FINANCIAL MANAGEMENT TRAINING MATERIALS FOR LOCAL GOVERNMENTS:

AN ANNOTATED BIBLIOGRAPHY

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INTRODUCTION

This annotated bibliography identifies training materials on all aspects of financial management that can assist government officials in improving local financial management. The focus is on financial management manuals which can provide local officials and technical assistance providers with some proven methods for improving local financial management. Many of the publications stress information of interest to smaller communities facing some of the same grave fiscal difficulties that affect their larger counterparts. Smaller communities, however, often lack the necessary technical skills to implement needed financial management practices. Since the focus of this bibliography is on providing information concerning the many financial management training materials available throughout the United States, other resources (reference materials, research findings, texts, etc.) are included only to a very limited extent in so far as they provide important information for trainers and local officials.

Publications are listed in alphabetical order by titles since many manuals are published without an author being credited. The index at the back of the bibliography lists the publications by major subject area. All materials included in the bibliography have been published since 1975.
An Annotated Bibliography

1
THE ABC'S OF IOWA GOVERNMENT SPENDING
Gold, Steven D.
Des Moines, Iowa: Drake University, 1980, 97 pp.

This publication gives a comprehensive overview of Iowa's present posture regarding tax and expenditure limitations. It examines major issues involved in limiting government spending or taxes in the context of the limitation movement and experience across the country, and making government work better. The text explores the historical development and present status of tax limitation and looks at growth in overall government spending. The study provides a starting point for analyzing individual local governments and making comparisons with other jurisdictions by identifying several features of the fiscal situation of cities, counties, and school districts.

Available from: Steven Gold, Drake University, Des Moines, IA 50311

2
ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES

This manual seeks to span the differing county financial management processes and provide practical applications of accepted principles of governmental accounting for use by the County Clerks and County Treasurers. In most instances this manual has been structured for use by clerical personnel employing hand written techniques or basic accounting machine methods. The system of accounts, however, will accommodate automated accounting systems. The basic purpose of this manual is to assist county officials in providing the quantitative financial information necessary to meet accountability requirements and to provide the necessary input into the financial decision making process of the counties. The material contained in this manual is intended to serve as a guide and should not be used as a substitute for legal advice or interpretation.

3
ACCOUNTING AND CONTROL FOR GOVERNMENT ORGANIZATIONS
Steiss, Alan Walter and Leo Herbert
Blacksburg: Virginia Polytechnic Institute and State University, June 1978.

Examines the place of accounting in integrated financial management program.

For information, contact: Alan W. Steiss, Virginia Polytechnic Institute and State University, Blacksburg, VA 24061.
ACCOUNTING BY PENSION PLANS: DISCLOSURE OF PENSION INFORMATION
Ernst & Whinney
Cleveland, Ohio: Ernst & Whinney, August 1980, 84 pp.

A reference document for public and private pension plans implementing FASB Statement No. 35. This pamphlet establishes financial accounting and reporting standards for the annual financial statements of defined benefit pension plans. Guidance is given on the valuation of net assets and insurance contracts, accumulated plan benefits and interest assumptions used to discount accumulated plan benefits. Illustrative financial statements are also included.

For information, contact: Ernst & Whinney, 1300 Union Commerce Building, Cleveland, OH 44115.

ACCOUNTING FOR DEBT: ITS ISSUANCE AND REDEMPTION
O'Neill, Brian J.

A presentation on the proper accounting procedures for the issuance and redemption of debt. The appropriate accounting treatments for both long term and short term debt are provided.

ACCOUNTING FOR NONPROFIT ORGANIZATIONS: A CRITICAL ANALYSIS OF RECENT RECOMMENDATIONS FOR CHANGING GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
Patton, James M.
Pittsburgh, Penn.: University of Pittsburgh, Graduate School of Business, March 1977.

This paper reviews recommendations for changes in generally accepted accounting principles (GAAP) designed to improve the external financial reports of not-for-profit organizations, including municipal governments. After discussing the current municipal accounting principles concerning consolidated reporting and recognition of depreciation, the published criticisms of current principles, and related recommendations for changes in GAAP, it concludes that these recommendations are premature.

For information, contact: James M. Patton, University of Pittsburgh, Graduate School of Business, Pittsburgh, PA 15262.

ACCOUNTING FOR PAYROLLS
Kelly, Thomas J.

Presents the basics of a payroll or payroll system and its role in planning and control.
8
ACCOUNTING FOR PLANNING AGENCIES
Local Affairs Series. Des Moines, Iowa: Division of Municipal Affairs, Office of Planning and Programming, 49 pp., n.d.

An introductory accounting guidebook to assist local government officials in Iowa. Designed for those with a limited background in accounting, this handbook provides step-by-step information on the fundamental concepts of keeping accounts, basic bookkeeping practices, and budget making.

Available from: David A. Discher, Director, Division of Municipal Affairs, Office for Planning and Programming, State of Iowa, 523 East 12th Street, Des Moines, IO 50319.

9
ACCOUNTING FOR SMALL MUNICIPALITIES IN NORTH CAROLINA: AN EMPIRICAL STUDY
Cheng, Phillip C.

Cheng finds that good accounting techniques are not extensively used in small municipalities in North Carolina. Accounting systems are often based on poor data, internal control is inadequate, better quality auditing is needed, and local financial officers are not trained in the accrual bases of accounting.

10
ACCOUNTING FUNDAMENTALS FOR NONFINANCIAL MANAGERS


Available from: American Management Associations, AMACOM, Publishing Division, Reprint Services, Dept. RRS7, 135 West 50th Street, New York, NY 10020. Order No. 6944

11
AN ACCOUNTING HANDBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Rosenberry, Phillip and C. Wayne Stallings, eds.

Contains specific checklists local governments can use to improve their accounting and financial management; includes guidance in payrolls and personnel administration, purchasing, inventories, grants, audits, and data processing. It is a detailed description of 11 accounting practices that are essential to municipalities. This is a very valuable accounting handbook for the new finance officer. Local governments will be better off if the procedures given in the handbook are implemented and followed.

Available from: Municipal Finance Officers Association, 80 North Michigan Avenue, Suite 800, Chicago, IL 60601.
12
ACCOUNTING MANUAL FOR PUBLIC SCHOOL DISTRICTS OF THE STATE OF WASHINGTON
Rev. ed. Olympia, Wash.: Superintendent of Public Instruction, September
1980.

This manual presents the classified system of accounts and follows estab-
lished principles of governmental accounting. It is intended that the
school districts will maintain detailed revenue and expenditure accounts
while the county auditor and treasurer maintain controls only. The
reporting from the school districts will provide the detail of revenues
and expenditures to supplement the county auditor's annual report.

Available from: Superintendent of Public Instruction, Old Capitol
Building, Olympia, WA 98504.

13
ACCOUNTING METHODS FOR LOCAL GOVERNMENTS IN TEXAS
Pointer, Larry Gene
College Station: Center for Urban Programs, Texas A & M University, 1976,
175 pp.

This publication describes accounting and budgeting systems which could be
appropriate for small municipalities in Texas. Its basic purpose is to
increase the knowledge of governmental accounting principles among the
municipal finance officers who record and report the financial activities
of towns and cities in Texas. Its aim is to improve such operations as
a) the initial recording of financial data; b) the accounting for municipal
funds; c) the municipal budget; d) the accuracy of financial statistics;
and e) the reliability of reporting to the public or financial position,
financial progress, and future plans for governmental services.

14
ACCOUNTING STANDARDS FOR STATE AND LOCAL GOVERNMENT
Keller, Earl C.

15
ACIR MODEL LEGISLATION
Advisory Commission on Intergovernmental Relations

Since it is each states' responsibility to assure strong and well managed
local governments, this ACIR Series of Model Legislation is designed to
assist states in developing statutes dealing with local governments. The
following are examples of titles included in this series: 4.101 - State
Regulation of Local Accounting, Auditing and Financial Reporting; 4.102 -
Preventing and Controlling Local Government Emergencies; 4.103 - Legislative
Notes on the Fiscal Impact on Local Governments of State Legislative Action;
4.104 - State Constitutional Restrictions on Local Borrowing Powers;
4.105 - State Supervision of and Assistance 70, Local Debt Issuances;
4.106 - Removal of Constitutional Restrictions on State Borrowing; 4.107 -
Intergovernmental Cooperation in Tax Administration; 4.108 - Indexation


16
ACCRUAL ACCOUNTING
Adams, William C.
Albany: Department of Audit and Control, State of New York, 6 pp.

This presentation provides a discussion of the concepts of accrual accounting. It begins with some principles of accounting and reporting as a means to understand the reasons for accrual accounting, provides a definition of terms and an introductory review of the accrual basis of accounting.

17
ACQUISITION OF INSURANCE
Boggs, Travis G.
Albany: Department of Audit and Control, State of New York, 7 pp.

A presentation discussing some of the legal issues relating to the purchase of an insurance policy and the establishment of a plan of self-insurance, particularly as these issues pertain to the duties of county officers and employees.

18
ADMINISTRATION OF LOCAL GOVERNMENT DEBT
Moak, Lennox L.

A comparative volume on the manifold aspects of administration of local government debt. This work is divided into three parts. The first is designed to give an overall view of some important aspects of the municipal bond market, including the tremendous rise in the amount of outstanding municipal bonds and the changing patterns of interest of investor groups in these tax-exempt securities. The second is concerned with the planning and marketing of municipal bond issues. The final part covers the administration of debt once issued. A useful introduction to the subject of local government debt.
For information, contact: Municipal Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, IL 60601.

19
AICPA PROFESSIONAL STANDARDS, VOLUME 3: ACCOUNTING

20
ALABAMA COUNTY FINANCE MANUAL
Smith, Elton C. and Andrea E. Jackson

This manual was developed as the result of requests for a "how-to-do-it" financial management and accounting manual and related training. The purposes of the manual are: 1) to establish uniform minimum financial management standards for Alabama counties and 2) to provide a training handbook to facilitate the training of county government personnel. The sections included are Introduction to Financial Structure, Budgeting, Introduction to Governmental Accounting, Governmental Accounting Procedures, Financial Reporting, Related Management Practices and Chart of Accounts.

21
ALTERNATIVE REVENUE RESOURCES PACKAGE
Government Finance Research Center

22
ALTERNATIVE SOURCES OF MUNICIPAL DEVELOPMENT CAPITAL: TAX INCREMENT AND INDUSTRIAL REVENUE BOND FINANCING FOR CITIES. VOLS. I: DESCRIPTION OF FINANCING TOOLS AND VOLUME II: STATE-BY-STATE ANALYSIS
Floyd, Kennedy, and Associates

These booklets seek to provide elected officials with a general understanding of tax increment financing (TIF) and industrial revenue bonds (IRBs) for promoting local economic development. Volume I reviews the history of TIF and IRBs, describes how they work, and points out trends in their authorization issues for governmental decision makers. Volume II is an appendix reviewing state laws related to TIF (25 states) and IRBs (40 states) citing the code section, year adopted, applicability, agency overseeing operation of the law, approval procedures, types of projects, agency issuing bonds, types of bonds, the revenue pledged and bond terms.

23. ALTERNATIVES TO COMPETITIVE BIDDING
Fisher, Robert E.

Reviews the permissible alternatives contained within Section 103 of the General Municipal Law. The different types of state contracts that are available and the circumstances under which they may be used are discussed.

24. AN ANALYSIS OF COUNTY FINANCES AND COUNTY FINANCE ALTERNATIVES IN ARKANSAS
Ziegler, Joseph A., J. Martin Redfern, Carl Farley and Anita Keller
Fayetteville: Agricultural Experiment Station, University of Arkansas, August 1980, 52 pp.

This study analyzed the behavior of revenue sources and expenditure disbursements in Arkansas counties, catalogued the various revenue sources available to the counties, and analyzed several revenue alternatives. Two counties, Crittenden and White, were examined in detail; however, much of the information is applicable to other counties.

25. ANALYSIS OF PERFORMANCE MEASUREMENT IN LOCAL AND STATE GOVERNMENTS
Hughes, Richard A.

The purposes of this analysis were to examine the issues of performance measurement in local and state governments, to determine its status and to identify possible approaches to improving performance measurement systems. The results of these analytical efforts have been the development of a plan of action for consideration by the public sector committee of the National Center for Productivity and Quality of Working Life to help stimulate improvements in performance programs and systems.

For information, contact: National Center for Productivity and Quality of Working Life, 2000 M Street, N.W., Washington, D.C. 20036.

26. AN ANALYSIS OF THE MECHANICAL MAINTENANCE FUNCTION
Nicholas, James C.
Boca Raton, Fla.: FAU/FIU Joint Center for Environmental and New Problems, 1976.

This study is an evaluation of service delivery organization, efficiency, and tax revenue potential for the city of Miami Beach. The following municipal functions were analyzed: municipal ownership and mechanical maintenance operations, role of convention tourism in the financial future of Miami Beach, auto ownership, tax equalization, solid waste management, and the revised pension program for new municipal employees.
Several recommendations were made and a number of reports are available from the Joint Center for Environmental and Urban Problems.

For information, contact: James C. Nicholas, FAU/FIU Joint Center for Environmental and Urban Problems, Boca Raton, FL 33432.

27
ANALYSIS OF MORTGAGE REVENUE BONDS ISSUED BY LOCAL GOVERNMENTS
Peterson, George E., John A. Tucillo and John C. Weicher

A summary and an in-depth look at local government mortgage revenue bonds and their impact on the mortgage market and tax-exempt rates is provided in this report. It examines the market for mortgage-backed securities.

28
ANALYZING LOCAL GOVERNMENT FISCAL CAPACITY
Alter, Theodore R. and Nancy E. Melniker

This publication outlines and illustrates a simple straightforward financial management technique for analyzing the fiscal capacity of local governments to support planned capital improvements. The fundamental premise is that small local governments generally have the greatest need for financial management assistance. The authors hope that government officials, interested citizens, community educators, and others who live and work in small municipalities will find their fiscal analysis tool described in this publication useful in their efforts to improve the quality of government and life in their communities.

