

Glossary

A

Accrual Basis. Method of accounting in which revenue is recorded when measurable and earned, and expenses are recognized when a good or a service is used. (ORS 294. 311(1))

Ad Valorem Tax (at-value tax). A property tax computed on the assessed value of taxable property. See *Assessed Value*.

Adopted Budget. Financial plan that forms the basis for appropriations. Adopted by the governing body, i.e., Board of Commissioners.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a specific period of time. Based on the adopted budget, the appropriation can be changed during the year by board transfer, grant resolution, or supplemental budget, all requiring a resolution adopted by the Board of Commissioners. (ORS 294. 311(3))

Approved Budget. The budget that has been approved by the budget committee. The figures from the approved budget are published in a Financial Summary in a local newspaper before the fiscal budget hearing.

Assessed Value (AV). The value set on real and personal taxable property as a basis for levying taxes. Usually equal to market value, but may be lower because of special assessment programs.

Assessment. Any fee, charge or assessment that does not exceed the actual cost incurred by a unit of government for design, construction and financing of a local improvement such as streets and alley paving, sidewalks and sewers.

Assessment Date. The date on which the real market value of property is set — January 1.

Audit. A systematic appraisal of the accounting system and financial statements with the intention of forming an opinion on the general purpose financial statements. (ORS 297. 425)

Audit Report. A report made by an auditor expressing an opinion regarding the fair presentation of the financial statements.

B

Balanced Budget. A budget in which expenditures equal resources. Oregon Local Budget Law requires all local government bodies to adopt budgets that balance by fund by the 30th of June of each year.

Base Budget. The Base budget represents a maintenance level budget providing the same programs and levels of service as is provided in the current budget as adjusted by cost of living increases, merits, and inflation.

Basis of Accounting. Means the cash basis, the modified accrual basis, or the accrual basis. (ORS 294.311(4))

Billing Rate. The tax used to compute ad valorem taxes for each property. When applicable, it is derived from subtracting the timber offset from the permanent or operating rate.

Board of Commissioners. As set forth in the Lane County Home Rule Charter, the Board of County Commissioners consists of five members, each elected by district for a four year term, and who are devoted full-time to conducting the County's business.

Bond. A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest as a specific rate. Bonds issued by state governments or municipalities are generally exempt from tax.

Bonded Debt ("local improvement"). Borrowed monies for a capital construction project, approved by voters to be repaid by a tax levy.

Budget. Basis of the legal authorization for the expenditure of funds. A written plan of financial operation for estimating expenditures for one year, and the proposed means of financing the estimated expenditures. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (ORS 294.311.(4))

Budget Committee. Fiscal planning board of a local government, consisting of the five Commissioners plus an equal number of legal voters appointed by the Board. Budget committee authorizes the maximum for the tax levy. (ORS 294.336)

Glossary & Acronyms

Budget Cycles. The various developmental stages in the budget process including the BASE (prepared by departments), the PROPOSED (BASE adjusted to reflect County Administrator's recommendations), APPROVED (as adjusted by the Budget Committee) and ADOPTED (as adjusted and given final approval by the Board of Commissioners).

Budget Document. The estimates of expenditures and budget resources as set forth on the estimate sheets, tax levy and the financial summary. (ORS 294.311(6)). Lane County produces a Proposed Budget document, an Adopted Budget document, and an Adopted Budget Summary.

Budget Message. Written explanation of the budget and the local government's financial priorities, prepared and presented by the County Administrator. (ORS 294.391)

Budget Office. Lane County Budget & Planning Program of County Administration. The County Administrator has the responsibility to develop and maintain administrative rules and procedures pertaining to budget preparation, adoption and monitoring.

Budget Officer. The County Administrator is appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget. (ORS 294.331)

Budget Resources. Resources to which recourse can be had to meet obligations and expenditures during the fiscal year covered by the budget. (ORS 294.311(7))

Budget Years. According to State Budget Law, actual revenues and expenses must be tracked for up to two years past the current year. It is for this reason that the budget displays four years of budget data presented as Prior Year 1, Prior Year 2, Current Year, and the Budget Year.

C

Callable Bond. A bond that gives the issuer the right to prepay the bond at a date or dates prior to the stated maturity.

Capital Improvement. Land, structures, facilities, machinery, equipment, or furnishings having a useful life longer than one year. (ORS 310.410(19))

Capital Improvement Plan/Program. The Lane County Capital Improvement Program (CIP) is a five-year financial plan for capital improvements to Lane County's transportation network.

