

# Budget Organization and Glossary of Terms

## INTRODUCTION

This chapter is a guide to the organization of the City of Boston government and the FY26 Operating Budget and FY26-FY30 Capital Plan.

The City of Boston, incorporated as a town in 1630 and as a City in 1822, now exists under Chapter 486 of the Acts of 1909, and Chapter 452 of the Acts of 1948 of the Commonwealth which, as amended, constitute the City's Charter. The chief executive officer of the City is the Mayor. Mayor Michelle Wu was elected Mayor in a special election held concurrently with the regular election on November 2, 2021, following the resignation of former Mayor Martin Walsh in April 2021 and the transfer from Acting Mayor Kim Janey. Mayor Wu's first four-year term began in November 2021. The Mayor has general supervision of and control over the City's boards, commissions, officers, and departments. The portion of the budget covering appropriations for all departments and operations of the City, except the School Department, is prepared under the direction of the Mayor.

The legislative body of the City is the Boston City Council, which consists of thirteen members serving two-year terms. Four councilors are elected at-large and nine are elected from geographic districts. The City Council may enact ordinances and adopt orders that the Mayor may either approve or veto. Ordinances and orders, except orders for the borrowing or appropriation of money, may be enacted by the City Council over the Mayor's veto by a two-thirds vote. The City Council may reject or reduce a budget submitted to it by

the Mayor but may not increase it; in addition, beginning with the FY23 budget process, the City Council may amend the budget submitted to it by the Mayor but cannot increase it above the Mayor's proposed total.

## ORGANIZATION OF CITY GOVERNMENT: THE MAYOR'S CABINET

The City of Boston operates under a cabinet form of government to recognize the major functional responsibilities of city government, to facilitate improvements in the conduct of the executive and administrative business of the City, and to eliminate duplication and waste.

The structure of the Mayor's cabinet is illustrated in the citywide organizational chart and descriptions of the members of the Mayor's cabinet and the City departments for which each has authority can be found on the following pages.

### Mayor's Chief of Staff

The Mayor's Chief of Staff is a member of the Mayor's cabinet and has an advisory role over all operations of City government. The Chief of Staff is also charged with supervising and directing the operations of the Mayor's office, including scheduling, security, press, and constituent services.

### Mayor's Chief of Policy

The Mayor's Chief of Policy is a member of the Mayor's cabinet and has an advisory role over all policy development across all departments of the City, with

Intergovernmental Relations reporting directly to the Chief.

## **Operations**

The Chief of Operations is responsible for the Property Management Department, the Public Facilities Department, and the Inspectional Services Department.

## **Corporation Counsel**

The Law Department provides professional legal services, including formal and informal opinions and advice to the Mayor, the City Council, the Boston School Committee, and other officials in matters relating to their official duties. Corporation Counsel also represents all of the foregoing entities and individuals in litigation.

## **Communications**

The Chief Communication Officer oversees all press related activities and advises the Mayor on the City's overall communications strategy.

## **Equity & Inclusion**

The Chief of Equity oversees the Equity & Inclusion Cabinet and leads efforts to embed equity in all City planning, operations and work. The cabinet includes the Office of Equity and Inclusion, Black Male Advancement, LGBTQ+ Advancement, Women's Advancement, Immigrant Advancement, Fair Housing and Equity, the Commission for Persons with Disabilities, Language & Communications Access, and the Human Rights Commission.

## **Office of Police Accountability & Transparency (OPAT)**

The Office of Police Accountability & Transparency (OPAT) provides a single point of public access to police accountability and community oversight.

OPAT includes the Civilian Review Board, the Internal Affairs Oversight Panel, and the OPAT Commission, which has subpoena power to investigate misconduct.

## **Finance**

The Chief Financial Officer, who also serves as the Collector-Treasurer, oversees the City's financial resources, including Treasury, Assessing, Auditing, Budget Management, Participatory Budgeting, and Procurement.

## **People Operations**

The Chief People Officer supports and builds the capacity of the City's workforce, overseeing the Office of People Operations, Elections, Human Resources, Labor Relations, and the Registry Division.

## **Education**

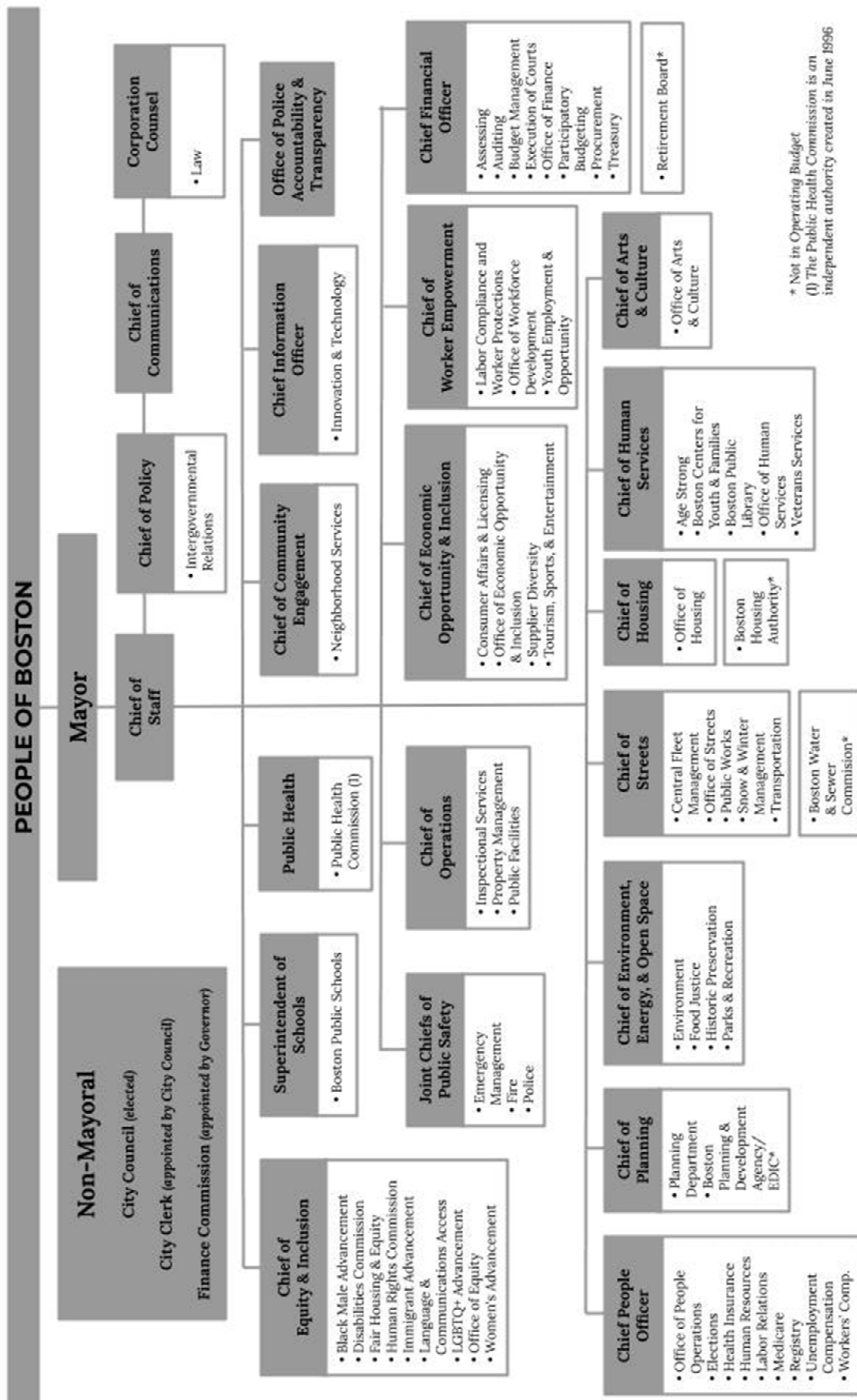
The Superintendent of the Boston Public Schools is appointed by the Boston School Committee and oversees all day-to-day operations as well as long term strategic planning.