For information, contact: Theodore R. Alter, Community Economics Specialist, 101 Weaver Building, Department of Agriculture, Economics and Rural Sociology, The Pennsylvania State University, University Park, PA 16802. Phone: (804) 865-0467.

29
ANALYZING THE FEASIBILITY OF DOMESTIC RURAL WATER SUPPLIES IN MISSOURI WITH EMPHASIS ON THE OZARKS REGION: SPECIAL REPORT 239
Kuehn, John A., Michael Fessehaye, Curtis Braschler and Bob McGil
Columbia: Agricultural Experiment Station, University of Missouri-Columbia, January 1980, 57 pp.

Presents a method by which community leaders and decision makers can perform a preliminary feasibility study of proposed rural and small town domestic water systems. The report focuses on the Ozarks region although data are also presented for the remainder of the state.
ANALYZING THE FEASIBILITY OF RURAL RENTAL APARTMENTS IN THE GREAT PLAINS: A GUIDE FOR LOCAL DECISIONMAKERS
Schmidt, Joseph R., Gerald A. Doeks, Jack Frye and John C. Maxey

A budget analysis was developed which would aid in the evaluation of proposed rental apartments in rural areas. The analysis used average construction and operating costs computed from data obtained from FmHA on existing rural rental units in western Oklahoma. Average construction costs per apartment were found to be $12,711 and $11,634 for a fourplex and low-rise structure, respectively. Average annual operating expenses were $463 and $438 per apartment, respectively without utilities furnished. Furnishing utilities added approximately $400 per apartment to annual operating costs. These average costs are used in the budget analysis to estimate required capital and operating expenses. Accounting profits are estimated by subtracting expenses from estimated receipts. Alternative apartment sizes, types of structure, and rental rates are evaluated using the budget analysis. Blank budget forms are provided. Managerial strategies of existing rural rental apartments and guidelines for measuring demand are discussed.

ANNEXATION ANALYSIS: CITY OF FERRIDAY
Kisatchie-Delta Regional Planning and Development District

This report identifies and examines in detail three areas surrounding the city of Ferriday, La., that meet the Louisiana Revised Statute requirements for annexation. Discussion focuses on some guidelines for annexation, annexation procedures, expenditure sources to be considered in annexation, additional considerations such as long-run costs of annexation, effects on individual property owners, and descriptions of the study areas. A cost-revenue analysis derived from the city's 1978-79 annual budget and conferences with local officials is also presented.

Available from: National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

APPLICATION OF THE MULTI-DEPARTMENTAL CONCEPT IN SMALL MUNICIPALITIES
Stroudemire, Robert H. and James B. Petrus

A brief discussion of the advantages of consolidation of different departments at the local government level into large multi-functional departments. Examines such areas as finance, personnel and related activities, public works and public safety departments.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208.
33
THE APPRAISAL OF DEVELOPMENT PROJECTS: A PRACTICAL GUIDE TO PROJECT
ANALYSIS WITH CASE STUDIES AND SOLUTIONS
Roemer, Michael and Joseph J. Stern

A concise manual on cost-benefit analysis of industrial and agricultural
projects in developing areas. The concepts of cost-benefit analysis
are clearly presented and illustrated.

34
APPROACHES TO BUDGET PREPARATION AND PRESENTATION
Contreas, Marilyn
Boston: Massachusetts Executive Office for Communities and Development,
Division of Community Services, April 1980, 38 pp.

This publication offers some approaches for preparing and presenting the
municipal budget and gives examples used in Massachusetts communities
which may be applicable to other cities and towns. Topics which are
addressed include: 1) types of budget systems - A brief introduction into
program, performance, and zero-based budgets; 2) examination of expendi-
tures; 3) justification of expenditures; 4) revenue estimates; 5) presenta-
tion of the budget; 6) special budget features; and 7) using the budget
as a management and policy tool - how the budget can serve as the founda-
tion for the municipalities operating procedures and policies throughout
the year. Includes questions to be asked about local budgeting, a
checklist, sample budgets, expenditure justification forms, performance
indicators, summary of departmental revenues, charts and tables.

Available from: Executive Office of Communities and Development, Office
of Local Assistance, One Ashburton Place, Room 1619, Boston, MA 02108.

35
ARBITRAGE BONDS AND THEIR REGULATION
Collinson, Dale S.
Albany: Department of Audit and Control, State of New York, 6 pp.

36
AN AREA ECONOMIC DEVELOPMENT MODEL FOR EXTENSION APPLICATION
Nelson, James R.
Stillwater: Department of Agricultural Economics, Oklahoma State
University, October 1977.

This research is concerned with the problems of industrial location of
rural areas. The project has four objectives: the development of
budget information on industrial parks and other community subsidized
facilities, commonly used to attract new industry, an analysis of com-
munity factors related to industrial location, the development and
demonstration of a technique useful to analyze occupation needs by
industry type, and estimation of the public and private sector net
impacts from industrial development for rural areas and municipalities.
To accomplish these aims, cost data on industrial sites were collected as well as historical information on industry types locating and expanding in Oklahoma. Two models were developed, one to explain and predict industrial location in rural communities and another to measure industrial development impacts.

For information, contact: Dr. James R. Nelson, Department of Agricultural Economics, Oklahoma State University, Stillwater, OK 74078.

37
AS YOUR COMMUNITY GROWS: SOME ECONOMIC CONSIDERATIONS (EM 4431)
Gordon, John and Glenn Nelson
Pullman: Cooperative Extension Service, Washington State University
July 1979, 14 pp.

This circular discusses the impact of economic growth on the private sector and the public sector as well as net gains to the community. Three hypothetical illustrations are discussed to further demonstrate the types of impacts that a community may experience as a result of economic development.

38
AUDITING: AN INTEGRATED APPROACH
Arens, Alvin A and James K. Loebbecke

39
AUDITING BY DECEPTION
Pomeranz, Felix

40
AUDITING IN THE PUBLIC SECTOR
Pomeranz, Felix, et al.

This text is a guide to auditors and auditees in applying the GAO's Standard for Audit of Governmental Organizations, Program, Activities and Functions.

41
AUDITS OF STATE AND LOCAL GOVERNMENTAL UNITS
Carifi, Gabriel

A revised edition of the American Institute of Certified Public Accountants publication examining the most effective auditing and accounting procedures for state and local governments.

For information, contact: American Institute of Certified Public Accountants, 1211 Avenue of the Americans, New York, NY 10036.
AUTOMATING THE LOCAL GOVERNMENT OFFICE
Mercer, James L.

In an attempt to help local government management increase productivity and cut costs, this report discusses the technology that is available to decrease the labor intensiveness and operating time in the local government office.

43
BANKING INSTITUTIONS CONCERNS WITH BOND RATINGS
Rabson, Edward A.

Written to inform municipal officials, this paper provides some perspectives into municipal securities ratings, their importance, what they represent, how they are used and how they are determined.

44
A BASIC BUDGET GUIDE FOR SMALL CITIES AND COUNTIES
Mohor, Arthur B., Jr.
Athens: Institute of Government, University of Georgia, n.d.

This guide was published to aid small cities and counties in meeting the requirements of a new Georgia law requiring all Georgia local governments to operate under a balanced budget. The guide explains the steps necessary in developing a balanced budget for small governments. Sample forms for budget preparation are included.

Available from: Institute of Government, University of Georgia, Terrell Hall, Athens, GA 30602. ($6.00)

45
BASIC BUDGETING AND BUDGETARY ACCOUNTING
Department of Community Affairs, Division of Technical Assistance
Tallahassee, Fla.: Department of Community Affairs, Division of Technical Assistance, August 1975, 70 pp.

This manual on basic budgeting and budgetary accounting has been prepared primarily for elected officials and finance personnel of small to medium size cities. The materials in this manual were developed in conformance with the constitution of Florida, Florida Statutes, Rules and Regulations of the Offices of the Comptroller and the Auditor General, and the precepts of the National Committee on Governmental Accounting as set forth in Governmental Accounting, Auditing, and Financial Reporting (1968). A thorough overview of budgeting with information on budget preparation adoption and budgetary accounting. Community Program Development and Management Series Publication No. II.

For information, contact: Department of Community Affairs, Division of Technical Assistance, 2571 Executive Center Circle East, Tallahassee, FL 32301.

46
BASIC MUNICIPAL ACCOUNTING
Local Affairs Series. Des Moines, Iowa: Division of Municipal Affairs, Office for Planning and Programming, 32 pp., n.d.

This publication sets forth the purpose of municipal accounting and details the kinds of reports necessary to provide municipal financial information. There are seven chapters covering Financial Information, Accounts, Funds, Chart of Accounts, Recording Transactions, Establishing
the General Ledger, and Budgetary Accounts. This manual provides a
detailed overview of municipal accounting.

Available from: Office for Planning and Programming, 523 East 12th
Street, Des Moines, IO 50319.

47
THE BEST APPROACH TO GOVERNMENT BUDGETING
Benford, Charles W.
Governmental Finance, 4 (1). Chicago, Ill.: Municipal Finance Association,
February 1975.

Describes the strengths and weaknesses of line-item budgeting, performance
budgeting and PPBS. In addition, it discusses three approaches to decision
making: pure rationality, muddling through and limited rationality.

Available from: Municipal Finance Officers Association, 180 N. Michigan
Avenue., Chicago, IL 60601.

48
BEWARE THE PITFALLS OF FISCAL IMPACT ANALYSIS
Stern, Richard B. and Darwin Stuart
Planning, pp.15-17. Chicago, Ill.: American Planning Association, April
1980.

The authors argue that as local governments struggle with development
proposals, fiscal impact analysis techniques must be used appropriately
and with care. They point to eight pitfalls which can negate the pur-
pose of such analysis and lie in wait for the user: (1) making inappro-
priate assumptions about the ratios of residential to non-residential land
uses; (2) overestimating or underestimating intergovernmental transfers;
(3) perpetuating the mystique of computerized models; (4) neglecting to
weigh fiscal impacts against other impacts; (5) not knowing when to use
average costing approaches; (6) using fiscal impact analysis to support
exclusionary zoning; (7) risking the increased skepticism of public
officials by not using standardized methods; and (8) neglecting to devote
enough time to the presentation of conclusions.

For information, contact: Planning, American Planning Association,
1313 East 60th Street, Chicago, IL 60637.

49
BEYOND THE BUDGET
Public Management, 10 (9). Washington, D.C.: Management Information

This article in Public Management magazine describes how the budgeting
process can be improved through good financial management.

Available from: Management Information Service, International City
Management Association, 1140 Connecticut Avenue, N.W. Washington, D.C.
20036 (Report No. 27073).
50
BIBLIOGRAPHY: REVENUE AND EXPENDITURE FORECASTING IN LOCAL GOVERNMENT
Bahl, Roy W. and Larry D. Schroeder
Syracuse, N.Y.: Metropolitan Studies Program, Syracuse University, 1979.

51
BOND RATING: HOW IT WORKS
Grossman, Hyman
The Oregon Bond Advisor, December 1979.

52
BRIDGING THE REVENUE GAP
Kossak, Shelly

This resource packet is designed to give elected officials some ideas for coping with the fiscal pressures confronting their governments. Local officials are provided a series of questions to help them assess the specific problems of their jurisdictions. Sections on revenue management, user fees, and controlling expenditures offer examples of approaches that local officials can use to set priorities, identify areas in which expenditures can be reduced or eliminated, and approach the public in a positive way designed to encourage citizens' understanding and support. A glossary, bibliography, list of outside resources, tabular data and footnotes are included.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161. ($1.00)

53
A BUDGET MANUAL FOR LOCAL GOVERNMENT OFFICIALS
Lichliter, William F.

The objective of this project is to develop a course for municipal officers which will assist them in managing the financial resources of their municipalities. The course is expected to help these officials by providing a financial management system which includes six steps: (1) an outline of possible municipal program, (2) preparation of a tentative budget with anticipated costs of each activity, (3) evaluation of costs and benefits by activity, (4) finalization of the budget on a program basis, (5) monitoring program costs, and (6) comparisons with similar programs in other communities.

For information, contact: William F. Lichliter, Bentley College, Beaver & Forest STS., Waltham, MA 02154.
54 BUDGET MANUAL FOR TOWNS

A budget manual prepared to assist town officials in formulating a budget based on the Uniform System of Accounts for towns. Legal references, particularly references to Article 8 (finance article) of the Town Law, are incorporated in the manual. Schedules and exhibits required by Article 8 are illustrated. Also included are sample forms that may be used by towns adopting a six-year capital program.

55 BUDGET PREPARATION AND CONTROL
Holtz, Harold F. and Arthur B. Mohor
Athens: Center for Continuing Education, University of Georgia, 1977.

A training manual designed to encourage city and county governmental finance practitioners and elected officials to begin developing in their agencies the elements of a sound program of financial management. One of six training manuals prepared in the following areas: basic bookkeeping, utility accounting, budgeting, capital budgeting, debt administration, purchasing, payroll and personnel administration.

For information, contact: Harold F. Holtz and Arthur B. Mohor, University of Georgia, Center for Continuing Education, Room 207, Athens, GA 30302.

56 BUDGET PREPARATION AND REVIEW
Cruen, Donald
Albany: Department of Audit and Control, State of New York, 6 pp.

A demonstration of the value of legislative oversight, and in particular budget review, and how it can work for the betterment of county government. Suffolk County's departmental and program review as a legislative oversight function is discussed and the savings gained from such actions are presented.

