

Glossary

ad valorem tax - A tax based on the relative value of property.

agenda - A list of items to be brought up at a meeting.

amendment - A change or addition which changes the meaning or scope of an original formal document, usually laws or regulations, but can include plans or specifications.

annexation - The process by which a municipality, upon meeting certain requirements, expands its boundaries.

assessed value - A valuation set upon real estate or other property by the assessor as a basis for levying taxes.

auditor - One who examines the financial activities of an agency and prepares a report based on such examination.

balanced budget - A budget in which estimated revenues equal estimated expenditures.

ballot - Any material on which votes may be cast for candidates or measures.

bi-partisan - Representing two parties, primarily Democrats and Republicans.

board - Advisory and policy-making body appointed by boards of supervisors or city councils. Boards provide community member's input on many issues.

budget - A comprehensive financial plan to sustain agency municipal operations during a given year with related explanation.

charter - A written instrument that creates and defines powers, rights and privileges for a specific jurisdiction or organization.

city - A local unit of government formed by its residents in order to provide services such as public safety, land use control and recreation.

city council - The policy-making and legislative body for a city. Councils pass ordinances which determine public policy. Election is usually for a term of four years on a non-partisan basis.

city manager - Trained professional hired by city council to implement council policy and run the city on a day to-day basis.

civil service - Competitive process for selecting employees. Appointments governed by competitive selection process.

condemnation - The process of taking private property for public use through the power of eminent domain.

consent agenda - A policy of the governing body to approve, in one motion, routine and/or non-controversial items, which can be determined prior to the meeting.

council-manager form - City organizational structure in which the city council appoints a professional manager to handle day-to-day affairs of the city and implement council policy.

county - A geographical area which is a subdivision of the state for local administration of government.

deficit - The excess of expenditures over revenues for a fiscal period.

executive session - The only type of meeting of a legislative body that may be closed to the public. Sessions must deal with contract negotiations, personnel matters, or litigation.

expenditures - The spending of money by the municipality for the programs and projects included within the approved budget.

fiscal year - A 12-month budgetary period which, for most cities and counties, runs from July 1st to June 30th.

franchise - A privilege conferred by government approval to an individual or firm to market goods or services in a particular area, generally for an extended period.

franchise tax - A percent of profit to grantor of franchise.

general fund - The general operating fund of the municipality used to account for all financial resources except those required to be accounted for in a special fund.

general law city - Legal structure of most cities. Powers of the city are detailed under state general law provisions.

general plan - Comprehensive plan detailing the physical and social development of a city or county.

home rule - Exercise of power at the local government level to determine local affairs of government, upon acceptance of the terms set by the state legislature.

jurisdiction - The range of authority of an administrative unit.

incorporation - The legal process of creating a city as a separate, self-governed entity within a county.

infrastructure - The facilities and systems shared or used by all residents such as schools, water supply, waste water, solid waste disposal, gas and electric service, and roads.

initiative - The people's right to initiate a measure, issue or question to be voted on by the people.

LAFCO - Acronym for "Local Agency Formation Commission," the appointed body responsible for reviewing requests for incorporation of new cities or creation of new special districts. LAFCO approval of a request places the measure on the local ballot for voters to decide.

land use - Designating city or county land for specific purposes, such as housing, industry, commercial or open space.

mayor-council form - A city organizational structure with no professional administrator and with the city council appointing department heads.

minutes - A summary of action taken at a meeting and the vote on each item.

NIMBY - Acronym for "not in my back yard," an argument made by property owners who support public services, but oppose the location of public facilities near their own property.

non-partisan - Representing no political party.

non-partisan election - Elections in which candidates have no political party designations, and parties do not participate. All local government elections are of this type.

operating budget - A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

ordinance - An enforceable municipal law, statute or regulation which applies to all residents within that municipality; penalty provisions may apply.

planning - The process of designing and regulating the physical development of a community to meet the economic, social, and recreational needs of the area.

planning commission - A planning agency authorized by law to prepare and recommend plans for the development of physical, social, economic and cultural resources and facilities within a unit of government.

political action committee (PAC) - A committee formed to support or oppose any candidate, measure, issue or question.

property tax - A tax levied on the assessed value of real property.

public hearing - Provides residents the opportunity to express their position on a specific issue, both pro and

con, as mandated by either statute or by order of proper authority after due notice.

public meeting - Any meeting of a governmental body at which public business is discussed or decided or policy formulated.

recall - Procedure to remove elected officials from office by vote of the electorate.

referendum - The right of the people to refer laws passed by a legislative body to a vote of the people in an election.

resolution - A non-binding statement of position adopted by a legislative body.

revenues - Money received by a government from taxes and other sources.

special districts - A local government unit often established to provide a single service. These districts often cross city or county lines.

subdivision - The division of a single tract or other parcel of land into two or more lots.

"sunshine laws" - Laws which require that government business be conducted out in the open, under public scrutiny.

tax - A payment required of all residents or property within a government's jurisdiction to fund government operations.

unincorporated areas - Areas not a part of an incorporated city which fall under the jurisdiction of the county.

user fees - Source of revenue collected from the user of various municipal services.

variance - The granting of an exemption from the requirements of a zoning code. A special hardship to a property owner is the usual basis for a variance request.

zone - A specifically delineated area or district in a municipality within which there are regulations for the use, placement, size and other development standards.

zoning - The legal regulation of land use for cities and counties. Zoning regulations can regulate elements such as density, heights, parking, building locations and the like.