



# Glossary

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## 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.

#### ***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.

#### ***Capital Replacement Plan***

An on-going, yearly plan which replaces capital items such as personal computers and copiers based upon useful life schedules.

#### ***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.

**Effective Buying Income (EBI)**

Disposable personal income - the amount of income available to purchase goods and services.

**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.

**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.

**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 and expendable trust 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.

## ***Frequently Used Acronyms***

### ***AA***

Administrative Assistant

### ***AAA***

Area Agency on Aging

### ***ACA***

American Correctional Association

### ***ACH***

Automated Clearing House

### ***ACJC***

Arts Council of Johnson County

### ***ADA***

Americans with Disabilities Act

### ***ADC***

Adult Detention Center

### ***ADSAP***

Alcohol Drug Safety Action Project

### ***AED***

Automated External Defibrillator Program

### ***AHAJOCO***

Arts and Humanities Association of  
Johnson County

### ***AIDS***

Acquired Immune Deficiency Syndrome

### ***AIMS***

Automated Information Mapping System

### ***AISP***

Adult Intensive Supervision Program

### ***ALS***

Advanced Life Support

### ***APCO***

Association of Public-Safety Communications  
Officials

### ***ARC***

Adult Residential Center

### ***ARFF***

Aircraft Rescue and Fire Fighting

### ***ARNP***

Advanced Registered Nurse Practitioner

### ***ASCLD/LAB***

American Society of Crime Laboratory  
Directory/Laboratory Accreditation Board

### ***AV***

Audio Visual

### ***AVL***

Automated Vehicle Location

### ***BASIS***

Basic Assessment and Services Information  
System

### ***BOCC***

Board of County Commissioners

### ***BOMA***

Building Owners & Managers Association

### ***BOTA***

Board of Tax Appeals

### ***BRFSS***

Behavioral Risk Factor Survey Study

### ***BPR***

Business Process Re-engineering

### ***BRT***

Bus Rapid Transit

### ***CAD***

Computer-Aided Dispatch

### ***CAFR***

Comprehensive Annual Financial Report

### ***CAFM***

Computer Automated Facilities Management

### ***CAMA***

Computer Assisted Mass Appraisal

### ***CARNP***

Comprehensive Arterial Road Network Plan

### ***CARS***

County Assisted Road System

### ***CASA***

Court Appointed Special Advocate

### ***CBD***

Central Business District

**CCF**  
Child Care Facilities

**CCRS**  
City-County Revenue Sharing

**CDBG**  
Community Development Block Grant

**CDDO**  
Community Developmental Disabilities  
Organization

**CERI**  
County Economic Research Institute

**CEVF**  
Critical Emergency Vehicle Failure

**CHAP**  
Community Health Assessment Program

**CHDO**  
Community Housing Development Organization

**CINC**  
Child in Need of Care

**CIP**  
Capital Improvement Program

**CLIA**  
Certified Laboratory Improvement Amendment

**CLRB**  
Contractor Licensing Registration Board

**CLTL**  
Changing Lives Through Literature

**CMAQ**  
Congestion Mitigation Air Quality

**CMRC**  
Community Mental Retardation Center

**COD**  
Coefficient of Dispersion

**CODIS**  
Combined DNA Index System

**COMM**  
Commercial

**CPA**  
Certified Public Accountant

**CPAP**  
Continuous Positive Airway Pressure

**CPI**  
Consumer Price Index

**CPP**  
Commercial Personal Property

**CPPB**  
Certified Professional Public Buyer

**CPR**  
Cardio Pulmonary Resuscitation

**CQI/QA**  
Clinical Quality Improvement/Quality Assurance

**CRL**  
Central Resource Library

**CRP**  
Capital Replacement Plan

**CSP**  
Community Services Provider

**CSR**  
Certified Shorthand Reporter

**CSS**  
Community Support Services

**CST**  
Crime Scene Technician

**CTO**  
Communications Training Officer

**CTP**  
Certified Treasury Professional

**CVN**  
Commercial Value Notices

**DA**  
District Attorney

**DAB**  
DNA Advisory Board

**DARE**  
Drug Abuse Resistance Education

**DCT**  
District Court Trustee

**DD Reform**

Developmental Disabilities Reform

**DMAC**

Debt Management Awareness Council

