City of Minneapolis
FY 2008 Budget

Glossary of Terms
Or a helping of "Alphabet Soup"

ABA **–** American Bar Association.

AC – Animal Control.

Accrual Basis of Accounting – Recognizes transactions when they occur regardless of the related cash flows. Recognizes revenues in the accounting period in which they are earned and measurable.

ACH – Automated Clearing House.

Actuarial Accrued Liability – Term used in connection with defined benefit pension and other post-employment benefit plans to describe that portion of the present value of benefits promised to employees that will not be provided through future normal cost.

Actuarial Assumptions – Term used in connection with defined benefit pension and other post-employment benefit plans to describe assumptions that an actuary must make as to the occurrence of future events affecting benefit costs (e.g., mortality).

Actuarial Value of Assets – Term used in connection with defined benefit pension and other post-employment benefit plans. The value assigned to plan assets for actuarial purposes. Because this value often represents an average over time, and because the valuation date may be different from the reporting date, the actuarial value of assets may differ from the amount reported in the financial statements as of the end of the fiscal period.

Advance Refunding – Transaction in which new debt is issued to refinance existing debt (old debt), but the proceeds must be placed in escrow pending call date or maturity (i.e., refunding in advance of redemption).

CAN – Automatic Collision Notification.

ADA – Americans with Disabilities Act.

ADC – Adult Detention Center, a Hennepin County facility in the City Hall/Courthouse.

ADR – Alternative Dispute Resolution program.

AED – Automatic External Defibrillators.

AFSCME – Association of Federal, State, County and Municipal Employees, bargaining unit.

Agency - This is the term for the highest organizational level, in most cases a city department or independent board.

Agency Funds – Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and/or other funds.

AHTF – Affordable Housing Trust Fund.

ALJ – Administrative Law Judge.

AMC – Audit Management Committee.

AMM – Association of Metropolitan Municipalities.

AMR – Automated Meter Reading.

AMS LG FS **–** American Management Systems Local Government Financial System. The City's financial system, also known as FISCOL.

APO – Administrative Penalty Orders.

Appropriated Budget – Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

APS – Automated Pawn System, the Police Department's information System for regulating pawn and second hand dealers.

Arbitrage – In government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.

ASAE – American Society of Association Executives.

ASCLID – American Society of Crime Laboratory Directors.

Assessed Valuation – Valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSM – Assessments – improvements paid for partially or wholly by property owners.

ASP – Application Service Provider.

AutoCAD – Auto Computer-Aided Drafting.

A/V Services – Audio/Visual Services.

Basis of Budgeting – Method used to determine when revenues and expenditures are recognized for budgetary purposes.

BCA – Bureau of Criminal Apprehension.

BLS – Basic Life Support.

BET **–** Board of Estimate and Taxation, consisting of the Mayor, the President of the City Council, the Chair of the City Council's Ways and Means/Budget Committee, one member of the Park and Recreation Board, one member of the Library Board and two elected citizens.

Betterment – Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset. The term improvement is preferred.

BIS – Business Information Services is directed to support Business Development, E-Government & Enterprise Information, Business Application and Technology Infrastructure Services.

BIIS – Building Inspections Information System, of the department of Regulatory Services.

BLOA – Budgetary Leave of Absences. A term used to describe a type of unpaid leave.

Block E – A redevelopment area in downtown.

Board of Adjustment – To hear and decide appeals from decisions made by the Zoning Administrator under the Zoning Code; to hear and act upon applications for variances from the terms of the Zoning Code; to hear and recommend on all matters referred to it by the Zoning Code. The Zoning Code calls for a board of nine members appointed by the City Council. Members must be Minneapolis residents. Members serve a three year term. Applications are sought from persons, and nominations solicited from organizations broadly representative of community interests.

BOMA – Building Owners and Managers Association, a private association.

Bond Anticipation Note – Short term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Bonds – General Obligation Bonds (GO Bonds): A bond secured by the "full faith and credit" of the issuing government and backed by taxing power.

BOTC – Building Over the Counter. A type of building permit that is issued at the Inspection's permit counter.

Budget Committee – See Ways & Means/Budget Committee.

Business-type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

CAD – Computer Aided Dispatch

CADD – Computer Aided Design & Drafting, a component of the Public Works design software.

CAFM – Computer Aided Facilities Management.

CAFR – Comprehensive Annual Financial Report.

CAMA **-** Computer Assisted Mass Appraisal.

CAO – City Attorney's Office.

CAP – Coordinated Action Program.

Capital Assets – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, 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 Improvement Plan (CIP) – A five-year plan for proposed capital improvements. The first year of the CIP is formally adopted as the Capital Budget.

Capital Program – see Capital Improvement Plan (CIP).

