

ABBREVIATIONS

ACA	-	Allegheny County Airport
AIM	-	Authority for Improvements in Municipalities
ALOM	-	Allegheny League of Municipalities
ANCLUC	-	Federal anti-noise grant funding used to acquire land around the airport
AP	-	All County Parks
ARAD	-	Allegheny Regional Asset District
ARFF	-	Aircraft Rescue and Firefighting Facility
BP	-	Boyce Park
CAD	-	Computer Aided Drafting
CAFR	-	Comprehensive Annual Financial Report (distributed by the County Controller)
CCAC	-	Community College of Allegheny County
CCB	-	City-County Building
CCH	-	County Court House
CDBG	-	Community Development Block Grant
CISP	-	Community Intensive Supervision Program
COB	-	County Office Building
CFR	-	Crash/Fire/Rescue
COG	-	Council of Governments
CYS	-	Children and Youth Services
D&A	-	Drug and Alcohol
DBE	-	Disadvantaged Business Enterprise
DCS	-	Division of Computer Services (under Dept. of General Services)
DL	-	Deer Lakes Park
DPW	-	Department of Public Welfare (State)
EEO	-	Equal Employment Opportunity
EIN	-	Electronic Information Network
EMS	-	Emergency Medical Services
FAA	-	Federal Aviation Administration
FAR	-	Federal Aviation Regulation
FHWA	-	Federal Highway Administration
FTE	-	Full-Time Equivalency
GIS	-	Geographic Information System
GO	-	General Obligation
GSE	-	Ground Service Equipment
HA	-	Hartwood Acres Park
HH	-	Harrison Hills Park
HHS	-	Health and Human Services (Federal)
HVAC	-	Heating, Ventilation, Air Conditioning
ICIS	-	Integrated Criminal Information System
MBE	-	Minority Business Enterprise

ABBREVIATIONS (cont'd.)

MH/MR	-	Mental Health/Mental Retardation
NP	-	North Park
OBRA	-	Omnibus Reconciliation Act
PAT	-	Port Authority Transit
PENNDOT	-	Pennsylvania Department of Transportation
PIA	-	Pittsburgh International Airport
RH	-	Round Hill Park
R/W	-	Runway
SC	-	Settler's Cabin park
SP	-	South Park
SPRPC	-	Southwestern Pennsylvania Regional Planning Commission
SSMH	-	Soldiers and Sailors Memorial Park
STD	-	Sexually Transmitted Disease
TBA	-	To Be Assigned
TRAN	-	Tax and Revenue Anticipation Note
VP	-	Various Parks
WBE	-	Women's Business Enterprise
WO	-	White Oak Park

GLOSSARY

ACTIVITY

A specific and distinguishable task performed by one or more organizational components of a governmental unit. Accomplishment of a given function for which the government unit is responsible.

ADMINISTRATIVE CODE OF ALLEGHENY COUNTY

Sets forth the details for the administration and operation of Allegheny County government consistent with the provisions of the Home Rule Charter of Allegheny County as adopted on May 19, 1998, as amended from time to time, and all applicable Laws of the Commonwealth of Pennsylvania. This code was prepared and presented by The Allegheny County Chief Executive to the Allegheny County Council for their consideration on February 15, 2000. Council has 90 days in which to approve the code by Ordinance.

ALLOCATION

Administrative assignment or distribution of resources, revenues, facilities, activities operations, or related areas of responsibilities within an organization or between organizations.

AMENDMENT

A change in the scope of work, dollar value, or length of time of a contract, agreement, or letter of understanding

APPELLATE COURTS

In Pennsylvania, the State Supreme, Superior and Commonwealth Courts are designated as Appellate Courts (having appellate jurisdiction over the State Court System.)

APPROPRIATION

The legal authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. The approved annual Operating and Capital Budgets represent legal authorization to spend.

ALLEGHENY REGIONAL ASSET DISTRICT

An Ordinance that establishes a Regional Asset District (RAD) that would fund parks, libraries and other local recreational facilities in addition to providing local tax relief. The Ordinance imposes a one (1 %) percent sales tax to fund the district.

ARBITRAGE

The difference between the yield (interest) on governmental obligations that is exempt from Federal taxation under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax proceeds of the governmental obligations that are invested.

ASSESSED VALUE

Evaluation set upon real estate or other property as a basis for levying taxes.

GLOSSARY (cont'd.)

AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES (A.I.M.)

An authority created to provide low interest loans and grants to municipal entities within Allegheny County for infrastructure improvements and capital and equipment projects.

AVAILABLE FUNDING

Cash on hand or available after all reserves and incurred debts or outstanding bills are realized.

BASIS OF ACCOUNTING

The accounting records for the County's general government operations are maintained on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred.

BLOCK GRANTS

The transfer of funds from Federal or State government to finance generally designated categorical programs usually in the Human Services area.