## **Community Engagement**

This cabinet is composed of the Mayor's Office of Neighborhood Services, including the neighborhood liaisons, Boston 311, and the Office of Civic Organizing.

## **Information & Technology**

The Department of Innovation and Technology (DoIT) is responsible for supporting and expanding the use of enterprise-wide technology to improve the business of government and delivery of service.



## **Public Safety**

The Police and Fire Departments provide and promote public safety and protection services, firefighting, and fire prevention services. The Office of Emergency Management is responsible for facilitating communication and cooperation across cities and towns and for managing state and federal funds designated for homeland security initiatives.

## **Human Services**

The Human Services Cabinet is responsible for providing human services and other support services for Boston's residents through its departments and programs: the Office of Human Services, Boston Centers for Youth & Families, the Age Strong Commission, Boston Veterans Engagement, Transition and Services (VETS), and the Boston Public Library.

## **Public Health**

The Boston Public Health Commission, including Emergency Medical Services, strives to protect, preserve, and promote the health and well-being of all Boston residents, particularly those who are most vulnerable.

## **Economic Opportunity and Inclusion**

The Economic Opportunity and Inclusion Cabinet is composed of the Office of Economic Opportunity and Inclusion, Consumer Affairs & Licensing, the Department of Supplier Diversity, and the Office of Tourism.

## **Planning**

The Planning Cabinet consists of the Planning Department and the Boston Planning and Development Agency. Together they coordinate planning and zoning, design, development review, and real estate development within the city.

## **Arts & Culture**

This cabinet is responsible for supporting and promoting the arts community in Boston and works with the Arts Commission and the Boston Cultural Council to bring the arts to the forefront of city life.

## **Environment, Energy & Open Space**

This cabinet comprises the Environment Department, the Parks & Recreation Department, the Office of Historic Preservation, and the Office of Food Justice. The Chief Climate Officer is responsible for environmental and energy policies for the City.

## **Housing**

The Mayor's Office of Housing (MOH), through its Office of Housing Stability, Boston Home Center, and an array of other diverse programs, invests public resources strategically to strengthen and stabilize the city's neighborhoods.

## **Chief of Streets**

This cabinet includes the Public Works Department, the Transportation Department, Central Fleet Management, and Snow & Winter Management, with a central goal of maintaining and improving Boston's public ways.

## **Worker Empowerment**

The Chief of Worker Empowerment oversees three City departments, Youth Employment and Opportunity, Labor Compliance and Worker Protections, and the Office of Workforce Development, with a cabinet goal of advancing the well-being of all working Bostonians in both the public and private sectors.

## **An All-Funds Budget**

The City of Boston presents a fully integrated budget including capital,



operating, and external funds to show the total funding available to departments to fulfill their missions.

The operating budget funds personnel and non-personnel expenses to departments so that they may provide important City services. The capital budget funds new construction, renovations to existing City-owned facilities (e.g., police and fire stations, school buildings), infrastructure improvements (e.g., roads, sidewalks, lights), and major equipment purchases such as firefighting apparatus. The external funds budget describes the projects and programs that will be undertaken in the next fiscal year with funding received from state, federal, or other non-general fund sources.

## **ORGANIZATION OF THE BUDGET**

The City of Boston's program budget provides information related to City services and their associated costs. The operating and capital budgets present the recommended resource allocations in terms of personnel, facilities, goods, and services. The budget document also describes the services provided by each City department and the performance targets that have been set for FY26.

### **The Operating and Capital Budget Document: Organization of the Volumes**

Volume I contains information on the FY26 budget and the context in which it is prepared. Sections include:

- Mayoral Transmittal Letters
- Executive Summary
- Operating Budget
- Revenue Estimates and Analysis
- Education
- Capital Planning
- Boston's People and Economy
- Financial Management

- Statutes and Ordinances
- Budget Organization and Glossary
- City Council Orders

In Volumes II and III, cabinet and departmental budgets are presented by cabinet. The cabinet presentation includes cabinet mission and initiatives, followed by a table displaying total operating, external, and capital budgets. The budget presents FY23 and FY24 actual results along with the FY25 and FY26 budgeted amounts.

## **Departmental Operating Budgets**

Activities and services of the City are grouped into programs for budgeting and management purposes. The operating budget for each department is presented by program.

A "program" is defined as an organized group of activities directed toward attaining one or more related objectives, and the resources necessary to execute them.

A program can consist of direct services to the public and neighborhoods of the city (e.g. police patrol or tree maintenance), or traditional City staff functions (e.g. administrative services or engineering and design).

Some City activities may not be defined as separate programs, even though they may be self-contained operations. For example, a branch library is not a separate program, although for accounting purposes it is a cost center within the Boston Public Library's Library Operations program.

Program budgets serve as the basic building blocks of the budget. There are three additional organizational levels above the program level in the budget:

- The division level for units within some departments.
- The department level, which includes departments, commissions, and other offices.
- The cabinet level, which includes functionally-related departments.

**Description of Organization and Definition of Categories**

This section outlines the information reported within each department and program in the budget.

**Department or Division Level**

*Department Mission:* The mission statement is a fundamental statement of purpose.

*Performance Goals:* These goals represent stated aims for which the department or division is held accountable.

*Description of Services:* The description of services provides a general overview of the department and its responsibilities, and lists examples of major services provided.

*Authorizing Statutes:* This section lists statutes and ordinances that create departments and endow them with legal powers.

*Operating Budget:* The operating budget presentation includes a table displaying total operating and external budgets by program beginning with FY23 actual expenses through the FY26 budget.

**Program Level**

*Program Description:* This section presents a general overview of the program, including its responsibilities and major services provided.

*Program Goals:* Each program identifies the department goals related to the efforts of the program to further the department’s mission.

*Performance Measures:* Performance measures demonstrate a program’s progress in implementing the department’s goals. Performance measures may gauge workload, effectiveness, efficiency, or productivity. Some performance measures also show the changing context in which programs are working.

**Financial Data**

The financial data tables identify the major groups and expenditure account codes (for example, Personnel Services/Overtime,

Supplies and Materials/Office Supplies), historical expenditures in each, and the proposed appropriations in each group and account in for a four year period.

Two financial data sheets are provided for the operating budget: Department History and Department Personnel.

**Department History**

Expenditure account codes are listed within six expenditure groups. Dollar amounts are shown for:

- FY23 actual expenditures,
- FY24 actual expenditures,
- FY25 appropriations,
- FY26 appropriations, and
- The difference between the FY25 appropriation and the FY26 appropriation.

**Department Personnel Data**

Personnel data shows funding for permanent positions, including existing and proposed positions. All permanent positions are listed by union and salary grade within the department or division. The total salary request is listed for these positions.

For each position shown, the following information is provided:

*Title:* The civil service/personnel system job title for the position.

*Union Code and Grade:* The union code (including exempt and CDH for the department head) and code for the salary grade of the position.

*Position and Salary Requirement:* These columns show the number of permanent positions for which funding is available and the total funding provided for that title for the upcoming fiscal year.

*Total Funding:* The total funding for permanent employees, shown at the bottom right of the personnel sheet, reflects the amount of funding required to support personnel prior to adjustments. This figure may be adjusted by differential

payments, other payments, chargebacks, and salary savings.