Capital Projects Funds – Used to account for financial resources and expenditures applied to the construction of capital facilities and major purchased items for governmental fund types.

CAPRS – Computer Assisted Police Reporting System

CAPR – Consolidated Annual Performance Report

Cash – In the context of cash flows reporting, not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kids of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without proper notice or penalty.

Cash Basis of Accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CBA – Collective Bargaining Agreement.

CBD – Central Business District.

CBTF – County Budget Task Force. Hennepin County's Capital Budget Process (similar in nature to CLIC).

CDC – Consolidated Dispatch Center.

CCC – Consolidated Contact/Call Center.

CCJ – Council on Crime and Justice.

CCNP – Central City Neighborhoods Partnership, a community non-profit.

CCP/SAFE – Community Crime Prevention/Safety for Everyone, program of the Police Department.

CCU – Contract Compliance Unit

CCTV – Closed Circuit Television.

CD – Community Development, also a standing committee of the City Council.

CDBG – Community Development Block Grant. Grants provided to the City, based on its submitted consolidated plan. They are annual direct grants that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

CDC's – Community Development Corporations.

CEH – Children's Environmental Health.

CFP – Capital Fund Program, a program funded by HUD.

CHAMP – Child Health Assessment and Monitoring Project, of the department of Health and Family Support.

CHB - Community Health Boards.

CHS – Community Health Services.

CIO – Chief Information Officer.

CIS – Construction Inspections Services. A section of the Inspections Division within Regulatory Services.

CIU – Complaint Investigations Unit

CJCC – Criminal Justice Coordinating Committee.

Claims – Requests for reimbursement for damages resulting from fault or liability of the City.

CLASS – Center for Learning Academic and Survival Skills, the academic enrichment program for the METP Summer Youth Employment and Training Program.

Class A – Newer buildings in the Central Business District in first class condition, design and décor. Large and/or tall in size with mostly multiple skyway (enclosed pedestrian bridge) linkage.

Class B – Seasoned buildings in good condition in the Central Business District and generally over ten years old. Mid-rise in size and may include skyway (enclosed pedestrian bridge) linkage.

CLIC – Capital Long-Range Improvement Committee - a committee of 33 private residents appointed by the 13 Council members (2 per ward) and Mayor (7). The committee reviews Capital proposals and recommends priorities for capital spending within specified resource parameters.

CLUES – Chicanos Latinos Unidos en Servicio.

CMC – Comprehensive Managed Care.

CMS – Case Management System (City Attorney's Office).

CMMS – Computer Maintenance Management System.

CO – Certificate of Occupancy.

COA – Certificate of Approval.

CODEFOR – Computer Optimized Deployment – Focus On Results. It is a strategy to reduce crime involving every unit of the Minneapolis Police Department, including patrol, investigations, administration, special units, and support services.

COLA – Cost of Living Adjustment.

Component Unit – Legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the

reporting entity's financial statements to be misleading or incomplete.

Conduit Debt – Certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

Contingency – Budget for undesignated expenditures. These expenditures cannot be placed in departmental budgets, primarily due to uncertainly about the level or timing of expenditures when the budget is adopted. These funds are sometimes earmarked for unanticipated expenses, special projects or shortfalls in revenue. The release of these funds is governed by the City Council.

Contractual Services – The summary expense category, which displays expenses such as contracts for service, quasi-contractual arrangement such as utilities, or services billed by another unit of government.

COPS More – Community-Oriented Policing Services (COPS) grant from the U.S. Department of Justice.

Cost Center/Level 2 – The lowest level of organizational unit for purposes of budget presentation. Cost Centers are usually provided where organizational units below the department level are needed for a clear breakdown of budget information. Cost Centers are also referred to as Level 2 in some documents.

Coverage Ratio – Ratio of pledged revenues to related debt service payments.

CPED – Community Planning and Economic Development Department. CPED is directed to oversee and coordinate all City planning and development activity, including the transition from the current organizational structure to a new organizational structure as outlined in the adopted Focus Minneapolis Resolution.

CPC – City Planning Commission.

CPI – Consumer Price Index.

CPTED – Crime Prevention Through Environmental Design.

CRA – Civilian Review Authority.

CriMNet – A State of Minnesota effort to develop architecture for criminal and juvenile justice information.

CRM System – Current Relationship Management.

CRT – Community Response Team of the Police department.

CSA – County-State Aid, received by the City for work done on County roads.

CSAH – County State Aid Highways.

CSL – Current Service Level, the initial estimate the current budget year's costs of providing the same level of service as provided in the prior year.

CSM – Constituent Relationship Management.

CSO – Combined Sewer Overflow, which separates the remaining storm sewer lines that are connected to sanitary sewer lines.