57 BUDGET PREPARATION MANUAL: HOLDEN MASSACHUSETTS
Kennedy, William A., Jr.

This excellent guide to budgeting provides examples of how budget forms can be used to assist policy makers in determining how best to use the resources of a community in meeting the needs of its residents. Sample forms used in the Municipality of Holden, Massachusetts, are provided. These forms are divided into five categories: (1) General Administration, (2) Operating Budget, (3) Capital Expenditures, (4) Community Resources and Fiscal Impact Planning, (5) Productivity and Standards of Performance. A straightforward guide to budgeting which can assist local officials in any locality.
Available from: Executive Office of Communities and Development,
Division of Community Services, One Ashburton Place, Boston, MA 02108.
Phone 617-727-3253 or 1-800-392-6445 (Toll Free Within Mass.)

58
THE BUDGET PROCESS FROM THE BUREAUCRAT'S SIDE OF THE DESK
Dearborn, Philip

An introductory discussion of budgeting including sections on accounting,
taking the mystery out of budget making, analyzing a budget and breaking
into the whole budget. Adapted from a talk delivered to a conference
co-sponsored by the League of Women Voters Education Fund, the National
Urban Coalition, The Center for Community Change and the Center for
National Policy Review.

For information, contact: Publications Department, League of Women

59
BUDGET SCHEDULES, PREPARATION, DETAILS
Bandel, Ralph W.
Paper presented at 1980 Annual Meeting of the Association of Towns,
New York, N.Y.; February 1980. Albany: Department of Audit and Control,

A general overview of the budget process which provides a town budget
calendar which lists nine steps in the budget preparation process and
the dates by which each of these steps should be taken.

60
BUDGET SUGGESTIONS FOR 1981
Municipal Research and Services Center of Washington
Information Bulletin No. 402, Seattle, Wash.: Municipal Research and
Services Center, August 1980, 37 pp.

An annual budget bulletin to city officials containing material to assist
in the preparation of 1981 municipal budgets. Includes (in part) a budget
calendar listing statutory dates for stages in budgetary process, state
income tax summaries for cities, consumer price index figures, estimates
of city revenues and 1980 legislation affecting municipal finance in
Washington.

61
BUDGET TIPS FOR CITIES, 1980 AND 1981

A yearly bulletin prepared to assist municipal officials in preparing
city operating budgets for the coming year. It is not a manual but
a report of information and ideas which may prove helpful to Kansas
officials.

For information, contact: The League of Kansas Municipalities, 112
West 7th Street, Topeka, KA 66603.
BUDGETARY ACCOUNTING AND REPORTING SYSTEM FOR MONTANA CITIES AND COUNTIES, PROCEDURES MANUAL  
Department of Community Affairs  
Helena, Mont.: Department of Community Affairs, Division of Local Government Services, December 1977, 530 pp.  

This BARS Procedures Manual was developed to serve as the primary source of reference to city and county financial technicians. The BARS System is intended to provide uniform accounting methodology for all cities and counties, incorporating generally accepted accounting principles and adhering to all Montana state laws that affect accounting policy. The manual consists of narrative procedures and descriptions for each of the eight applications defined in the conceptual design of the BARS System. These applications are general ledger, revenue, expenditure, payroll, equipment cost accounting, treasurer's function, fixed asset accounting, and utilities accounting. A thorough account of governmental accounting principles, the chart of accounts, budgeting, and general accounting applications.

For information, contact: Department of Community Affairs, Capitol Station, Helena, MT 59601.

BUDGETARY PROCESS FOR LARGE CITIES  
Arkansas Department of Local Services  

Designed to provide useful and functional information to elected officials of large cities. Includes discussion of the purpose of a budget, steps in the budgetary process, things to do and things to avoid. Good step by step discussion of budgeting for local officials.

For information, contact: Arkansas Department of Local Services, No. 1, Capital Mall, Little Rock, AR 72201.

BUDGETARY PROCESS FOR SMALL CITIES  
Arkansas Department of Local Services  

Developed for small cities to be used as a management tool to offer guidance in the solution of day to day financial management problems and assistance in meeting legislative requirements. Identifies the purpose of a budget, steps in the budgetary process, things to do and things to avoid. A good introductory publication for local officials with helpful advice for the budgetary process.

For information, contact: Arkansas Department of Local Services, No. 1 Capital Mall, Little Rock, AR 72201.
BUDGETING
Salsman, Earl

This brochure defines the Master Budget as an attempt to summarize the total goals of a company. The components of a master budget are listed and the advantages of budgeting are given. Preparation of the various components are set forth. The supporting schedules needed to assist in budget preparation are also given.

Available from: Industrial Development Studies, University of Missouri, 403 Clark Hall, Columbia, MO 65201.

BUDGETING, ACCOUNTING, REPORTING SYSTEM FOR COUNTIES AND CITIES AND OTHER LOCAL GOVERNMENTS

The purpose of this manual is to provide for uniformity in budgeting, accounting and reporting by all local government entities for which it is prescribed. It also serves as a policy and procedures document governing budgeting, accounting and reporting practices for these local government entities.

Available from: Office of State Auditor, Division of Municipal Corporations, Legislative Building, Olympia, WA 98504.

BUDGETING, ACCOUNTING, REPORTING SYSTEM FOR INTRAGOVERNMENTAL SERVICES

This manual is intended to include all intragovernmental service activities and is an extension of the basic Budgeting, Accounting, Reporting System for counties, cities, and other local governments. The manual has been written in independent sections with each section being a complete accounting system that can operate either independently or in conjunction with other sections. The municipalities using this manual will vary widely in size and complexity, therefore some of the tools supplied in this manual are for use with some rather sophisticated methods for decision making. These methods are presented as a way—but not necessarily the way to accomplish the desired results.

Available from: Office of State Auditor, Division of Municipal Corporations, Legislative Building, Olympia, WA 98504.

BUDGETING, ACCOUNTING AND REPORTING SYSTEM FOR SOLID WASTE MANAGEMENT
This is a policy and procedure manual for the local government in Washington state that conducts solid waste activities as an enterprise or "utility" type operation. The manual is divided into three sections: Budgeting, Accounting and Reporting.

Available from: Office of State Auditory, Division of Municipal Corporations, Legislative Building, Olympia, WA 98504.

69

BUDGETING BASICS: A HOW-TO GUIDE FOR MANAGERS
New York, N.Y.: American Management Associations, AMACOM Publishing Division, 96 pp., n.d.

For those who are not financial or accounting specialists. Explains what budgets are, how they work, how to prepare and present them. A paperback reprint collection. Order #6947.

Available from: American Management Associations, AMACOM, Publishing Division, Reprint Services, Dept. RPS7, 135 West 50th Street, New York, NY 10020. (§3.95)

70

BUDGETING BY OBJECTIVES: A MEANINGFUL APPROACH TO LOCAL DECISION MAKING

Explains in detail the city's approach to the following areas: budgeting by objectives (designed specifically to focus budgetary decision upon community service levels), the citizens' budget advisory committee process, and the annual citizen survey which serves as a marketing device in the early stages of the city's budget process.


71

BUDGETING FOR IMPROVED MANAGEMENT

This study demonstrates a budgetary system that emphasizes a programmatic approach as contrasted with an incremental approach to budgeting.


72

BUDGETING IN LOCAL GOVERNMENT: WHERE ARE WE NOW
Vanderbilt, Dean H.

The author outlines the "state of the art" in local budgeting and compares some recent innovations (PPBS and ZBB) in the budgetary process.
73
BUDGETING IN NEBRASKA MUNICIPALITIES: A HANDBOOK FOR COUNCILS, TRUSTEES, AND CITIZENS
Gordon, Harold F.
Omaha: Department of Public Administration, The University of Nebraska at Omaha, October 1975, 10 pp.

A brief introductory handbook on municipal budgeting in Nebraska. Describes and critiques the budgetary process.

For information, contact: Department of Public Administration, University of Nebraska at Omaha, Omaha, NE 68182

74
BUDGETING PROCEDURES FOR SMALLER LOCAL GOVERNMENTS IN VIRGINIA, VOLUME II, COUNTY OPERATING BUDGETS
Division of State Planning and Community Affairs
Richmond, Va.: Division of State Planning and Community Affairs, January 1975, 29 pp.

This publication includes information on budget preparation, adoption, and the administration procedures adapted to smaller counties. It describes the principles and procedures and provides sample forms to assist in their implementation. Volume I, published in 1972, is a manual designed to inform local officials and interest students in Virginia about capital improvements programming to enable them to initiate such a process in their communities.

Out of Print for general circulation, but for information, contact: Division of State Planning and Community Affairs, 109 Governor Street, Richmond, VA 23219.

75
BUSINESS INSURANCE

A magazine reporting on the insurance industry with frequent coverage of public risk management.

Available from: Publisher, 740 Rush St., Chicago, IL 60611.
(Annual subscriptions available)

76
THE BUSINESS OF MUNICIPAL BONDS
Roberts, Jane

An explanation of the process of issuing municipal bonds.
CAN WE AFFORD A COMPUTER?
Lamphear, Steve

The author discusses specific uses of micro-computers for recreation and park administration tasks, describes a basic micro-computer system, and cites the program to develop standardized software for recreation-oriented purposes which is in progress at the University of Missouri-Columbia.

Available from: Missouri Municipal League, 1913 William Street, Jefferson City, MO 65101.

CAPACITY-BUILDING (MANAGEMENT IMPROVEMENT) FOR LOCAL GOVERNMENTS: AN ANNOTATED BIBLIOGRAPHY
Hornadle, Beth Walter

This bibliography of publications from 1964 through 1980 presents 162 annotated references on capacity-building for local governments. Capacity-building is improving the ability of local communities and areas to manage their problems. Each citation summarizes the publication's contribution, gives an explicit and implicit definition of the terms, "capacity" and "capacity building," and determines the type of capacity to which the publication refers.


CAPACITY BUILDING FOR SOUTH CAROLINA LOCAL GOVERNMENTS. 2 VOLUMES
South Carolina Office of Community Development

Contains handbooks and manuals on capacity building for officials in small communities.

CAPACITY BUILDING: INDEX TO METHODS AND DOCUMENTS

This document is a result of the Capacity-Building Demonstration Program and provides a means for the local official to obtain project documents with details about capacity-building methods and approaches of special interest. The index briefly describes the numerous methods developed by eight demonstration projects. It identifies the project documents containing information about each capacity-building method
and includes summaries of all the documents produced by each subject.

81
CAPACITY BUILDING: STRATEGIES FOR MANAGEMENT CHANGE

A result of the Capacity-Building Demonstration Program, this document focuses on programs aimed at improving the policy and resource management capabilities of elected and appointed officials in Boston, Cincinnati, Dayton, Houston, Petersburg, (Va.), and Pritchard (Ala.). It highlights the actions and decisions of the key participants and identifies important influences. The primary purpose of Capacity-Building is improved decision-making and problem-solving in local government.


82
CAPACITY BUILDING: STRATEGIES FOR PROVIDING ASSISTANCE

A publication developed as a result of the Capacity-Building Demonstration Program which discusses issues of organizing and applying assistance resources in California, South Carolina, Tennessee and Texas. It describes new ways of diagnosing management problems, implementing solutions, and transferring useful results from one local government to another.


83
CAPITAL BUDGETING AND DEBT ADMINISTRATION
Holtz, Harold F.
Athens: Center for Continuing Education, University of Georgia, 1977.

A training manual designed to encourage city and county governmental finance practitioners and elected officials to begin developing, in their agencies, the elements of a sound program of financial management, one of six training manuals prepared in the following areas: basic bookkeeping, utility accounting, budgeting, capital budgeting, debt administration, purchasing, payroll and personnel administration.

For information, contact: Harold F. Holtz, University of Georgia, Center for Continuing Education, Room 207, Athens, GA 30302.
84
CAPITAL FACILITIES PLANNING AND DEBT ADMINISTRATION: URBAN MANAGEMENT CURRICULUM DEVELOPMENT PROJECT: MODULE 7
Steiss, Alan W.

This module is part of a training series developed by the National Training and Development Service to provide curriculum materials for students of public administration and inservice programs for managers. This particular module attempts to present a relatively sophisticated approach to the development and financing of a capital improvement program to relatively unsophisticated urban managers. One of the most practical features of this module is the Glossary, which pulls together many of the more common terms used in municipal finance and could be utilized by administrative and financial staff within the organization.

85
A CAPITAL IMPROVEMENT HANDBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Rosenberg, Philip and G. Wayne Stallings, ed.

Outlines the basic components and organization of a sound capital improvement program. Presents a variety of steps necessary to implement and maintain a capital improvement budget, including taking inventory of existing facilities, analyzing fiscal capability, financing capital improvements, evaluating and scheduling project requests, and monitoring implementation.

Available from: Municipal Finance Officers Association, 180 N. Michigan Ave., Chicago, IL 60601. ($15.00)

86
CAPITAL IMPROVEMENT PROGRAMMING: A HANDBOOK FOR LOCAL GOVERNMENT OFFICIALS
Vogt, John A.

An introduction to capital planning that details the steps in preparing a capital improvement program.

87
CAPITAL IMPROVEMENTS PROGRAMMING
Boston: Executive Office of Communities and Development, n.d.

Explains how local officials can develop a capital improvements program.

Available from: Executive Office of Communities and Development, Division of Community Services, One Ashburton Street, Boston, MA 02108.
88
CAPITAL IMPROVEMENTS PROGRAMMING: A MANUAL FOR LOCAL GOVERNMENTS IN LOUISIANA
Louisiana Department of Public Works

89
CAPITAL IMPROVEMENTS PROGRAMMING PROJECT REQUEST FORMS AND INSTRUCTIONS:
FOUR APPROACHES
Morse, Mark

This publication is designed to be used in conjunction with Capital Improvements Programming and presents four sets of forms which may be used by city and town officials when compiling the basic project information necessary to develop a capital improvements program.

Each set of project request forms illustrates differing levels of complexity. By examining the various forms, officials can choose those which are most appropriate for use in their city or town.


For information, contact: Executive Office of Communities and Development, Division of Community Services, One Ashburton Place, Boston, MA 02108. Phone (617) 727-3253 or 1-800-392-6445.