**DMV**

Department of Motor Vehicles

**DNA**

Deoxyribonucleic Acid

**DPU**

Directed Patrol Unit

**DTS**

Digital Technology Services

**DUI**

Driving Under the Influence

**ECC**

Emergency Communications Center

**ECJC**

Enterprise Center of Johnson County

**EDU**

Equivalent Dwelling Unit

**EIS**

Emergency Information System

**ELG**

Eligibility

**ELVIS**

Election Voter Information System

**EMD**

Emergency Medical Dispatch

**EMHS**

Emergency Management & Homeland Security

**EMR**

Emergency Medical Records

**EMS**

Emergency Medical Service

**EMT**

Emergency Medical Trainee

**EOC**

Emergency Operations Center

**EPA**

Environmental Protection Agency

**ESC**

Environmental Sanitary Code

**ETV**

Equalized Tangible Valuation

**FAA**

Federal Aviation Administration

**FACS**

Family and Consumer Sciences

**FDA**

Federal Drug Administration

**FEMA**

Federal Emergency Management Agency

**FIN/HR**

Finance/Human Resources

**FLSA**

Fair Labor Standards Act

**FMLA**

Family Medical Leave Act

**FSA**

Flexible Spending Accounts

**FTA**

Federal Transportation Administration

**FTE**

Full-time Equivalent

**FY**

Fiscal Year

**GAAP**

Generally Accepted Accounting Principles

**GASB**

Governmental Accounting Standards Board

**GEMS**

Global Election Management System

**GFOA**

Government Finance Officers Association

**GIS**

Geographical Information System

**HAVA**

Help America Vote Act

**HAZMAT**

Hazardous Materials

**HCBS**

Home and Community Based Services

**HHMP**

Household Hazardous Materials Prevention

**HHSC**

Health and Human Services Center

**HHW**

Household Hazardous Waste

**HIV**

Human Immunodeficiency Virus

**HMMST**

Hazardous Materials Medical Support Team

**HMO**

Health Maintenance Organization

**Homestead ELG**

Homestead Eligibility

**HOP**

Hearing Officer Panel

**HR**

Human Resources

**HRIS**

Human Resource Information System

**HS/A**

Human Services and Aging

**HUD**

Housing and Urban Development

**HVAC**

Heating, Ventilation and Air Conditioning

**IAAO**

International Association of Assessing Officers

**IAC**

Infrastructure Advisory Committee

**IAP**

Interim Action Plan

**IMF**

Interconnection Monitoring Facility

**IP**

Internet Protocol

**IPP**

Individual Personal Property

**IPT**

Industrial Pretreatment

**ISP**

Intensive Supervision Program

**ISDN**

Integrated Systems Digital Network

**ISTEA**

Inter-Modal Surface Transportation Efficiency Act

**ITS**

Information Technology Services

**JABG**

Juvenile Accountability Block Grant

**JCCC**

Johnson County Community College

**JCCDC**

Johnson County Certified Development Company

**JCDS**

Johnson County Developmental Supports

**JCED**

Johnson County Environmental Department

**JCHTF**

Johnson County Heritage Trust Fund

**JCKA**

Johnson County, Kansas Archives

**JCL**

Johnson County Library

**JCLR**  
Johnson County Land Records

**JCM**  
Johnson County Museums

**JCNC**  
Johnson County Nursing Center

**JCPRD**  
Johnson County Park & Recreation District

**JCT**  
Johnson County Transit

**JCW**  
Johnson County Wastewater

**JIAC**  
Juvenile Intake and Assessment Center

**JIMS**  
Justice Information Management System

**KAC**  
Kansas Association of Counties

**KBI**  
Kansas Bureau of Investigations

**KCATA**  
Kansas City Area Transportation Authority

**KCMO**  
Kansas City, Missouri

**KDHE**  
Kansas Department of Health and Environment

**KDOA**  
Kansas Department on Aging

**KDOC**  
Kansas Department of Corrections

**KDOT**  
Kansas Department of Transportation

**KEMA**  
Kansas Emergency Management Association

**KEMSA**  
Kansas Emergency Managers Support Association

**KESSEP**  
Kansas Enhanced Statewide Support Enforcement Program

**KPC**  
Kansas Payment Center

**KP & F**  
Kansas Police & Fire (retirement system)

**KSA**  
Kansas Statutes Annotated

**KSU and K-STATE**  
Kansas State University

**KUMC**  
University of Kansas (KU) Medical Center

**KWA**  
Kansas Water Authority

**KWO**  
Kansas Water Office

**KWP**  
Kansas Water Plan

**LAN**  
Local Area Network

**LAVTR**  
Local Ad Valorem Tax Reduction

**LEAPS**  
Linking Education and Public Service

**LEMP**  
Local Emergency Management Plan

**LEP**  
Limited English Proficiency