*Differential Payments:* Employees who are serving temporary job titles, or who are entitled to additional payments based on the shifts they work (e.g., night shifts), receive differential payments. This figure is added to the permanent employee line.

*Other:* The permanent employee line contains other payments such as sick leave and vacation buybacks.

*Chargebacks:* Some personnel costs are charged to another fund or appropriation. These costs or reimbursements are included in the permanent employee line.

*Salary Savings:* This figure reflects savings due to vacancies. The amount is estimated based on experience in prior fiscal years and subtracted from the total salary requirements.

## **External Funds**

The financial data identify the major groups and expenditure account codes for external funds expenditures. Historical expenditures and the proposed appropriations in these accounts are shown over a four year period. The personnel data show permanent positions, including existing and proposed positions, funded with external funds. All permanent positions are listed by union and grade within the department or division. The total salary request is listed for these positions by job title. The External Funds Projects page lists a description of each project's mission.

## **Capital Plan**

The capital planning section provides an overview of planned expenditures in the Capital Plan, which is the City's long-term plan for capital investments and improvements in our facilities, parks, roadways, and other infrastructure. Dollar amounts are shown for:

- Actual capital expenditures through FY24
- FY25 estimated capital expenditures,

- FY26 projected capital expenditures
- FY27-FY30 projected capital expenditures

Following this overview are capital project profiles, including descriptions of each project mission, the department managing the project, the status and location of each project, and whether there are operating budget impacts. A table summarizes the capital fund authorization period, indicating whether the funds are existing, new authorization, or planned future authorization; the table also shows the revenue source for the funds, indicating if the funds are City general obligation (G.O.) bonds, or other sources including other City sources, state or federal grants, or trust funds. Finally, a multiyear cashflow projection for each project is shown for each project, showing spend to-date, projected spend for the remainder of the current fiscal year and following fiscal year, and the following four fiscal years

## **Example Pages**

The following pages include example budget document pages with callouts to explain how to read pages in volumes II and III for departmental detail for the General Fund (Operating) (Figures 2-6), External Funds (Figures 7-9), and Capital Budget (Figures 10 and 11). The example pages use the FY24 Budget for the Mayor's Office of Housing (MOH), though all departments share the same budget document format.

## Operating Budget Example

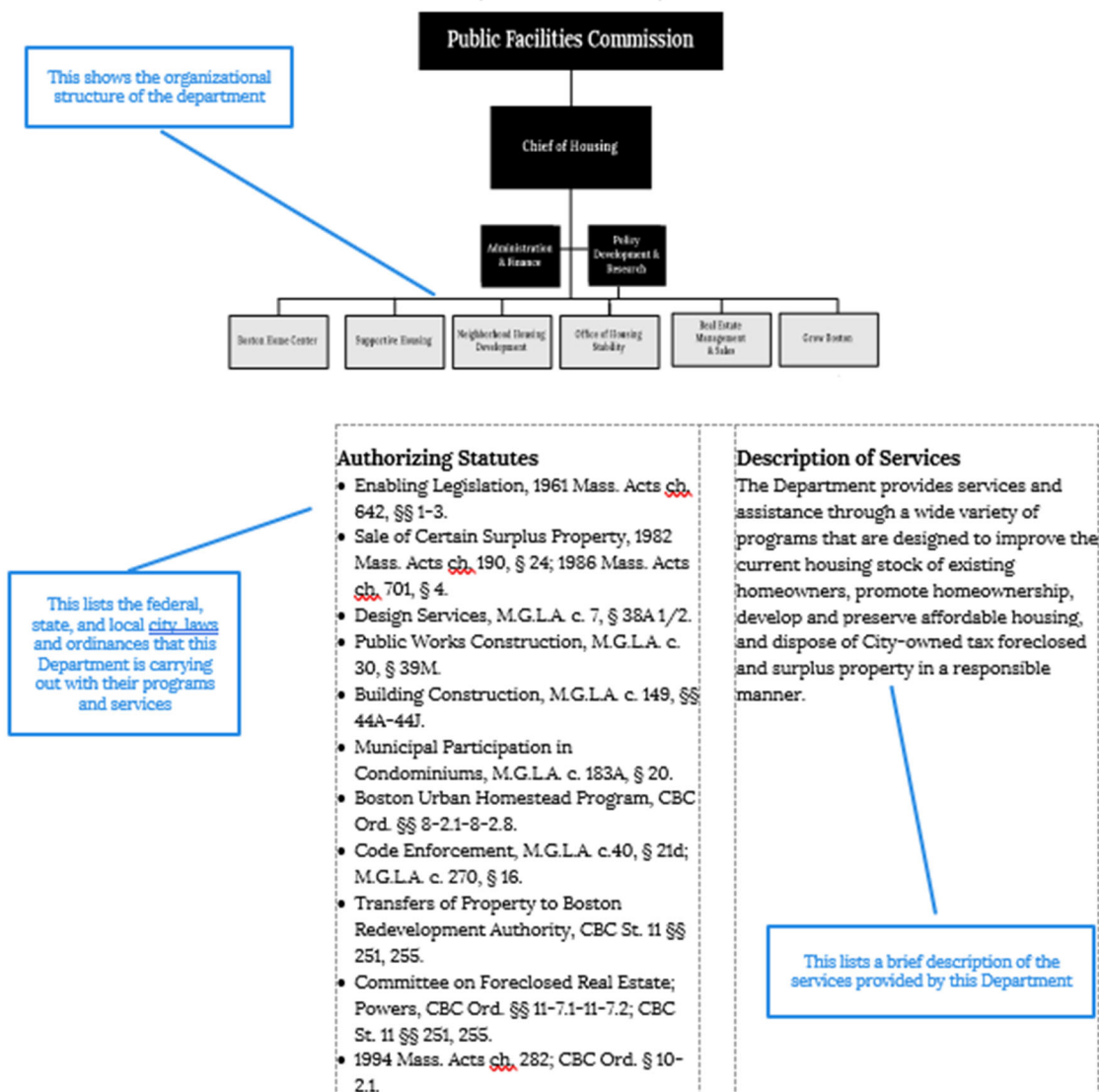
Figure 2 – Department Operating Budget Example, FY24 MOH

