This Section Includes:

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

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Intergovernmental Revenue
Revenue received from other governmental agencies and municipalities.

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

Levy
To impose taxes for the support of County activities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Property Tax
See Ad Valorem Tax.

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

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

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

Revenue
Funds which the County receives as income.

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

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

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

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

**Working Capital**
Excess of current assets over current liabilities.
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AAA</td>
<td>Area Agency on Aging</td>
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<tr>
<td>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>
</tr>
<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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<td>BOTA</td>
<td>Board of Tax Appeals</td>
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<tr>
<td>BPI</td>
<td>Basic Passenger Infrastructure</td>
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<tr>
<td>CAD</td>
<td>Computer Aided Design</td>
</tr>
<tr>
<td>CAFR</td>
<td>Comprehensive Annual Financial Report</td>
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<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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<tr>
<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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<td>COOP</td>
<td>Continuity of Operations Program</td>
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<td>COTA</td>
<td>Court of Tax Appeals</td>
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<tr>
<td>Abbreviation</td>
<td>Description</td>
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<tr>
<td>CPE</td>
<td>Continuing Professional Education</td>
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<tr>
<td>CPP</td>
<td>Commercial Personal Property</td>
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<td>CRL</td>
<td>Central Resource Library</td>
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<td>CRP</td>
<td>Capital Replacement Plan</td>
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<td>CSP</td>
<td>Community Support Provider</td>
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<tr>
<td>DAB</td>
<td>DNA Advisory Board</td>
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<tr>
<td>DAT</td>
<td>District Attorney</td>
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<td>DCA</td>
<td>District Court Administration</td>
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<td>DCT</td>
<td>District Court Trustee</td>
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<td>DDI</td>
<td>Development Dimensions International</td>
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<td>DHE</td>
<td>Department of Health &amp; Environment</td>
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<tr>
<td>DLP</td>
<td>Data Loss Prevention</td>
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<td>DMV</td>
<td>Department of Motor Vehicles</td>
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<td>DNA</td>
<td>Deoxyribonucleic Acid</td>
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<tr>
<td>DR/BC</td>
<td>Disaster Recovery/Business Continuity</td>
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<td>DRE</td>
<td>Direct Recording Electronic</td>
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<tr>
<td>DTI</td>
<td>Department of Technology and Innovation</td>
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<tr>
<td>DUI</td>
<td>Driving Under the Influence</td>
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<tr>
<td>EAP</td>
<td>Employee Assistance Program</td>
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<td>ECC</td>
<td>Emergency Communications Center</td>
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<tr>
<td>ECJC</td>
<td>Enterprise Center of Johnson County</td>
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<tr>
<td>EDU</td>
<td>Equivalent Dwelling Unit</td>
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<tr>
<td>EM(C)</td>
<td>Emergency Management (&amp; Communications)</td>
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<td>EMS</td>
<td>Emergency Medical Service</td>
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<tr>
<td>EMT</td>
<td>Emergency Medical Trainee</td>
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<tr>
<td>EOC</td>
<td>Emergency Operations Center</td>
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<tr>
<td>EPA</td>
<td>Environmental Protection Agency</td>
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<tr>
<td>FAA</td>
<td>Federal Aviation Administration</td>
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<tr>
<td>FAC</td>
<td>Facilities (Department)</td>
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<tr>
<td>FAR</td>
<td>Federal Acquisition Regulation</td>
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<tr>
<td>FLSA</td>
<td>Fair Labor Standards Act</td>
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<td>FMLA</td>
<td>Family Medical Leave Act</td>
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<tr>
<td>FP</td>
<td>Family Planning</td>
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<tr>
<td>FTE</td>
<td>Full-time Equivalent (Employee)</td>
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<tr>
<td>FY</td>
<td>Fiscal Year</td>
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<tr>
<td>GAAP</td>
<td>Generally Accepted Accounting Principles</td>
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<tr>
<td>GASB</td>
<td>Governmental Accounting Standards Board</td>
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<tr>
<td>GFOA</td>
<td>Government Finance Officers Association</td>
</tr>
</tbody>
</table>
GIS
Geographic Information Systems

GO
General Obligation (Bonds)

HCFMT
Health Care Fund Management Team

HHSC
Health and Human Services Center

HHW
Household Hazardous Waste

HIPAA
Health Information Protection and Accountability Act

HMO
Health Maintenance Organization

HPO
High Performance Organization

HR(D)
Human Resources (Department)

HRMS
Human Resources Management System

HS(D)
Human Services (Department)

HUD
Housing and Urban Development

HVAC
Heating, Venting, Air Conditioning

IAR
Immediate Action Request

ICMA
International City-County Management Association

ICC
International Codes Council

IDD
Intellectual and Developmental Disabilities

IPP
Individual Personal Property

ITS
Information Technology Services

IXD
New Century AirCenter (FAA identifier)

JCDHE
Johnson County Department of Health & Environment

JCDS
Johnson County Developmental Supports

JCHTF
Johnson County Heritage Trust Fund

JCL
Johnson County Library

JCMHC
Johnson County Mental Health Center

JCPRD
Johnson County Park & Recreation District

JCT
Johnson County Transit

JCW
Johnson County Wastewater

JIMS
Justice Information Management System

KAC
Kansas Association of Counties

KCATA
Kansas City Area Transportation Authority

KCMO
Kansas City, Missouri

KCOVRS
Kansas Commercial Vehicle Registration System

KCP&L
Kansas City Power & Light

KDHE
Kansas Department of Health and Environment

KDOT
Kansas Department of Transportation
**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
**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