



Glossary

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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

AAA

Area Agency on Aging

ACH

Automated Clearing House

ACJC

Arts Council of Johnson County

ACT

Adolescent Center for Treatment

ADA

Americans with Disabilities Act

ADC

Adult Detention Center

ADP

Average Daily Population

ADRC

Aging & Disability Resource Center

ADSAP

Alcohol Drug Safety Action Project

ADU

Adult Detoxification Unit

AED

Automated External Defibrillator

AIMS

Automated Information Mapping System

ARC

Adult Residential Center

ARFF

Aircraft Rescue and Fire Fighting

ARRA

American Recovery and Reinvestment Act

ASCLD/LAB

American Society of Crime Laboratory
Directory/Laboratory Accreditation Board

ASV

Administrative Services (Park & Recreation)

ATS

Automated Transit System

BCBSKC

Blue Cross Blue Shield of Kansas City

BOCC

Board of County Commissioners

BOTA

Board of Tax Appeals

BPI

Basic Passenger Infrastructure

BRFSS

Behavioral Risk Factor Surveillance System

BRT/BoS

Bus Rapid Transit/Bus on Shoulder

CAFR

Comprehensive Annual Financial Report

CALs

Client Access Licenses

CARE

Client Assessment, Referral and Evaluation

CARNP

Comprehensive Arterial Road Network Plan

CAR

Catch-A-Ride

CARS

County Assistance Road System

CDBG

Community Development Block Grant

CDDO

Community Developmental Disabilities Organization

CEOP

County Emergency Operations Plan

CERI

County Economic Research Institute

CINC

Child in Need of Care

CIP

Capital Improvement Program

CLRB

Contractor Licensing Review Board

CMAQ
Congestion Mitigation Air Quality

CMO
County Manager's Office

CMSD
Consolidated Main Sewer District

COD
Coefficient of Dispersion

COMM
Commercial

COTA
Court of Tax Appeals

CPP
Commercial Personal Property

CPR
Cardio Pulmonary Resuscitation

CRC
Crisis Recovery Center

CRL
Central Resource Library

CRP
Capital Replacement Plan

CSS
Community Support Services

DA
District Attorney

DAB
DNA Advisory Board

DCT
District Court Trustee

DDI
Development Dimensions International

DDoS
Distributed Denial of Service

DMV
Department of Motor Vehicles

DNA
Deoxyribonucleic Acid

DTI
Department of Technology and Innovation

ECC
Emergency Communications Center

ECJC
Enterprise Center of Johnson County

EDU
Equivalent Dwelling Unit

ELR
Enterprise Land Records

EM
Emergency Management

EMS
Emergency Medical Service

EMT
Emergency Medical Trainee

EOC
Emergency Operations Center

EPA
Environmental Protection Agency

ERP
Emergency Response Plan

ETV
Equalized Tangible Valuation

FAA
Federal Aviation Administration

FAR
Federal Acquisition Regulation

FBI
Federal Bureau of Investigations

FEMA
Federal Emergency Management Agency

FLSA
Fair Labor Standards Act

FMLA
Family Medical Leave Act

FTE
Full-time Equivalent (Employee)

FY
Fiscal Year

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

GFOA
Government Finance Officers Association

GIS
Geographic Information Systems

GO
General Obligation (Bonds)

HAP
Housing Assistance Payments

HCFMT
Health Care Fund Management Team

HHSC
Health and Human Services Center

HMO
Health Maintenance Organization

HPO
High Performance Organization

HQS
Housing Quality Standards

HR
Human Resources

HRIS
Human Resources Information System

HRMS
Human Resources Management System

HSB
Human Services Building

HS(D)
Human Services (Department)

HUD
Housing and Urban Development

HVAC
Heating, Venting, Air Conditioning

HVC
Housing Choice Voucher

ICMA
International City-County Management Association

I/DD
Intellectual and Developmental Disabilities

IPP
Individual Personal Property

ITS
Information Technology Services

IXD
New Century AirCenter (FAA identifier)

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

JDC
Juvenile Detention Center

JIAC
Juvenile Intake and Assessment Center

JIMS
Justice Information Management System

JJA
Juvenile Justice Authority

KAC
Kansas Association of Counties

KBI
Kansas Bureau of Investigations

KCMO
Kansas City, Missouri

KDHE
Kansas Department of Health and Environment

KDOA
Kansas Department of Aging

KDOT
Kansas Department of Transportation

KESSEP
Kansas Enhanced Statewide Support
Enforcement Program

KOMA
Kansas Open Meetings Act

KORA
Kansas Open Records Act

KPC
Kansas Payment Center

KP & F
Kansas Police & Fire (retirement system)

KSA
Kansas Statutes Annotated

KSU and K-STATE
Kansas State University

KU
Kansas University

LEMP
Local Emergency Management Plan

LEOP
Local Emergency Operations Plan

LEPC
Local Emergency Planning Committee

LKM
League of Kansas Municipalities

LSI-R
Level of Services Inventory-Revised

MARC
Mid-America Regional Council

MHC
Mental Health Center

MIP
Municipal Investment Pool

MSC
Multi-Service Center

MV(M)
Motor Vehicle (Management)

NACo
National Association of Counties

NCADC
New Century Adult Detention Center

NEOF
Northeast Offices

NFPA
National Fire Protection Agency

NIGP
National Institute of Governmental Purchasing

NIMS
National Incident Management System

NPDES
National Pollutant Discharge Elimination
System

NSF
Insufficient Funds

NVRA
National Voter Registration Act

OADC
Olathe Adult Detention Center

OJA
Office of Judicial Administration

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

PCMH
Patient-Centered Medical Home

PDG
Planning and Design Group

PHA
Public Hazard Awareness

PMs
Performance Measures

PO
Purchase Order

PP
Personal Property

PPE
Personal Protective Equipment

PPACA
Patient Protection and Affordable Care Act

PPO
Preferred Provider Organization

PRC
Personnel Review Committee

PRD
Price Related Differential

PSAP
Public Safety Answering Point

PT
Part time

PTE
Part-time Equivalent

QA
Quality Assurance

QHDHP
Qualified High Deductible Health Plan

RAR
Request for Additional Resources

RDA
Recommended Dietary Allowances

RE
Real Estate

RFID
Radio Frequency Identification

RFP
Request for Proposal

RTA
Records and Tax Administration

SB
Senate Bill

SEA
Seasonal (Employee)

SFMP
Strategic Facilities Master Plan

SMP
Stormwater Management Plan

SRCFP
Sewer Repair and Construction Finance Plan

SWIFT
Sheltered Work Industrial Fixed Transit

TBD
To Be Determined

TFM
Treasury and Financial Management

TIF
Tax Increment Financing

TIGER
Transportation Investment Generating Economic Recovery

UCS
United Community Services

UIFSA
Uniform Interstate Family Support Act

UPS

Uninterruptible Power Supply

USIC

United States Infrastructure Corporation

USPAP

Uniform Standards of Professional Appraisal Practices

USPS

United States Postal Service

VAWA

Violence Against Women Act

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