This Section Includes:

- Definitions (Page Q.2)
- Frequently Used Acronyms (Page Q.7)
Glossary of Terms

Definitions

Accrual Basis
A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

Ad Valorem Taxes
Ad Valorem taxes, commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agency Fund
A fund established to account for assets held by Johnson County as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

Appropriation
An authorization made by the Board of County Commissioners which permits the County to incur obligations and to make expenditures for specific purposes.

Assessed Valuation
A value that is established for real or personal property for use as a basis for levying property taxes. The assessed valuation for residential property in Johnson County is 11.5% of fair market value, commercial property is 25%, and agricultural property is 30%.

Assets
Resources owned or held by the County which have monetary value.

Balanced Budget
A budget in which projected resources (revenues plus use of fund balance) equal projected expenditures (including transfers).

Bond
A written promise to pay a sum of money on a specific date at a specified interest rate. Bonds are most frequently sold to raise funds for large capital projects, such as constructing a new library, etc.

Budget
A plan of financial operation embodying an estimate of proposed expenditures for a specified period of time (budget fiscal year) indicating all planned revenues and expenditures for the year. The term may be used to describe a plan for an entire jurisdiction, such as "the Johnson County Budget," or it may apply to specific plans or parts of a fiscal plan, such as "the Capital Budget" or "the Environmental Department Budget."

Budget Amendment
An increase in the published budget expenditure authority at the fund level for a given year's published budget.

Budget Revision
A change in budgeted expenditure authority for any County agency or department which does not result in an increase in the published budget authority of any fund.

Budgetary Control
The control or management of the County in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Calendar Year
Twelve-month cycle upon which the budget is based and constructed. The calendar year begins January 1 and ends December 31.

Capital Improvements Program (CIP)
A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the County. Examples of items frequently included in the CIP include new buildings, land acquisition, roads, bridges, culverts, and certain types of vehicles. To qualify for inclusion in the Johnson County CIP, an item must be an investment of funds totaling at least $100,000 and have a useful life of at least five years.

Capital Outlay
Expenditures which result in the acquisition of, or addition to, fixed assets.

Capital Project
A capital project is an investment of public and/or private funds totaling at least $100,000 which relates directly to the County strategic plan and has a useful life of at least five years.

Cash Basis
A basis of accounting in which transactions are recognized only when cash is received or spent.

Commodities
Expendable items which are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.
**Continuity of Government**
The process by which government entities prepare to continue their minimum essential functions throughout the spectrum of possible threats from natural disasters or through acts of terrorism. Such a process facilitates the performance of local government and services during an emergency that may disrupt normal operations.

**Contractual Services**
Services rendered to the County by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost Allocation**
Cost allocation is the methodology used to reflect the dollar amount of support provided by County administrative departments (support services) to operating departments. Examples of support services include the Office of Financial Management, Information Technology Services, and the County Manager's Office.

**Debt Service**
Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Fund**
A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

**Deficit**
Financial shortage that occurs when expenditures exceed revenues and other resources.

**Depreciation**
Expense allowance made for wear and tear on an asset over its estimated useful life.

**Encumbrance**
The commitment of appropriated funds to purchase an item or service prior to actual payment. To encumber funds means to set aside or commit funds for a specified future expenditure. Funds are generally encumbered once a contractual obligation has been entered.

**Enterprise Fund**
An accounting fund in which services provided are financed and operated similar to those of a private business - where the intent is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through user fees.

**Equipment Reserve Fund**
A fund established to finance the acquisition of equipment, both new and replacement, such as personal computers and copiers based upon useful life schedules.

**Executive Team (E-Team)**
Group of department managers who meet on a monthly basis to discuss, consider, and evaluate long-term issues that affect the residents of Johnson County, policies of County government, and related issues for employees and constituents.

**Expenditure**
Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Federal IV-D Program**
Subsection of the Social Security Act that provides for assistance by the government in the collection and establishment of child support.