90
CAPITAL PROGRAMMING
Green, William J.

The responsibility and the procedures of the capital program under New York state law are discussed. In a question and answer format, the author explains what a capital program is, how to establish a capital program, what constitutes a capital project, what is the relationship of the capital program to the annual budget, and related issues. Sample forms are provided.

91
CAPITAL PROGRAMS AND BUDGETS: SOME OF THE WHY AND HOW FOR NEW JERSEY MUNICIPALITIES AND COUNTIES
Department of Community Affairs
This handbook presents the case for capital programming (the rational case more than the legal) as well as ways to implement it and considerations for financing. One section also discusses the forms capital programmers should use. The 1978 Local Finance Board regulations are appended for good measure. The booklet is designed more for those who have thought capital budgets and programs are esoteric and out of touch with reality rather than for those who are deeply into it.

For information, contact: Administrative Assistance Unit, Department of Community Affairs, Division of Local Government Services, P.O. Box 2768, Trenton, NJ 98625. Phone: 609-292-6110.

92
CAPITAL: USING IT TO IMPROVE TAX BASE AND EMPLOYMENT OPPORTUNITIES

This guidebook describes various traditional and non-traditional sources of public and private capital. In addition to cataloguing capital sources, the guidebook provides information on how local officials can gain access to capital markets and how various capital sources can be combined most effectively.


93
CASH MANAGEMENT
VanAlstine, Robert W.

The purpose of this presentation is to convey to city and village officials some basic elements of an effective cash management program. Since cities and villages vary considerably in size and complexity, the nature and sophistication of any cash management program will vary accordingly. Therefore, the concepts and techniques outlined in this presentation are intended to provide a general framework within which local officials can develop a practical program designed to address their problems as well as assist them in achieving their objectives.

94
CASH MANAGEMENT AND INVESTMENT: A MANUAL FOR KANSAS MUNICIPALITIES

A thorough introduction into cash management and investment written for local officials. Includes checklist for evaluating your program, discussion of cash management goals, selecting a depository, cash flow analysis, and investment policy. Appendices include Kansas statutes pertaining to cash management and investments, a discussion of needed financial forms and how to develop them, and investment
vocabulary. A very good introduction to the topic for local officials with material pertaining specifically to Kansas in the appendices.

For information, contact: League of Kansas Municipalities, 112 W. 7th Street, Topeka, KA 66603.

95
CASH MANAGEMENT FOR INDIANA LOCAL GOVERNMENT
Miller, Ronald
Indianapolis: Indiana University, April 1980, 89 pp.

A variety of practices have been developed in Indiana to establish cash flows and to determine amount of idle cash available for investments. This manual represents an effort to coordinate and present known and effective practices. Four elements of cash management are covered: 1) Legal and Policy Considerations, 2) Preparing a Cash Flow Analysis, 3) Conducting a Bank Analysis, and 4) Investing Idle Cash.

96
CASH MANAGEMENT FOR MISSOURI MUNICIPALITIES
Missouri Municipal League

Although the title implies that this work is geared only toward the municipalities in Missouri, its applications can be extended to any municipality. Organized to help cash managers, particularly new ones, implement new or improved practices. Contains a checklist to evaluate the manager's expertise. Covers the following topics: 1) establishment of financial goals, 2) review and projection of cash flow, 3) investment of idle funds, 4) analysis of short-term borrowing needs, and 5) choice of financial services and institutions.

Available from: Missouri Municipal League, 1913 William Street, Jefferson City, MO 65101.

97
CASH MANAGEMENT FOR SMALL COMMUNITIES: A MANUAL FOR THE NON-FINANCIAL MANAGER
DePalma, John G., Quentin B. Spector and Bruce E. Bemway
Orono: Bureau of Public Administration, Division of Research and Public Services, University of Maine at Orono, August 1977, 37 pp.

This publication was prepared to assist persons not specifically trained in cash management to develop an investment program for their municipality. It includes guidelines providing basic information, worksheets and answers to investment questions. Thorough discussion of cash management for officials wanting to learn how to go about investing idle funds.

For information, contact: Bureau of Public Administration, Division of Research and Public Services, University of Maine at Orono.
CASH MANAGEMENT: NORTH ATTLEBORO, MASSACHUSETTS
Morse, Mark
Boston: Department of Community Affairs, June 1978.

Using forms, booklets and cash management seminar materials prepared by the Municipal Finance Officers Association, this project developed a cash management program for the town of North Attleboro, Massachusetts.

For information, contact: Mark Morse, Department of Community Affairs, One Ashburton Place, Boston, MA 02108.

CASH MANAGEMENT PLAN: MARSHALL COUNTY, WEST VIRGINIA
Laracy, Paul

This report represents a case study of a small county's cash management practices. Several areas needing improvement were outlined by the author from his observations and interviews with the county personnel. Nine recommendations were made including a description; a delineation of costs and benefits; and, where necessary, a set of implementation guidelines. The author prepared a set of eleven exhibits, six of which demonstrate a "how to" approach to analyzing excess cash holdings and projections of cash requirements, and four of which are examples for ongoing management. The final exhibit, and perhaps the most important, describes what steps are to be done, when, and by whom for continuing the recommended program for a typical month.

Available from: Consortium for Public Administration Field Services, University of Pittsburgh, Forbes Quadrangle, Pittsburgh, PA 15260.

CASH MANAGEMENT PRINCIPLES
Scaduto, Hohn V.

The author sets out to describe what he terms "an enormously complicated subject with really a very simple premise." He argues fiscal officers should be cognizant of all market conditions in order that they may borrow necessary monies at the lowest possible interest costs and at the same time invest any idle monies at the greatest possible yields with safety of principles always foremost in mind. The paper reviews sources of funds that are available for investment and the investment restrictions that may be applicable to those funds. It also specifies major investment vehicles that are available to a municipal investor and the relative advantages and disadvantages of each.
101
CASH MANAGEMENT PROGRAM, TOWN OF COLCHESTER: FINAL REPORT
Hill, George and Gerald DuBois
Storrs: Institute of Public Service, The University of Connecticut,
65 pp., n.d.

This cash management analysis program was developed to provide an
administrative plan for the review and improvement of accounting
procedures in the town of Colchester.

102
CHANGING LOCAL GOVERNMENT FIRE RATES: THE COSTS AND BENEFITS
Coe, Charles K., David Pinson and Greg VonLehmen

Offers a tested systematic approach to knowing whether changes in the
fire insurance rating will affect insurance premiums. Explains in
easy-to-understand terms:

how to calculate the change in cost of the fire protection system,
how to estimate the change in insurance premiums, and then
how to compare the changes in premiums with the change in expen-
ditures.

For information, contact: Institute of Government, University of
Georgia, Terrell Hall, Box B, Athens, GA 30602. ($4.00)

103
CHART OF ACCOUNTS
Local Affairs Series. Des Moines: Office for Planning and Programming,
State of Iowa, 27 pp. n.d.

This manual provides local officials with a classification framework
for an accounting system that should be used for budgeting, accounting,
and reporting purposes. It is designed to provide a framework for
basic information needed for administrative and recording purposes.

Available from: Office for Planning and Programming, 523 East 12th
Street, Des Moines, IO 50319.

104
A CHECKLIST FOR EVALUATING LOCAL GOVERNMENT DEBT POLICY
Stanford, Jay G.
Austin: Advisory Commission on Intergovernmental Relations, August
1977.

A checklist of planning and administrative considerations that can
be used to evaluate local government policies and procedures for
issuing long-term debt.

For information, contact: Texas ACIR, P.O. Box 13206, Austin, TX 78711.
($1.50)
105 CHECKLIST FOR EVALUATING AND IMPROVING LOCAL GOVERNMENT FINANCIAL STATUS
Stanford, Jay G.
Austin: Advisory Commission on Intergovernmental Relations, August 1976.

One of five checklists designed to assist local officials with policy decisions and implementation of management techniques and financial practices.

For information, contact: Texas ACIR, P.O. Box 13206, Austin, TX 78711.

106 CHECKLIST FOR IMPLEMENTING COST REDUCTION MEASURES IN GOVERNMENTAL UNITS
Stanford, Jay G.
Austin: Advisory Commission on Intergovernmental Relations, April 1976.

Designed to assist local officials in implementing cost reduction measures by providing a checklist for local officials.

For information, contact: Texas ACIR, P.O. Box 13206, Austin, TX 78711.

107 CHECKLIST FOR PLANNING AND IMPLEMENTING A PRODUCTIVITY IMPROVEMENT PROGRAM IN GOVERNMENTAL UNITS
Stanford, Jay G.

A checklist designed to assist local officials in implementing a productivity improvement program.

For information, contact: Texas ACIR, P.O. Box 13206, Austin, TX 78711.

108 CHECKLIST FOR PLANNING AND IMPLEMENTING WORK FORCE REDUCTIONS IN GOVERNMENTAL UNITS
Stanford, Jay G.

A checklist designed to assist local officials with policy decisions and the implementation of work force reductions.

For information, contact: Texas ACIR, P.O. Box 13206, Austin, TX 78711.
THE CIRCUIT RIDING MANAGER: HELP FOR SMALL COMMUNITIES

The Shared Manager Concept is a new procedure being used in north-eastern Pennsylvania to provide a municipal manager to communities that are not large enough or wealthy enough to hire a full-time manager. In the pilot program the Circuit Riding Manager worked under the direction of the Township Supervisors or Borough Council in revising budgeting and accounting procedures, developing capital improvement plans, assisting the various municipal boards and commissions, applying for federal and state funds, and performing common managerial activities requested by the officials.

CITIZENS' GUIDE TO LOCAL GOVERNMENT BUDGETING
McCarthy, Larry

A detailed explanation for the layman of budget analysis and techniques as they pertain to the various counties, cities and school districts in California.

CITY BOOKKEEPING: TECHNICAL ASSISTANCE SERIES

Cash receipts and cash payments present a cash basis (check register) bookkeeping system for those local governments with limited record keeping requirements and whose financial transactions can be conducted on a cash receipts/cash payments basis. The cash bookkeeping system if properly implemented provides controls to insure that the city only pays for the goods or services it receives, organizes city revenues and expenditures into groups so that decisions can be made and conclusions reached, and provides controls to make sure all city expenditures are recorded.

CITY BUDGETING: TECHNICAL ASSISTANCE SERIES

This booklet maintains that a full understanding of local government requires knowledge of budgetary processes and requirements in order to plan for spending, set goals and achieve goals. The role of the city treasurer is described and the process of developing an Annual Budget is discussed. Other topics covered are city revenues, city expenditures, and budget review and approval. A sample monthly working budget and a quarterly budget summary are included.
113
CITY BUDGETS
Friedman, Lewis

Survey of budgetary control, management and planning in 88 U.S. cities. It links good city credit to budget standards and procedures. The topics discussed include the Budget Is Everything; Special Features of Municipal Budgeting; the Budget Cycle; Budget Roles; Budget Making Influence; Reform; Capital Budgeting; and Evaluation. Six tables and two charts.

For information, contact: Council on Municipal Performance, 84 Fifth Avenue, New York, NY 10011. ($5.00)

114
CITY BUDGETS, 1980
Bauer, Stephen C.

This handbook is designed to help cities in Oregon prepare their budgets for the 1980-81 fiscal year. It sets out detailed descriptions of the statutory requirements and methodologies pertaining to the components of revenues. On the expenditure side, it concentrates on the elements of personnel costs. A list of alternatives for increasing local non-property tax revenues is included. This format could be used in other states.

For information, contact: League of Oregon Cities, P.O. Box 928, Salem, OR 97308.

115
CITY DATA: A CATALOG OF DATA SOURCES FOR SMALL CITIES

Prepared by the Rand Corporation for the U.S. Department of Housing and Urban Development. A report cataloging 272 data sources through which selected characteristics of the smaller U.S. cities can be measured. Characteristics of interest fall under the general heading of "quality of life."

Available from: Rand Corporation, Santa Monica, CA 90406.

116
CITY DEBT IN IOWA
Finholt, Randy and Harry R. Smith, ed.
Iowa City: Institute of Public Affairs, University of Iowa, 1979 20 pp.

A report describing the margin of bonding capacity of Iowa municipalities and discussing a number of innovative debt management practices now in effect in several states that could further strengthen the debt management capabilities of Iowa municipalities if such practices are authorized by the State of Iowa. This report is an attempt to disseminate information on Iowa City debt as it now exists and to make known
to the public what other states are doing to lighten the burden of
debt service costs to taxpayers.

117
CITY EMPLOYMENT PRACTICES: TECHNICAL ASSISTANCE SERIES
Fairbanks: Cooperative Extension Service, University of Alaska,

This booklet is designed as a quick reference on how to maintain
personnel and payroll records and how to deal with employee-related
tax requirements. The responsibilities of a city as an employer are
much the same as those of an employer in private business.

118
CITY FINANCE COMMITTEE ADMINISTRATIVE RULES
Local Affairs Series. Des Moines: Office for Planning and Programming,
State of Iowa, 6 pp., n.d.

This manual reviews the rules adopted to assure that the proceedings
of city finance committees are conducted in an orderly manner and to
provide that the public is kept informed of actions taken by the city
finance committee. The responsibilities of a city finance committee
with regards to municipal budgeting are discussed.

Available from: Office of Planning and Programming, 523 East 12th
Street, Des Moines, IO 50319.

119
CITY FINANCIAL REPORTING
Fulton, Thomas P.

The purpose of this report is to recommend steps to improve the state's
knowledge of the financial condition of the cities. This report dis-
cusses the process by which city financial information is reported to
the state. The report also proposes a series of changes in the present
system of financial reporting.

Available from: Minnesota State Planning Agency, 101 Capital Square
Building, St. Paul, MN 55101.

