

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
Board of Supervisors	local governing body of counties; the elected local representatives of the people
budget	a plan for the acquisition and allocation of resources
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
council-manager plan	an arrangement for local government in which the elected board hires a professional executive to direct government activities
deficit	insufficient revenues to fund expenditures
developer	a person or business that builds houses 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
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.
infrastructure	basic public services such as water, sewers, and roads that are needed for economic development

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jurisdiction	the right to use legal authority, or the territory over which a government can use its authority
line item	a specific expenditure category
ordinance	a law passed by a local government
partisan	involving political parties
per capita	for each person
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
zoning	rules that designate different areas of land for different uses