Capital Outlay. Items which generally have a useful life of more than one year and a value of at least \$5,000, such as machinery, land, furniture, equipment, or buildings. (ORS 294.352(6))

Capital Project. Any major repair, renovation, or replacement of a current fixed asset that extends the useful operational life by at least five years or expands the capacity of an existing facility. Also includes construction of a new asset with a useful operational life of at least five years including roads, bridges, parks, marinas, and buildings.

Capital Projects Fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital purchase or construction projects. May be used for one or more projects.

Cash Basis. Method of accounting, recognizing transactions when cash changes hands. (ORS 294.311(7))

Chart of Accounts. All authorized General Ledger accounts for Lane County. Defines Fund, Organization, Division, Program, Object, and Classification.

Classification. A group of positions which are enough alike in duties, authority, and responsibilities to require the same qualifications and the same pay for all positions in the group.

Compression. The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See *Measure 5*.

Contracted Services. Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Coronavirus Disease 2019. The official name for the disease that is causing the 2019 novel coronavirus outbreak. It is abbreviated as COVID-19, 'CO' stands for 'corona', 'VI' stands for virus, and 'D' stands for disease.

Cost-benefit Analysis. An approach for comparing programs and alternatives when benefits and costs can be valued in dollars.

Current Assets. Assets available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities due within one year.

Current Year. The fiscal year in progress. (ORS 294.311(9))

Glossary & Acronyms

D

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

Discretionary Revenue. Revenue that is not dedicated or restricted for a specific purpose. Local government can spend these funds on any activity. For Lane County, the major sources of discretionary revenue are timber payments and property taxes.

Double Majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

E

Employee Benefits. Amounts paid on behalf of employees; amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are part of total compensation. For example, health and life insurance, deferred compensation, social security taxes, workers' compensation, and unemployment insurance.

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved. (ORS 294.311(10)).

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Lane County operates three Enterprise Funds: Fair Board, Solid Waste, and Corrections Commissary.

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. (ORS 294.311(13))

F

Fiduciary Fund. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. The County maintains one fiduciary fund, the Retiree Benefit Trust Fund.

Financial Forecast. A type of report prepared by the budget office or fund manager that provides an annual profile of the revenues and expenditures for several years. Lane County uses long-term forecasts to plan for both the General and Road Funds.

Fiscal Year. A 12-month period (from July 1 through June 30 for Lane County) to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. (ORS 294.311(14))

Full Faith and Credit. A pledge of the general taxing power of a government for the payment of a debt obligation. See *General Obligation Bonds*.

Full Time Equivalent (FTE). The equivalent of one employee working full-time for one year.

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities, and objectives.

Fund Balance. The difference between a fund's assets and its liabilities and reserves. Portions of the fund balance may be reserved for various purposes such as contingencies or encumbrances. (ORS 294.311(15))

Fund Type. One of the eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

G

General Fund. A fund used to account for most fiscal activities except for those activities requiring to be accounted for in another fund. Consists mainly of discretionary and dedicated revenues.

General Ledger. Financial accounting system for recording and reporting actual expense and revenue activity.

General Obligation Bond. A common type of municipal bond backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are secured by the government's pledge to use legally available resources, including tax revenues, to repay bond holders. No assets are used as collateral.

Glossary & Acronyms

Governing Body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government unit. (ORS 294.311(16))

Governmental Funds. Governmental funds are used to account for many of the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term requirements.

Grant. Donation or contribution of cash or other assets to a government from a third party, to be used or spent for a specified purpose, activity, or facility. (ORS 294.311(17))

H

Home Rule Charter. Voter-approved charter amendment that grants Lane County the authority to make its own laws.

I

Indirect Charges. Administrative costs incurred by centralized activities and charged back to funds based on personal services and occupancy costs. Administrative costs include general administration, human resources, legal services, payroll, and finance.

Interfund Loans. Loans made by one fund to another. Loans must be repaid by the end of the ensuing year. (ORS 294.460)

Internal Service Fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis. (ORS 294.470) (ORS 294.311(19))

K

Karly's Law. Karly's Law became an Oregon statute in 2007 and requires that a child receive medical attention within 48 hours if that child is found to have suspicious physical injuries in the course of a child abuse investigation. In addition, investigators are required to photograph suspicious injuries and ensure that those photos are seen by a physician and others involved in the child's case. Karly's Law is named for Karly Sheehan, a 3 year old Corvallis girl who was murdered in June of 2005 following previous unsubstantiated allegations of child abuse.

