

## GLOSSARY OF TERMS

The glossary provides the definitions of terms which are commonly used throughout the annual budget document.

**Account Number:** budgeted expenditures are divided into an account hierarchy using 21digits/characters in accordance with the Washington State Auditor’s budgeting accounting and reporting system (BARS). This accounting structure identifies the following:

Fund	Department	Program	Basub	Object
XXX	XXX	XXXX	XXXXX	XXXXXX

- A **fund** is an independent fiscal and accounting entity with a self-balancing set of accounts in which financial transactions relating to revenues, expenditures, assets, liabilities, or fund balances are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities or pursue specific objectives. Funds may be established by the state statute, county charter, or county ordinances. Also see Fund Structure.
- Operating funds have annual appropriations for ongoing, normal operations of the county. Non-operating/special purpose funds are generally for major capital purposes and appropriations may extend over several budget periods.
- A **department** serves a specific function as a distinct organizational unit within a given fund. The primary purpose of a department is management and budget accountability.
- A **program** is a specific or distinguishable unit of work or service performed. Programs are usually established within a fund or department to track revenues and expenditures of grants, contributions, or construction projects. Programs are also used to further define activities or functions within a basub.
- A **basub**, or basic account/subaccount code, is a numerical indicator assigned to revenues and expenditures. A revenue basub identifies the source and type of revenue. An expenditure basub identifies the activities and function of a group of services having a related purpose.
- An **object** is a specific, detailed expenditure classification used to identify a type of item purchased or service obtained.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. The Enterprise Funds and Internal Service Funds use the accrual basis. Other Pierce County funds use a modified accrual basis under which expenditures, other than accrued interest on general long-term debt, are recorded when incurred. Revenues are recorded in the accounting period when measurable and available. Revenues such as interest earnings on investments, rents, interfund payments for services, and payments from other governmental units are measurable and are recorded when earned. However, revenues derived from taxes, licenses and permits, fines and forfeits are not always measurable and available, and are thus recognized only when the cash is received.

**Annual Budget:** A plan of financial operation for a given period which outlines the estimated expenditures to provide services or accomplish a purpose together with the estimated revenues which will finance those expenditures. The annual budget includes the estimated cost of operations, debt service, and capital outlay for all operating funds. Budgets must be balanced so that estimated total expenditures equal estimated total revenues. Once adopted by the pierce county council, the fund totals appropriated become maximum spending limits. Legal authority and requirements for Pierce County’s operating budget are found in the revised code of Washington (RCW 35A.33).

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**Appropriation:** A legal authorization granted by the Pierce County Council to make expenditures and to incur obligations for specific purposes. For budgetary/operating funds these appropriations lapse at the end of each calendar year. For capital project funds the appropriations do not lapse but continue in force until fully expended or the purpose for which they were issued or established has been accomplished or abandoned.

**Assessed Valuation:** The fair market value of both real (land and buildings) and personal property as determined by the Pierce County Assessor/Treasurer's office for the purpose of establishing property taxes.

**Assets:** Tangible and intangible resources owned or held by the government which have probably future economic benefit, including cash, investments, receivables, inventories, equipment, fixtures, and buildings.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the bond issue to which it is related. Some common types of bonds include:

- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project such as a utility district.
- **Special Assessment Bond.** A special type of municipal bond used to finance a development project. Interest owed to lenders is paid by taxes levied on the property benefiting from the particular bond-funded project.
- **General Obligation (GO) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.

**Balanced Budget:** A budget where planned expenses do not exceed the amount of revenue or funding available.

**Budget Ratios:** Quantitative measures, such as to the extent to which growth in real (inflation adjusted) resources has kept pace with service demands since 1998, used to show budget related trends.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

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

**Capital Improvement Plan (CIP):** The long term, six-year plan for capital expenditures for public facilities and infrastructure (buildings, roads, major renovations, etc.). The CIP is a plan of work and proposed expenditures. Only expenditures and revenues proposed for the first year of a project are incorporated into the Annual Budget.

**Cost Accounting:** Method of accounting which identifies and records all costs incurred to carry out a particular activity or to deliver a particular service.