<div> <div>Sheila Dillon, Chief of Housing, Appropriation 188000</div> <div>This is the Department's budget code</div> </div>					
<div> <div> <div>Department Mission</div> <p>The Cabinet is committed to making Boston the most livable city in the nation by working with its many communities to build strong neighborhoods through the strategic investment of public resources. In 2014, the City announced its Boston 2030 plan which outlines a new comprehensive approach to accommodating Boston's complex housing needs over the next 15 years. Funding committed for the new plan has been renamed the "Housing 2030 Fund" which is included in the Neighborhood Development Operating Budget in "Program 3. Housing Development and Services."</p> </div> <div> <div>Selected Performance Goals</div> <div>Real Estate Management &amp; Sales</div> <ul style="list-style-type: none"> <li>• Dispose of tax-foreclosed and surplus property.</li> </ul> <div>Housing Development &amp; Services</div> <ul style="list-style-type: none"> <li>• Assist existing homeowners in retaining their homes.</li> <li>• Assist tenants and landlords to preserve their tenancies.</li> <li>• Ensure growth and affordability in Boston's Housing Market.</li> <li>• Foster Homeownership in Boston Neighborhoods.</li> <li>• Help Homeowners Improve their Homes and Communities.</li> <li>• Provide assistance towards ending homelessness in Boston.</li> </ul> </div> </div>					
<div> <div>This is the name and title of the Department head</div> </div>					
Operating Budget	Program Name	Total Actual '21	Total Actual '22	Total Approp '23	Total Budget '24
<div> <div>This section shows a high-level summary of the Department's budget for each Program or Division.</div> </div>	Mayor's Office of Housing Administration	2,034,992	1,879,380	2,676,321	2,724,779
	Real Estate Management & Sales	1,972,803	2,240,579	3,173,035	3,189,129
	Housing Development & Services	25,046,171	31,168,145	38,794,797	43,509,166
	<b>Total</b>	<b>29,053,966</b>	<b>35,288,104</b>	<b>44,644,153</b>	<b>49,423,074</b>
External Funds Budget	Fund Name	Total Actual '21	Total Actual '22	Total Approp '23	Total Budget '24
<div> <div>This section shows a high-level summary of the Department's budget for Grant or Special Project fund that comes from a source other than the City's Operating Budget</div> </div>	Allston Brighton Homeownership Fund	0	0	842,570	500,000
	BRA/HODAG Program Income	0	817,000	0	0
	Brownfields Economic Development Initiative	13,523	7,379	25,000	25,000
	CDBG	15,634,946	14,531,453	16,070,941	21,044,264
	CDBG - COVID-19 Response	0	3,437,368	2,922,841	13,205,665
	Choice Neighborhood Implementation Grant	944,970	2,631,317	180,000	0
	Commonwealth Builder Program (CWB)	0	2,040,587	10,113,707	5,000,000
	Community Challenge Planning Grant	0	91,381	0	0
	Continuum of Care	27,152,748	28,162,546	33,252,836	42,527,646
	Emergency Rental Assistance	7,534,493	23,840,374	13,458,316	550,000
	Emergency Solutions Grant	1,300,653	1,469,892	1,504,036	1,517,966

## Operating Budget Example continued

Figure 3 –Description of Organization and Definition of Categories, FY24 MOH

# Mayor's Office of Housing Operating Budget





## Operating Budget Example continued

Figure 4 - Department History Table, FY24 MOH

# Department History

This page shows a year over year history of Departmental spending of the Operating Budget

Personnel Services	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
51000 Permanent Employees	4,101,012	4,169,032	5,852,676	6,408,964	556,288
51100 Empl	37,504	46,747	42,000	42,232	232
51200 Ove	0	0	0	0	0
51600 Une	1,000	0	11,000	11,000	0
51700 Wor	0	0	2,500	2,500	0
Total Pers	4,149,516	4,215,779	5,908,176	6,464,696	556,520
Contract	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
52100 Com	85,788	107,008	66,187	66,187	0
52200 Util	34,095	22,062	68,877	62,915	-25,962
52400 Sno	0	0	0	0	0
52500 Gar	0	0	7,500	4,500	-3,000
52600 Rep	0	0	111,400	57,400	-54,000
52700 Rep	0	0	7,500	7,500	0
52800 Tra	0	0	5,000	36,305	31,305
52900 Cor	0	0	3,056,096	2,651,596	-404,500
Total Cont	119,883	129,070	3,342,560	2,886,403	-456,157
Supplies	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
53000 Aut	31	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	12,704	0	18,000	18,000	0
53700 Clothing Allowance	6,595	0	10,000	10,238	3,238
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	631	0	1,500	7,500	0
Total Supplies & Materials	19,961	0	1,500	35,738	3,238
Current Chgs & Oblig	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
54300 Workers' Comp Medical	0	0	1,000	5,000	0
54400 Legal Liabilities	3,570	0	3,180	3,500	320
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges Hal	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	77,445	83,233	0	0	-1,000
Total Current Chgs & Oblig	81,015	84,300	0	0	-680
Equipment	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	6,470	23,160	22,986	22,986	0
Total Equipment	6,470	23,160	22,986	22,986	0
Other	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
56200 Special Appropriation	22,863,343	28,963,343	35,213,343	39,889,343	4,676,000
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	22,863,343	28,963,343	35,213,343	39,889,343	4,676,000
Grand Total	29,053,966	35,288,104	44,644,153	49,423,074	4,778,920

This first column lists the categories of expenditures. Each category is known as an Appropriation Account and is noted by a 5-digit account code and account description. The appropriation accounts are the same for all departments.

Personnel Services = Accounts 51000 through 517000  
Non-Personnel Services = Accounts 52100 and higher

These two columns show actual expenses on each account in the past 2 fiscal years that have already concluded

This column shows the approved expenditure amount for each account for the fiscal year that is ongoing at the time of publication of this budget book.

This column shows the approved expenditure amount for each account for the upcoming fiscal year

This last column shows the difference in approved budget amounts over the last 2 years

## Operating Budget Example continued

Figure 5 -Department Personnel Data, FY24 MOH

### Department Personnel

This page shows a list of all full-time staff positions that are paid out of City Operating funds.

Title	Union Code	Grade	Position	FY24 Salary	Title	Union Code	Grade	Position	FY24 Salary
Accounting Manager	SU2	22	0.75	71,634	Financial Analyst	SU2	19	0.50	37,847
Administ Assist	EXM	19	0.07	4,587	HMIS Administrator	SU2	23	0.05	5,165
Analyst (MOH)	SU4	22	0.50	32,730	HMIS User Specialist	SU2	19	0.05	2,526
Architect	SU2	21	1.10	83,446	Housing Crisis Case Coord	SU2	21	3.00	217,605
Asset Manager	SU2	21	1.00	88,161	Housing Development Officer	SU2	22	4.30	379,019
Assistant Director	EXM	26	4.47	499,841	Legal Sec	EXM	19	0.25	11,225
Assistant-Director	EXM	26	0.60	64,711	Loan Monitor	SU2	19	0.50	31,963
Assoc Deputy Director	EXM	28	1.55	203,927	Manager Of Research & Dev	SU2	23	0.25	25,824
Asst Dir for Compliance Loans	EXM	26	0.50	56,738	Operations Manager	EXM	25	1.70	168,180
Budget Manager	SU2	22	0.50	43,907	Policy Advisor	EXM	28	0.50	66,376
Communication Spec	EXM	22	0.50	35,911	Procurement Officer	SU2	20	0.50	33,387
Compliance Monitor	SU2	20	0.10	8,181	Prog Asst	SU2	19	3.75	263,875
Compliance Monitor (Red Circle)	SU2	21	0.10	8,754	Program Manager	SU2	21	6.15	503,875
Construction & Design Serv Manager	SU2	24	0.10	11,166	Project Manager	SU2	22	1.25	115,734
Construction Manager	SU2	23	1.00	103,296	Project Mngt	SU2	21	2.00	148,614
Construction Specialist II	SU2	21	0.90	74,712	Property Mgmt	SU2	22	2.00	191,130
Construction Supervisor	SU2	21	1.70	105,808	Research & Development Anl	SU2	21	0.25	22,104
Controller	EXM	27	0.50	60,975	Records Manager	SU2	21	0.25	22,104
Construction Specialist I	SU2	20	1.00	81,806	Senior Account Specialist	SU2	21	0.50	44,208
Deputy Director	EXM	27	0.40	49,085	Senior Product Manager	EXM	26	1.00	91,476
Deputy Director	EXM	29	3.75	518,931	Special Assistant	EXM	22	0.50	37,102
Dir of Asset & Prog Strategy	EXM	29	0.40	57,434	Sr Budget Manager	SU2	24	0.50	55,830
Director	CDH	NC	1.00	180,989	Sr Compliance Officer	SU2	22	1.20	95,675
Director of Legal Unit	EXM	28	0.50	66,376	Sr Developer	SU2	24	0.50	55,830
Director of Marketing	EXM	28	0.50	66,376	Sr Housing Develop Officer	SU2	24	3.30	298,410
Director of Operations	EXM	29	1.00	141,744	Sr Program Manager	SU2	23	2.45	321,351
Director,	EXM	28	0.25	29,600	Sr Project Manager	SU2	23	1.00	103,296
Dir-Public Media Relations	EXM	28	1.00	132,752	Sr Project Manager (DND)	SU2	24	1.00	111,660
Finance Manager	SU2	22	0.50	47,782	Technology Support Specialist	SU2	21	0.50	36,342
					<b>Total</b>			<b>65</b>	<b>6,429,103</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				187,500
					Chargebacks				0
					Salary Savings				-125,000
					<b>FY24 Total Request</b>				<b>6,491,603</b>

The Union Code and Grade refers to the salary group of the employee.