L

Lane Code (LC). The County's ordinances or laws, similar to a state's statutes, which apply to all citizens of Lane County.

Lane Manual (LM). The County's administrative policies and procedures.

Lapse. That portion of an expense appropriation not spent as planned during the course of a fiscal year. This results in a balance of funds that can either be used as a beginning resource for the same fund for the next fiscal year, or that can be reallocated for other expense purposes in the current fiscal year with the proper budget authority. In Lane County, lapse is generated primarily by vacancies in established positions during the fiscal year.

Levy. Amount of tax imposed by a local government for the support of governmental activities. For Lane County, the levy is composed of a property tax base, law enforcement serial levy, extension serial levy, and bonded debt.

LGBTQIA+. An umbrella term which embraces a matrix of sexual preferences, orientations, and habits of the not-exclusively-heterosexual-and-monogamous majority.

Liabilities. Probable future sacrifices of economic benefits, arising from present obligation to transfer assets or provide service to other entities in the future as a result of past transactions or events; doesn't include encumbrances. (ORS 294.311(20))

Line-item Budget. The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department or division. (ORS 294.352(3))

Glossary & Acronyms

Local Budget Law. Oregon Revised Statutes dictate local government budgeting practices in ORS 294.

Local Government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality. (ORS 294.311(19))

Local Option Tax. Taxing authority, voter-approved by a double majority, that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

M

Mandates. A requirement by a higher level of government that a lower level of government perform a task or provide a service, do so in a particular way, or meet a particular standard.

Materials & Services. Accounts which establish expenditures for the operating expenses of County departments and programs.

Measure 5. In 1990, Oregon voters passed Measure 5 which established limits on Oregon's property taxes on real estate. Property taxes dedicated for schools were capped at \$15.00 per \$1,000 of assessed value, and gradually lowered to \$5. Property taxes for other purposes were capped at \$10 per \$1,000. (ORS 310.150(1))

Measure 50. In 1997, Oregon voters passed Measure 50, a revision of Measure 47 passed the prior year. These measures fundamentally changed the Oregon property tax system. Each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced to FY 98 and future increases in assessed value were capped. See *Assessed Value* and *Permanent Tax Rate*.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent each year. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified Accrual Basis. Method of accounting where revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available (collectible) to finance expenditures for the current period. (ORS 294.311(21)(a))

Municipal Corporation. Any county, city, port, school district, union high school district, community college district and all other public or quasi-public corporations operated by a separate board or commission. (ORS 294.311(22))

N

Net Working Capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances (ORS 294.311(20)).

O

Object. As used in expenditure classification, includes article purchased in the form of land, buildings, equipment and vehicles, or services obtained, as distinguished from the results obtained from the expenditures. (ORS 294.311(24))

Object Class. Classification of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements. (ORS 294.311(25))

Obligations. The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment during the same or a future period.

Operating Rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will rise.

Glossary & Acronyms

Operational Contingency. Any operating fund may establish an appropriated contingency line item for unforeseen expenditures that may become necessary. Any reasonable amount can be appropriated, but the governing body may transfer by resolution no more than 15% of a fund's total appropriations during the year. By fiscal policy, Lane County restricts operational contingencies to limited emergencies or unanticipated changes.

Operational Reserves. By fiscal policy Lane County distinguishes between operational contingency (transferable to spending by board resolution) and operational reserves (transferable to spending only by supplemental budget). Operational reserves are intended not to be spent in the current year, but are available to respond to significant emergencies, changes or potential disruptions of service caused by external factors.

Ordinance. A formal legislative enactment by the governing board of local government.

Organizational Unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions, such as a department, office, or division. (ORS 294.311(26))

P

Package. Budgetary term for requesting money to add/reduce positions/funds to enhance or expand a current service above the level provided in the previous or current year, i.e. above/below maintenance level, or to create/eliminate entire sections/programs/services.

Payor Mix. A way of talking about the different payment methods used by patients that come for services. With analysis, a health care service can identify the optimal balanced mix of payors to sustain and grow services for the long term.

Payroll Expenses. Health and accident insurance premiums, Social Security and retirement contributions, workers' compensation, and unemployment taxes are examples.