**Fiduciary Funds**
Funds which are used to account for resources held for the benefit of parties outside the County.

**Fiscal Year**
A 12-month period to which the annual operating budget applies and at the end of which the County determines its financial position and the results of its operations. The fiscal year for the County is the same as the calendar year (January 1 - December 31).

**Fixed Assets**
Assets of a long-term character, such as land, buildings, improvements other than buildings, machinery and equipment. The County has established a level of $10,000 for an item to be considered an asset; below $10,000, the item is considered to be a commodity.

**Full Cost Allocation**
Charges to operating departments for administrative services provided by various General Fund departments. Each operating department's pro-rata share is determined by a cost allocation plan prepared annually in accordance with costing principles.

**Function**
See Program.
**Fund**
An accounting entity which has a set of self-balancing accounts and which records all financial transactions for specific activities or functions.

**Fund Balance**
Fund balance is the excess of assets over liabilities.

**Fund Type**
A group of funds that have similar activities, objectives, or funding sources. In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

**GASB 34**
New framework and financial reporting model for state and local governments, designed by the Governmental Accounting Standards Board (GASB), to fulfill the requirement of reporting all infrastructure assets in financial statements.

**General Fund**
The fund used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, local sales taxes, utility taxes, license and permit fees. General Fund expenditures include the costs of general County government.

**G.O. Bond**
A General Obligation (G.O.) Bond is a bond secured by the issuer’s full faith and credit.

**Governmental Funds**
Funds generally used to account for functions principally supported by taxes and intergovernmental revenues.

**Grants**
Grants are gifts of money from another government or private source which must be spent to complete a stated program or purpose.

**Home Rule Charter**
The Johnson County Home Rule Charter consisted of several initiatives that changed the organization of Johnson County Government. Specifically, the Home Rule Charter expanded the County Commission from 5 to 7 Commissioners, including an at-large, elected Chairman. The Charter also created nonpartisan elections and modified the County Administrator position to become a County Manager. The Charter eliminated the elected positions of Treasurer, Register of Deeds, and County Clerk, consolidating their functions under the County Manager. As authorized in Kansas Statute 19-2684, the Charter was authored by an appointed Charter Commission and was passed by the voters of Johnson County on November 7, 2000.

**Infrastructure**
The basic physical systems of a population, including roads, utilities, water, sewage, etc. These systems are considered essential for enabling productivity in the economy.

**Intergovernmental Revenue**
Revenue received from other governmental agencies and municipalities.

**Internal Services Fund**
A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

**Levy**
To impose taxes for the support of County activities.

**Liability**
Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Line Item**
A specific expenditure category within an agency or department budget. Examples include postage, rent, paper supplies, and travel.

**Long Term Debt**
Debt with a maturity of more than one year after the date of issuance.

**MAP 2020**
Johnson County Park and Recreation District's Long-Range Comprehensive Plan

**Med-Act**
Med-Act is the 9-1-1 Advanced Life Support (ALS) Pre-hospital Ambulance service for Johnson County, Kansas.

**Mill**
The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

**Mill Levy Freeze**
Policy that maintains the mill levy tax rate of the previous fiscal year in the upcoming fiscal year.
**Mill Levy Rollback**
Policy that reduces the mill levy tax rate by the amount necessary to offset valuation increases of property that is currently on the tax roll.

**Modified Accrual Basis**
This basis of accounting is used for governmental funds where the measurement focus is on current financial resources measurement. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**Object Category**
An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, Debt Service, and Losses.

**Object of Expenditure**
An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture/furnishings.

**Object Class**
An expenditure classification, referring to specific groups of objects, such as salaries and wages, utilities, rent, supplies and materials, and administrative equipment.

**Operating Expenditures**
A category of recurring expenses, other than personal services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, utilities, and transportation.

**Pay-As-You-Go Basis**
A term used to describe the financial policy which funds capital outlays from current revenues rather than by borrowing.

**Personal Services**
Expenditures for salaries, wages, and fringe benefits of County employees.

**Personal Property**
Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

**Plan Run-Out**
Estimated incurred, but not reported, obligations of the County if the current employee health care plan was terminated.