BOND

General obligation long-term debt instruments used to fund capital projects.

BRANCHES OF ALLEGHENY COUNTY GOVERNMENT

Legislative Branch – consists of the County Council and its staff. County Council shall have exclusive legislative power, with the exception of the Initiative and Referendum provisions detailed in Article XI of the Administrative Code, and shall exercise its legislative powers and duties as set forth in Article IV of the Home Rule Charter.

Executive Branch – consists of the Chief Executive, an appointed professional County Manager, the Law Department, Departments and Divisions under the authority of the County Manager and the Chief Executive, and Independently Elected County Officials.

Judicial Branch – consists of the Allegheny County Court of Common Pleas and the Magisterial Districts which together comprise the Fifth Judicial District of the unified court system of the Commonwealth of Pennsylvania.

CAPITAL BUDGET

A one year plan of capital projects to be undertaken and the proposed means of financing them.

CAPITAL BUDGET AMENDMENTS

Changes in the budget required to delete non-active projects, provide additional funding for cost overruns or design changes or to add emergency projects. Processed through the Budget and Finance Division and approved by the Board of Commissioners at a public meeting.

CAPITAL EXPENDITURES

Expenditures which result in the acquisition of, or addition to fixed assets. Expenditures made to build, prolong, and improve such items as buildings, roads, bridges, and transportation systems.

GLOSSARY (cont'd.)

COUNTY FUND

One of two general funds (the other being the Institution District Fund) utilized by the accounting system to account for financial transactions surrounding the County exclusive of the Institution District and exclusive of all other funds.

DEBT SERVICE

Money budgeted each year to pay interest on outstanding debt as well as principal that has matured.

DEBT SERVICE FUND

A separate fund used to account for the receipt and disbursement of real estate taxes levied in order to pay the annual debt service of the County.

DEFICIT

The excess of expenditures over revenues during an accounting period

DEPARTMENT EARNINGS

Revenue from fines, charges, and interest earnings that are generated by the department in its daily course of operations.

DIVISION

Identifies the second level of organization. A division has responsibility for one or more activities relating to the programs of the department.

ENCUMBRANCE

Funds escrowed for present or future obligations. An estimate of funds needed for an item that has been purchased but not yet received.

ENTERPRISE FUND

The fund used to account for government operations which are commercial in nature and where costs (i.e., expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges.

FEASIBILITY STUDIES

Review of a proposed project to determine its programmatic and fiscal impact on the County prior to inaugurating any action to undertake the project.

FEE OFFICES

Fee offices are offices which generate income for the County through the particular services they perform. The Row Offices are generally considered fee offices.

FINANCIAL TREND INDICATORS

Groups of statistics, ratios, etc., used for the purpose of measuring certain financial factors or activity levels over a period of time.

GLOSSARY (cont'd.)

FISCAL YEAR

The time period which applies to an adopted budget. There are several different fiscal years that must be taken into consideration when developing the County operating budget:

County Fiscal Year January 1 - December 31

State of Pennsylvania Fiscal Year July 1 - June 30

Federal Fiscal Year October 1 - September 30

FRINGE BENEFITS

Special terms, conditions and privileges of employment which may supplement regular salaries or wages.

FRINGE BENEFIT COST RECOVERY

A procedure whereby the County recovers fringe benefit expenditures from funding sources outside the County tax base.

FULL-TIME EQUIVALENCY

A measurement of the Full-Time Equivalent employment positions within an operating department computed as follows: the aggregate operating appropriations for regular salaries and wages, divided by the average annual departmental salaries and wages (based on the last payroll in December immediately preceding the current statistical year).

FUND

A self balancing set of accounts which reflects the recordings of cash and other assets, liabilities, and other transactions affecting the account balance as relating to a designated purpose or activity.

FUND BALANCE

(1) The excess of assets over liabilities in any given fund at a given point in time (2) The fund equity of governmental funds and trust funds.

GENERAL FUND

A consolidation of the County Fund and the Institution District Fund for financial reporting purposes

GENTRIFICATION ORDINANCE

An Ordinance providing for a program of tax exemption, granting long-time owner occupants an exemption for that portion of an increase in assessed valuation that is attributed to an increase in market value of a property exceeding five percent (5%). As a consequence of refurbishing or renovating of other residences or the construction of new residences in long term established residential areas throughout the County.

GRANTS BUDGET

Individual expenditure and revenue plans developed to account for the receipt and expenditure of one-time revenues made available through contractual agreements for the provision of specific services. Each Grant agreement has its own unique budget.

HOME RULE CHARTER

Approved by the Voters of Allegheny County at the election held on May 19, 1998, this legislation provides the legal framework for the governance of the County. Together with the Administrative Code of Allegheny County, they replace the Second Class County Code under the Pennsylvania Constitution.

GLOSSARY (cont'd.)

