



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.

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.

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

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

ADSAP

Alcohol Drug Safety Action Project

AED

Automated External Defibrillator Program

AHAJOCO

Arts and Humanities Association of
Johnson County

AIDS

Acquired Immune Deficiency Syndrome

AIMS

Automated Information Mapping System

ALS

Advanced Life Support

APCO

Association of Public-Safety Communications
Officials

ARC

Adult Residential Center

ARFF

Aircraft Rescue and Fire Fighting

ASCLD/LAB

American Society of Crime Laboratory
Directory/Laboratory Accreditation Board

ATS

Automated Transit System

AVL

Automated Vehicle Location

BID

Board of Indigent Defense Services

BMP

Best Management Practices

BOCC

Board of County Commissioners

BOMA

Building Owners and Managers Association

BOTA

Board of Tax Appeals

BRT

Bus Rapid Transit

C & A

Children and Adolescents

CAD

Computer Aided Dispatch

CAFR

Comprehensive Annual Financial Report

CAMA

Computer Assisted Mass Appraisal

CARNP

Comprehensive Arterial Road Network Plan

CARS

County Assistance Road System

CASA

Court Appointed Special Advocate

CBD

Central Business District

CCC

County Communications Center

CCRS

City-County Revenue Sharing

CDBG

Community Development Block Grant

CDDO

Community Developmental Disabilities
Organization

CERI
County Economic Research Institute

CEU
Continuing Education Unit

CHAP
Community Health Assessment Program

CINC
Child in Need of Care

CIP
Capital Improvement Program

CLE
Continuing Legal Education

CLRB
Contractor Licensing Registration Board

CMAQ
Congestion Mitigation Air Quality

COD
Coefficient of Dispersion

COMM
Commercial

COPD
Chronic Obstructive Pulmonary Disease

CPAP
Continuous Positive Airway Pressure

CPP
Commercial Personal Property

CPR
Cardio Pulmonary Resuscitation

CRL
Central Resource Library

CRP
Capital Replacement Plan

CSP
Community Services Provider

CSS
Community Support Services

CST
Crime Scene Technician

CVN
Commercial Value Notices

DA
District Attorney

DAB
DNA Advisory Board

DARE
Drug Abuse Resistance Education

DCT
District Court Trustee

DD
Developmental Disabilities

DDI
Development Dimensions International

DMV
Department of Motor Vehicles

DNA
Deoxyribonucleic Acid

DOT
Direct Observation Therapy

DPU
Directed Patrol Unit

DTS
Digital Technology Services

DUI
Driving Under the Influence

ECC
Emergency Communications Center

ECJC
Enterprise Center of Johnson County

EDU
Equivalent Dwelling Unit

EIA
Energy Information Administration

ELG
Eligibility

ELR
Enterprise Land Records

ELVIS

Election Voter Information System

EMHS

Emergency Management & Homeland Security

EMS

Emergency Medical Service

EMT

Emergency Medical Trainee

EOC

Emergency Operations Center

EPA

Environmental Protection Agency

ETAC

Emergency Threat Analysis Capability

EZIO

Easy Intraosseous

FAA

Federal Aviation Administration

FACS

Family and Consumer Sciences

FDA

Federal Drug Administration

FEMA

Federal Emergency Management Agency

FHS

Family Health Services

FLSA

Fair Labor Standards Act

FMLA

Family Medical Leave Act

FTA

Federal Transportation Administration

FTE

Full-time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

GIS

Geographical Information System

GOST

Goals, Objectives, Strategies and Tactics

HAT

Harrassment Awareness Training

HAVA

Help America Vote Act

HCBS

Home and Community Based Services

HHSC

Health and Human Services Center

HIV

Human Immunodeficiency Virus

HR

Human Resources

HRIS

Human Resource Information System

HS/A

Human Services and Aging

HUD

Housing and Urban Development

HVAC

Heating, Venting, Air Conditioning

ICMA

International City-County Management Association

IGA

Indicators of Government Affordability

IM

Instant Messaging

IPP

Individual Personal Property

ITS

Information Technology Services

JABG

Juvenile Accountability Block Grant

JAG

Justice Assistance Grant