**Program**
A group of interdependent closely related services or activities contributing to a common objective. For example, the Solid Waste Program, operating in the County's Environmental Department, issues permits, conducts inspections and monitors landfills, reviews and authorizes landfill disposal of special waste (e.g., asbestos), and investigates illegal solid waste disposal.

**Property Tax**
See Ad Valorem Tax.

**Proprietary Funds**
Funds generally used to account for services for which the County charges customers.

**Request for Additional Resources**
Request for funding that is above the base budget guidelines established by the Board of County Commissioners.

**Reserves**
Reserves are funds set aside to support unknown or unforeseen disbursements of a legal or emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

**Revenue**
Funds which the County receives as income.

**Revenue Category**
A revenue classification, referring to the highest and most comprehensive classification. These include Taxes, Intergovernmental Revenue, Licenses & Permits, Charges for Services, Miscellaneous Revenue, and Interfund Transfers.

**Revenue Estimating Committee**
A cross-functional committee of County staff that estimates annual revenues for the County's major revenue sources. Revenues are estimated for the purpose of the development of the upcoming year's fiscal budget. Current year revenues are also monitored for any significant trends so that fiscal projections can be adjusted accordingly.
**Smart Moves Initiative**
The Smart Moves plan is a comprehensive transit improvement strategy that integrates services throughout the seven-county Kansas City metropolitan area. It features transit centers providing passenger amenities and convenient connections. Also, it proposes services tailored to the needs of communities in the region, including several new bus routes and commuter rail.

**Special Revenue Fund**
A fund created when the County receives revenue from a special source designated to be used for a specific purpose. In Kansas, many statutes exist whereby ad valorem taxes may be levied for specific purposes; when received, this revenue is accounted for in the Special Revenue Fund created to account for the specific purpose of the statute. An example of a special revenue fund exists in Johnson County Developmental Supports.

**Tax Base**
Objects and/or activities to which a specific tax is applied; state law and/or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation. For example, the County's real property tax base is the market value of all real estate in the County.

**Working Capital**
Excess of current assets over current liabilities.
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AAA</td>
<td>Area Agency on Aging</td>
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<tr>
<td>ACH</td>
<td>Automated Clearing House</td>
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<tr>
<td>ACJC</td>
<td>Arts Council of Johnson County</td>
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<tr>
<td>ACT</td>
<td>Adolescent Center for Treatment</td>
</tr>
<tr>
<td>ADA</td>
<td>Americans with Disabilities Act or Assistant District Attorney</td>
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<tr>
<td>ADC</td>
<td>Adult Detention Center</td>
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<tr>
<td>ADP</td>
<td>Average Daily Population</td>
</tr>
<tr>
<td>ADRC</td>
<td>Aging &amp; Disability Resource Center</td>
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<tr>
<td>ADSAP</td>
<td>Alcohol Drug Safety Action Project</td>
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<tr>
<td>ADU</td>
<td>Adult Detoxification Unit</td>
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<tr>
<td>AED</td>
<td>Automated External Defibrillator</td>
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<tr>
<td>AIMS</td>
<td>Automated Information Mapping System</td>
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<tr>
<td>AP</td>
<td>Access Points</td>
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<tr>
<td>ARC</td>
<td>Adult Residential Center</td>
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<tr>
<td>ARFF</td>
<td>Aircraft Rescue and Fire Fighting</td>
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<tr>
<td>ARRA</td>
<td>American Recovery and Reinvestment Act</td>
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<tr>
<td>ASCLD/LAB</td>
<td>American Society of Crime Laboratory Directory/Laboratory Accreditation Board</td>
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<tr>
<td>ASV</td>
<td>Administrative Services (Park &amp; Recreation)</td>
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<tr>
<td>ATS</td>
<td>Automated Transit System or Applicant Tracking System</td>
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<tr>
<td>BCBSKC</td>
<td>Blue Cross Blue Shield of Kansas City</td>
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<td>BOCC</td>
<td>Board of County Commissioners</td>
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<tr>
<td>BOS</td>
<td>Bus on Shoulder</td>
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<tr>
<td>BOTA</td>
<td>Board of Tax Appeals</td>
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<td>BPI</td>
<td>Basic Passenger Infrastructure</td>
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<tr>
<td>BRFSS</td>
<td>Behavioral Risk Factor Surveillance System</td>
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<tr>
<td>BRT/BoS</td>
<td>Bus Rapid Transit/Bus on Shoulder</td>
</tr>
<tr>
<td>CAFR</td>
<td>Comprehensive Annual Financial Report</td>
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<tr>
<td>CALs</td>
<td>Client Access Licenses</td>
</tr>
<tr>
<td>CAP</td>
<td>Courthouse Advisory Panel</td>
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<tr>
<td>CARE</td>
<td>Client Assessment, Referral and Evaluation</td>
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<td>CARNP</td>
<td>Comprehensive Arterial Road Network Plan</td>
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<tr>
<td>CARS</td>
<td>County Assistance Road System</td>
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<tr>
<td>CBS</td>
<td>Cash Handling and Balancing System</td>
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<td>CCC</td>
<td>County Communications Center</td>
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<tr>
<td>CDBG</td>
<td>Community Development Block Grant</td>
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<tr>
<td>CDDO</td>
<td>Community Developmental Disabilities Organization</td>
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<tr>
<td>CEO</td>
<td>County Emergency Operations Plan</td>
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</tbody>
</table>
CERI
County Economic Research Institute