IMPROVEMENT FUND

A fund maintained in the Aviation Department representing retained earnings of the Enterprise Fund to be used for capital improvements at the two airports.

INDIRECT COST

A cost which cannot be specifically identified with a grant or contract but rather which is incurred for the joint or common benefit of a grant or contract. The costs of central support organizations are generally treated as indirect cost of departments or units performing grants or contracts.

INFRASTRUCTURE

Those highway, public transit, waste water treatment, air and water and air transportation systems necessary for economic development.

INTERGOVERNMENTAL REVENUE

Funds received from other levels of government which support functions and services provided on the local level.

INTERNAL SERVICE FUND

The Internal Service Fund is an operating fund which is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

LEGISLATION

The laws necessary to transact the ordinary business of a government body.

LIQUID FUEL FUND

A special fund of the County used to account for the receipt and expenditures of revenues derived from a Commonwealth tax on liquid fuels.

LIQUID FUEL TAX

A tax levied by the Commonwealth of Pennsylvania on the sale of liquid fuels such as gasoline and kerosene. The County receives the equivalent of one-half cent per gallon of liquid fuel sold in the County. Revenue received and deposited can be used only for the purpose of construction, reconstruction, maintenance, and repair of roads, highways and bridges, including the payment of property damage and compensation of viewers for services in eminent domain proceedings involving roads, highways and bridges, and for payment of interest and sinking fund charges on bonds issued or used for highway and bridge purposes.

LIQUIDITY

Cash on hand as well as other current assets that can be easily converted to cash within the year, such as short-term investments.

MANAGED COMPETITION

A policy by which services are put out for bid in which both the union and the private sector submit proposals.

GLOSSARY (cont'd.)

MILLAGE

An expression for measuring the tax levy imposed by the Board of Commissioners on the assessed valuation of real property. One mill is equal to 1/1000 of the assessed valuation. The combined millage for Allegheny County in 1998 is 25.2 mills or 2.52% times the assessed valuation of real property.

OPERATING BUDGET

A plan of current expenditures and a proposed means of financing them. The Operating Budget is the primary means by which most of the financing acquisition, spending and service delivery activities of government are controlled. State law mandates a balanced Operating Budget.

PRELIMINARY ENGINEERING

Basic engineering studies required to identify the parameters of a capital project.

PRINCIPAL

The amount of debt or money borrowed.

PROJECTED EXPENDITURES

Estimated year-end expenditures based on either simple historic spending trends or a more sophisticated mathematical model. The Budget Division prepares expenditure projections for each County and Institution District Department on a monthly basis. The monthly projection reports are utilized by County Managers to maintain expenditures at or below budgeted levels.

RATING AGENCIES

Private service organizations that evaluate the relative credit worthiness of debt issuers by assigning incremental ratings to them based on the issuer's financial, demographic, economic and managerial information. The three most prominent rating agencies are Moody's Investor Services, Inc., Standard & Poor's Corporation and Fitch Investors Service.

REAPPROPRIATION BALANCE

Funds, that are recorded in one period but not encumbered, and are used in subsequent years

REFUND OF TAXES

An amount paid back or credit allowed because of an over-collection on property taxes. This usually occurs when property assessments are lowered through the appeals process after annual taxes have been paid.

RESOLUTION

A formal expression of the opinion, or will of an official body, or a public assembly adopted by a vote.

REVENUES

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions residual equity transfers.

GLOSSARY (cont'd.)

ROW OFFICE

An office formed to fulfill a statutory requirement involving a necessary task of County government and headed by an elected official. In Allegheny County the following constitute the row offices: Clerk of Courts, Controller, Coroner, District Attorney, Jury Commissioners, Prothonotary, Recorder of Deeds, Register of Wills, Sheriff and Treasurer.

SINKING FUND

An escrow account established in which current year funds and/or future year funds are placed so as to liquidate a future debt obligation. The existing Sinking Fund was established in 1987 with the issuance of Series C-33 General Obligation Refinancing Bonds. The purpose of this series was to refinance all prior outstanding bonds through and including Series C-32, and at the same time, effect their legal defeasance.

TAX AND REVENUE ANTICIPATION NOTE (TRAN)

A note, issued usually in the first or second fiscal month, in order provide temporary cash-flow relief in anticipation of the future receipt of the proceeds of real estate tax revenues.

TAX BASE

The assessed valuation of all taxable property within the boundaries of the taxing authority

UNENCUMBERED (CASH)

Funds not pledged in connection with present or future obligations.

UNFUNDED PENSION LIABILITY

The recognition of an employer of its duty to fund its portion of the Employee Pension Fund, but as of yet, has not escrowed or segregated those funds required to fulfill the outstanding obligations.

USER FEES

A source of revenue designed to levy all or a portion of the cost of operating a facility or providing a service on those who use the facility or service, i.e., rental of a picnic grove, greens fees, swimming pool admissions, etc.