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.
### Frequently Used Acronyms

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<tr>
<th>Acronym</th>
<th>Description</th>
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<td>AAA</td>
<td>Area Agency on Aging</td>
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<tr>
<td>ACJC</td>
<td>Arts Council of Johnson County</td>
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<tr>
<td>ADA</td>
<td>Americans with Disabilities Act or Assistant District Attorney</td>
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<tr>
<td>ADRC</td>
<td>Aging &amp; Disability Resource Center</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>ARFF</td>
<td>Aircraft Rescue and Fire Fighting</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>
</tr>
<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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<tr>
<td>BOCC</td>
<td>Board of County Commissioners</td>
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<tr>
<td>BOTA</td>
<td>Board of Tax Appeals</td>
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<tr>
<td>BPI</td>
<td>Basic Passenger Infrastructure</td>
</tr>
<tr>
<td>CAD</td>
<td>Computer Aided Design</td>
</tr>
<tr>
<td>CAFR</td>
<td>Comprehensive Annual Financial Report</td>
</tr>
<tr>
<td>CAP</td>
<td>Courthouse Advisory Panel</td>
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<tr>
<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>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>CEOP</td>
<td>County Emergency Operations Plan</td>
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<tr>
<td>CERI</td>
<td>County Economic Research Institute</td>
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<tr>
<td>CHAMPSS</td>
<td>Choosing Healthy Appetizing Meal Plan Solutions for</td>
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<tr>
<td>CIP</td>
<td>Capital Improvement Program</td>
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<tr>
<td>CISCO CUIC</td>
<td>Cisco Unified Intelligence Center</td>
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<td>CLRB</td>
<td>Contractor Licensing Review Board</td>
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<td>CMO</td>
<td>County Manager's Office</td>
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<td>CMSD</td>
<td>Consolidated Main Sewer District</td>
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<tr>
<td>CNG</td>
<td>Compressed Natural Gas</td>
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<tr>
<td>COD</td>
<td>Coefficient of Dispersion</td>
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<tr>
<td>COMM</td>
<td>Commercial</td>
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<tr>
<td>COOP</td>
<td>Continuity of Operations Program</td>
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<tr>
<td>COTA</td>
<td>Court of Tax Appeals</td>
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</tbody>
</table>
CPE  Continuing Professional Education
CPP  Commercial Personal Property
CRL  Central Resource Library
CRP  Capital Replacement Plan
CSP  Community Support Provider
DAB  DNA Advisory Board
DAT  District Attorney
DCA  District Court Administration
DCT  District Court Trustee
DDI  Development Dimensions International
DHE  Department of Health & Environment
DLP  Data Loss Prevention
DMV  Department of Motor Vehicles
DNA  Deoxyribonucleic Acid
DR/BC  Disaster Recovery/Business Continuity
DRE  Direct Recording Electronic
DTI  Department of Technology and Innovation
DUI  Driving Under the Influence
EAP  Employee Assistance Program
ECC  Emergency Communications Center
ECJC  Enterprise Center of Johnson County
EDU  Equivalent Dwelling Unit
EM(C)  Emergency Management (& Communications)
EMS  Emergency Medical Service
EMT  Emergency Medical Trainee
EOC  Emergency Operations Center
EPA  Environmental Protection Agency
FAA  Federal Aviation Administration
FAC  Facilities (Department)
FAR  Federal Acquisition Regulation
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
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>GIS</td>
<td>Geographic Information Systems</td>
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<tr>
<td>GO</td>
<td>General Obligation (Bonds)</td>
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<tr>
<td>HCFMT</td>
<td>Health Care Fund Management Team</td>
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<tr>
<td>HHSC</td>
<td>Health and Human Services Center</td>
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<tr>
<td>HHW</td>
<td>Household Hazardous Waste</td>
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<tr>
<td>HIPAA</td>
<td>Health Information Protection and Accountability Act</td>
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<td>HMO</td>
<td>Health Maintenance Organization</td>
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<tr>
<td>HPO</td>
<td>High Performance Organization</td>
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<tr>
<td>HR(D)</td>
<td>Human Resources (Department)</td>
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<tr>
<td>HRMS</td>
<td>Human Resources Management System</td>
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<tr>
<td>HS(D)</td>
<td>Human Services (Department)</td>
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<tr>
<td>HUD</td>
<td>Housing and Urban Development</td>
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<tr>
<td>HVAC</td>
<td>Heating, Venting, Air Conditioning</td>
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<tr>
<td>IAR</td>
<td>Immediate Action Request</td>
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<tr>
<td>ICMA</td>
<td>International City-County Management Association</td>
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<tr>
<td>ICC</td>
<td>International Codes Council</td>
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<tr>
<td>I/DD</td>
<td>Intellectual and Developmental Disabilities</td>
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<td>IPP</td>
<td>Individual Personal Property</td>
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<td>ITS</td>
<td>Information Technology Services</td>
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<tr>
<td>IXD</td>
<td>New Century AirCenter (FAA identifier)</td>
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<td>JCDHE</td>
<td>Johnson County Department of Health &amp; Environment</td>
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<td>JCDS</td>
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<td>Johnson County Heritage Trust Fund</td>
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<td>Johnson County Mental Health Center</td>
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<td>JCPRD</td>
<td>Johnson County Park &amp; Recreation District</td>
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<td>JCT</td>
<td>Johnson County Transit</td>
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<td>JCW</td>
<td>Johnson County Wastewater</td>
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<td>JIMS</td>
<td>Justice Information Management System</td>
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<td>KAC</td>
<td>Kansas Association of Counties</td>
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<td>KCATA</td>
<td>Kansas City Area Transportation Authority</td>
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<td>KCMO</td>
<td>Kansas City, Missouri</td>
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<td>KCOVRS</td>
<td>Kansas Commercial Vehicle Registration System</td>
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<td>KCP&amp;L</td>
<td>Kansas City Power &amp; Light</td>
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<td>KDHE</td>
<td>Kansas Department of Health and Environment</td>
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<tr>
<td>KDOT</td>
<td>Kansas Department of Transportation</td>
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</table>
**KP & F**  
Kansas Police & Fire (retirement system)