120
CITY OF NEW LONDON: PENSION ADMINISTRATION MANUAL
Peat, Marwick, Mitchell and Co.
New London, Conn.: Office of Management, Budget and Personnel, City

This manual was written for the administration of the various pension
plans sponsored by the City of New London.
121
THE CITY MANAGER'S BUDGET MESSAGE 1980: MERCER ISLAND, WASHINGTON
International City Management Association, 14 pp., n.d.

This report details "Issues and Options," a new approach in the city
budget process. This process delineates major proposals from the
provisional budget to aid and simplify city council budget deliberations.

Available from: International City Management Association, 1140

122
CLASSIFICATION AND COMPENSATION STUDY FOR ST. STEPHEN, SOUTH CAROLINA
Wise, Michael L.
Clemson, S.C.: Cooperative Extension Service, Clemson University,
April, 1980, 22 pp.

This chapter sets forth the objectives and scope of the classification
and compensation study methods employed to conduct the study and
general organization of the final report. The study covered approxi-
mately 15 town employees excluding elected officials.

123
COAL DEVELOPMENT IN THE NORTHERN GREAT PLAINS: THE IMPACT ON REVENUE
OF STATE AND LOCAL GOVERNMENTS
Stincon, Thomas and Stanley W. Voelker
Statistics and Cooperatives Service, U.S. Department of Agriculture,

Development of Northern Great Plains coal resources will create new
demand for State and local government revenues. Special taxes on
coal production have been enacted in Montana, North Dakota, and Wyoming
in order to insure that state and local governments receive sufficient
revenues to finance the new services required. This study reports
detailed estimates of the state and local taxes that would be paid by
three sized coal mines and their employees in Montana, North Dakota,
South Dakota, and Wyoming. The estimates were obtained by using the
ENERGYTAX simulation model.

124
COLORADO LOCAL GOVERNMENT ACCOUNTING, AUDITING AND REPORTING LAWS:
PART I, COLORADO LOCAL GOVERNMENT AUDIT LAW

This publication presents guidelines for compliance with Colorado's local
government accounting laws by local government officials, certified
public accountants and others. It will also be a guide to the finan-
cial administrators of local governmental units.

For information, contact: State Auditor's Office, 1365 Logan, Suite
300, Denver, CO 80203.
A chart of accounts designed for Colorado cities and towns. This classification of accounts provides a systematic arrangement of accounts used to report the financial transactions of a Colorado city or town.

For information, contact: State Auditor's Office, 1365 Logan, Suite 300, Denver, CO 80203.

This is a classification of accounts for Colorado counties developed by the State Auditor for the primary objective of providing a means for the accumulation of summary information which will be uniform for all counties. This classification of accounts provides for a systematic arrangement of accounts used to record the financial transactions of a Colorado county.

For information, contact: State Auditor's Office, 1365 Logan, Suite 300, Denver, CO 80203.

This is the classification of accounts for Colorado water and sewage treatment systems, prescribed for all water and sewage treatment systems which meet the definition of a local government under the provisions of the Colorado Local Government Audit Law. This classification provides a means for the accumulation of summary information which will be uniform for all water and sewage treatment systems, and is intended to be a systematic arrangement of accounts used to record the financial transactions of Colorado water and sewage treatment systems.

For information, contact: State Auditor's Office, 1365 Logan, Suite 300, Denver, CO 80203.

This publication is intended to provide constructive guidance for local officials to improve management of revenue sources. Although the focus is on one program, CDBG, the principles and methodologies also have
applicability to many other federal grant programs. The guide is user-oriented. It emphasizes those aspects of integrated budgetary and financial management which can be readily adopted by municipalities to serve their own requirements. The guide presents both basic and advanced approaches to integrating CDBG budgetary and financial management into local government practices and procedures.

Beginning with background material on grant-recipient relationships among federal, state and local governments and on local government grant management practices, the guide provides user instructions and a self-analysis section for helping local government assess present financial management practices. Then five modules devoted to important grants management processes follow—program planning, budgeting, accounting, monitoring, and performance evaluation. Charts and sample reports and forms are included.

For information, contact: Municipal Finance Officers Association of the United States and Canada, 180 N. Michigan Avenue, Chicago, IL 60601.

129
COMPUTER TECHNOLOGY IN THE URBAN FISCAL CRISIS
Danziger, James N.

The extensive use of computer technology is often proposed as one tool to alleviate the fiscal problems facing many urban local governments. Employing data from a nationwide study of computer use in more than 500 larger city and county governments, this paper assesses the technology more fully in order to enhance financial control and to improve the capabilities for revenue generation. Computer technology seems to be one of the feasible techniques available for short-term relief from the symptoms of the urban fiscal crisis.

For information, contact: Public Policy Research Organization, University of California, Irvine, CA 92917.

130
COMPUTERS AND SMALL LOCAL GOVERNMENTS: AN OVERVIEW FOR LOCAL ELECTED OFFICIALS

Discusses the components of a system and describes what a computer is and its capabilities. Provides some guidance in the methods of selecting the right computer or service to fit the local government's needs.

For information, contact: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036.
131
COMPUTERS IN LOCAL GOVERNMENT: FINANCE AND ADMINISTRATION

Reference manual in loose-leaf format. Discusses phases of computer
development in nontechnical language for administrative personnel.
Specific sections are included on information systems management,
evaluation of hardware/software and its selection, innovations in
financial and administrative applications. Several case studies and
a directory of software applications are included.

For information, contact: Averbach Publishers, Inc., 6560 North Park
Drive, Pennsauken, N.J. 08109 ($79.00)

132
COMPUTERS, POWER AND URBAN MANAGEMENT: WHAT EVERY LOCAL EXECUTIVE
SHOULD KNOW
Kraemer, Kenneth L. and John L. King

Designed to aid the executive by presenting basic issues concerning
data processing. It is based on research and experience of
executives.

For information, contact: Sage Publications, Inc., 275 South Beverly
Drive, Beverly Hills, CA 90212. ($5.00)

133
CONCEPTS AND PRACTICES IN LOCAL GOVERNMENT FINANCE
Moak, Lennox L. and Albert M. Hillhouse

This book synthesizes the large volume of general and practical
information on local government finance administration. Concepts
and Practices in Local Government Finance covers the environment
of local government and the various local finance policies. Generally
accepted principles and methods are set forth concisely and evaluated
for the reader along with evaluations of new approaches to investment
policy, decision making and productivity measurement. A major treatise
on local government finance.

For information, contact: Municipal Finance Officers Association,
180 North Michigan Avenue, Chicago, IL 60601. ($18.50).

134
CONFERENCE ON LOCAL GOVERNMENT FINANCIAL MANAGEMENT: JULY 14-15, 1980
Wisconsin Department of Revenue
Madison: Wisconsin Department of Revenue, Division of State/Local Finance,

Proceedings of a statewide conference held in Madison, Wisconsin,
on July 14-15, 1980, to discuss effective budgeting, accounting,
and financial reporting practices and the rule of state government
in local financial management in Wisconsin and other states.

Available from: Wisconsin Department of Revenue, Division of State/Local Finance, State Office Building, 125 South Webster Street, Madison, WI 53702.

135
A CONFERENCE ON LOCAL GOVERNMENTS' DECISIONS AND THE LOCAL TAX BASE
Lefcoe, George

This conference was organized into three areas: 1) the problems of estimating local government revenues under differing public policy conditions, 2) the relation of tax policy to business location decisions, and 3) the question of whether fiscal motives should serve as the basis for local government decisions. The following papers are presented along with the commentary of the appointed discussants: "The Tax Revenue Implications of Land Use Rezoning Decisions" by Gerhard Rostvold; "Projecting Government Tax Revenues: by Larry Kimbell; "State and Local Tax Incentives to Attract Business: Will They Work After Proposition 13?" by Kathy Van Ness and Donald Shoup; "Why Firms Leave Los Angeles" by Rocky Tarantello; "A Proposal to Tax Real Property Value Components Rather than 'Full Value'" by John Clapp and Michael van Eckhardt; "Maximizing Land Values as the Predominant Goal of Local Government" by Jon Sonstelie; and "The Search for Equity in State-Local Finance: The Serrano Legacy" by E. Gareth Hoachlander. The appendix includes an extensive annotated bibliography by Kathy Van Ness and Jane Catlin.

For information, contact: Lincoln Institute for Land Policy, 26 Trowbridge Street, Cambridge, MA 02138. ($7.00)

136
CONSIDERATIONS FOR COMMUNITY DECISION MAKING SERIES
Columbia: University of Missouri, Columbia Extension Division, n.d.

A series of publications designed to assist community decision makers developed by the Local Decisions Project of the Economics, Statistics, and Cooperative Service of the U.S. Department of Agriculture. These brief (4 page) reports cover a variety of topics of interest to local officials: Utilization of Nursing Homes; Litter Control in a Tourist Area; Cost and Funding of Nursing Homes; How to Compute, Evaluate and Use the Community Economic Base; Economic Base Multipliers and Community Growth; Rural Water Districts Costs and Funding; and Planning a Central Sewer System for Rural Areas, for example.

137
CONSIDERATIONS IN PROVIDING SERVICES DIRECTLY OR BY CONTACT
Public Technology, Inc.

Criteria are offered for making the decision whether to provide the service with inhouse forces, to contract the service in its entirety, or to consider a combination of both. It details the steps necessary to effect such a contract.


138
CONTEMPORARY BUDGETING: EXPOSURE DRAFT
Division of Municipal Affairs

This preliminary draft presents ideas and methods which may be utilized to enhance municipal budgeting. The aim is to aid local officials in improving budgetary procedures and displays and thereby provide greater efficiency in operations.

For information, contact: Office of State Controller, Division of Municipal Affairs, Albany, NY 12236.

139
CONTRACTING FOR CITY SERVICES
Weseman, H. Edward

Designed as a user's manual for municipal officials, this book discusses six steps in contracting with the private sector: 1) figuring out what your city really does, which activities have a potential for contracting and exactly what is involved in each activity; 2) determining the feasibility of contracting by calculating costs of municipal service and contract costs; 3) selling the idea of contracting to the elected body, citizen groups, the news media and city employees; 4) carrying out the bidding process including preparing specifications, meeting with contractors and bond requirements; 5) attracting contractors; and 6) administering the contract.

Additional chapters discuss how to deal with labor unions, what to do with displaced employees and what happens when the contract expires. Appendices list more than 300 current municipal contracts by population size and give model contracts.

Available from: Innovations Press, P.O. Box 13158-P, Pittsburgh, PA 15243. ($14.95)

140
CONTRACTING FOR CITY SERVICES: AN ANNOTATED BIBLIOGRAPHY
Williams, Charles B.
This annotated bibliography includes most of the recently published material on contracting for municipal services and some of an even earlier vintage. The entries have been divided into four categories—general, public safety, public works and social services and health.

Available from: Bureau of Government Research, University of Oklahoma, Norman, OK 73019. ($3.00)

141
CONTRACTING FOR MUNICIPAL SERVICES: A HANDBOOK FOR LOCAL OFFICIALS
Meyer, Michael E. and David R. Morgan

A guide for the municipal administrator in contracting for municipal services. Covers contracting in general, the formal bid process, the development of contract policies and negotiating.

Available from: Bureau of Government Research, University of Oklahoma, Norman, OK 73019. ($6.00)

142
CONTRACTING OUT AND THE MUNICIPAL BUDGET
Alexander, James, Jr.

The pros and cons of contracting municipal services to private enterprise as a means of saving money are outlined and some procedural suggestions on how to do it are offered.

Available from: New Jersey State League of Municipalities, 407 West State Street, Trenton, NJ 08616. ($1.50)

143
CONTRACTING WITH THE PRIVATE SECTOR FOR MUNICIPAL SERVICES: A DIALOGUE BETWEEN PRACTITIONERS

This report presents some of the advantages and disadvantages of contracting out for municipal services. Also included are some practical approaches from local officials who have had experience in this area.


144
COOPERATIVE PURCHASING: A GUIDE FOR LOCAL GOVERNMENTS
Singer, Jerry A.
This handbook explains the how's and why's of cooperative purchasing and the opportunities it presents communities for efficiency and savings. The various laws dealing with bid processing, contract award and fiscal procedures are discussed. In addition, the following examples are provided: general information about cooperative purchasing, model documents for cooperative pricing systems, model documents for joint purchasing systems, mandatory provisions of law and regulations, and a model enabling ordinance that can be used for either type of system.

For information, contact: Bureau of Local Management Service, Division of Local Government Services, P.O. Box 2768, Trenton, NJ 08625.

145
COORDINATED URBAN ECONOMIC DEVELOPMENT: A CASE STUDY ANALYSIS, EXECUTIVE REPORT
Nixon, John, et al.

This report gives 22 case examples of innovative ways in which cities are coordinating public resources and collaborating with community organizations and the private sector to stimulate local economic development.

Comprehensive economic development planning is a new concept which will require significant changes in many city planning activities. Data must be gathered at the neighborhood level and attention must be given to different sectors of the economy.

The case studies illustrate several development financing techniques used by local governments, including front-end investment capital, low-interest financing, and tax breaks to improve cash flow and reduce risks.

Available from: National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

146
COPING WITH GROWTH
Corvallis: Western Rural Development Center, Oregon State University, 1979-80.

This series consists of 14 brochures on various subjects concerning community growth. Titles include: Evaluating Fiscal Impact Studies; Community Guidelines; Minimizing Public Costs of Residential Growth; Coping with Rapid Growth: A Community Perspective; Citizen Involvement Strategies in Community Growth Issues; Interagency Coordination and Rapid Community Growth; The Public Policy Process: Its Role in Community Growth; Economic Multipliers: Can a Rural Community Use Them?; Incoming Population: Where Will the People Live?; Social and Cultural Impact Assessment; Assessing Fiscal Impact of Rural Growth; Programming Capital Improvements; Rapid Growth: Impacts of County Governments; Growth Impacts on Public Service Expenditures: Some Questions for the Community; and Community Needs Assessment Techniques.
Available from: Extension Service at cooperating institutions or Western Rural Development Center, Oregon State University, Corvallis, OR 97331. (504) 754-3621.