Performance Index. As used in this document, a Performance Index is a comparison of performance measure target to actual data. Terms such as “on target” or “declining” is used to describe the performance results and/or trends.

Performance Management. The use of performance measurement results to inform data-driven decision making, including goal setting, allocation and prioritization of resources, and evaluation and revision of policy and program development.

Performance Measurement. Process of developing meaningful indicators and collecting and analyzing performance results with the goal of compiling actionable data and information.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible. (ORS 294.311(28))

Program Budget. A budget based on programs of work or projects. (ORS 294.311(25))

Property Taxes. Ad valorem tax certified to the County Assessor by a local government unit.

Proposed Budget. Financial and operating plan prepared by the Budget Officer. It is submitted to the public for review and the budget committee for approval.

Proprietary Funds. The County maintains two different types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for the events center, solid waste disposal operations, corrections commissary operations, and land management functions. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County uses internal service funds to account for its self-insurance and employee benefits activities, pension bond servicing, motor pool operations, intergovernmental services activities, internal and regional information services and PC replacement activities, and retiree medical benefits. Because internal service funds predominantly benefit governmental rather than business-type functions, these fund assets, deferred outflows, liabilities, and deferred inflows have been included with governmental activities in the

Glossary & Acronyms

government-wide financial statements.

R

Real Market Value (RMV). Amount of cash which could reasonably be expected by an informed seller acting without compulsion, from an informed buyer acting without compulsion, in an "arms-length" transaction during the period for which the property is taxed.

Real Property. Land and the structures attached to it.

Receipts. Cash received unless otherwise qualified. (ORS 294.311(31))

Reserve Fund. Established to accumulate money for a specific purpose, such as purchase of new equipment. (ORS 280.100)

Requirements. The total of all spending authorization (including expenditures and encumbrances), transfers to other funds, reserve contributions, contingency balances, and any Unappropriated Ending Fund Balance. For a given fund, Total Requirements must equal Total Resources. Within this document requirements often are presented by sub-category such as Expenditures, Fund Transfers, and Total Reserves & Contingencies.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts. See *Revenues*. (ORS 294.316)

Revenues. Money received or anticipated by a local government from either tax or non-tax sources. (ORS 294.311(33))

S

Secure Rural Schools and Community Self-Determination Act. Secure Rural Schools and Community Self-Determination Act or federal "payments to counties" legislation. The act provided federal funding for public safety services, transportation needs, and local schools, recognizing that communities where federal lands are located need federal support to sustain basic local government services.

Serial Levy. A voter approved tax levy for a specific purpose, over a specific time no greater than five years, and for a specified maximum amount.

Special Revenue Fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Spending Limit. A voter approved amendment to the Lane County charter setting the limit for discretionary general fund operating expenditures during a fiscal year.

Supplemental Budget. Modifications to an Adopted Budget for the purpose of adding to or subtracting from current appropriations. Supplemental Budgets require legal notice and Budget Committee review prior to final action by the Board of Commissioners and cannot be used to levy tax. (ORS 294.480)

System Development Charge (SDCs). Fees levied on new development to recover all or part of the cost of building certain infrastructure needed to serve that development. Oregon law only allows SDCs for water, sewers, storm water, transportation, and parks and recreation.

T

Target. In this document, actual performance data is compared to target data established by each department to provide context and meaning to the performance results. Targets are based on a one of a variety of comparatives such as: state or federal mandates, historical performance, achievement of specific outcome objectives, industry/practice standards, continuous improvement, budget capacity, etc.

Tax. Any charge imposed by a governmental unit upon property or upon a property owner as a direct consequence of ownership of that property except incurred charges and assessment for local improvements.

Tax Levy. Total amount of taxes imposed by a local government unit.

Tax on Property. Any tax, fee, charge, or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property (ORS 310.140(1)).

Glossary & Acronyms

Tax Rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property. In Oregon, Measure 5 limits the amount of tax on property that can be collected from for general government to \$10 per \$1000 of real market value. See *Measure 5*.

Tax Roll. The official list showing the amount of taxes levied against each property. (ORS 294.450)

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund. (ORS 294.450)

Trust Fund. A fund used to account for fiscal activities of assets held in trust by a government.

U

Unappropriated Ending Fund Balance (UEFB). Amount set aside in the budget to be used as cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371).

Unappropriated Reserves. The unappropriated ending balance is called a "requirement", not an expenditure. The law specifically requires the unappropriated ending fund balance to become a budget resource in the next fiscal year (cash balance). During a current year, unappropriated funds are not available under *any* circumstance.