CSO – Community Service Officer.

CTC – Curfew Truancy Center.

CTT – Communities Targeting Tobacco.

CUE – Committee on the Urban Environment, staffed by the Planning department.

CUP – Conditional Use Permit

CY - Calendar Year.

DAP – Domestic Abuse Project, a community non-profit.

DARE – Drug Abuse Resistance Project.

DAT – Domestic Abuse Prosecution Team, in the City Attorney's office.

DC – Deputy Chief.

DEA – Drug Enforcement Administration.

Debt Service – Money that is required in order to make payments on the principal and interest of outstanding bonds.

Debt Service Funds – Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs.

Decision Packages – A document, which seeks approval from the Mayor and City Council, requesting a change in a Department's operations. The changes requested in Decision Packages are usually are result of a directive or an attempt to improve service levels and/or service delivery. Typically these changes involve an increase or reallocation of Department expenditures and occasionally offsetting revenue if recommended by the Department.

Defined Benefit Pension Plan – Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service and compensation.

DHFS – Department of Health and Family Support.

Direct Expense – Expense that is specifically associated with a service, program, or department and, thus, is clearly identifiable to a particular function.

DNR – Department of Natural Resources, a state government agency.

DRS – Department of Regulatory Services, a City department in the City Coordinator's group.

DDT – Downtown.

DTED – Department of Trade and Economic Development, state government agency.

DWI – Driving While Intoxicated.

Duration – In the context of investment disclosure, a measure of a debt investment's exposure to fair value changes arising from changing interest rates based upon the present value of cash flows, weighted for those cash flows as a percentage of the investment's full price.

E2K – Engineering 2000, a public works information technology system.

EAP – Employee Assistance Program.

EBL – Elevated Blood Level (term used to describe lead levels in children).

EC – Event Coordinator, at the Convention Center.

EEOC – Equal Employment Opportunities Commission, of the federal government.

EHDI – Eliminating Health Disparities Initiatives.

EIM - Enterprise Information Management.

EMIS – Equipment Management Information System.

Employer Contributions – Term used in the context of pension and other post-employment benefits to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer. (Only amounts paid to trustees and outside parties qualify.)

EMS – Emergency Medical Services.

EMT – Emergency Medical Technician, employed in the Fire Department.

Encumbrances – Commitments related to unperformed (executable) contracts for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds.

Enterprise Bonds/Revenue – Bonds related to Sewer, Water and Parking enterprises of the City. Debt Service is paid for by user fees charged for these enterprise services. Enterprise revenues are "Pay as you go" sources anticipated to be available in the enterprise funds.

Enterprise Funds – Used to account for those activities of the City which are financed and operated in a manner similar to private business enterprises where costs and expenses, including depreciation, are recovered principally through user charges.

EPA – Environmental Protection Agency, a federal government agency.

ERU – Emergency Response Unit, in Police.

ESD – Equipment Services Division of Public Works.

ESG – Emergency Shelter Grant, funded by the U.S. Department of Housing and Urban Development.

ESL – English as a Second Language.

Expenditure – Funds paid, or designated to be paid, for an asset or goods and services.

EZ – Empowerment Zone, a federal designation which the City received from the U.S. Department of Housing and Urban Development in 1999.

FBI – Federal Bureau of Investigation.

FBI – Food borne illness.

FCC – Federal Communications Commission.

FEMA – Federal Emergency Management Administration.

FERC – Federal Energy Regulatory Commission.

FF&E – Furniture, Fixtures and Equipment.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds,

investment trust funds, private-purpose trust funds, and agency funds.

Final Amended Budget – Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Fiscal Disparities – Fiscal Disparities is a law by which commercial-industrial tax base growth is shared annually among metropolitan taxing jurisdictions according to a statutory formula.

FISCOL – Acronym for Financial Information System City of Lakes, the automated finance system used to prepare most of the financial information in this document. This system is used for all accounting transactions within the City.

FMC – Food manager certification.

Formula Grants – Government-mandated or voluntary non-exchange transactions involving the provision of resources based upon established criteria (e.g., number of full-time equivalent students) other than the incurrence of qualifying expenditures. Also referred to as "shared revenues."

FRC – Family Resource Centers.

FSAM – Facilities Space Asset Management. This committee includes the City Coordinator (Co-chair), City Engineer (Co-chair), Director of Management and Budget, Facility Manager/Staff, Space and Asset Manager/Staff.

FTC – Full Time Consultant.

FTE (Full Time Equivalent) – A unit of measurement to account for the number of positions authorized to departments.

Fund – A major accounting vehicle used by the city to account for revenues, expenditures, assets, and liabilities of major sectors of city activities as established by legal requirements.

Fund Balance – Difference between assets and liabilities reported in a governmental fund.