147
COPING WITH TAX AND REVENUE LIMITATIONS

This packet is designed to aid local government officials constrained by recently enacted statutes to limit or cut taxes or those attempting to implement such actions prior to voter or constitutional mandate. Areas covered include revenue sources, financial management, pension costs, and program evaluation. The information includes statements delivered at NACo's 1978 Tax and Finance Conference on Proposition 13.


148
COPING WITH THE BUDGET CRUNCH: MUNICIPAL FINANCIAL TRENDS
Washington, D.C.: International City Management Association, December

A report which details the principal forces pressing down on cities and squeezing their budgets. It examines functional areas of revenues and expenditures over a 5-year period (1973-1978). The report also explores some emerging approaches to coping in an era of fiscal restraint.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($12.50)

149
COST-BENEFIT ANALYSIS FOR LOCAL GOVERNMENTS
Local Government Programs
Ithaca, N.Y.: Cornell University, n.d.

This publication will be of interest to those local officials forced to cut programs and services because of declining revenues. The principles and assumptions of cost-benefit analysis are described in understandable, practical terms that local officials can use.


150
A COST-REVENUE IMPACT SYSTEM FOR LOCAL JURISDICTIONS
Lewis, Charles R. and Stanley R. Hoffman

This mini-report describes the computer model that the Association of Bay Area Governments and Fairfield, California, developed to assess the fiscal impact of development.

151
COST SAVING IDEAS FOR CITIES

This is a brief report of forty money-saving ideas collected from several California cities.


152
COST TESTS FOR CONSOLIDATING LOCAL GOVERNMENT
Fox, William F.

153
COUNTY ACCOUNTING MANUAL
Department of Legislative Audit, State of South Dakota
Pierre, S.D.: Department of Legislative Audit, 175 pp., n.d.

Sets forth requirements regarding the prescribed county accounting system and duties of all county office holders.

154
COUNTY FINANCES IN ARKANSAS
Keller, Anita, Carl Farler, J.B. Williams, J. Martin Redfern and Joseph A. Aiegler

This publication contains statistical tables and worksheets used in conjunction with the University of Arkansas Agricultural Experiment Station Bulletin 846 entitled "An Analysis of County Finances and County Finance Alternatives in Arkansas") to compare finances in an individual county to other Arkansas counties.

155
COUNTY FINANCIAL MANAGEMENT STUDY
Arkansas Department of Local Services

This study was written to serve as a day-to-day management tool in assisting county officials in meeting state legislative requirements and in understanding problems faced by all counties during the financial management process. Section one of the study deals with Arkansas statutes and county government and outlines the basic guidelines the
county must follow to meet legal requirements. Section two presents survey data on the current financial management processes and needs of county governments in financial management.

For information, contact: Arkansas Department of Local Services, Number 1, Capitol Mall, Little Rock, AR 72201.

156
COUNTY GOVERNMENT BUSINESS PROCEDURES MANUAL
Sjo, John and Arlo W. Biere
Manhattan: Kansas State University, 1977.

The objective of this research was to develop a financial accounting and management system for small county governments that conforms to accepted fund accounting practices.

For information, contact: John Sjo, Kansas State University, Department of Economics, Manhattan, KS 66506.

157
COUNTY GOVERNMENT IN SOUTH CAROLINA
Wise, Michael L.

This publication describes the system of county government as it functions in South Carolina. Of special interest is a section on County Finances that examines the process of financing a typical South Carolina County.

158
COURT AND TRUST FUNDS
DePasquale, Leonard
Albany: Department of Audit and Control, State of New York, 7 pp.

A presentation of the procedures with regard to the deposit of moneys which have been declared eligible to receive such deposit by the State Comptroller. The procedure involved when the money is paid into court, the procedure when the money is paid out of court and some of the duties of the county treasurer while he is acting as custodian of the funds are discussed.

159
CURRENT APPROACHES TO FINANCIAL MANAGEMENT: A DIRECTORY OF PRACTICES

This directory is intended for practitioners who are interested in what other local governments are doing in financial management or who are looking for ways to improve their own community's financial management systems. The directory contains 44 mini-case studies in financial management, covering the areas of revenue and expenditure forecasting, financial condition evaluation, fiscal policy analysis, capital
improvement planning, budgeting, and performance measurement. These
case studies are not intended to be "how-to" instructions nor do they
provide sufficient information to implement each practice. Rather, they
provide information on how other local governments are successfully
addressing their particular financial management needs.

Available from: International City Management, 1140 Connecticut Avenue,
N.W., Washington, D.C. 20036.

160
CURRENT APPROACHES TO RISK MANAGEMENT: A DIRECTORY OF PRACTICES
Valente, Paula R.

This report aims to provide practical, basic information about risk
management to the manager or chief executive of a local government unit.
It includes eight "mini" case studies that describe some innovative pro-
grams developed in recent years, and four articles reprinted to provide
an in-depth treatment of the particularly important areas of self-
insurance, insurance pooling, municipal liability and risk management
program planning and implementation.

Available from: International City Management Association, 1140
Connecticut Avenue, N.W., Washington, D.C. 20036, ($12.50)

161
CUSTODY OF OFFICIAL RECORDS
Bandel, Ralph W.
Paper presented at 1980 Annual Meeting of the Association of Towns,
New York, N.Y., February 1980. Albany: Department of Audit and Control,
State of New York, 4 pp.

A brief discussion of the duties and responsibilities of town clerks as
custodians of official records.

162
CUTBACK MANAGEMENT, CALIFORNIA STYLE
Sacramento: League of California Cities, n.d.

This publication provides some money-saving tips and new cutback manage-
ment ideas used in hundreds of California cities. Among the many cost-
saving factors described in the handbook include using community service
officers to perform tasks usually undertaken by sworn policy officers, a
four-day work week for city hall employees, joint fire protection ser-
VICES, use of deputy building inspectors, contract systems for public
safety officers and microcomputers.

Out of print, but loan copies available from: Library of the League
of California Cities, 1400 K Street, Sacramento, CA 95814.
163
CUTBACK MANAGEMENT: COPING WITH REVENUE-REDUCING MANDATES
Kemp, Roger L.

A discussion of political and administrative strategies for coping with revenue-reducing mandates.

For information, contact: ICMA, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036.

164
CUTBACK MANAGEMENT FILM
National Association of Counties

The National Association of Counties through its Decision Makers Resource Exchange recently produced a video tape of a unique budget cutback process conducted in the fall of 1979 in Genessee County (Flint), Michigan. The tape, approximately 25 minutes in length, is available for use at workshops and other meetings.


165
CUTBACKS, USER FEES, AND ALTERNATIVE SERVICE DELIVERY MECHANISMS:
COPING WITH PROPOSITION 2 1/2
Flynn, Catherine and George R. McDowell

This publication summarizes the most recent work of a relatively new field, that of cutback management. This work has been conducted largely in response to the needs of many local governments now facing unprecedented budgetary cutbacks.

Available from: Bulletin Distribution Center, Cottage A - Thatcher Way, University of Massachusetts, Amherst, MA 01003. Make check or money order payable to Massachusetts Cooperative Extension Service. ($1.00)

166
CUTTING AND MANAGING THE BUDGET: A GUIDE TO PRINCIPLES AND PRACTICES
FOR MASSACHUSETTS MUNICIPAL OFFICERS
Lewis, Carol and Anthon Logalbo

A guide designed to generate ideas to hold down the costs of municipal government. Specific suggestions for the municipal manager in cutting back and withdrawing services, reducing expenditures, instituting management improvements, broadening the resource base, improving
budgeting and financial decision making and upgrading personnel management are included.

Available from: Massachusetts Municipal Association, Publications Dept., 131 Tremont Street, Boston, MA 02111. ($2.00)

167
CUTTING BACK CITY HALL
Poole, Robert W., Jr.

This book strongly urges local government officials to implement concepts which will reduce local taxes and make municipal governments more efficient. Two of the main innovations the author advocates are voluntarism and contracting for municipal services. While this book is not an exhaustive study of local government spending, it can result in debate that can be healthy to officials involved in municipal expenditures. It has been suggested that the ideas presented be examined in-depth by persons with local government backgrounds to determine if they are indeed feasible and appropriate to an individual local situation.


168
CUTTING COSTS WITH A SAFETY PROGRAM
Coe, Charles K.

Explains how to set up a safety program to fit the needs and budget of a city or county government. Provides directions for setting measurable goals and examples of procedures and policies to meet these goals.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($5.00)
169
A DEBT MANAGEMENT HANDBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS

This step-by-step handbook describes procedures and techniques that can be used by local governments to plan for, issue and administer debt. It addresses the role of specialized bond consultants, designing the bond issue, marketing the bonds and administering the outstanding debt.

Available from: Municipal Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, IL 60601. ($15.00)

170
DEPARTMENT OF COMMUNITY AFFAIRS (DCA) ROLES IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT: TEN STATE PROFILES
Kahn, Marc

The purpose of this report is to provide a summary of the ten case studies which were submitted for the capacity-sharing program by the Departments of Community Affairs (DCAs) of Colorado, Iowa, Kentucky, Maryland, Mississippi, Montana, New Jersey, Pennsylvania, Texas, and Wisconsin. As edited, the case studies provide a quick review of the state's regulatory situations, ranges of local problems, the methodologies employed by the DCAs to assess local problems, and the assistance efforts employed by the DCAs to aid local governments with their financial management practices.

171
DESIGNING REHAB PROGRAMS: A LOCAL GOVERNMENT GUIDEBOOK

This report describes and analyzes the typical ways in which local rehabilitation programs have been designed and operated under the Community Development Block Grant Program (CDBG). This guide, resulting from a study involving field visits to six localities, presents an in-depth look at how rehabilitation programs differ in terms of administration, needs addressed, nature of households assisted, techniques for providing financial assistance, and delivering assistance. Concentrating on a small but highly diverse sample of active programs, the report offers useful insights into a broad range of financing techniques. The programs were studied in terms of three major issues confronting rehabilitation efforts: 1) meeting rehabilitation needs, 2) providing financial assistance, and 3) administering an assistance program.

General conclusions about CDBG emerging from the study are that the CDBG has advanced the state of the art in local financing, especially in linking private and public capital, and that the flexibility inherent in the CDBG program has fostered the development and testing of many innovative approaches and increased understanding of what makes rehabilitation programs work. Most important, sharing the diverse local program
experiences will make it possible for rehabilitation programs to work elsewhere.

Available from: National Technical Information Service (NTIS), 5285
Port Royal Road, Springfield, VA 22161.

172
DESIGNS FOR IMMOBILIZATION OF TEXAS STATE AND LOCAL GOVERNMENT BONDS
Barnes, Philip W.
Austin: Texas Advisory Commission on Intergovernmental Relations, 1976.

A study documenting the procedures and costs of the conventional method of
handling state and local government bonds in Texas and examining
alternatives for reducing the physical movement of the bonds in order
to cut costs and security problems. The report, a primer on the present
system of long-term governmental borrowing in Texas, is a reference
document for public officials with responsibility for decisions on
governmental debt.

For information, contact: Texas ACIR, P.O. Box 12306, Austin, TX 78711.
($2.00)

173
DETERMINING DEBT'S DANGER SIGNALS
Schwartz, Eli and Richard Aronson
International City Management Association, December 1976.

A largely statistical report that gives a broad picture of what is happen-
ing in the field of municipal debt—how much of it there is and how it
is distributed. The second part, by means of a checklist and two case
studies, shows how a jurisdiction can measure its financial health.

For information, contact: Management Information Service, International
City Management Association, 1140 Connecticut Ave., N.W., Washington,
D.C. 20036. (Report No. 18805)

174
DEVELOPING A FINANCIAL MANAGEMENT INFORMATION SYSTEM FOR LOCAL GOVERNMENTS:
THE KEY ISSUES, PRECEDING DOCUMENT
Harrell, Rhett

This document resulted from a symposium held in March 1980, attended by
finance officials from Atlanta, Cleveland, Dade County, Dallas, New York,
San Antonio, San Francisco, and Washington, D.C. The finance officials,
vendors, and consultants discussed the key issues in acquiring, develop-
ing, implementing, and using a financial management information system.
This report will benefit other local governments which are determining
their needs for financial information and system requirements and instal-
ing or revising their systems. This document provides comprehensive
coverage of the symposium and includes 152 pages of background material
on the various systems of the participating local governments.
Available from: Government Finance Research Center, 1750 K Street, N.W., Suite, 650, Washington, D.C. 20006. ($15.00)

175
DEVELOPING A FINANCIAL MANAGEMENT INFORMATION SYSTEM FOR LOCAL GOVERNMENT: THE KEY ISSUES, SUMMARY REPORT
Harrell, Rhett

This summary report of a March 1980 symposium of financial officials from eight major cities and a few vendors and consultants summarizes a lengthy report on the key issues involved in designing and utilizing a financial management information system. It will be useful to legislators, executive managers, finance and data processing personnel, and trainers.


176
DEVELOPING AN AGGRESSIVE INVESTMENT PROGRAM

An occasional paper describing a comprehensive investment program for small and mid-sized communities.


177
DEVELOPING AN EDP CAPACITY

Discusses the process of developing a computer system, emphasizing the needs to be considered by a local government. Seven major tasks are highlighted. Several check lists and sample forms are provided.

For information, contact: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036.

178
DEVELOPING AN INFORMATION MANAGEMENT ACTIVITY IN LOCAL GOVERNMENT: AN IMPLEMENTATION GUIDE
Ketinger, William J.
Columbia: University of South Carolina, n.d.

This publication is aimed at assisting in the actual development and implementation of an Information Resource Management activity within local government. Included in the text are detailed descriptions of how a jurisdiction might plan, cost, budget, control and evaluate its information activities.
Available from: Bureau of Governmental Research and Service, University of South Carolina, Columbia, SC 29208. ($5.00)

179
DEVELOPMENT ASSISTANCE MANUAL

This community assistance manual grew out of a series of rural community development meetings where local citizens identified their community's high priority development need. The resource manual lists and describes all the grant, loan, and technical assistance programs available which might be used to address or fund each of the identified needs. Federal, state, and local resources are included.