**KSA**  
Kansas Statutes Annotated

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

**KU**  
Kansas University

**LAN**  
Local Area Network

**LEAP**  
Leadership Empowers All People

**LEMP**  
Local Emergency Management Plan

**LEOP**  
Local Emergency Operations Plan

**LEPC**  
Local Emergency Planning Committee

**LIMS**  
Legislative Information Management System

**LKM**  
League of Kansas Municipalities

**LSI-R**  
Level of Services Inventory-Revised

**MARc**  
Mid-America Regional Council

**MDT**  
Mobile Data Terminals

**MHC**  
Mental Health Center

**MOVRS**  
Motor Vehicle Registration System

**MSC**  
Multi-Service Center

**MV(M)**  
Motor Vehicle (Management)

**MVS**  
Motor Vehicle Services

**NACo**  
National Association of Counties

**NEOF**  
Northeast Offices

**NFP**  
Nurse-Family Partnership

**NFPA**  
National Fire Protection Agency

**NIGP**  
National Institute of Governmental Purchasing

**NPDES**  
National Pollutant Discharge Elimination System

**NSF**  
Insufficient Funds

**NVRA**  
National Voter Registration Act

**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
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<tr>
<td>PCI-DDS</td>
<td>Purchasing Card Industry-Data Security Standard</td>
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<td>Planning, Design and Construction</td>
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<td>PDG</td>
<td>Planning and Design Group</td>
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<td>PIO</td>
<td>Public Information Officer</td>
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<td>PMs</td>
<td>Performance Measures</td>
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<td>Purchase Order</td>
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<td>Personal Property</td>
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<td>Personal Protective Equipment</td>
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<td>PPO</td>
<td>Preferred Provider Organization</td>
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<td>Personnel Review Committee</td>
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<td>Part-time Equivalent</td>
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<td>Qualified High Deductible Health Plan</td>
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<td>RAR</td>
<td>Request for Additional Resources</td>
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<td>RDA</td>
<td>Recommended Dietary Allowances</td>
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<td>Real Estate</td>
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<td>RFP</td>
<td>Request for Proposal</td>
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<td>ROI</td>
<td>Return on Investment</td>
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<td>RTA</td>
<td>Records and Tax Administration</td>
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<td>Remote Terminal Units</td>
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<td>Storage Area network</td>
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<td>SB</td>
<td>Senate Bill</td>
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<td>SCA/OAA</td>
<td>Senior Care Act/Older Americans Act</td>
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<td>SEA</td>
<td>Seasonal (Employee)</td>
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<td>Strategic Facilities Master Plan</td>
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<td>Stormwater Management Plan</td>
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<td>Strategic Program Area Review</td>
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<td>Sewer Repair and Construction Finance Plan</td>
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<td>Sexually Transmitted Disease</td>
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<td>Sheltered Workshop Industrial Fixed Transit</td>
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<td>TFM</td>
<td>Treasury and Financial Management</td>
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<td>TIF</td>
<td>Tax Increment Financing</td>
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<td>Transit</td>
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<td>Utility Assistance</td>
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<td>United Community Services</td>
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<td>UPS</td>
<td>Uninterruptible Power Supply</td>
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<td>USIC</td>
<td>United States Infrastructure Corporation</td>
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<td>USPAP</td>
<td>Uniform Standards of Professional Appraisal Practices</td>
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</table>
**USPS**
United States Postal Service

**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