

Glossary

allocate	to set aside money for a specific purpose
annexation	the legal process of extending municipal boundaries to a city or town
appropriate	to authorize the amounts of money government can spend
assessed value	the value assigned to property by government to establish its worth for tax purposes
assessment	the official valuation of property for purposes of taxation
Board of Supervisors	local governing body of counties; the elected local representatives of the people
bond	a loan to governments that is made when people buy the government's commitment to repay the loan plus interest
budget	a plan for the acquisition and allocation of resources
capital	facilities used to produce services – includes land, buildings, water and sewer lines, city streets and bridges
carryover	the reappropriation of funds in a new fiscal year that were unspent in the previous fiscal year
Chamber of Commerce	a group of business people formed to promote business interests in the community
charter	the document defining how a city or town is to be governed and giving it legal authority to act as a local government
citation	an official summons to appear before a court to answer a charge of violating a government regulation
civil	concerning government's role in relations among civilians – different than criminal in that these relations are not offenses against all the people
council-manager plan	an arrangement for local government in which the elected board hires a professional executive to direct government activities
debt service	payments of principal and interest on a loan

deficit	insufficient revenues to fund expenditures
developer	a person or business that constructs houses or other buildings or prepares land for building
Dillon's Rule	dictates that the only powers that counties, cities, or towns can exercise are those specifically granted to them by the General Assembly
dispatcher	a person who gives emergency workers information so that those workers can respond to emergencies
economic development	activities to create new jobs and additional sales and other business
expenditure	money spent
fiscal year	the twelve-month period used by government for record keeping and budgeting – Fairfax County's fiscal year is from July 1 to June 30.
fund balance	money a government has not spent at the end of its fiscal year
general obligation bond	a loan that a government agrees to repay using tax money, even if the tax rate must be raised
grant	money given by state or local government to fund local projects
incident report	a report written by a police officer that describes a crime or other situation
infrastructure	basic public services such as water, sewers, and roads that are needed for economic development
levy	to impose a tax by law
line item	a specific expenditure category
mandate	a legal order by which one government requires action by another government
ordinance	a law passed by a local government
partisan	involving political parties
per capita	for each person

precinct	a district for organizing voters and voting – the smallest unit of political organization
privatization	government buying a service from a business instead of producing the service itself
property tax	a tax placed on the assessed value of property to be paid by the owner of that property
revenue	the amount of money that a government receives
sales tax	a tax on each purchase paid by the buyer at the time of purchase
tax base	the value of the property, sales, or income being taxed
variance	permission to do something that is different from what is allowed by current regulations
watershed	an area that drains water into a stream or lake
zoning	rules that designate different areas of land for different uses