Available from: Esther Moen, Office Coordinator, West Central Wisconsin Regional Planning Commission, 318 Eau Claire Street, Eau Claire, WI 54701.

180
DEVELOPMENT FINANCE: A PRIMER FOR POLICYMAKERS
Daniels, Belden Hull and Michael Kieschnick

These publications address the essential elements of a development finance system and the problems encountered creating jobs and business opportunities in rural and urban communities. The reports, a joint rural and urban project, examine the role of capital in economic development.

The Primer is divided into three parts: What Government Finance Programs Can - and Cannot - Do; Essential Elements of a National Development Finance System; and A Critique of the Administration's Current Development Finance Proposals.

For information, contact: The National Rural Center, 1828 L Street, Washington, D.C. 20036. ($2.00)

181
DEVELOPMENT OF A COST ALLOCATION SYSTEM

The city of Durham, North Carolina, developed two kinds of information for direct and indirect costs incurred in the provision of its municipal services: pricing fees for citizens and pricing fees-for-service for other units of government.


182
THE DEVELOPMENT OF AN ON-LINE PURCHASE ORDER SYSTEM
The Durham Urban Observatory
Discusses the feasibility of a computerized on-line purchasing system for the city of Durham, North Carolina. Discusses both the development of a purchase order system compatible with the financial accounting system of the city and the reports that the new system provides. They include: (1) reports of all purchases, outstanding commitments, and outstanding purchase order; (2) error reports that reveal the verification of purchase order numbers for which checks have been written; and (3) a new purchase ordering number scheme.


183

DEVELOPMENT OF A RISK MANAGEMENT PROGRAM: CITY OF FAIRMONT, WEST VIRGINIA
Stevick, Tom

This report examines the city's current risk and insurance management position, and recommends a series of procedures aimed at improving the system. Recommendations for a city-operated risk management program are offered.

Available from: Consortium for Public Administration Field Services, Forbes Quadrangle, 3603, Pittsburgh, PA 15260.

184

DEVELOPMENT OF STANDARD PROCEDURES FOR THE IDENTIFICATION AND INCLUSION OF INDIRECT COSTS IN STATE AND FEDERAL GRANTS AND CONTRACTS

Federal efforts to help local governments deal with indirect costs problems when they apply for federal assistance are described, and the results of these efforts and the problems that still exist are examined. Particular attention is given to the federal management circular 74-4 (FMC 74-4), "Cost Principles Applicable to Grants and Contracts with State and Local Governments," which aims at standardizing the particular grant program costs and establishing procedures for recovering indirect costs associated with federal grant programs.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

185

DIRECTORY OF DATA PROCESSING IN SMALL LOCAL GOVERNMENTS

This is a comprehensive listing alphabetically by states of all in-house computer systems in use in cities and counties. Included are model
and type of computer core capacity, programs being run, and the official to contact for information. Any service bureaus being used by counties and small cities are listed as well as form of government and population for each municipality.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($20.00)

186
A DIRECTORY OF MANAGEMENT RESOURCES FOR CITY COUNCILS

This guide is designed to assist local elected officials in identifying effective management techniques and processes currently being used by other city councils throughout the country. The types of operations that are described include legislative information processing, policy agenda setting, budgeting, committee systems, council-citizens relations, and training. The format is a loose-leaf notebook with inserts.


187
DISCLOSURE GUIDELINES FOR LOCAL GOVERNMENTS IN NEW YORK STATE: DRAFT
Department of Audit and Control

Guidelines designed to assist local officials in understanding the changing informational requirements of banks, underwriters, and investors in an uncertain market. Information is also contained which a number of municipalities requested concerning the types of information that should be readily available if they are to enter the municipal money market.

For information, contact: Department of Audit and Control, Alfred E. Smith State Office Building, Albany, NY 12236.

188
DISCLOSURE GUIDELINES FOR STATE AND LOCAL GOVERNMENT
Municipal Finance Officers Association

This publication is the only guide of its kind for anyone dealing with the municipal securities market and supersedes previous MFOA disclosure guidelines. It represents an industry consensus on the provision of information in official statements for municipal securities offerings and yearly information statements. The publication contains both "Guidelines for Offerings of Securities" and "Guidelines for the Preparation of Yearly Information Statements and Other Current Information."

Available from: Municipal Finance Officers Association, 180 North Michigan Avenue, Suite 800, Chicago, IL 60601. ($6.00)
DO YOU HAVE A POTENTIAL CONFLICT?

Cooper, James C.


Author discusses possible conflicts of interest that could occur in county financial management. This paper attempts to alert the county fiscal officer to possible infractions of the Conflict of Interest Statute.

DOWNTOWN CLEVELAND TAX EXEMPTIONS

Peelle, Harold M.


In this report the focus is on tax exemptions for the stimulation of economic development in downtown Cleveland.

For information, contact: Governmental Research Institute, 1010 Euclid Building, Cleveland, OH 44115.
191
ECONOMIC DEVELOPMENT MANUAL
Wagner, Kenneth C.
Jackson: University Press of Mississippi, Mississippi Research and
Development Center, 1978.

192
ECONOMIC DEVELOPMENT: NEW ROLES FOR CITY GOVERNMENT
Conley, Gary, et al.

This guidebook is designed to assist local government administrators in
developing and implementing a strategy for development. The strategy
is based on a realistic assessment of the city's economic future with
particular emphasis on the maximum utilization of resources from both
the public and private sectors to achieve the desired economic develop-
ment. Brief descriptions of how two cities developed economic strategies
illustrate the range of conditions bearing on any potential development
strategy and the types of strategies available.

Available from: U.S. Conference of Mayors, 1620 Eye St. N.W., Fourth
Floor, Washington, D.C. 20006. ($3.50)

193
ECONOMICS OF COMMUNITY SERVICES: BUDGETING METHODS
Nelson, Beth and Thomas Dobbs
Brookings: Cooperative Extension Service, South Dakota State University,
October 1979, 15 pp.

A circular illustrating how budgeting can be used to clarify choices
about delivery of community services, primarily through an example for
one particular service—that of fire protection.

For information, contact: Community Services Extension Project,
Economics Department, Scobey Hall, South Dakota State University,
Brookings, SD 57007.

194
THE ECONOMICS OF REFUSE COLLECTION
Kemper, Peter and John Quigley

An excellent analysis of the economic issues in providing refuse
collection services. The methods used in The Economics of Refuse
Collection can be applied to other local services.

195
ECONOMICS OF REVITALIZATION: A DECISIONMAKING GUIDE FOR LOCAL OFFICIALS
Real Estate Research Corporation
This manual is designed to help local officials assess the rehabilitation potential of existing buildings as a strategy for urban revitalization. It provides a methodology for estimating the public costs, relative to value received, of several development options and for identifying the trade-offs involved in each option. The evaluating process is divided into five major activities which are discussed in detail: 1) identification of opportunities and constraints associated with each alternative, 2) overview analysis, 3) screening options, 4) impact assessment, and 5) evaluation and selection. Charts showing sources of information for the steps of the process are provided in a series of appendices.


196

ECONOMICS OF RURAL AMBULANCE SERVICE IN THE GREAT PLAINS

Doeksen, Gerald A., Jack Frye and Berral Green


In 1969, 221 funeral home businesses provided ambulance service in Oklahoma; by 1973, the number had declined to 124, a 44 percent decrease. Faced with rising labor and equipment costs, funeral home operators chose to discontinue the service. The study area for this report consists of eight counties in northwest Oklahoma. The socio-economic data specifically applied to Alfalfa County.

A procedure to estimate receipts for Emergency Medical Service (EMS) was designed from the supplied data. Expenses were based on a consideration of each major component comprising an EMS system. These are (1) ambulances, (2) life-saving equipment, (3) technicians with special training, (4) two-way radio communications, and (5) interfacing with the hospital emergency room. With selected assumptions, estimated receipts and expenses were formulated for Alfalfa County, Oklahoma.

Four alternative EMS systems were evaluated. The procedures for estimating receipts and expenses were generalized in forms which leaders can adapt to their respective situations. Thus, these forms provide a basis for a self-applied feasibility study for EMS.

197

ECONOMICS OF RURAL FIRE PROTECTION IN THE GREAT PLAINS

Childs, Dan, Gerald Doeksen and Jack Frye

Data and easy-to-use procedures are presented to help local decision-makers analyze alternative rural fire protection systems. Data are based on a ten-county area of northwestern Oklahoma and an example, using the procedure, is worked out for Ames, Oklahoma. The example demonstrated that Ames can expect nineteen fires a year with an average firefighting system cost of $289 per fire. Applicable throughout most of the Great Plains, the procedure is also useful in other U.S. regions where conditions are similar. Blank forms are furnished to help decision makers estimate level of fire protection needed, capital and operating costs and yearly costs. Alternative financial arrangements, training and regulations are discussed.

198
EFFECTIVENESS MEASURES: LITERATURE AND PRACTICE REVIEW
Public Technology, Inc.

This document serves as an analytical aid for the project team in Dallas in their efforts to develop a process for applying effectiveness measures to local government decision-making for three specific services—fire, library and street maintenance. Some of the references and practices discussed are applicable to general management of all local services.

Available from: Public Technology, Inc. 1140 Connecticut Avenue, N.W.,
Washington, D.C. 20036.

199
EFFICIENCY MEASUREMENT FOR LOCAL GOVERNMENT SERVICES: SOME INITIAL
SUGGESTIONS
Hatry, H.P., et al.

Examines the issues and problems of efficiency measurement, particularly measurement done on a regular basis. Four local government services are examined in detail: (1) water supply, (2) police apprehension of criminals, (3) central purchasing, and (4) group residential care of children. Presents a set of efficiency measures for activities undertaken to carry out the above services. Possible data collection procedures and problems in obtaining reliable data are discussed. Illustrates how output quality and workload difficulty can be handled. A chapter on cost estimation issues and numerous exhibits are included.

Available from: The Urban Institute, 2100 M Street, N.W., Washington,
D.C. 20037. ($6.50)
ELECTED OFFICIALS HANDBOOK: SERIES I

Handbooks developed to help local government decision-makers improve their job performance and make the best use of their time. Titles included in Series I are: (1) Streamlining Governing Body Meetings; (2) If You Only Had More Time: But You Don't; (3) Goal Setting by the Governing Body; (4) Evaluating the Chief Administrator; (5) Make Policy? Who, Me?; (6) Communicating; (7) Money: How to Raise It and How to Spend It; (8) Use of Advisory Committees; (9) Intergovernmental Relations; and (10) Taking Stock: A Guide to Governing Body Self-Evaluation. These handbooks are available only as a complete set.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($25.00 per set)

ELECTED OFFICIALS HANDBOOK: SERIES II

These handbooks are designed to help local government decision-makers improve their job performance and make the best use of their time. Titles included in Series II are: (1) Coping with Stress; (2) Living in the Sunshine; (3) Financial Management; (4) Managing Growth and Decline; (5) Local Housing Policy; (6) Team Building; (7) Local Government Structure and Organization; (8) Labor-Management Relations; and (9) Public Officials Liability. These handbooks are available only as a complete set.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($25.00 per set)

ELEMENTS OF DEBT POLICY: BASIC PRINCIPLES AND PRACTICES
Missouri Municipal League

This booklet presents a comprehensive overview of capital improvement programming and debt structure within statutory and constitutional provisions of Missouri law.

EMPLOYEE INCENTIVES TO IMPROVE STATE AND LOCAL GOVERNMENT PRODUCTIVITY
Hayward, Nancy S.

The National Center for Productivity and Quality of Working Life, and independent federal agency has prepared a collection of productivity studies. One of five project publications, this study offers suggestions for improving productivity in state and local government.
For information, contact: National Center for Productivity and Quality of Working Life, 2000 M Street, N.W., Washington, D.C. 20036.

204
ENERGY EFFICIENT PURCHASING
Gecoma, Richard M., Arthur Mohor and Michael Jackson

Developed under a grant from the Georgia Office of Energy Resources, this guide shows local officials how to lower energy costs through informed purchasing procedures.

It offers a step-by-step guideance to three alternative methods: (1) Life Cycle Costing; (2) Energy Analysis; and (3) Calculation of the Cost Effectiveness of Capital Improvements for Energy Conservation.

The book also offers summaries of measures used by other governments to reduce energy costs and gives valuable data about energy-saving products.

For information, Contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($7.50)

205
ENHANCING GOVERNMENT ACCOUNTABILITY

A guide prepared to provide public officials with a program for assessing the effectiveness of their government's systems of internal accounting controls and to assist them in further developing meaningful public reporting. Maintaining effective systems of accounting controls provides the basic foundation on which a government's accountability structure must be built. The authors recommend that government officials at all levels implement programs to assess the effectiveness of their existing systems of internal accounting controls and develop more meaningful public reporting on control effectiveness. The guide presents a program consisting of a procedural approach which gives direction to the reviews and evaluations, evaluation guides which provide examples of factors to be considered in using this approach to evaluating controls, and reporting recommendations which provide guidance for the issuance of an executive report. This approach goes beyond explicit internal accounting controls to obtain an understanding of the unit of government and the administrative controls it uses to direct its operations.

ENSURING A POSITIVE ROLE FOR FINANCING AND FINANCIAL PRACTICES IN PRODUCTIVITY IMPROVEMENT IN STATE AND LOCAL GOVERNMENT
Barbour, George

Prepared by the public sector committee of the National Center for Productivity and Quality of Working Life, this report summarizes the results and conclusions of a subcommittee's investigation into improving productivity and performance of state and local government. As a result of the examination, projects were recommended for sponsorship in cash management, bond financing practices and in the broad area of financial practices.