This column shows the number of fulltime staff members paid by the Operating Budget.

Note - some positions do not add up to a whole number. This means this position is funded partially by the Operating budget and partially by an External Grant or Special fund

This column shows the salary amount budgeted for the number of staff in each position

#### DEFINITIONS -

**Differential Payments** - Special payments for employees under some unions' Collective Bargaining Agreements.

**Other** - Sick Leave Buyback, Vacation Buyback, and other personnel related payments

**Chargebacks** - Estimated amount of salary that will be charged to another department (Typically because duties of the employee spans multiple departments)

**Salary Savings** - Estimated amount of salary that will not be spent due to vacancies and staff turnover

## Operating Budget Example continued

Figure 6 -Division or Program Description, FY24 MOH

# Program 2. Real Estate Management & Sales

R. Chung, Acting Deputy Director, Organization 188200					
<b>Program Description</b> The Real Estate Management & Sales Program works to manage disposal of foreclosed land parcels and foreclosed buildings as quickly as possible, and in a manner that generates revenue for the City and provides to					
This is the name and job title of the person who leads this Program within the Department		This is the Org Code. The first 3 digits indicate the Department account code, the last 3 digits indicate the Program or Division within the Department			
Operating Budget		Actual '21	Actual '22	Approp '23	Budget '24
	Personnel Services	881,977	933,563	1,040,935	1,064,708
	Non Personnel	1,090,826	1,307,016	2,132,100	2,124,421
	<b>Total</b>	<b>1,972,803</b>	<b>2,240,579</b>	<b>3,173,035</b>	<b>3,189,129</b>
Performance					
<b>Goal:</b> Dispose of tax-foreclosed and surplus property					
	Performance Measures	Actual '21	Actual '22	Projected '23	Target '24
	# of land parcels and buildings sold or transferred for development and open space	46	31	22	95

This middle section shows the actual expenditures (Actual) and approved (Approp and Budget) amounts this Org spent on Personnel and Non-Personnel Services

Some Programs within departments have specific performance metrics. These are listed in this section



## External Funds Example

Figure 7 –External Funds Description, FY24 MOH

# External Funds Projects

This page gives the description to all Grants and Special funds the Department has used within the last 2 years, or anticipate using in the upcoming year. If the Department has a lot Grants/Funds, there will be several pages of descriptions.

### Allston Brighton Homeowner Fund

#### Project Mission

In order to foster affordable homeownership and homeowner stability, the Boston Home Center and the Mayor's Office of Housing received a total of \$3.6 million from the WJC Realty Company LLC, as part of a community benefit related to the Allston Yards mixed used development at 60 Everett Street in Allston. This funding will primarily be used to administer a financial assistance program for income-qualified first-time homebuyers in the Allston-Brighton neighborhood. The grant started on 5/1/2021 and will end when all funds are depleted.

### Brownfields Economic Development Initiative

#### Project Mission

The purpose of the Brownfields Economic Development Initiative (BEDI) is to spur the return of Brownfields to productive economic use through financial assistance to public entities and enhance the security or improve the viability of a project financed with Section 108 guaranteed loan authority. BEDI grants must be used in conjunction with a new Section 108 guaranteed loan commitment. The most recent BEDI grant was used to promote the remediation and redevelopment of the former Modern Electroplating Brownfields site, with a portion of the funding being used to pay environmental monitoring at the Dudley Police Station.

### Choice Neighborhoods Implementation Grant

#### Project Mission

The Choice Neighborhood Implementation Grant is a competitive grant from the U.S. Department of Housing and Urban Development. The \$30 million grant was awarded to the Boston Housing Authority (BHA) for the redevelopment of the Whittier Street public housing development. With DND as the lead, several City of Boston departments are responsible for administering the \$4 million neighborhood improvements portion of the grant, which includes road improvements, open space projects, art projects, first-time homebuyer assistance, business assistance, and educational assistance. The grant started on 8/15/17 and ends on 9/30/23.

### Commonwealth Builder Program

#### Project Mission

Massachusetts Housing Partnership has awarded \$25 million to the Mayor's Office of Housing to be used for the creation and preservation of homeownership housing units for eligible moderate-income households. This program will help increase homeownership opportunities for households of moderate means, and will support vibrant communities, a strong economy, and a stable workforce in the City of Boston. The grant started on 8/1/2021 and has an end date of 7/30/2030.

### Community Development Block Grant

#### Project Mission

The Community Development Block Grant (CDBG) is an annual entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to the City of Boston designed to fund a variety of neighborhood development activities. At least 70 percent of CDBG funds must be used to benefit low- and moderate-income households. CDBG funds are used to produce and preserve affordable housing, revitalize neighborhood commercial districts, assist the renovation of non-profit facilities, improve vacant lots, promote and monitor fair housing activities, and assist non-profit organizations in the operation of emergency shelters, and workforce development programs. CDBG funds cannot be used for general government services or to replace funding cuts from existing public service activities.

## External Funds Example continued

Figure 8 -Department External Funds History Table, FY24 MOH

# External Funds History

This page shows a year over year history of Departmental spending of the Grants or Special Project Funds

Personnel Services	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
51000 Permanent Employees	7,800,768	7,341,312	7,801,877	7,833,206	31,329
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	0	0	0	0	0
51300 Part Time Employees	0	0	0	0	0
51400 Health Insurance	1,161,642	1,111,397	1,110,381	1,172,682	62,301
51500 Pension & Annuity	684,552	554,879	667,824	703,610	35,786
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
51800 Indirect Costs	0	0	0	0	0
51900 Medicare	93,501	93,320	107,419	113,359	5,940
Total Personnel Services	9,740,463	9,100,908	9,687,501	9,822,857	135,356
Contractual Services	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
52100 Communications	48,308	28,938	66,187	66,187	0
52200 Utilities	37,817	6,636	22,500	22,500	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	880	1,460	2,000	3,100	1,100
52600 Repairs Buildings & Structures	13,686	14,648	31,000	131,000	100,000
52700 Repairs & Service of Equipment	1,295	1,470	22,000	22,000	0
52800 Transportation of Persons	695	8,586	51,248	67,454	16,206
52900 Contracted Services	81,017,559	137,585,053	105,146,833	133,932,401	18,785,568
Total Contractual Services	81,118,850	137,646,791	105,341,768	134,244,642	18,902,874
Supplies & Materials	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	5,000	5,000	0
53400 Custodial Supplies	0	701	0	2,000	2,000
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	13,200	28,618	75,900	72,040	-3,860
53700 Clothing Allowance	14,657	14,868	12,094	15,191	3,097
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	61	18,110	18,650	22,510	3,860
Total Supplies & Materials	27,918	62,297	111,644	116,741	5,097
Current Chgs & Oblig	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	72,990	79,050	137,975	144,575	6,600
Total Current Chgs & Oblig	72,990	79,050	137,975	144,575	6,600
Equipment	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	3,000	49,219	25,000	25,000	0
55900 Misc Equipment	106,905	36,208	56,264	56,908	644
Total Equipment	109,905	85,427	81,264	81,908	644
Other	FY21 Expenditure	FY22 Expenditure	FY23 Appropriation	FY24 Adopted	Inc./Dec 23 vs 24
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	0	0	0	0	0
Grand Total	91,070,126	124,543,782	115,360,153	144,410,723	19,050,571

