Owned Business Enterprise
MBTA	Massachusetts Bay Transportation Authority
MCC	Massachusetts Cultural Council
MCWT	Massachusetts Clean Water Trust
MDRP	Mayor's Disaster Relief Program
MFIP	Municipal Facilities Improvement Plan
MGL	Massachusetts General Laws
MIS	Management Information System
MIT	Massachusetts Institute of Technology
MPH	Miles per hour
MSA	Metropolitan Statistical Area
MSN	Middle School Network
MSPCA	Massachusetts Society for the Prevention of Cruelty to Animals
MSYEP	Mayor's Summer Youth Employment Program (Human Services)
MTU	Meter Transmission Unit
MV	Motor Vehicle
MWPA	Massachusetts Wetlands Protection Act
MWRA	Massachusetts Water Resources Authority
NCD	Neighborhood Conservation District
NRS	Neighborhood Revitalization Strategy
OEI	Office of Equity and Inclusion
OPEB	Other Post-Employment Benefits
OST	Out-of-School Time
OWD	Office of Workforce Development (Human Services)
PB	Participatory Budgeting
PC	Personal Computer
PERAC	Public Employee Retirement Administration Commission
PFTF	Pet Food Task Force
PH	Public Health
PHAB	Public Health Accreditation Board
PILOT	Payments In-Lieu-Of Tax
PIO	Public Information Office (Executive)

## ACRONYM TABLE

PLC	Program Logic Controllers
PPE	Personal Protective Equipment
PRAB	Police Review and Advisory Board
PSAP	Public Safety Answering Position
PSIT	Public Safety Information Technology (Emergency Communications)
PTDM	Parking and Transportation Demand Management
PV	Photovoltaic
RHP	Recruitment, Hiring and Promotion
RMV	Registry of Motor Vehicles
SBE	Small Business Enterprise
SCADA	Supervisory Control and Data Acquisition
SIU	Special Investigations Unit (Police)
SJG	Social Justice Group (Police)
SLA	Service Level Agreement
SRT	Special Response Team (Police)
STEAM	Science, Technology, Engineering, Arts, and Math
SY	School Year
TEA	Tourism, Economic Development, and Arts
TEU	Traffic Enforcement Unit (Police)
TMVL	Tobin Montessori and Vassal Lane Schools
TNC	Transportation Network Company
TPF	Tactical Patrol Force (Police)
TP+T	Traffic, Parking and Transportation
TSD	Technical Services Division (Fire)
UASI	Urban Area Security Initiative
UFMP	Urban Forest Master Plan
UGGA	Unrestricted General Government Aid
UMDI	UMass Donahue Institute
US	United States
UV	Ultraviolet
USGS	United States Geological Survey
VA	U.S. Department of Veterans Affairs
VLRC	Veterans' Life and Recreation Center
VoIP	Voice over Internet Protocol
WBE	Women-Owned Business Enterprise
WTO	Water Treatment Operations (Water)
YFSU	Youth/Family Services Unit (Police)
YRO	Youth Resource Officer (Police)

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