CHAMPSS
Choosing Healthy Appetizing Meal Plan Solutions for Seniors

CINC
Child in Need of Care

CIP
Capital Improvement Program

CISCO CUIC
Cisco Unified Intelligence Center

CLRBL
Contractor Licensing Review Board

CMAQ
Congestion Mitigation Air Quality

CMO
County Manager’s Office

CMSD
Consolidated Main Sewer District

CNG
Compressed Natural Gas

COD
Coefficient of Dispersion

COMM
Commercial

COOP
Continuity of Operations Program

COTA
Court of Tax Appeals

CPE
Continuing Professional Education

CPP
Commercial Personal Property

CPR
Cardio Pulmonary Resuscitation

CRC
Crisis Recovery Center

CRL
Central Resource Library

CRP
Capital Replacement Plan

CSAO
Court Services Administrative Officer

CSO
Court Services Officer

CSP
Community Support Provider

CSS
Community Support Services

DA
District Attorney

DAB
DNA Advisory Board

DAT
District Attorney

DCA
District Court Administration

DCT
District Court Trustee

DDI
Development Dimensions International

DDoS
Distributed Denial of Service

DHE
Department of Health & Environment

DMV
Department of Motor Vehicles

DNA
Deoxyribonucleic Acid

DOE
Department of Energy

DSS
Digital Security Systems

DTI
Department of Technology and Innovation

DUI
Driving Under the Influence

DVR
Digital Video Recorder

EAP
Employee Assistance Program
ECC  Emergency Communications Center
ECDC  Early Childhood Development Center
ECJC  Enterprise Center of Johnson County
EDU  Equivalent Dwelling Unit
ELR  Enterprise Land Records
ELVIS  Election Voter Information System
EM(C)  Emergency Management (& Communications)
EMS  Emergency Medical Service
EMT  Emergency Medical Trainee
EOC  Emergency Operations Center
EPA  Environmental Protection Agency
ERC  Evening Reporting Center
ERP  Emergency Response Plan
ERRC  Educational Reimbursement Review Committee
ESF  Emergency Support Function
ETV  Equalized Tangible Valuation
FAA  Federal Aviation Administration
FAC  Facilities (Department)
FAR  Federal Acquisition Regulation
FBI  Federal Bureau of Investigations
FEMA  Federal Emergency Management Agency
FLSA  Fair Labor Standards Act
FMLA  Family Medical Leave Act
FP  Family Planning
FTE  Full-time Equivalent (Employee)
FY  Fiscal Year
GAAP  Generally Accepted Accounting Principles
GASB  Governmental Accounting Standards Board
GFOA  Government Finance Officers Association
GIS  Geographic Information Systems
GO  General Obligation (Bonds)
HAP  Housing Assistance Payments
HCFMT  Health Care Fund Management Team
HHSC  Health and Human Services Center
HHW  Household Hazardous Waste
HMO  Health Maintenance Organization
HPO  High Performance Organization
HQS  Housing Quality Standards
HR(D)  Human Resources (Department)
HRIS  Human Resources Information System
**HRMS**
Human Resources Management System