Columns on this page are the same as "Department History" page

## External Funds Example continued

Figure 9 –Department External Funds Personnel Data, FY24 MOH

# External Funds Personnel

This page shows the total number of staff members funded by Grants or Special Project funds

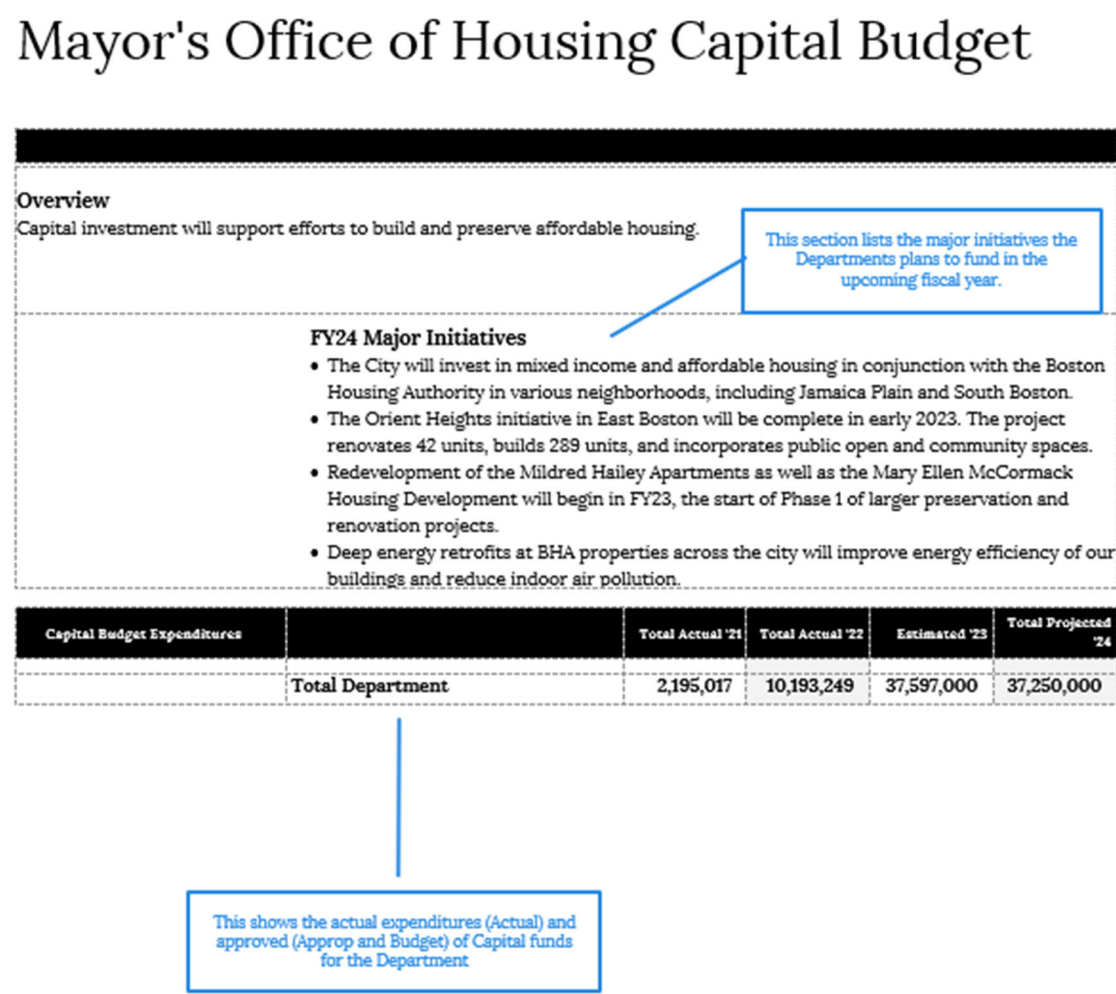
Title	Union Code	Grade	Position	FY24 Salary	Title	Union Code	Grade	Position	FY24 Salary
Accounting Manager	SU2	22	1.25	119,338	Financial Analyst	SU2	19	0.50	37,847
Administ Assist	EXM	19	0.93	60,944	HMIS Administrator	SU2	23	0.95	98,131
Advisor to the Chief of DND	EXM	NG	2.00	159,454	HMIS User Specialist	SU2	19	0.95	60,522
Architect	SU2	21	0.90	79,575	Housing Crisis Case Coord	SU2	21	1.00	75,094
Asset Manager	SU2	21	1.00	87,726	Housing Development Officer	SU2	22	11.70	973,004
Assistant Director	EXM	26	5.53	552,560	Legal Sec	EXM	19	0.75	33,674
Assistant-Director	EXM	26	1.40	126,925	Loan Monitor	SU2	19	0.50	33,207
Assoc Deputy Director	EXM	28	2.45	298,610	Manager Of Research & Dev	SU2	23	0.75	77,472
Asst Dir for Compliance Loans	EXM	26	0.50	56,738	Operations Manager	EXM	25	3.30	337,082
Budget Manager	SU2	22	0.50	43,901	Policy Advisor	EXM	28	0.50	66,376
Communication Spec	EXM	22	0.50	35,911	Procurement Officer	SU2	20	0.50	33,387
Compliance Monitor	SU2	20	0.90	73,623	Prog Asst	SU2	19	2.25	170,187
Compliance Monitor (Red Circle)	SU2	21	0.90	78,787	Program Manager	SU2	21	9.85	777,183
Construction & Design Serv Manager	SU2	24	0.90	100,494	Project Manager	SU2	22	0.75	60,506
Construction Manager	SU2	23	1.00	103,296	Project Mgr	SU2	21	2.00	148,614
Construction Specialist II	SU2	21	3.10	220,892	Research & Development Anl	SU2	21	0.75	66,312
Construction Supervisor	SU2	21	1.80	158,857	Records Manager	SU2	21	0.75	66,312
Controller	EXM	27	0.50	60,975	Senior Account Specialist	SU2	21	1.50	44,208
Construction Specialist I	SU2	20	1.00	81,806	Senior Procurement Officer	SU2	22	1.00	0
Deputy Director	EXM	27	0.40	49,098	Special Assistant	EXM	22	0.50	37,102
Deputy Director	EXM	29	4.25	573,521	Sr Budget Manager	SU2	24	0.50	55,830
Dir of Asset & Prog Strategy	EXM	29	0.60	86,151	Sr Compliance Officer	SU2	22	1.80	172,017
Director	EXM	28	0.75	88,801	Sr Developer	SU2	24	0.50	55,830
Director of Legal Unit	EXM	28	0.50	66,376	Sr Housing Develop Officer	SU2	24	7.70	604,544
Director of Marketing	EXM	28	0.50	66,376	Sr Program Manager	SU2	23	4.55	430,601
Finance Manager	SU2	22	0.50	47,782	Sr Project Manager	SU2	23	1.00	103,296
					Technology Support Specialist	SU2	21	0.50	36,342
					<b>Total</b>			<b>92</b>	<b>8,133,206</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				0
					Chargebacks				0
					Salary Savings				-300,000
					<b>FY24 Total Request</b>				<b>7,833,206</b>