JCCC

Johnson County Community College

JCCDC

Johnson County Certified Development Company

JCCVC

Johnson County Citizens' Visioning Committee

JCDS

Johnson County Developmental Supports

JCED

Johnson County Environmental Department

JCHD

Johnson County Health Department

JCHTF

Johnson County Heritage Trust Fund

JCKA

Johnson County, Kansas Archives

JCL

Johnson County Library

JCLR

Johnson County Land Records

JCM

Johnson County Museums

JCNC

Johnson County Nursing 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

KDOT

Kansas Department of Transportation

KESSEP

Kansas Enhanced Statewide Support Enforcement Program

KHS

Kansas Health Services

KJJA

Kansas Juvenile Justice Authority

KPC

Kansas Payment Center

KP & F

Kansas Police & Fire (retirement system)

KSA

Kansas Statutes Annotated

KSU and K-STATE

Kansas State University

KUMC

University of Kansas (KU) Medical Center

LAN

Local Area Network

LAVTR

Local Ad Valorem Tax Reduction

LEAPS

Linking Education and Public Service

LEMP

Local Emergency Management Plan

LEPC

Local Emergency Planning Committee

LKM

League of Kansas Municipalities

LPN

Licensed Practical Nurse

LSI-R

Level of Services Inventory-Revised

LTBI

Latent Tuberculosis Infection

MARC

Mid-America Regional Council

MD/ARNP

Medical Doctor/Advanced Registered Nurse Practitioner

MHC

Mental Health Center

MHz

Megahertz

MR/DD

Mental Retardation/Developmental Disabilities

MVM

Motor Vehicle Management

NACo

National Association of Counties

NEOF

Northeast Offices

NFPA

National Fire Protection Agency

NIMS

National Incident Management System

NPDES

National Pollutant Discharge Elimination System

NRCS

Natural Resources Conservation Service

NVRA

National Voter Registration Act

OASIS

On-Line Appraisal & Statistical Information System

OFM

Office of Financial Management

OJA

Office of Judicial Administration

O & M

Operations and Maintenance

ONC

On Call (Employee)

OSC

Oracle Support Center

PAR

Paramedic Advanced Responder

PBC

Public Building Commission

PBX

Private Branch Exchange

PC

Personal computer

PCP

Primary Care Physician

PHA

Public Hazard Awareness

PICS

Picture Imaging Computer System

PMs

Performance Measures

PP

Personal Property

PPAS

Personal Property Assessment System

PRD

Price Related Differential

PSI/gpm

Pounds per Square Inch/Gallons per Minute

PT

Part time

PTE

Part-time Equivalent

PV Com

Prairie View's Comprehensive Outcomes Management System

PVD

Property Valuation Division

QA

Quality Assurance

RAR

Request for Additional Resources

RDA

Recommended Dietary Allowances

RE

Real Estate

RES

Residential

RFP

Request for Proposal

RN

Registered Nurse

RNR

Retrievals not Recorded

RPCC

Roeland Park Community Center

RTA

Records and Tax Administration

SA

Substance Abuse

SARS

Severe Acute Respiratory Syndrome

SB

Senate Bill

SEA

Seasonal (Employee)

SED

Severely Emotionally Disturbed

SERT

Sheriff's Emergency Response Team

SFMP

Strategic Facilities Master Plan

SHCC

Spring Hill Community Center

SKIP

School Kids Impacting Peers

SLA

Service Level Agreement

SMP

Stormwater Management Plan

SRCFP

Sewer Repair and Construction Finance Plan

SRS

Social and Rehabilitation Services

STEP

Skills Training to Enhance Performance

STI

Supervisor Training Institute

SWAT

Special Weapons and Tactics

SWIFT

Sheltered Work Industrial Fixed Transit

TB

Tuberculosis

TBD

To Be Determined

TC

Therapeutic Community

TCM

Targeted Case Management

TIF

Tax Increment Financing

TLC

Temporary Lodging for Children

UA

Utility Assistance

UCC

Uniform Commercial Codes

UCS

United Community Services

UIFSA

Uniform Interstate Family Support Act

UPS

Uninterruptible Power Supply

USDA

United States Department of Agriculture

USPAP

Uniform Standards of Professional Appraisal Practices

VFR

Visual Flight Rural

VOIP

Voice Over Internet Protocol

WAN

Wide Area Network

WASTEWATER O & M

Wastewater Operations and Maintenance

WIC

Women, Infants and Children

WW

Wastewater