**HSB**
Human Services Building

**HS(D)**
Human Services (Department)

**HUD**
Housing and Urban Development

**HVAC**
Heating, Venting, Air Conditioning

**HVC**
Housing Choice Voucher

**IAR**
Immediate Action Request

**ICMA**
International City-County Management Association

**I/DD**
Intellectual and Developmental Disabilities

**IPP**
Individual Personal Property

**ITS**
Information Technology Services

**IXD**
New Century AirCenter (FAA identifier)

**JCCVC**
Johnson County Citizens' Visioning Committee

**JCDHE**
Johnson County Department of Health & Environment

**JCDSDS**
Johnson County Developmental Supports

**JCHTF**
Johnson County Heritage Trust Fund

**JCL**
Johnson County Library

**JCMHC**
Johnson County Mental Health Center

**JCPRD**
Johnson County Park & Recreation District

**JCT**
Johnson County Transit

**JCW**
Johnson County Wastewater

**JDAI**
Juvenile Detention Alternative Initiative

**JDC**
Juvenile Detention Center

**JIAC**
Juvenile Intake and Assessment Center

**JIMS**
Justice Information Management System

**JJA**
Juvenile Justice Authority

**JRI**
Justice Reinvestment Initiative

**KAC**
Kansas Association of Counties

**KBI**
Kansas Bureau of Investigations

**KCATA**
Kansas City Area Transportation Authority

**KCJIS**
Kansas Criminal Justice Information System

**KCMO**
Kansas City, Missouri

**KCOVRS**
Kansas Commercial Vehicle Registration System

**KCP&L**
Kansas City Power & Light

**KDHE**
Kansas Department of Health and Environment

**KDJA**
Kansas District Judges Association

**KDOA**
Kansas Department of Aging

**KDOT**
Kansas Department of Transportation

**KESSEP**
Kansas Enhanced Statewide Support Enforcement Program
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>KOMA</td>
<td>Kansas Open Meetings Act</td>
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<td>KORA</td>
<td>Kansas Open Records Act</td>
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<td>KPC</td>
<td>Kansas Payment Center</td>
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<tr>
<td>KP &amp; F</td>
<td>Kansas Police &amp; Fire (retirement system)</td>
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<td>KSA</td>
<td>Kansas Statutes Annotated</td>
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<tr>
<td>KSU and K-STATE</td>
<td>Kansas State University</td>
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<td>KU</td>
<td>Kansas University</td>
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<tr>
<td>LAN</td>
<td>Local Area Network</td>
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<td>LEAP</td>
<td>Leadership Empowers All People</td>
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<td>LEMP</td>
<td>Local Emergency Management Plan</td>
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<td>LEO</td>
<td>Local Emergency Operations Plan</td>
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<td>LEPC</td>
<td>Local Emergency Planning Committee</td>
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<td>LIEAP</td>
<td>Low Income Energy Assistance Program</td>
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<td>LIMS</td>
<td>Legislative Information Management System</td>
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<td>LKM</td>
<td>League of Kansas Municipalities</td>
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<td>LPS</td>
<td>Low Pressure Sewer</td>
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<td>LSI-R</td>
<td>Level of Services Inventory-Revised</td>
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<td>MARC</td>
<td>Mid-America Regional Council</td>
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<td>MBCC</td>
<td>Meadowbrook Country Club</td>
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<td>MBTI</td>
<td>Myers-Briggs Type Indicator</td>
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<td>MDT</td>
<td>Mobile Data Terminals</td>
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<td>MHC</td>
<td>Mental Health Center</td>
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<td>MHR Program</td>
<td>Minor Home Rehab Program</td>
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<td>MIP</td>
<td>Municipal Investment Pool</td>
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<td>MOVRS</td>
<td>Motor Vehicle Registration System</td>
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<td>MSC</td>
<td>Multi-Service Center</td>
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<td>MV(M)</td>
<td>Motor Vehicle (Management)</td>
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<td>MVS</td>
<td>Motor Vehicle Services</td>
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<td>NACo</td>
<td>National Association of Counties</td>
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<td>NCADC</td>
<td>New Century Adult Detention Center</td>
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<td>NEO</td>
<td>New Employee Orientation</td>
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<td>NEOF</td>
<td>Northeast Offices</td>
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<td>NFPA</td>
<td>National Fire Protection Agency</td>
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<td>NIGP</td>
<td>National Institute of Governmental Purchasing</td>
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<td>NIMS</td>
<td>National Incident Management System</td>
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<td>NPDES</td>
<td>National Pollutant Discharge Elimination System</td>
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<td>NSF</td>
<td>Insufficient Funds</td>
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<td>NVR</td>
<td>Network Video Recorder</td>
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<td>NVRA</td>
<td>National Voter Registration Act</td>
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</table>
OADC  
Olathe Adult Detention Center