Columns on this page are the same as "Department Personnel" page



Capital Budget Example

Figure 10 - Department Capital Budget Example, FY24 MOH



## Capital Budget Example continued

Figure 11 - Department Capital Budget Project Descriptions, FY24 MOH

# Mayor's Office of Housing Project Profiles

BHA CHARLESTOWN						
<b>Project Mission</b>						
Investment that supports the redevelopment of the Bunker Hill Housing Development. The initial phase includes 236 affordable units and over the life of the project will produce 1,010						
<b>Managing Department, Boston Housing Authority Status, In Constr</b>						
<b>Location, Charlestown Operating Impact, No</b>						
<div> <p>The top section lists the goal of each capital project, current status of the project, location of the project, and impact on operating expenses</p> </div>						
<b>Authorizations</b>						
Source	Existing	FY24	Future	Non Capital Fund	Total	
City Capital	30,000,000	0	0	0	30,000,000	
Grants/Other	0	0	0	0	0	
Total	30,000,000	0	0	0	30,000,000	
<b>Expenditures (Actual and Planned)</b>						
Source	Thru 6/30/22	FY23	FY24	FY25-28	Total	
City Capital	1,245,709	2,000,000	9,000,000	17,754,291	30,000,000	
Grants/Other	0	0	0	0	0	
Total	1,245,709	2,000,000	9,000,000	17,754,291	30,000,000	
<div> <p>This section outlines the source of the capital funding. City Capital (GO Bonds) or other external Grant or special fund</p> </div>						
BHA HOUSING IMPROVEMENTS						
<b>Project Mission</b>						
Upgrade elderly/disabled public housing units in several BHA communities including Saint Botolph in the South End, the Doris Bunte Apartments in Egleston Square, and Patricia White in Brighton.						
<b>Managing Department, Boston Housing Authority Status, In Construction</b>						
<b>Location, Citywide Operating Impact, No</b>						
<div> <p>This section outlines the actual expenditures on this capital project to date, as well as planned future spending</p> </div>						
<b>Authorizations</b>						
Source	Existing	FY24	Future	Non Capital Fund	Total	
City Capital	10,000,000	5,000,000	0	0	15,000,000	
Grants/Other	0	0	0	0	0	
Total	10,000,000	5,000,000	0	0	15,000,000	
<b>Expenditures (Actual and Planned)</b>						
Source	Thru 6/30/22	FY23	FY24	FY25-28	Total	
City Capital	10,000,000	0	2,500,000	2,500,000	15,000,000	
Grants/Other	0	0	0	0	0	
Total	10,000,000	0	2,500,000	2,500,000	15,000,000	

## GLOSSARY OF TERMS

**Account:** A classification of appropriation by type of expenditure.

**Account Number:** The identification number by which the City Auditor categorizes an appropriation. For budget purposes, this is also known as appropriation code.

**Accrual Basis:** The method of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Allotment:** The amount that can be expended quarterly for personnel as submitted to the City Auditor at the beginning of each fiscal year.

**Appropriation:** The legal authorization to expend funds during a specific period, usually one fiscal year. In the City of Boston, the City Council is the appropriating authority.

**ARPA:** The American Rescue Plan Act; a \$1.9 trillion economic stimulus bill enacted by the federal government in 2021.

**Audit:** A systematic review of an organization's financial records.

**Authorization:** The legal consent to expend funds.

**Balanced Budget:** A budget in which revenues equal expenditures. A requirement for all Massachusetts cities and towns.

**BERDO:** Building Emissions Reduction and Disclosure, a City of Boston ordinance enacted in 2021 that gives the City authority to set emissions standards for large buildings

**BIPOC:** Black, Indigenous, and People of Color.

**Bond:** An interest-bearing promise to pay, with a specific maturity.

**Bonds Authorized and Unissued:** The portion of approved bond authorizations or loan orders that has not yet been borrowed for or issued as bonds.

**Boston Retirement System (BRS):** Agency that manages the City's defined-benefit pension benefit through the management of retirement assets of employees and payment of pensions to retired employees. The Retirement board is an independent board under MGL Chapter 306 of the Acts of 1996, and is funded through investment earnings.

**Budget:** A formal estimate of expenditures and revenues for a defined period, usually for one year.

**Budget Amendment:** A change from originally budgeted quotas requested by departments to the Human Resources Department and the Office of Budget Management who authorize these changes.

**Budget, Level-Service:** A budget that describes the funding required for maintaining current levels of service or activity.

**Budget/Credit Transfer:** The transfer of appropriations from one expenditure account code to another within a department.

**Capital Budget:** The planned expenditures during the first year of the capital plan.

**Capital Expenditure:** Expenditure for acquiring fixed assets such as land, buildings, equipment, technology and vehicles or for making improvements to fixed assets such as a building addition or renovation.

**Capital Plan:** A multi-year plan for major investments in our facilities and infrastructure assets, and the means for financing those acquisitions, usually by long-term debt.

**Capital Improvement:** An expenditure that adds to the useful life of the City's fixed assets.

**Capital Improvement Program:** A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs.

**CARES:** The Coronavirus Aid, Relief, and Economic Security Act (CARES); an

economic stimulus bill enacted by the federal government in March 2020.

*Cash basis:* A method of accounting under which transactions are recognized only when cash changes hands.

*Chapter 90 Funds:* A state-funded program for payments to cities and towns for 100% of the costs of construction, reconstruction, and improvements to public ways.

*Chargeback:* A method of billing departments for costs incurred by them for which they are not billed directly (e.g., telephone, postage, and printing). This method can also be used for departmental expenditures that are paid for with external or capital funds.

*Cherry Sheet:* Originally printed on a cherry-colored form, this document reflects all Commonwealth charges, distributions and reimbursements to a city or town as certified by the state Director of the Bureau of Accounts.

*Collective Bargaining:* The negotiation process between the City administration and bargaining units (unions) regarding the salary and benefits of city employees.

*Commission:* An appointed policy-setting body.

*Community Development Block Grant (CDBG):* A federal entitlement program that provides community development funds based on a formula.

*Credit Balance:* Account or departmental deficit. See departmental deficit.

*Credit Rating:* A formal evaluation of credit history and capability of repaying obligations. The bond ratings assigned by Moody's Investors Service and Standard & Poor's.

*CRF:* The Coronavirus Relief Fund (CRF) is CARES Act funding specifically for states, tribal governments and units of local government from the United States Treasury.

*CRM:* The Constituent Relationship Management (CRM) system tracks citizen

requests received through the Mayor's Hotline (311 Call Center), online self-service forms, the BOS:311 mobile application, and direct department contacts.

*Debt:* Money owed to another party, such as a lender.

*Debt Limit:* The maximum amount of debt that a governmental unit may incur under constitutional, statutory, or charter requirements. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

*Debt Outstanding:* The sum of remaining debt from all general obligation bonds that the City has sold to cover the costs of the City's capital outlay expenditures.

*Debt Service:* The annual amount of money necessary to pay the interest and principal on outstanding debt.

*Department:* A major service-providing entity of city government.

*Departmental Deficit:* A condition that exists when departmental expenditures exceed departmental appropriations.

*Departmental Income:* Income generated by a specific city department, usually as a result of user revenues applied for services rendered. Parking meter charges, building permit fees, and marriage licenses are examples of departmental income.

*Depreciation:* The decrease in value of an asset over time.

*Division:* A budgeted sub-unit of a department.

*DNR:* Did not report.