Fund Classifications – One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

Fund Financial Statements – Basic financial statements presented on the basis of funds, in contrast to government-wide financial statements.

Fund Summary – A budgetary document that summarizes on an annual basis the activities of a city fund. It compares revenues with expenditures on an annual basis. This budget fund summary may not be the same as the audited financial statement since the fund summary includes only resources which are available to pay expenses of the fund *(i.e.* excludes inventory and depreciation) during the current year.

Fund Type – One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Funded Ratio – In the context of defined benefit pension and other post-employment benefit plans, the actuarial value of assets expressed as a percentage of the actuarial accrued liability.

FY – Fiscal Year.

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board.

GCR – Government and Community Relations

General Fund –The general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund.

GFOA – Government Finance Officers Association, the professional association of Finance professionals in the public sector.

GIS – Geographic Information Systems, a division of Regulatory Services created in 2002.

GLBT – Gay Lesbian Bisexual Transgender.

GMCVA – Greater Minneapolis Convention and Visitor's Association, now Meet Minneapolis.

GMMHC – Greater Minneapolis Metropolitan Housing Corporation.

Gopher State One Call – A collaboration which allows property owners to call for mapping of utility lines.

Govern – Assessor's information technology equipment.

Governmental Activities – Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Entity – For accounting and financial reporting purposes, and entity subject to the hierarchy of GAAP applicable to state and local governmental unity.

Governmental Funds – Used to account for functions of the City that are principally supported by taxes and intergovernmental revenues.

Government-wide Financial Statements – Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities.

GRO – Glendale Residents Organization.

HACA – The Homestead and Agricultural Credit Aid is a form of state aid to local governments to compensate for tax revenue that is lost because of lower tax rates for homesteaded residential property (versus non-homesteaded). This category of aid was eliminated during the 2001 legislative session.

HAVA – Help America Vote Act.

Haz-Mat – Hazardous Materials.

HC – Hennepin County, the county where the City of Minneapolis is located.

HC – Hennepin County Medical Center.

HCAO – Hennepin County Attorney's Office.

HCRRA – Hennepin County Regional Railroad Authority.

HAP – Health Assessment and Promotion.

HIS – Housing Inspection Services.

HPC - Heritage Preservation Commission.

HOLLMAN DECREE – The Hollman Consent Decree is a 1995 lawsuit settlement (to which the City, MCDA, & MPHA were parties) designed to provide public housing in a full range of metropolitan communities, beyond the core city, in order to improve housing choice for public housing residents. Heritage Park was the resulting development.

HOME – Home Investment Partnerships Program, a U.S. Department of Housing and Urban Development grant program.
HOPWA – Housing Opportunities for People with Aids, a U.S. Department of Housing and Urban Development grant program.

HOW – Home Ownership Works, a program of the MCDA.

HR – Human Resources.

HRA – Housing Redevelopment Authority.

HRG – Human Resources Generalist.

HRIS – Human Resources Information System.

HSCO – Hennepin County Sheriff's Office.

HUD – U.S. Department of Housing and Development, a federal government agency.

HVAC – Heating, Ventilation and Air Conditioning.

IACP – International Association of Chiefs of Police.

IACVB – International Association of Convention and Visitors Bureaus.

ICMA – International City/County Managers Association.

IDIS – Integrated Disbursement and Information Systems

IDSS – Internet Destination Sales System, a venture of Meet Minneapolis

IGR – Intergovernmental Relations.

IMMULINK – Immunization Registry, a program with Hennepin County.

Improvement – Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset.

Indirect Expenses – Expenses that cannot be specifically associated with a given service, program or department and thus, cannot be clearly associated with a particular functional category.

Industrial Revenue Bond - Bond proceeds are used to finance the purchase or construction of facilities or equipment to be leased to a private corporation. The bonds are backed by the revenue generated by the lease payment and ultimately by the credit of the corporation.

INFORM – A research service provided by the Minneapolis Library.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure

assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

IRS – Internal Revenue Service.

Interfund Activity – Activity between funds of the primary government, included blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Interfund Loans – Amounts provided between funds and blended component units of the primary government with a requirement for repayment.

Interfund Transfers – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Internal Service Funds – used to account for those City services which are financed and operated in a manner similar to private business enterprises and the customer is other City departments instead of the public.

ISAB – Integrated Systems Advisory Board.

IS Architecture – Information Systems Architecture.

ITS – Former Information Technology Services, now BIS

IWR – Utility Billing's Interactive Web Response application.

JNET – The adult criminal justice system integrated data system.

JP – Joint Powers.

KIVA – The vendor that provides the City's Building Inspections Information System (BIIS).

LAN – Local Area Network.