**Deficit:** (1) The excess of liabilities of a fund over its assets (see fund balance). (2) the excess of expenditures over revenues during a single accounting period; or, in the case of enterprise and internal service funds, the excess of expenses over revenues and non-operating revenues (expenses) during an accounting period.

**Depreciation:** (1) The portion of the cost of a fixed asset which is charged as an expense during a particular period or (2) the expiration in the service life of fixed assets attributable to wear and tear, deterioration, or obsolescence.

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. The encumbrance ceases when the obligation is paid or accrued.

**Entity:** The basic financial reporting unit, such as a fund.

**Executive Goals:** These goals guide the County in the development of appropriate policies and procedures, and form the basis of each year's Budget and Performance Measures.

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**Expenditure:** The payment for goods and services. Expenditures are recorded when the cost of goods or a service is rendered or a liability is incurred.

**Expenses:** Expenses represent the total cost of operations during a period, including depreciation and amortization.

**Fiscal Year:** A twelve-month period designated as the operating year by an entity. For Pierce County the fiscal year is the same as the calendar year.

**Fund Balance:** In general, the fund balance is the excess of an entity's assets over liabilities and includes those revenues not required for expenditure in the current budget year. Restricted fund balances are those revenues reserved for a specific future purpose. In enterprise and internal service funds the term "unrestricted net assets" is used to refer to the fund balance.

**Fund Structure:** The operating budget consists of six basic fund types, which are distinguished by the specific group of services associated with them, and which in total represent the primary operations of Pierce County, as follows:

- The **General Fund** accounts for all revenues and expenditures which are not accounted for in other funds and consists of those services commonly provided by county governments. The functions include public safety, the judicial system, offices of elected officials, general government services, health services, and parks and recreation.
- **Special Revenue Funds** account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted for a specific purpose. Examples of this fund type are roads, human services, and the county fair.
- **Debt Service Funds** account for the accumulation of resources for and the payment of general long-term and special assessment debt principal and interest. The appropriations authorized for these funds are determined by the payment schedules contained in the bond issues and cannot legally be altered by legislative action.
- **Capital Project Funds** account for financial resources to be used for the acquisition and/or construction of major capital facilities.
- **Enterprise Funds**, such as sewer utility, solid waste management, golf course and airport, are established for government operations that are financed and operated in a manner similar to business enterprises. The cost of providing the service to the general public is intended to be financed or recovered through user charges.
- **Internal Service Funds** are established for those operations which provide services to the operating funds of Pierce County on a cost reimbursement basis. This fund group consists of equipment rental and revolving, fleet rental, information services, general services, self-insurance, worker's compensation, facilities maintenance, and radio communications.

**Grant:** A contribution of assets (usually cash) by a governmental unit or other organization to another governmental unit. Typically, grants are made to local governments from the state or federal government for specified purposes.

**Interfund Services/Revenue:** Interfund services are transactions between individual funds of Pierce County, as opposed to transactions between the County and private vendors or other governments. Internal service funds are the primary providers of interfund services and receive revenues from other County funds for these services.

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

**Maturities:** A specific time when an investment or a debt instrument becomes due.

**Operating Revenue:** Sources of revenue received during a fiscal year such as taxes, intergovernmental revenues, license and permit fees, fines and forfeits, charges for services, grants and contributions.

**Operating Transfer In/Out:** Authorized transfers from one fund to another fund, usually intended to subsidize operations of the receiving fund.

**Other Funding Sources:** Revenue sources other than operating revenues such as operating transfers from other departments, sale of fixed assets, interfund loans, bond proceeds, contributed capital, and estimated use of beginning fund balance.

**Performance Measures:** Measures are developed for each departmental budget. These measures are specific and quantifiable statements of what major items will be accomplished in this fiscal year. See Executive Goals.

**Property Tax Levy:** The amount of property tax allowable under state law which a county government may levy annually without approval by a vote of the county's registered voters. State law fixes the maximum levy in dollars per \$1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase.

**Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Resources:** Total dollars available for appropriation, including estimated operating revenues, interfund transfers, and other financing sources such as the sale of fixed assets, contributed capital, and estimated use of beginning fund balance.

**Subsidiary Ledger:** A group of accounts, all of which pertain to one company or activity.

**Trust Fund:** A fund managed on behalf of another comprised of a variety of assets intended to provide benefits to an individual or organization.

**Working Capital (Advance):** Funds provided to cover payments that may arise in the future, or to guarantee performance of a contract or service.

**Workload Service Data:** Specific quantitative measures of work performed or results achieved through an activity or program.

## **PIERCE COUNTY BUDGET BOOK GLOSSARY OF ACRONYMS**

<b>ABCD</b>	Access to Baby and Child Dentistry
<b>ABMDI</b>	American Board of Medicolegal Death Investigators
<b>ACE</b>	Adverse Childhood Experience
<b>ACLU</b>	American Civil Liberties Union
<b>ADA</b>	Americans with Disabilities Act
<b>ADATSA</b>	Alcoholism and Drug Addiction Treatment and Support Act
<b>ADF</b>	Average Daily Flow
<b>ADP</b>	Average Daily Population
<b>ADR</b>	Aging and Disability Resources
<b>ADS</b>	Alternative Detention Services
<b>AFIS</b>	Automated Fingerprint Identification System
<b>AIDS</b>	Acquired Immune Deficiency Syndrome
<b>ALI</b>	Automatic Location Identification
<b>ALOS</b>	Average Length of Stay
<b>ANI</b>	Automatic Number Identification
<b>ANT</b>	Application Notification Technology
<b>ARNP</b>	Advanced Registered Nurse Practitioner
<b>ARRA</b>	American Recovery and Reinvestment Act of 2009
<b>ARS</b>	Alternative Response System
<b>ART</b>	Aggression Replacement Training
<b>ASE</b>	Automotive Service Excellence
<b>ATLAS</b>	Tax & Land Appraisal System
<b>ATR</b>	Access to Recovery
<b>AUSA</b>	Association of the United States Army
<b>AVL</b>	Automatic Vehicle Locator
<b>B&amp;F</b>	Budget & Finance
<b>BNSF</b>	Burlington Northern Santa Fe Railroad
<b>BRE</b>	Business Retention and Expansion
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CAMA</b>	Computer Assisted Mass Appraisal
<b>CASA</b>	Court Appointed Special Advocate
<b>CBP</b>	Customs and Border Protection

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<b>CC</b>	County/City
<b>CCB</b>	County/City Building
<b>CD</b>	Chemical Dependency
<b>CDBG</b>	Community Development Block Grant
<b>CDC/CD</b>	Community Development Corporation/Community Development
<b>CDET</b>	Community Detention Program
<b>CFP</b>	Capital Facilities Plan
<b>CGS</b>	Center for Geriatric Services
<b>CIP</b>	Capital Improvement Plan
<b>CIS</b>	Community in Schools
<b>CJ</b>	Criminal Justice
<b>CMF</b>	Central Maintenance Facility
<b>CO</b>	Corrections Officer
<b>COLA</b>	Cost of Living Adjustment
<b>COOP</b>	Continuity of Operations Plan
<b>CPS</b>	Child Protection Services
<b>CRP</b>	County Road Project
<b>CSA</b>	Cisco Security Agent
<b>CST</b>	Community Support Team
<b>CTC</b>	Crisis Triage Center
<b>CTED</b>	Washington State Department Of Community, Trade & Economic Development
<b>CTEP</b>	Cooperative Trout Enhancement Program
<b>CWSP</b>	Coordinated Water System Plan
<b>DAC</b>	Department of Assigned Counsel
<b>DASD</b>	Direct Access Storage Device
<b>DCIS</b>	Planning and Land Services Permitting System
<b>DD</b>	Developmental Disabilities
<b>DEA</b>	Drug Enforcement Agency
<b>DEM</b>	Department of Emergency Management
<b>DMORT</b>	Disaster Mortuary Team
<b>DNR</b>	Department of Natural Resources
<b>DOLFIN</b>	Distributed Online Financials
<b>DSHS</b>	Washington State Department of Social and Health Services
<b>DUI</b>	Driving Under the Influence