*Encumbrance:* Funds set aside from an appropriation to pay a known future liability.

*ESSER II & III:* Elementary and Secondary School Emergency Relief; funding for school districts allocated in the \$900 billion federal Coronavirus Response and Relief Supplemental Appropriations Act in 2020 and the \$1.9 trillion federal American Rescue Plan Act (ARPA) bill in 2021.

*Excise:* A tax applying to the value of a specific good or service. The jet fuel tax and the hotel/motel room occupancy tax are examples of excises.

*Expenditure Account Code:* An expenditure classification according to the type of item purchased or service obtained, for example, emergency employees, communications, food supplies, or automotive equipment.

*Expenditure:* An actual payment for goods or services received.

*Expense/Debit Transfer:* The transfer of actual expenditures from one expenditure account code to another within or between departments.

*External Fund:* Money that is not generated from city general fund sources, but is received by an agency, such as grants or trusts.

*FEMA:* Federal Emergency Management Agency.

*Fiscal Year:* The twelve-month financial period used by the City beginning July 1 and ending June 30 of the following calendar year. The City's fiscal year is numbered according to the year in which it ends.

*Fixed Debt:* Long-term obligations other than bonds, such as judgments, mortgages, and long-term notes or certificates of indebtedness.

*Free Cash:* The amount of budgetary fund balance available for appropriation and certified by the MA Department of Revenue. Free Cash is typically used to offset certain fixed costs or to fund extraordinary and non-recurring events.

*Full Faith and Credit:* A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

*Full-time Equivalent Position (FTE):* A concept used to group together part-time positions into full-time units.

*Fund:* An independent fiscal and accounting entity with a self-balancing set of accounts

recording cash and/or other resources with all related liabilities, obligations, reserves, and equities that are segregated for specific activities or objectives. The General, Special Revenue, Capital Projects, Trust, and Enterprise Fund are examples of fund used by the City.

*Fund Balance:* Fund balance represents the net position, revenues less expenditures, available in a fund. Fund balances can differ based on accounting method. Generally, balances consider all revenues and expenditures. With GAAP accounting, balances may be divided into separate categories.

*GAAP:* Generally Accepted Accounting Principles. The basic principles of accounting and reporting applicable to state and local governments, including the use of the modified accrual or accrual basis of accounting, as appropriate, for measuring financial position and operating results. These principles must be observed to provide a basis of comparison for governmental units.

*General Fund:* The fund into which the general (non-earmarked) revenues of the municipality are deposited and from which money is appropriated to pay the general expenses of the municipality.

*GFOA:* Government Finance Officers Association, a trade organization of federal, state, and local finance officials.

*General Obligation (G.O.) Bonds:* Bonds for whose payment, the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from property taxes and other general revenues.

*Goal:* A statement, in general terms, of a desired condition, state of affairs or situation. By establishing goals, departments can define their missions and the methods for achieving those goals.

*Governmental Fund:* A fund used in government accounting to support standard functions of a government.



*Grant Year:* The grant accounting period designated by the requirements of a specific grant.

*Headcount:* The actual number of full-time or full-time equivalent employees in a department at any given time.

*Housing Accelerator Program:* A \$110 million appropriation from Free Cash in 2025 intended to assist housing projects with funding that have been approved but unable to start construction.

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

*Interest Rate:* The interest payable, expressed as a percentage of the principal available for use during a specified period of time.

*K1 and K0 seats:* Kindergarten 0 and 1 refer to the early childhood designations for three- and four-year olds respectively.

*Line item:* See Expenditure Account Code.

*Massachusetts Water Pollution Abatement Trust (MWPAT):* A statewide revolving fund that started in 1990 to address necessary environmental actions outlined in the Federal Clean Water Act.

*Mayoral Reallocation:* A transfer of appropriations of up to \$3 million that may be authorized by the Mayor until April 15 in a given fiscal year to relieve departmental deficits or address unanticipated financial problems.

*Mission:* A general overview of the purposes and major activities of a department or program.

*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 of 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.

*MSBA:* Massachusetts School Building Authority, a state agency that collaborates with Massachusetts municipalities to fund school facilities.

*New Growth:* Value of new development and previously untaxed property for the purpose of Real and Personal Property Tax.

*Official Statement:* The municipal equivalent of a bond prospectus.

*Operating Budget:* A legally adopted plan for anticipated expenditures for personnel, contractual services, supplies, current charges, and equipment in one fiscal year.

*Payments-In-Lieu-of-Taxes:* Income to replace the loss of tax revenue resulting from property exempted from taxation.

*Performance Measure:* An indicator of progress toward a goal or strategy. Measures can be defined for identifying output, work or service quality, efficiency, effectiveness, and productivity.

*Principal:* The face amount of a bond, exclusive of accrued interest.

*Program:* An organized group of activities and the resources to execute them.

*Program Evaluation:* The process of comparing actual service levels achieved with promised levels of service with the purpose of improving the way a program operates.

*Proposition 2 1/2:* A statewide ballot initiative implemented in 1982 that limits 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, with exceptions for new growth.

*Proprietary Fund:* A fund used in government accounting to show activities

that operate more like those of commercial enterprises.

*Quota:* The planned number of positions that can be filled by a department, subject to the availability of funds. The quota can refer either to specific titles or to the number of personnel in the entire department. The quota of positions may change by means of a budget amendment. The actual number of personnel working in a department at any given time may differ from the quota.

*Reimbursement Grant:* A federal or state grant that is paid to the City once a project is completed and inspected for conformance to the grant contract. The City must provide the full funding for the project until the reimbursement is received.

*Renew Boston Trust:* Renew Boston Trust (RBT): A City program that began in 2017 that conducts energy audits and invests conservation upgrades for municipal buildings.

*Reserve Fund:* An appropriation for contingencies.

*Revenue:* Income received by the City.

*Salary Savings:* For budget purposes, savings that accrue due to employee turnover or unfilled budgeted positions in a department.

*SLA:* A Service Level Agreement (SLA) represents a department's stated expectation of the amount of time it will take to close out specific types of constituent service requests in CRM. The SLA can then be used as a standard of department performance.

*SLFRF:* State and Local Fiscal Recovery Funds, the government aid program authorized by the American Rescue Plan Act in response to the COVID-19 public health emergency.

*Special Appropriation:* An authorization to expend funds for a specific project not encompassed by normal operating categories.

*Special Revenue Fund:* Used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or sources for major capital projects) legally restricted to expenditures for specific purposes. A special revenue fund is accounted for in the same manner as a General Fund.

*STAT:* Statutory accounting and reporting adopted by a legislative body of a governmental entity. The method of recording and reporting actual expenditures and revenues within a plan of financial operations that establishes a basis for the control and evaluation of activities financed through the General Fund.

*State Distributions:* All City revenue flowing from the state. Major categories include educational distributions and reimbursements, direct education expenditures, general government reimbursements, and other distributions.

*Structural Balance:* Budgeting policy where current revenues equal or exceed current expenditure levels and can be maintained for future years.

*Supplementary/Supplemental*

*Appropriation:* An appropriation that is submitted to the City Council after the operating budget has been approved. Such appropriations must specify a revenue source.

*Tax Exempt Bonds:* Bonds exempt from federal income, state income, or state or local personal property taxes.

*TBR:* To be reported.

*Third Party Payment:* Medical payments, usually from an insurance carrier to a health care provider on behalf of an injured or infirm party.

*Trust Funds:* Funds held by the City in a fiduciary role, to be expended for the purposes specified by the donor.

*Unliquidated Reserve:* A fund established at year-end, used to pay for goods and services received this year, but not billed until next year.