LCMR – Legislative Commission on Minnesota Resources.

LCTS – Long-term Collaborative Time Study, a funding program through the State and Hennepin County for the department of Health and Family Support.

LED- Light Emitting Diode (found in pedestrian signal cross lights for example).

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Level of Budgetary Control – Level at which a government's management may no reallocate resources without special approval from the legislative body.

LEP – Limited English Proficiency.

LGA – Local Government Aid.

LIF – Leveraged Investment Fund.

LISC - Local Initiatives Support Corporation.

LLEBG – Local Law Enforcement Block Grant.

LMC – League of Minnesota Cities.

LMV - Limited Market Value. A limitation on the amount that a property's market value may grow from one year to the next for purposes of property taxation. It was enacted to help mitigate rising property taxes resulting from rapidly inflating property values.

LRT – Light Rail Transit. The current Hiawatha line runs from the Airport to Downtown Minneapolis. Connecting lines are being considered by policymakers.

MAC – Metropolitan Airports Commission, the independent body which runs the regions airports.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that the fund is particularly important to financial statement users.

Market Value – The estimated amount as determined by the City Assessor that a willing seller and a willing buyer would agree upon for a piece of property.

MAXIMO – Building Maintenance information System of the Municipal Building Commission.
Mayor's Recommendation – The recommended annual budget by the Mayor as required by the City Charter.

MBC – Municipal Building Commission, a component unit of the City which operates the City Hall/Courthouse Building.

MCC – Minneapolis Convention Center.

MCCR – Minneapolis Commission on Civil Rights.

MCDA – former Minneapolis Community Development Association.

MCES – Metropolitan Council Environmental Services, provider of sewage interceptor and treatment services for the City.

MCH – Maternal Child Health.

MDCR – Minneapolis Department of Civil Rights.

MDC – Police Department's Mobile Data Computers.

MDHFS – Minneapolis Department of Health and Family Support.

MECC – Minneapolis Emergency Communications.

Meet Minneapolis – In July 2006, GMCVA (Greater Minneapolis Convention and Visitor's Association changed their name to Meet Minneapolis.

MERF – Minneapolis Employee Retirement Fund, a closed retirement plan for general City employees.

METP – Minneapolis Employment and Training Program.

Metropolitan Council – Regional government of the 7 county metro area.

MFD – Minneapolis Fire Department.

MFIP – Minnesota Family Investment Program, the State's successor to the Aid for Families with Dependent Children (MFIP).

MFRA – Minneapolis Firefighter's Relief Association, a closed retirement plan for firefighters.

MHFA – Minnesota Housing Finance Agency, state government agency.

MHRC – Minneapolis Highrise Representative Council, City's largest public housing resident organization that represents all residents in MPHA's 40 highrise apartment buildings located throughout the city of Minneapolis.

MIL – Municipal Information Library.

MILES – Minneapolis Industrial Land and Employment Strategy.

MBE – Minority-owned business enterprises.

MDA – Minnesota Department of Agriculture.

MHz – Megahertz Radio System.

MINSTAT – City's effort to centralize citizen contact, improve responsiveness and measure performance.

MJNO – Multiple Jurisdiction Network Organization, a statewide collaboration of police agencies.

MLK – Martin Luther King Jr.

MLSS – Mechanical Life and Safety Systems.

MMI – Metropolitan Median Income.

MMRS – Metropolitan Medical Response System.

MMS – Minneapolis Multicultural Services.

Minneapolis 311 – Serves as the single point of contact to the City for all non-emergency requests for information and services, which simplifies citizen access to city services and information; enables city employees to deliver services more effectively; tracks requests for service delivery from inception to completion; and provides access to city services by voice, e-mail and the web.

MNCIS – Minnesota Court Information System.

MNDNR – Minnesota Department of Natural Resources.

MNDOT – Minnesota Department of Transportation, state government agency.

MNHEALS – Minnesota HEALS (Hope, Education, and Law and Safety), a program of comprehensive gun violence reduction strategies.

MOAPPP – Minnesota Organization on Adolescent Pregnancy Prevention & Parenting.

Modified Accrual Accounting – Recognizes expenses in the accounting period in which they are incurred and measurable. Recognizes revenues in the accounting period in which they are measurable and available.

MPAAT – Minnesota Partnership for Action Against Tobacco.

MPCA – Minnesota Pollution Control Agency.

MPD – Minneapolis Police Department.

MPHA – Minneapolis Public Housing Authority, the public agency responsible for administering public housing and Section 8 rental assistance programs for eligible individuals and families in Minneapolis.

MPI – Minnesota Parking Incorporated, contract operator of the City's municipal ramps.

MPL – Minneapolis Public Library.

MPRA – Minneapolis Police Relief Association, a closed retirement plan for police officers.

