



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

ACJC

Arts Council of Johnson County

ADA

Americans with Disabilities Act or
Assistant District Attorney

ADRC

Aging & Disability Resource Center

AED

Automated External Defibrillator

AIMS

Automated Information Mapping System

ARFF

Aircraft Rescue and Fire Fighting

ASCLD/LAB

American Society of Crime Laboratory
Directory/Laboratory Accreditation Board

ASV

Administrative Services (Park & Recreation)

ATS

Automated Transit System or
Applicant Tracking System

BCBSKC

Blue Cross Blue Shield of Kansas City

BOCC

Board of County Commissioners

BOTA

Board of Tax Appeals

BPI

Basic Passenger Infrastructure

CAD

Computer Aided Design

CAFR

Comprehensive Annual Financial Report

CAP

Courthouse Advisory Panel

CARNP

Comprehensive Arterial Road Network Plan

CARS

County Assistance Road System

CCC

County Communications Center

CDBG

Community Development Block Grant

CDDO

Community Developmental Disabilities Organization

CEOP

County Emergency Operations Plan

CERI

County Economic Research Institute

CHAMPSS

Choosing Healthy Appetizing Meal Plan Solutions for

CIP

Capital Improvement Program

CISCO CUIC

Cisco Unified Intelligence Center

CLRB

Contractor Licensing Review Board

CMO

County Manager's Office

CMSD

Consolidated Main Sewer District

CNG

Compressed Natural Gas

COD

Coefficient of Dispersion

COMM

Commercial

COOP

Continuity of Operations Program

COTA

Court of Tax Appeals

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

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

I/DD

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

PCI-DDS

Purchasing Card Industry-Data Security Standard

PDC

Planning, Design and Construction

PDG

Planning and Design Group

PIO

Public Information Officer

PMs

Performance Measures

PO

Purchase Order

PP

Personal Property

PPE

Personal Protective Equipment

PPO

Preferred Provider Organization

PRC

Personnel Review Committee

PSAP

Public Safety Answering Point

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

RFP

Request for Proposal

ROI

Return on Investment

RTA

Records and Tax Administration

RTU

Remote Terminal Units

SAN

Storage Area network

SB

Senate Bill

SCA/OAA

Senior Care Act/Older Americans Act

SEA

Seasonal (Employee)

SFMP

Strategic Facilities Master Plan

SMP

Stormwater Management Plan

SPAR

Strategic Program Area Review

SRCFP

Sewer Repair and Construction Finance Plan

STD

Sexually Transmitted Disease

SWIFT

Sheltered Workshop Industrial Fixed Transit

TBD

To Be Determined

TFM

Treasury and Financial Management

TIF

Tax Increment Financing

TRN

Transit

UA

Utility Assistance

UCS

United Community Services

UPS

Uninterruptible Power Supply

USIC

United States Infrastructure Corporation

USPAP

Uniform Standards of Professional Appraisal Practices

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