Unincorporated Area. The areas of the County outside city boundaries.

V

Vacancy Variance. A projected adjustment to the budget which decreases salary amounts to account for wages not anticipated to be paid due to position vacancies.

Acronyms

A

A&T	Department of Assessment and Taxation
ABMDI	American Board Medicolegal Death Investigators
ACA	Affordable Care Act
ADAA	Americans with Disabilities Act Amendments
AFSCME	American Federation of State, County & Municipal Employees
AOC	Association of Oregon Counties
APM	Administrative Procedures Manual
AV	Assessed Value

B

BAS	Building Automation Systems
BCC	Board of County Commissioners
BCU	Background Check Unit
BLM	Bureau of Land Management
BOLI	Bureau of Labor & Industries
BoPTA	Board of Property Tax Appeals

C

C-SSRS	Columbia Suicide Severity Rating Scale
CAFFA	County Assessment Function Funding Assistance
CAFR	Comprehensive Annual Financial Report
CAO	Dept. of County Administration <i>or</i> the County Administrative Officer
CAT	Customer Alignment Team
CBR	Capacity Based Release

Glossary & Acronyms

CC	County Counsel
CCA	Community Corrections Act
CCC	Community Correction Center
CCN	Communities of Color Networking
CCO	Coordinated Care Organization
C&ED	Community & Economic Development
CFMG	California Forensic Medical Group
CFS	Calls-for-Service
CFS	Clinical Financial Services
CHC	Community Health Center
CHCLC	Community Health Center of Lane County
CHL	Concealed Handgun Licensing
CIP	Capital Improvement Program
CMS	Centers for Medicare and Medicaid Services
COAD	Community Organizations Active in Disaster
COOP	Continuity of Operations Plan
COVID-19	Coronavirus Disease 2019
CPA	Cooperative Project Agreement
CPI	Consumer Price Index
CQI	Continuous Quality Improvement
CY	Calendar Year

D

DA	District Attorney
DD	Developmental Disabilities
DDSD	Developmental Disabilities Services Division
DEQ	Department of Environmental Quality
DGF	Discretionary General Fund
DIV	Disease Intervention Specialist
DMAP	Oregon Division of Medical Assistance Programs
DOC	Department of Corrections (state)
DOJ	Department of Justice (federal)
DOR	Department of Revenue (State of Oregon)
DP	Data Processing
DPSST	Department of Public Safety Standards and Training
DSS	Desktop Support Services
DUII	Driving Under the Influence of Intoxicants

E

E2	Equity and Education Committee
ECC	Equity Community Consortium
ECS	Engineering and Construction Services
EEOC	Equal Employment Opportunity Commission
EHR	Electronic Health Record
ER	Employer
ESD	Education Service District

F

FICA	Social Security
FIN PLAN	Financial Plan
FLAP	Federal Land Access Program
FMLA	Family and Medical Leave Act

Glossary & Acronyms

FOPPO	Federation of Parole and Probation Officers
FQHC	Federally Qualified Health Center
FTE	Full-Time Equivalent
FTEP	Field Training and Evaluation Program
FUSE	Frequent Users Systems Engagement
FWC	Forest Work Camp
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GARE	Government Alliance on Race and Equity
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOLT	General Obligation Limited Tax
GNATS	Geographic Nuisance Abatement Tracking System

H

H&HS	Department of Health & Human Services/HHS
HACSA	Housing Authority & Community Services Agency
HCN	Health Care Navigator
HF	Healthy Families
HIPAA	Health Insurance Portability and Accountability Act of 1996
HHS	Department of Health & Human Services/H&HS
HR	Human Resources
HRIM	Human Resources Information Management
HSC	Human Services Commission
HSD	Human Services Division

I

INET	Interagency Narcotics Enforcement Team
ISSI	InterSystem Switching Interface
ITAG	Information Technology Advisory & Governance

J

JJC	Juvenile Justice Center
JRI	Justice Reinvestment Initiative

K

K	Thousands
---	-----------

L

LCAT	Lane County Assessment and Taxation
LCBH	Lane County Behavioral Health
LCC	Lane Community College
LCDI	Lane County Death Investigations
LCOG	Lane Council of Governments
LCPAA	Lane County Prosecuting Attorney's Association
LCPH	Lane County Public Health
LCPOA	Lane County Peace Officers Association
LCSO	Lane County Sheriff's Office
LEAP	Learn Empower Achieve Perform