MPRB – Minneapolis Park and Recreation Board, a directly elected body.

MPS – Minneapolis Public Schools.

MRI – Municipal Refuse Incorporated, provider of solid waste disposal in parts of Minneapolis.

MSA – Municipal State Aid – refers to gas tax dollars distributed to local governments for use on State designated Municipal State Aid streets - usually major thoroughfares.

MSAU – Multicultural Services and Community Access Unit – division of Civil Rights that facilitates access for deaf/hard of hearing communities.

MSSB – Minnesota State Services for the Blind.

MUID – Metropolitan Urban Indian Directors.

MUPS – Municipal Utility and Package System.

MVNA – Minneapolis Visiting Nurse's Association, a community non-profit.

MWW – Minneapolis Water Works.

NACCHO – National Association of City and County Health Officials.

NAMC – National Association of Minority Contractors.

NCIC – National Crime Information Center.

NDB – Net Debt Bonds – property tax supported bonds issued to finance general infrastructure improvements. Debt service is paid by taxes collected for the annual Bond Redemption Levy.

NELC's – Neighborhood Early Learning Centers.

New Arrivals – City of Minneapolis efforts to assist emerging immigration population.

Net General Obligation Debt – General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt.

Net Tax Levy – This is the total tax levy less HACA (but including fiscal disparities). The net tax levy is now the certified tax levy as required by a change in state law.

NFIRS - National Fire Information Standards.

NFPA – National Fire Protection Association, accreditation organization for Fire Departments.

NHCN – Neighborhood Health Care Network, a community health provider.

NIP – Neighborhood Initiatives Program of the MCDA.

NLC – National League of Cities.

NNO – National Night Out.

NON APPROP – Non Appropriated – reflects cost participation from County, State or Federal dollars and usually on these types of projects, the City of Minneapolis is not the lead agency.

Normal Cost – In the context of defined benefit pension and other post-employment benefit plans, that portion of the actuarial present value of plan benefits and expenses which is allocated to a valuation year by the actuarial cost method.

NPDES – National Pollutent Discharge Elimination System.

NRP – Neighborhood Revitalization Program, established in 1990, a joint powers agreement of the City to undertake neighborhood programs.

NSP – Northern State Power Company, now Xcel energy.

OCA – Office of Cultural Affairs of the City Coordinator's department.

OIC – Opportunities Industrialization Centers.

OJT – On the Job Training.

O&M - Operations and Maintenance.

Operating Activities – Term used in connection with cash flows reporting. Operating activities generally results from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities.

Operating Budget – Financial plan that allow City departments to maintain adequate service levels at reasonable costs by following sound financial management practices. Each City department or division prepares its own budget for review by the Mayor to assist the Mayor in preparing a budget recommendation for the City Council. A Department's Operating Budget authorizes designated spending, revenue, and personnel levels.

Operating Revenues and Expenses – Cost of goods sold and services provided to customers and the revenue thus generated.

Operating Tax Funds – Those funds at least partially financed by property taxes, which support the normal functions of city government. They include the General fund, Board of Estimate and Taxation fund, Municipal Building Commission fund, Library fund, and the Park Tax funds.

O & M - Operations and Maintenance.

Original Budget – First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Original/Current Appropriation – The amount of money allocated by the respective governing body for the budgeted year. The original appropriation is the amount approved at the time the budget was initially adopted. The current appropriation is the original budget as amended to reflect any approved changes.

OSA – Office of the State Auditor.

OSHA – Occupational Safety and Health Administration, of the federal government.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits. Other post-employment benefits (OPEB) include post-employment healthcare benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.
OTP – Overtime Pay.

Outcome Measures – In the context of service efforts and accomplishments reporting, indicators that measure accomplishments or results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.

Own-source Revenues – Revenues that are generated by a government itself (e.g. tax revenues; water and sewer charges; investment income) rather than provided from some outside source (e.g., intergovernmental aid and shared revenues).

PAL – Police Activity League.

Pass-through Grants – Grants and other financial assistance received by a governmental entity to transfer to, or spend on behalf of, a secondary recipient.

PAVER – Pavement Management System software application that computes the Pavement Condition Index (PCI) of roads and parking lots.

Payment In Lieu of Taxes (PILOT) – Payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

PC/NPC – Probable cause/ no probable cause.

PCA – Pollution Control Agency, a state government agency.

PCAB – Pollution Control Annual Billing.

PCI – Pavement Condition Index, used to rate the condition of pavement.

PD – Police Department.

PEIRS – Public Employee Information Retrieval System (the payroll system for Public Works Dept. and the Park Board).

