

# Johnson County Transparency Portal

## GLOSSARY OF TERMS



On the Graphs: "M" stands for millions and "K" stands for thousands.



Service Area: Classification of expenditures which provide additional detail about the purpose of the expenditures.

- Public Safety and Legal Services: Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.
- Physical Health and Social Services: Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.
- Mental Health, Mental Retardation, and Developmental Disabilities: Expenditures for Services to Persons with Mental Illness, Persons with Chronic Mental Illness, Persons with Mental Retardation, and Persons with Other Developmental Disabilities.
- County Environment and Education: Expenditures for Environmental Quality, Conservation and Recreational Services, Animal Control, Educational Services and County Development.
- Roads and Transportation: Expenditures for Secondary Roads Administration and Engineering, Roadway maintenance, General Roadway Expenditures, and Mass Transit.
- Government Services to Residents: Expenditures for Representation Services and State Administrative Services.
- Administration: Expenditures for Policy & Administration, Central Services, and Risk Management Services.
- Non-program Expenditures and Other Budgetary Financing Uses: used to account for three independently budgeted non-program classes: 1) Non-program Current Expenditures, 2) Long-Term Debt Service Expenditures, and 3) Capital Project Expenditures; and with Other Budgetary Financing Uses.



Revenue Sources: Classification of revenues which provide additional detail about the purpose of the revenues.

- Taxes: Includes General Property Taxes, Penalties and Interest on General Property Taxes, but do not include State property tax replacements against those taxes. Also include Other County Taxes, Local Option Taxes, Gambling Taxes, and Tax Increment Financing Revenue.
- Intergovernmental: Include state shared Revenues and Grants, state Property Tax Replacements, Federal Grants and Entitlements, Contributions and Reimbursements from Local Governmental Units and agencies, and Payments in Lieu of Taxes.
- Licenses and Permits: Include Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and other licenses and permits.
- Charges for Services, Statutory: Include certain fees of Recorder, Treasurer, and Sheriff.
- Charges for Services, Non-Statutory: Include certain fees for General Government, Public Safety, Recreation, Health, Sanitary Landfill, and Miscellaneous.
- Use of Money and Property: Include Earnings from Investments, Rents, and Miscellaneous incomes.

- **Miscellaneous Revenues:** Include Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities and Fines from Violations of County Ordinances, Forfeitures and Defaults.
- **Other Financing Sources:** Include Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Disposition. (Also includes a section for non-budgetary codes.)



**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.