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<b>DV</b>	Domestic Violence
<b>ECEAP</b>	Early Childhood Education Assistance Program
<b>ED</b>	Early Development
<b>EDD</b>	Economic Development Department
<b>EEO</b>	Equal Employment Opportunity
<b>EFNEP</b>	Extension Family and Nutrition Education Program
<b>EHDDI</b>	Early Hearing Loss Detection, Diagnosis, and Intervention
<b>EIS</b>	Environmental Impact Statement
<b>EMAP</b>	Emergency Management Accreditation Program
<b>EMS</b>	Emergency Medical Services
<b>EOC</b>	Emergency Operations Center
<b>ERC</b>	Evening Reporting Center
<b>ER&amp;R</b>	Equipment Rental and Revolving (Fund)
<b>ERS</b>	Electronic Reporting System
<b>ESA</b>	Endangered Species Act
<b>ESG</b>	Emergency Shelter Grant
<b>ETN</b>	Excise Tax Affidavit Number
<b>FAA</b>	Federal Aviation Administration
<b>FBI</b>	Federal Bureau of Investigation
<b>FEMA</b>	Federal Emergency Management Agency
<b>FFA</b>	Future Farmers of America
<b>FFT</b>	Functional Family Therapy
<b>FFV</b>	Flexible Fuel Vehicles
<b>FJC</b>	Family Justice Center
<b>FMLA</b>	Family and Medical Leave Act
<b>FPB</b>	Fire Prevention Bureau
<b>FRC</b>	Family Resource Coordinator
<b>FTE</b>	Full Time Equivalent (staff)
<b>GAAP</b>	Generally Accepted Accounting Principals
<b>GAL</b>	Guardian Ad Litem
<b>GASB</b>	Governmental Accounting Standards Board
<b>GAX</b>	General Assistance Expedited (Medicaid)
<b>GBT</b>	Gravity Belt Thickener
<b>GED</b>	General Education Development

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<b>GFOA</b>	Government Finance Officers Association
<b>GH</b>	Gig Harbor
<b>GIS</b>	Geographic Information System
<b>GMA</b>	Growth Management Act
<b>GO</b>	General Obligation
<b>GOB</b>	General Obligation Bond
<b>GPD</b>	Gallons per Day
<b>GPS</b>	Global Positioning System
<b>HAVA</b>	Help America Vote Act
<b>HECM</b>	Home Equity Conversion Mortgage
<b>HHS</b>	U.S. Department of Health and Human Services
<b>HIDTA</b>	High Intensity Drug Trafficking Area
<b>HIV</b>	Human Immunodeficiency Virus
<b>HP</b>	Horsepower
<b>HPA</b>	Hydraulic Project Approval
<b>HR</b>	Human Resources
<b>HS</b>	Human Services
<b>HUD</b>	Housing and Urban Development
<b>HVAC</b>	Heating, Ventilation and Air Conditioning
<b>IBM</b>	International Business Machines Corporation
<b>ICE</b>	Immigration and Customs Enforcement
<b>IED</b>	Improvised Explosive Device
<b>IPI</b>	Implicit Price Deflator
<b>IPV</b>	Intimate Partner Violence
<b>IT</b>	Information Technology
<b>ITA</b>	Involuntary Treatment Act
<b>ITD</b>	Information Technology Division
<b>ITIL</b>	Information Technology Infrastructure Library
<b>ITS</b>	Information Technology Specialist
<b>IVR</b>	Interactive Voice Response
<b>IVREP</b>	Incarcerated Veterans' Re-Entry Project
<b>JAG(G)</b>	Justice Assistance Grant
<b>JAMA</b>	Journal of the American Medical Association
<b>JDAI</b>	Juvenile Detention Alternative Initiative