Pension Benefits – Retirement income and all other benefits (*e.g.* disability benefits, death benefits, life insurance) except healthcare benefits that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment of after retirement. Post-employment healthcare benefits are considered other post employment benefits, regardless of how they are provided.

Pension Cost – Accrual measure of the periodic cost of an employer's participation in a defined benefit pension plan.

Pension Obligation Bonds – Bonds issued by employers to finance one or more elements of their pension obligation to employees. Pension obligation bonds may be used, for example 1) to reduce or eliminate the employer's net pension obligation, 2) to pay the employer's annual required contribution for the year, or 3) to reduce or eliminate the plan's unfunded actuarial accrued liability.

Pension Plan – Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

PERA – Public Employees Retirement Association, state-wide pension plan, to which a majority of the City's employees belong.

PERF – Police Executive Research Forum.

Post-employment – Period following termination of employment, including the time between termination and retirement.

Post-employment Healthcare Benefits – Medical, dental, vision and other health-related benefits provided to terminated employees, retired employees, dependents, and beneficiaries.

PHDEP – Public Housing Drug Elimination Program, a federal government grant for security funding.

PHN – Public Health Nurse.

PI – Permanent Improvement.

PICA – Parents in Community Action.

PM – Performance Management.

PMD – Program Management Division of ITS.

PP – Problem Properties.

PPF – Preliminary Planning Fund of the MCDA.

Primary Government – Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Program Revenue - Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole' they reduce the net cost of the function to be financed from the government's general revenues.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assts (or cost recovery, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PSF – Hennepin County Public Safety Facility.

PS&RS – Public Safety and Regulatory Services, standing committee of the City Council.

PSC – Public Service Center, one of the main buildings in the City's downtown campus.

PUD – Planned Unit Development

PW – Public Works Department.

R&M – Repair and Maintenance.

Reappropriation – Inclusion of a balance form the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

RECAP – Repeat Address Call Policing, part of Central Services Bureau of the Police Department.

Refunding – Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).

REIMB –Capital work performed by divisions of Public Works for which reimbursements are received from other City departments, outside government agencies or private businesses.

Results Minneapolis– City's effort to centralize citizen contact, improve responsiveness and measure performance

Revenue – Funds received from various sources used to finance City expenditures.

RFP – Request for Proposal, the process by which the City receives service descriptions and estimates of costs from potential providers of a service.

RFS – Request for Service, a violation related module of the Kiva application used by inspectors in Regulatory Services.

ROP – Repeat Offender Program.

ROW – Right of Way.

RPO – Rental Property Owners.

RPZ – Reduced Pressure Zone, from the State Plumbing Code.

RTSF – Real Time Strategic Forum, a means used to rank strategic information systems improvements.
RTW – Return to Work.

SAC – Sewer Access Credits, issued by the Metropolitan Council.

SAFER - Staffing for Adequate Fire and Emergency Response. A federal grant program aiming to help fire departments increase the number of frontline firefighters. SAFER is part of the Assistance to Firefighters Grants and is under the purview of the Office of Grants and Training of the Department of Homeland Security.

SBA – Small Business Association, of the Federal Government.

SBC – School Based Clinics.

SCADA – Supervisor Control and Data Acquisition, a program to automate the water control system from one point so that all gates, pumps, monitors and controls will be in one controlled area.

Schedule of Employer Contributions – In the context of defined benefit pension plans and other post-employment benefit plans, trend data on employers' annual required contribution to a plan an actual contributions.

Schedule of Funding Progress – In the context of defined benefit pension plans and other post-employment benefit plans, trend data on the relationship between the actuarial value of plan assets and the related actuarial accrued liability.

SCORE – Select Committee on Recycling & Environment.

SDP – Service Delivery Plan.

SEMI – Southeast Minneapolis Industrial area – refers to a development area now referred to as University Research Park.

SFD – single family dwelling.

SHAPE - Survey of the Health of Adults, the Population, and the Environment, of the department of Health and Family Support.

SIP – Subject Identification Processor

SISP – Strategic Information Systems Plan.

SLA – Service Level Agreements.

SMG – System Manager's Groups of the Metropolitan Radio Board.

SOC – State of the City, report published by the Planning Department.
SOC – Hennepin County Security Operations Center.

Special Assessment – Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds – Used to account for the proceeds of specific revenue sources that are restricted by legal and regulatory provisions to finance specific activities.

Sponsor – In the context of pension and other post-employment benefits, the entity that established the plan.

SRP – Summer Reading Program. A program offered by the Minneapolis Library.

SSC – Skyway Senior Center.

STD – Sexually Transmitted Disease.

STI – Sexually Transmitted Infection.

STOP – Chronic Offenders Team in the City Attorney's Office.

STS – Sentence to Serve.

SUBP – Small and Underutilized Business Program of the Civil Rights Department.