OJA  
Office of Judicial Administration

OJC  
Executive Airport (FAA identifier)

O & M  
Operations and Maintenance

ONC  
On Call (Employee)

OPFD  
Overland Park Fire Department

OSC  
Oracle Support Center

OSHA  
Occupational Safety and Health Administration

PBC  
Public Building Commission

PBX  
Private Branch Exchange

PC  
Personal computer

PCI  
Purchasing Card Industry

PCMH  
Patient-Centered Medical Home

PDC  
Planning, Design and Construction

PDG  
Planning and Design Group

PHA  
Public Hazard Awareness

PMs  
Performance Measures

PN  
Prenatal

PO  
Purchase Order

PP  
Personal Property

PPACA  
Patient Protection and Affordable Care Act

PPE  
Personal Protective Equipment

PPO  
Preferred Provider Organization

PRC  
Personnel Review Committee

PRD  
Price Related Differential

PSAP  
Public Safety Answering Point

PT  
Part time

PTE  
Part-time Equivalent

QA  
Quality Assurance

QHDHP  
Qualified High Deductible Health Plan

RAR  
Request for Additional Resources

RDA  
Recommended Dietary Allowances

RE  
Real Estate

RFID  
Radio Frequency Identification

RFP  
Request for Proposal

RHCC  
Regional Homeland Security Coordinating Committee

ROI  
Return on Investment

RTA  
Records and Tax Administration

SAN  
Storage Area network

SB  
Senate Bill
S-CRP
Security Capital Replacement Program

SCA/OAA
Senior Care Act/Older Americans Act

SEA
Seasonal (Employee)

SFMP
Strategic Facilities Master Plan

SMP
Stormwater Management Plan

SPAR
Strategic Program Area Review

SRCFP
Sewer Repair and Construction Finance Plan

STD
Sexually Transmitted Disease

SVP
Supervised Visitation Program

SWIFT
Sheltered Workshop Industrial Fixed Transit

TBD
To Be Determined

TFM
Treasury and Financial Management

TIF
Tax Increment Financing

TIGER
Transportation Investment Generating Economic Recovery

TRN
Transit

UA
Utility Assistance

UCS
United Community Services

UIFSA
Uniform Interstate Family Support Act

UPS
Uninterruptible Power Supply

USIC
United States Infrastructure Corporation

USPAP
Uniform Standards of Professional Appraisal Practices

USPS
United States Postal Service

VAWA
Violence Against Women Act

VEU
Vehicle Equivalent Units

VFR
Visual Flight Rules

VOIP
Voice Over Internet Protocol

VRIP
Voluntary Retirement Incentive Plan

WASTEWATER O & M
Wastewater Operations and Maintenance

WC
Workers Compensation

WW
Wastewater

YRC II
Youth Residential Center II