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<b>JMAC</b>	Joint Municipal Action Committee
<b>JTTF</b>	Joint Terrorism Task Force
<b>LASA</b>	Lakewood Area Shelter Association
<b>LBS</b>	Pounds
<b>LD</b>	Lead
<b>LESA</b>	Law Enforcement Support Agency
<b>LEP</b>	Limited English Proficiency
<b>LETPP</b>	Law Enforcement Terror Prevention Program
<b>LF</b>	Lineal Foot
<b>LFO</b>	Legal Financial Obligation
<b>LI</b>	Low Income
<b>LID</b>	Low Impact Development
<b>LIDAR</b>	Light Detection and Ranging
<b>LIHEAP</b>	Low Income Home Energy Assistance Program
<b>LINX</b>	Legal Information Network Exchange
<b>LOC</b>	Line of Credit
<b>LOS</b>	Level of Service
<b>LPN</b>	Licensed Practical Nurse
<b>LTAC</b>	Lodging Tax Advisory Committee
<b>LTGO</b>	Limited Tax and General Obligation Bonds
<b>LUAC</b>	Local Update of Census Addresses
<b>ME</b>	Medical Examiner
<b>MGD</b>	Million Gallons per Day
<b>MH</b>	Mental Health
<b>MHP</b>	Mental Health Professional
<b>MHU</b>	Mental Health Unit
<b>MLK</b>	Martin Luther King (Jr.)
<b>MRSA</b>	Methicillin Resistant Staphylococcus Aureaus
<b>MSAG</b>	Master Street Address Guide
<b>MVET</b>	Motor Vehicle Excise Tax
<b>MW</b>	Mega Watt
<b>NACO</b>	National Association of Counties
<b>NAICS</b>	North American Industry Classification System
<b>NBMA</b>	Northwest Biosolids Management Association

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<b>NIMS</b>	National Incident Management System
<b>NPD</b>	Neighborhood Patrol Deputies
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>NRP</b>	National Response Plan
<b>NW</b>	North West
<b>O&amp;M</b>	Operations & Maintenance
<b>OA</b>	Office Assistant
<b>OASI</b>	Old Age and Survivors Insurance
<b>OD&amp;T</b>	Organizational Development & Training
<b>OPD</b>	Office of Public Defense
<b>PA</b>	Prosecuting Attorney
<b>PACT</b>	Parents and Children Together
<b>PALS</b>	Planning and Land Services
<b>PC</b>	Pierce County
<b>PCVAC</b>	Pierce County Veterans' Advisory Council
<b>PC WARN</b>	Pierce County Warn, Alert and Response Network
<b>PCED</b>	Pierce County Economic Development
<b>PCJC</b>	Pierce County Juvenile Court
<b>PC-NET</b>	Pierce County Neighborhood Emergency Teams
<b>PCNS</b>	PC & Network Services
<b>PCVAC</b>	Pierce County Veterans' Advisory Council
<b>PERC</b>	Public Employment Relations Commission
<b>PHM</b>	Public Health Management
<b>PHP</b>	Prepaid Health Plan
<b>PLU</b>	Pacific Lutheran University
<b>POPS</b>	Purchase Order Payable System
<b>PPC</b>	Pediatric Pulmonary Centers
<b>PPL</b>	Parenting Plan Liaison
<b>PPW</b>	Pregnant and Parenting Women
<b>PS</b>	Puget Sound
<b>PSA</b>	Public Service Announcement
<b>PSAP</b>	Public Safety Answering Points
<b>PSBH</b>	Puget Sound Behavioral Health
<b>PSEDS</b>	Puget Sound Educational Service District