SW&R – Solid Waste and Recycling.

SWOT Analysis – Strengths, Weaknesses, Opportunities and Threats Analysis.

SWSFM – Storm Water/Sewer/Flood Mitigation program, the City's capital effort to limit residential flooding.

T&PW – Transportation and Public Works, a standing committee of the City Council. Also know by TAPS.

TAC – Technical Advisory Committee.

TAD – Third Avenue Distributor Ramps, built along the downtown core's border; owned by the State of Minnesota's Department of Transportation.

TANF – Temporary Aid for Needy Families, federal government grant.

Target Strategies – Changes that will produce a reduction in operating expenditures.

Tax Capacity – That amount of estimated market value subject to taxes after the total estimated value is multiplied by a "tax classification rate".

Tax Capacity Rate – After calculating the dollars to be levied, each taxing jurisdiction uses the total tax capacity to calculate their "tax capacity rate". This rate is

essentially the percentage of tax capacity to be paid in taxes.

Tax Classification Rate – The percentage set by state statute that is applied to the market value of each property classification to arrive at tax capacity. (This replaced assessment ratios.)

Tax Increment (TI) – Tax increment of real property within a municipality whose assessed valuation for tax purposes is frozen when the tax increment district is certified. The proceeds from the tax increment bond sale are used to develop this distressed or under-utilized property. Taxes collected from the frozen assessed valuation continue to be distributed to the various taxing districts. As development caused the valuation of the property of rise, the difference or increment between the frozen valuation levels and increased value after development provides the needed payment to pay off the bonds.

Tax Increment Finance Bonds --Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax-Increment Financing (TIF) – Financing secured by the anticipated incremental increase in tax revenue, resulting form the redevelopment of an area.

TC Tix - A program that manages and operates a ticket outlet providing Meet Minneapolis a revenue source. It provides members and the community an opportunity to experience cultural events while promoting member businesses.

TBD – To be determined.

TELESERVE – is a system for reporting non-emergency crimes that occurred within the city limits of Minneapolis.

TISH – Truth in the Sale of Housing, division of Regulatory Services.

TMP – The Minneapolis Plan, the City's comprehensive plan.

TOC – Technical Operating Commit tee of the Metropolitan Radio Board.

Total Expenses – The total costs of a cost center or department including debt service and capital improvements.

TPA – Third Party Administration.

TRA – Tenant Remedies Act.

Truth In Taxation (TNT) Law – In 1988, the Minnesota Legislature passed a law designed to make local governments more accountable for property tax increases. The law requires that local governments inform taxpayers of proposed tax levy amounts and adopt budgets at public hearings.

UB – Utility billing.

UDAG – Urban Development Action Grant, of the U.S. Department of Housing and Urban Development.

UCR – Uniform Crime Rate.

Unisys – Unisys Corporation – The City of Minneapolis has a strategic partnership with Unisys to manage and support 2700 personal computers and more than 100 servers over a seven year contract.

Undesignated Unreserved Fund Balance – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).

Unfunded Actuarial Accrued Liability – Excess of the actuarial accrued liability over the actuarial value of assets. This value may be negative, in which case it may be expressed as a negative unfunded actuarial accrued liability, the excess of the actuarial value of assets over the actuarial accrued liability, or the funding excess.

Unrealized Gains and Losses – Difference between the carrying value of an asset and its fair value prior to sale.

USCM – U.S. Conference of Mayors.

U.S. EPA – United States Environmental Protection Agency.

USPS – United States Postal Service.

Variable-rate Investment – In the context of investment disclosure, and investment with terms the provide for the adjustment of its interest rate on set dates (such as the last day of a month or calendar quarter) and that, upon each adjustment until the final maturity of the instrument of the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate changes.

VEU – Vehicle Equivalent Units.

VOIP – Voice Over Internet Protocol.

VPN – Virtual Private Network.

Ways & Means/Budget Committee – City Council Sub-Committee made up of six City Council Members, which is provides Council oversight on issues such as: acceptance of bids, appropriation of funds, approval of increases/decreases/transfers of funds, assignment of wages and salaries, budgetary items (including approval of the City's annual budget), the certification to Hennepin County of taxes to be levied for bonds sold, civil rights issues, execution of contracts, issuance of bonds, Minneapolis Employment and Training Program agreements, and the operating, structure and organization of departments (during the budget process).

WBE – Women-owned business enterprises.

WC – Worker Compensation.

WiFi – Wireless fidelity.

WTG – Way to Grow.

YCB – Youth Coordinating Board, a joint power agreement of the City.

YTD – Year to date.

YMAP – Youth in Minneapolis After School Program (Park Board).

Z&P – Zoning and Planning, City Council Sub Committee.