

**GOVERNMENT MANAGEMENT INDICATORS  
GLOSSARY OF TERMS**

Term	Definition
<b>Ad Valorem Tax</b>	A tax based on value (e.g. a property tax); tax levied on the following types of property: 1) <i>real</i> – land, buildings, permanent fixtures, and improvements 2) <i>tangible personal</i> – boats, cars, machinery, and inventoried goods 3) <i>intangible personal</i> – money, stock shares, bonds, and notes.
<b>Authority</b>	A body created by a local government for a specific public purpose and authorized to incur debt for that purpose. Does not pay state and local taxes or assessments.
<b>Budget Officer</b>	Person responsible for the day-to-day budget preparation may coordinate the work of a centralized budget and finance staff, as well as budget activities of the department heads and their staff. O.C.G.A § 36-81-4.
<b>Capital Budget/ Capital Budget Plan</b>	A plan of proposed capital outlays and the means of financing them. Accounts for the acquisition of equipment and in the construction of facilities that may benefit residents of the government over a period of time. Capital projects have long-term benefits.
<b>Comprehensive Plan</b> (Also referred to as Land-Use Plan)	A policy document that includes maps, charts, and graphs and is used to further the public good by encompassing the population, economy, natural and historic resources, community facilities, housing, land use, and any other factor considered to be important. A DCA approved plan is a pre-requisite for many state-administered financial programs. O.C.G. A § 50-8-2
<b>Conditional Uses</b> (Special Exceptions)	Those uses that are not generally suitable in a particular zoning, or other regulated district but are “acceptable” in some parts of the district if certain conditions are met. These conditions are in addition to or different from the established regulations and may include restrictions on land use, height, setbacks, physical improvements to the property, etc.
<b>District Based Development Regulation</b>	Any ordinance or other regulation that relies on a map delineating the geographic area within where the characteristics of development are to be regulated. A zoning ordinance is one example. Another example is a locally-designated historic district or an agricultural preservation district where the conditions under which land may be developed, and the purposes that it can be used for, are regulated by the local government.
<b>Economic Development Activities</b>	Government sponsored activities designed to encourage growth or change of the business or residential community.

<b>Finance Director</b>	A person who supervises and coordinates all finance activities. Advises the chief executive or administrator on fiscal policy and other related concerns like debt and investment management. Also, this department head may make interim and annual financial reports.
<b>Fire Classification Rating (ISO Rating)</b>	Classification by the Insurance Services Office (ISO) ranging from 1 to 10 measuring fire suppression capabilities (fire alarms, fire department, and water supply) of a fire department; used for establishing homeowners and fire insurance rates. A Class 1 rating is the best and Class 10 the worst.
<b>Geographic information system (GIS)</b>	An integrated collection of computer software, hardware and data used to view and manage information about geographic places, analyze spatial relationships and models. A GIS provides a framework for gathering and organizing spatial data and related information so it can be displayed and analyzed.
<b>Impact Fee</b>	Payment of money imposed upon development as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve new growth and development. O.C.G.A § 36-71-1, et seq.
<b>Industrial Development Bonds</b>	Revenue bonds issued by local governments and backed by the revenues of project for which they are issued. When issued for certain facilities, these bonds are tax-exempt. Also called Industrial Revenue bonds, they are used for economic development purposes by local governments to encourage new business.
<b>Infill development</b>	The process of developing vacant or under-used parcels within existing urban areas that are already largely developed.
<b>Interfund Transfers</b>	The transfer of monies from one fund to another in a governmental unit.
<b>Investment Policy</b>	A concise and clear statement of the objectives and parameters formulated by management for a portfolio of investment securities.
<b>Jail</b>	Holding facility for accused persons who have not been able to secure release or are awaiting a preliminary hearing or trial, and for incarcerating prisoners who have been convicted of violating a local ordinance.
<b>Jail Construction and Staffing Act</b>	State law authorizing the proceeds of a 10% penalty assessed in criminal and traffic cases to be used for constructing, operating and staffing jails correctional institutions and detention facilities. Refer to O.C.G.A §15-21-93.
<b>Local Option Sales Tax (LOST)</b>	A joint city and county sales and use tax of 1% imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services, disbursed to counties and qualified municipalities within the county.

<b>Occupation Tax</b> (Also referred to as Business Tax)	A local tax levied on businesses and practitioners of occupations and professions that maintain a physical location or office within the unincorporated area of a county or within the corporate limits of a city. The tax can be based on one or a combination of the following: flat tax, profitability ratio, gross receipts, and number of employees.
<b>Operating Budget</b>	Plans of current expenditures and the 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 a government are controlled.
<b>QuickStart Program</b>	This program provides complete training services to companies opening in new facilities in Georgia or companies that are expanding existing operations. The program focuses on providing entry-level job skills, but also offers specialized workshops for productivity enhancement training.
<b>Regulatory Fees</b>	Fee based on a government's authority to regulate particular businesses or activities. The fee must be revenue-neutral and certain practitioners are exempted from the fee under state law (e.g., attorneys, coin dealers).
<b>Special Purpose Local Option Sales Tax (SPLOST)</b>	A sales and use tax of 1% may be imposed on the purchase, sale, rental, storage, use or consumption of tangible personal property and related services which is dispersed to counties and qualified cities within the county. The proceeds may only be used for specific voter approved projects.
<b>Special Tax District</b>	A district wherein a tax is collected for activities that directly benefits that district.
<b>Subsidies</b>	The financial assistance a local government grants or provides to another government or private entity.
<b>"Strong" mayor- council</b>	Form of government where the city council is elected to perform legislative functions of government and the mayor heads the executive branch like the president. This form usually develops proposed budgets and can veto acts of city council.
<b>Transfer Policy</b>	A concise and clear statement formulated by management to govern interfund transfers.
<b>User Fees</b>	Fees a government can charge citizens or other governments for services which may include garbage collection, parking fees, recreation, water, and sewage disposal.
<b>Variances</b>	Authorization to make an exception in the zoning ordinance, or other district-based development regulation.
<b>"Weak" mayor- council</b>	Form of government where the mayor's formal authority is restricted. This label refers only to the structure not the incumbent. Usually they have limited authority to develop the budget and often no veto power. Also, there are several elected administrative officers.

**Zoning Ordinance**

An ordinance wherein a government develops a map dividing the jurisdiction into districts for classes of residential, commercial, industrial, and other uses. Also, it is an ordinance that establishes the conditions under which land may be developed and used for certain purposes.