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<b>PSR</b>	Public Service Requests
<b>PSRC</b>	Puget Sound Regional Council
<b>PW</b>	Public Works
<b>PW&amp;U</b>	Public Works and Utilities
<b>PWTR</b>	Public Works Transportation
<b>R&amp;D</b>	Research and Development
<b>RAC</b>	Resource Advisory Committee
<b>RCV</b>	Ranked Choice Voting
<b>RCW</b>	Revised Code of Washington
<b>RE</b>	Residential Equivalent
<b>REET</b>	Real Estate Excise Tax
<b>RFP</b>	Request for Proposal
<b>RFQ</b>	Request for Quote
<b>RSN</b>	Regional Support Network
<b>SAR</b>	Search and Rescue
<b>SBIR</b>	Small Business Innovation Research
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SCOMIS</b>	Superior Court Management Information System
<b>SCUBA</b>	Self Contained Underwater Breathing Apparatus
<b>SD</b>	Software Development
<b>SEPA</b>	State Environmental Policy Act
<b>SHB</b>	Senate House Bill
<b>SHIBA</b>	State Health Insurance Benefits Advisor
<b>SHSP</b>	State Homeland Security Program
<b>SIU</b>	Special Investigations Unit
<b>SNS</b>	Strategic National Stockpile
<b>SR</b>	State Route (number)
<b>SRC</b>	Sprinkler Recreation Center
<b>SRFB</b>	State Salmon Recovery Funding Board
<b>SRO</b>	School Resource Officer
<b>SRS</b>	Schedule Retrieval System
<b>STAR</b>	Stop the Act of Recidivism (Program)
<b>STD</b>	Sexually Transmitted Diseases
<b>SWAB</b>	Surface Water Management Advisory Board

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<b>SWAT</b>	Special Weapons and Tactics
<b>SWM</b>	Surface Water Management
<b>TCPC</b>	Teen Council of Pierce County
<b>T/PC</b>	Tacoma/Pierce County
<b>TACID</b>	Tacoma Area Coalition of Individuals with Disabilities
<b>TAG</b>	Tacoma Actor's Guild
<b>TANF</b>	Temporary Assistance for Needy Families
<b>TB</b>	Tuberculosis
<b>TBD</b>	To Be Determined
<b>TCC</b>	Tacoma Community College
<b>TEU</b>	Twenty-Foot Equivalent Container Units
<b>TEW</b>	Terrorism Early Warning
<b>THOR</b>	Transitional Housing Operating and Rent
<b>TIA</b>	Transportation Improvement Account
<b>TIB</b>	Transportation Improvement Board
<b>TIP</b>	Transportation Improvement Plan
<b>TNET</b>	Tahoma Narcotics Enforcement Team
<b>TPA</b>	Third Party Administrator
<b>TPCHD</b>	Tacoma Pierce County Health Department
<b>TRS</b>	Threat Response System
<b>UASI</b>	Urban Areas Security Initiative
<b>UATA</b>	Urban Arterial Trust Account
<b>UCC</b>	Uniform Commercial Code
<b>ULID</b>	Utility Local Improvement District
<b>UP</b>	(City of) University Place
<b>UPS</b>	United Parcel Services of America
<b>US</b>	United States
<b>USA</b>	United States of America
<b>US&amp;R</b>	Urban Search & Rescue
<b>USGA</b>	United States Golf Association
<b>USGS</b>	United States Geological Survey
<b>UV</b>	Ultra Violet
<b>VA</b>	Veterans' Administration
<b>VIP</b>	Veterans Incarcerated Program

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<b>VLS</b>	Volunteer Legal Services
<b>VOIP</b>	Voice Over Internet Protocol
<b>VM</b>	Virtual Machine
<b>WA</b>	Washington
<b>WACME</b>	Washington Association of Coroners and Medical Examiners
<b>WASBIRT</b>	Washington Assessment, Screening, Brief Intervention, Referral and Treatment
<b>WDFW</b>	Washington State Department of Fish and Wildlife
<b>WDVA</b>	Washington State Department of Veterans' Affairs
<b>WIR</b>	Western Interstate Region
<b>WMD</b>	Weapons of Mass Destruction
<b>WRIA</b>	Water Resource Inventory Area
<b>WSAC</b>	Washington State Association of Counties
<b>WSH</b>	Western State Hospital
<b>WSP</b>	Washington State Patrol
<b>WSU</b>	Washington State University
<b>WW</b>	Wastewater
<b>WWTP</b>	Wastewater Treatment Plant
<b>XML</b>	Extensible Markup Language
<b>YMCA</b>	Young Men's Christian Association
<b>YE</b>	Year-End
<b>YTD</b>	Year-to-Date
<b>YWCA</b>	Young Women's Christian Association