Glossary & Acronyms

LEDS	Law Enforcement Data System
LEPC	Lane Emergency Planning Committee
LGBTQIA+	A common abbreviation for Lesbian, Gay, Bisexual, Pansexual, Transgender, Questioning or Queer, Intersexed, Asexual and Ally Community
LM	Lane Manual
LMD	Land Management Division
LRAPA	Lane Regional Air Pollution Authority
LRIG	Lane Regional Interoperability Group
LWP	Lane Workforce Partnership

M

M&S	Materials and Services
MCH	Maternal Child Health
MDM	Mobile Device Management
MLK	Martin Luther King, Jr.
MS	Department of Management Services
MSA	Metropolitan Statistical Area
MTP	Methadone Treatment Program
MWTL	Managing Within the Law

N

NCQA	National Committee for Quality Assurance
NCU	Northwest Christian University
NEO	New Employee Orientation

O

O&C	Oregon and California
OABHI	Older Adult Behavioral Health Initiative
OACTC	Oregon Association of County Tax Collectors
OAR	Oregon Administrative Rules
ODDS	Office of Developmental Disabilities Services (state)
ODOT	Oregon Department of Transportation
OEDD	Oregon Economic Development Department
OFLA	Oregon Family Leave Act
OHA	Oregon Health Authority
OHP	Oregon Health Plan
OJD	Oregon Judicial Department
OKTA	Identity and Access Management Company
OMLDI	Oregon Medicolegal Death Investigator
OPs	Operations
OPSRP	Oregon Public Services Retirement Plan
ORS	Oregon Revised Statutes
OSACA	Oregon State Association of County Assessors
OSME	Oregon State Medical Examiner
OSP	Oregon State Police
OSU	Oregon State University

P

P&F	Police and Fire
P&P	Parole and Probation
PAN	Public Agency Network
PATS	Property Assessment and Taxation Software

Glossary & Acronyms

PC	Personal Computer
PCPI	Per Capita Personal Income
PDSA	Plan-Do-Study-Act
PERS	Public Employees Retirement System
PH	Public Health
PHB	Poverty and Homelessness Board
PIO	Public Information Office
PM	Project Manager
PMO	Project Management Office
PO/JC	Parole Officer/Juvenile Counselor
PPPM	Planning Public Policy and Management (University of Oregon)
PPR	Prudent Person Reserve
PREA	Prison Rape Elimination Act
PSB	Public Service Building
PSD	Police Services Division
PSI	Protective Services
PSRB	Psychiatric Security Review Board
PW	Public Works Department
Q	
Q&C	Quality & Compliance
QA	Quality Assurance
QI	Quality Improvement
QMHP	Qualified Medical Health Provider
R	
RFP	Request for Proposal
RIS	Regional Information System
ROW	Right-Of-Way
RRC	Residential Reentry Center
RSA	Remote Service Access
S	
SaaS	Software as a Service
SAR	Search and Rescue
SAN	Storage Area Network
SASS	Sexual Assault Support Services
SB	Senate Bill
SLSD	South Lane School District
SNAP	Supplemental Nutrition Assistance Program
SO	Sheriff's Office
SOS	Service Option Sheet
SRS	Secure Rural Schools & Community Self Determination Act of 2000
SRS 2008	Secure Rural Schools and Community Self Determination Act of 2008
SSR	Service Stabilization Reserve
SWC	Sheriff Work Crew
T	
TAC	Technical Assistance Collaborative
TAO	Technology Association of Oregon
TBH	Trillium Behavioral Health
TCHP	Trillium Community Health Plan

Glossary & Acronyms

TIC	Trauma-Informed Care
TIS	Technology Infrastructure Services
TMT	Technology Management Team
TRT	Transient Room Tax
TS	Technology Services

U

UEFB	Unappropriated Ending Fund Balance
UGB	Urban Growth Boundary
UO/UofO	University of Oregon
URAC	Utilization Review Accreditation Commission

V

VSP	Lane County District Attorney's Victim Services Program
-----	---

W

WERCS	Weather Event Response Coordination System
WIA	Workforce Investment Act
WIC	Women, Infants and Children
WMD	Waste Management Division
WP	Lane Workforce Partnership (LWP)

Y

YMCA	Young Men's Christian Association
YS	Department of Youth Service