**LEPC**  
Local Emergency Planning Committee

**LEPP**  
Local Environmental Protection Program

**LIT**  
Library Information Technology

**LKM**  
League of Kansas Municipalities

**MANC**  
Mid-America Nazarene College

**MARC**  
Mid-America Regional Council

**MDS+**  
Minimum Data Set-Plus

**MHC**  
Mental Health Center

**MHZ**  
Megahertz

**MOKAN**  
Missouri/Kansas Child Support Council

**MOU**  
Memorandum of Understanding

**MPR**  
Monthly Progress Report

**MR/DD**  
Mental Retardation/Developmental Disabilities

**MSA**  
Metropolitan Statistical Area

**MSC**  
Multi-Service Center

**NACo**  
National Association of Counties

**NAEMSP**  
National Association of Emergency Medical Services Physicians

**NAS**  
Network-attached Storage

**NEMSC**  
Northeast Multi-Service Center

**NEOF**  
Northeast Offices

**NFPA**  
National Fire Protection Agency

**NoAV**  
Notice of Appraised Value

**NPDES**  
National Pollutant Discharge Elimination System

**NVRA**  
National Voter Registration Act

**OADC**  
Olathe Adult Detention Center

**OASIS**  
On-Line Appraisal & Statistical Information System

**OFM**  
Office of Financial Management

**OJA**  
Office of Judicial Administration

**O & M**  
Operations and Maintenance

**ONC**  
On Call (Employee)

**OSHA**  
Occupational Safety & Health Administration

**OSSD**  
On-Site Sewage Disposal

**PAF**  
Personnel Action Form

**PAR**  
Paramedic Advanced Response

**PBC**  
Public Building Commission

**PBX**  
Private Branch Exchange

**PC**  
Personal computer

**PHA**  
Public Hazard Awareness

**PICS**  
Picture Imaging Computer System

**PMs**  
Performance Measures

**POC**  
Plan of Care

**PP**  
Personal Property

**PPA**  
Parcels Per Appraiser

**PPAS**  
Personal Property Assessment System

**PRD**  
Price Related Differential

**PSI/gpm**  
Pounds per Square Inch/Gallons per Minute

**PSU**  
Professional Standards Unit

**PT**  
Part time

**PTE**  
Part-time Equivalent

**PV Com**  
Prairie View's Comprehensive Outcomes Management System

**PVD**  
Property Valuation Division

**QA**  
Quality Assurance

**RAR**  
Request for Additional Resources

**RCF**  
Residential Care Facility

**RDA**  
Recommended Dietary Allowances

**RDS**  
Report Distribution System

**RE**  
Real Estate

**REVAS**  
Real Estate Valuation Appeal Stations

**RFP**  
Request for Proposal

**RM**  
Records Management

**RNR**  
Retrievals not Recorded

**RTA**  
Records and Tax Administration

**SAN**  
Storage Area Network

**SBA**  
Small Business Administration

**SCADA**  
Supervisory Control and Data Acquisition

**SEA**  
Seasonal (Employee)

**SERC**  
State Emergency Response Commission

**SFMP**  
Strategic Facilities Master Plan

**SHICK**  
Senior Health Insurance Counseling for Kansas

**SID**  
Special Investigations Division

**SIR**  
Self-Insured Retention

**SLA**  
Service Level Agreement

**SMP**  
Stormwater Management Plan

**SRCFP**  
Sewer Repair and Construction Finance Plan

**SRS**  
Social and Rehabilitation Services

**SSO**  
Sanitary Sewer Overflow

**STEP**  
Skills Training to Enhance Performance

**STI**  
Supervisor Training Institute

**SWIFT**  
Sheltered Work Industrial Fixed Transit

**SWMC**  
Solid Waste Management Committee

**SWMP**  
Solid Waste Management Plan

**TA**  
Trial Assistant

**TB**  
Tuberculosis

**TBD**  
To Be Determined

**TBO**  
Total Breakdown Overhaul

**TCM**  
Targeted Case Management

**TCPI**  
Trial Court Performance Inventory

**TIF**  
Tax Increment Financing

**TLC**  
Temporary Lodging for Children

**TOD**  
Transfer on Death

**TVIS**  
Tag Vehicle Information System

**TZB**  
Township Zoning Board

**UCC**  
Uniform Commercial Codes

**UCS**  
United Community Services

**UIFSA**  
Uniform Interstate Family Support Act

**UPS**  
Uninterruptible Power Supply

**USGS**  
United States Geological Survey

**USPAP**  
Uniform Standards of Professional Appraisal Practices

**VAWA**  
Violence Against Women Act

**VFR**  
Visual Flight Rural

**VHF**  
Very high frequency

**VIPS**  
Vehicle Identification Processing System

**VOIP**  
Voice Over Internet Protocol

**WAN**  
Wide Area Network

**WASTEWATER O & M**  
Wastewater Operations and Maintenance

**WIC**  
Women, Infants and Children

**WW**  
Wastewater