For information, contact: National Center for Productivity and Quality of Working Life, 2000 M Street, N.W., Washington, D.C. 20036.

EQUIPMENT LEASING: THE NEWEST BOOM IN GOVERNMENT PURCHASING
Gover, Kathryn

Discusses the growing leasing industry and the advantages it offers to state and local governments. Some examples of lease-purchase activities by local governments are included.


EQUIPMENT REPLACEMENT FUNDS
Local Affairs Series. Des Moines: Office for Planning and Programming, State of Iowa, 12 pp., n.d.

This publication discusses the means and methods by which city vehicles and equipment can be replaced periodically as needed. Several methods are discussed which can be used to spread replacement costs over several years. Debt financing, capital improvement programming and the process of accumulating cash reserves for future purchases is given a thorough review.

Available from: Office for Planning and Programming, 523 East 12th Street, Des Moines, IO 50319.

ESSAYS IN PUBLIC FINANCE AND FINANCIAL MANAGEMENT: STATE AND LOCAL PERSPECTIVES

A status report on the state of knowledge in local government finance. Presents, in sixteen essays a systematic review of public finance literature cutting across the entire spectrum of such state and local finance
topics as taxes, expenditures, budgeting, cash management, debt management, collective bargaining, financial reporting, intergovernmental finance, forecasting, school finance reform, and productivity improvement. ($8.95)

210
EVALUATING FINANCIAL CONDITION
Groves, Sanford M. and W. Maureen Godsey


211
EVALUATING FINANCIAL CONDITION: AN EXECUTIVE OVERVIEW FOR LOCAL GOVERNMENT
Groves Sanford M. and W. Maureen Godsey

This is a series of five handbooks designed to meet the need of local governments for a straightforward approach to monitoring the financial health of communities. The handbooks are entitled "Evaluating Financial Condition," "Financial Trend Monitoring System," Financial Performance Goals," "Tools for Making Financial Decisions," and "Financial Jeopardy!" An important feature of this series is its easy to understand system for monitoring changes, identifying problems and taking corrective action.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($45.00)
Telephone: (202) 828-3600.

212
EVALUATING PUBLIC EXPENDITURES: A GUIDE FOR LOCAL OFFICIALS
Department of City and Regional Planning, Harvard University

This guide introduces an analytical methodology that can help local officials obtain more information about the future impacts of government programs and projects. Basic concepts of community resources, costs, and benefits are presented and the steps in evaluating program impacts are given.

The guide consists of two parts. Part I introduces the essential analytical tools for evaluating public expenditures and provides examples of their use. It includes chapters on costs, benefits, discounting, equity impacts, interpreting the results of a program analysis, and implementing the use of program analysis. Part II illustrates the applications of this type of analysis to some common public expenditure decisions. Two case studies demonstrate how the concepts presented in Part I can be used to evaluate the impact of specific public expenditures on a community's well-being. A bibliography of some program analysis and cost-benefit analysis publications is provided.
Available from: Executive Office of Communities and Development, Division of Community Services, One Ashburton Place, Boston, MA 02108. Telephone: (617) 727-3253 or 1-800-392-6445. (Toll free within MA)

213
EVALUATING REAL PROPERTY ASSESSMENT PRACTICES: A MANAGEMENT GUIDE
Gloudemans, Robert J., Robert C. Denne and Stuart W. Miller

This management guide was written for assessors to help them evaluate current assessment practices, identify problem areas or needs, establish priorities for improving problem areas or needs, and establish priorities for improving assessment practices. The guide presents the assessment-ratio statistical analysis of assessment accuracy, describes the elements of an effective assessment system, and provides a self-evaluation guide to determine the effectiveness of an assessment system. The ten components of an effective system are: 1) adequate budget, competent staff, and effective internal controls; 2) complete maps and files; 3) accurate property data; 4) accurate sales data; 5) effective cost approach; 6) effective sales comparison approach; 7) effective income approach; 8) modern data processing and storage; 9) open public relations; and 10) periodic assessment-ratio studies. Requirements for each of these components are described and a self-evaluation guide for determining assessment level, uniformity, adequacy of assessment practices and performance of the ten areas of effectiveness are provided. Several tables illustrate the text.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

214
EVALUATING你的CITY'S CREDIT POSITION
Wall, Martha S.

Designed to aid cities in evaluating their credit position as an investor or credit analyst would, this ICMA report discusses two major factors that affect credit position: (1) environmental influences and (2) legislative/management. In addition, the author recommends action plans that may be implemented by a city manager and staff to entice investors.

For information, contact: ICMA, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. (Report No. 27669)

215
AN EVALUATION OF THE ZERO BASE BUDGETING SYSTEM IN GOVERNMENTAL INSTITUTIONS
Atlanta: School of Business Administration, Georgia State University, 1975.

This project is an evaluation of the Zero Base Budgeting Program of the State of Georgia. Research methodology included personal observation
over a one-year period, interviews with budget administrators, and
distribution of a questionnaire to budget analysts. It was concluded
that although ZBB did not accomplish all the objectives originally anti-
cipated, it improved the state budget accounting system and budget
management techniques significantly.

For information, contact: Publishing Services Division, School of
Business Administration, Georgia State University, Atlanta, GA.
($10.95)

216
THE EXPANDED SCOPE OF GOVERNMENT AUDITING
Cancellieri, Alfred J
217
FACT SHEET: PROPOSITION 2-1/2
Boston: Executive Office of Communities and Development, Division of Community Services, October 1980, 12 pp.

A discussion of the major provisions and estimated impacts of Proposition 2-1/2 enacted in 1980.

218
FACTORS RELATED TO LOCAL GOVERNMENT USE OF PERFORMANCE MEASUREMENT
Hall, John R., Jr.

An in-depth study of eighteen communities that have had some experience with efficiency and effectiveness measurement. In our era of tax revolt, local administrators should be especially interested in developing and using measures of service efficiency and effectiveness. This study identifies several key factors that appear to influence the success or failure of performance measurement efforts in local governments.

Available from: The Urban Institute, 2100 M Street, N.W., Washington, D.C. 20037.

219
FARM ECONOMICS—PENNSYLVANIA'S PROPERTY TAX: ISSUES AND ALTERNATIVES
Alt, Theodore R.

This article views property taxation as a key source of government revenues and summarizes briefly some of the problems and reform issues associated with Pennsylvania's current system of property taxation. Policy makers are given factors to weigh before making a final decision regarding a major shift in taxing arrangements.


220
FEASIBILITY OF A POOLED WORKMAN'S COMPENSATION INSURANCE PROGRAM:
BETHEL PARK, MOUNT LEBANON, AND UPPER ST. CLAIR TOWNSHIP; ALLEGHENY COUNTY, PENNSYLVANIA
Daniels, Keith A. and Kevin P. Kearns
Pittsburgh: Consortium for Public Administration Field Services, November 1979.

A feasibility study of a pooled workmen's compensation insurance program in three Pennsylvania communities. The problems with increased workman's compensation insurance premiums and the advantages and risks associated with a self-insurance plan are discussed. Current legal barriers to the pooling of municipal risk in Pennsylvania are considered.
Available from: Consortium for Public Administration Field Services, Forbes Quadrangle, 3603, Pittsburgh, PA 15260.

221
FEASIBILITY OF SELF-RETENTION AND SELF-INSURANCE PROGRAM: CITY OF LAKE CHARLES
McFatter, H. Kyle, Bruce P. Steinberger and Edwin J. Deshautelle

The data necessary for a feasibility study are discussed. The requirements for a risk-retention policy are considered. Appendices present minimum qualifications for insurance agents, worker compensation and fire policies, and estimated premiums earned by city agencies.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

222
FEDERAL GRANTS: THEIR IMPACT ON CASH MANAGEMENT OF STATE AND LOCAL GOVERNMENTS
Reeb, Donald with William Karson, Jr.
Albany: Center for Governmental Research and Services, State University of New York at Albany, 1979, 38 pp.

The authors examine the difficulties state and local governments face because of the unpredictability of federal grants. Some of the federal changes to improve predictability are noted, and recommendations are made concerning such things as the use of letters of credit by federal grant programs, realignment of fiscal years, and publication of more instructional material dealing with grants.

Available from: The Center for Government Research and Services, SUNY-Albany, 135 Western Avenue, Drawer 312, Albany, NY 12222.

223
FEES AND CHARGES HANDBOOKS

This handbook discusses how fees and charges can be used to increase the self-sufficiency of public agencies or nonprofit organizations in providing leisure services and heritage protection. Included is a discussion of the benefits and issues which face agencies and organizations considering a new or expanded fee program.

Available from: Department of Interior's Heritage Conservation and Recreation Service, Washington, D.C. 20240

224
FINAL REPORT: CONNECTICUT CAPACITY BUILDING PROGRAM NO. 10930984
Hill, George and Gerard DuBois
A review of North Branford's municipal operations. The report contains sections that set forth administrative procedures for all the various municipal cycles and gives specific emphasis to the tax collector's cycle. These procedures are designed in conformity with generally accepted accounting procedures, but the focal point of the report is administrative procedures for the tax collector's office.

FINANCE ARTICLES FOR TOWNS
Department of Audit and Control

This summary is intended to give town officials a quick reference to the various sections of the finance article and other laws as they relate to budgeting, accounting and reporting.

For information, contact: Department of Audit and Control, Alfred E. Smith State Office Building, Albany, NY 12236.

FINANCIAL ACCOUNTING IN NONBUSINESS ORGANIZATIONS: AN EXPLORATORY STUDY OF CONCEPTUAL ISSUES
Anthony, Robert N.

FINANCIAL DISCLOSURE PRACTICES OF THE AMERICAN CITIES
Keller, Earl C.

Financial disclosure practices of forty-six American cities are surveyed in this study prepared by Coopers & Lybrand and the University of Michigan. All forty-six of the cities answered detailed questions regarding their financial operations and reporting practices. Besides presenting survey results, this study includes recommendations for improvement in municipal disclosure practices.

For information, contact: Coopers and Lybrand, P.O. Box 682, Times Square Station, New York, NY 10036.

FINANCIAL DISCLOSURE OF THE AMERICAN CITIES III: MANAGING PENSION COSTS

Coopers and Lybrand found that the annual reports of local governments were seriously deficient in disclosing pension information. Topics providing a general overview of the subject include: (1) current disclosure practices; (2) factors contributing to current practices; (3) current federal and private activity in the area of pension plan disclosure; and (4) recommendations for improvement.
Available from: Coopers & Lybrand, 100 Federal Street, Boston, MA 02110.

229
FINANCIAL FORECAST

An article containing tips on how to improve local financial management practices.


230
FINANCIAL JEOPARDY!


231
FINANCIAL LEVERAGE IN COMMUNITY DEVELOPMENT REHABILITATION: A TECHNICAL ASSISTANCE GUIDE

232
FINANCIAL MANAGEMENT: A GUIDE TO COMPLETE MUNICIPAL BUDGETING AND ACCOUNTING
Brown, Cynthia A.
Orono, Maine: Bureau of Public Administration, Division of Research and Public Services, 1975, 64 pp.

The second publication in the Maine Municipal Government Finance Series of the Bureau of Public Administration. This guide provides a technical model for municipal financial planning and management. In particular it addresses the practice of net budgeting and accounting and presents steps for converting such a financial system to a gross basis.

Chapter I, NET BUDGETING OR GROSS BUDGETING, WHICH? WHY? defines net budgeting practices, explains why they are inadequate, defines gross budgeting, and explains the relationship of accounting and budgeting in a complete financial management program. Chapters II, THE BUDGETING PROCEDURE, and III, THE ACCOUNTING PROCEDURE, discuss the step-by-step process of revising the preparation of the budget and the accounting procedure and explain the use of financial reports. Finally, Chapter IV, THE HUMAN SIDE, suggests an approach for working with employees, citizens and town officials in order that the change be understood and implemented with a minimum amount of friction and resistance.

For information, contact: Bureau of Public Administration, University of Maine at Orono.
Financial Management: An Overview for Local Officials
Bramston, Ann

Practical advice and guidelines for managing finances at the local government level are provided for elected officials. A checklist for approaching revenue decisions, questions to aid taxation decision making, practices to avoid, how to set priorities, suggested techniques for improving productivity, how to make decisions on long-term borrowing, and the utility of state and Federal grants are discussed. The major sections of this overview cover: a statement of revenues, expenditures, and encumbrances and of changes in fund balance; the combined balance sheet for all funds; and the long-term debt statement. References are listed.

For information, contact: International City Management Association, Washington, D.C. 20036.

Financial Management Assessment Handbook for Local Government
Ernst and Ernst

This manual provides financial management assistance to communities facing rapid growth due to accelerated energy development. The purpose of this handbook is to identify and rank weaknesses in the financial management systems of small and medium-sized municipalities. It was developed for specific usage in the energy-impacted communities of Gillette and Moorcroft, Wyoming; however, it may be easily adapted to other communities. The assessment handbook is used to assess present municipal financial management systems including but not limited to revenue and expenditure controls, budgeting procedures, and accounting systems. This evaluation system may be used by communities to determine if they have provided for adequate fiscal control and management. Topics for review include: Goals and Planning Coordination; Operating Budget; Capital Program and Budget; General Fund Revenues; Enterprise Funds; Grant Management; Personnel Administration; General Ledger System; Billing; Cash Receipts; Cash Management and Investment; Cash Disbursements; Payroll, Property Control and Management; Purchasing; Supplies & Material Inventory; and Financial Management Reporting. The Assessment Handbook utilizes a questionnaire to provide for a basis to rate the financial management system. A description of the important elements of each topic precedes each section in the handbook.

Available from: Department of Economic Planning and Development, Barrett Building, 3rd Floor, Cheyenne, WY 82002.

This is a report of the program methodology, results, and analysis of a local government financial management needs assessment conducted by the National Association of Housing and Redevelopment Officials (NAHRO), contracted by HUD as part of its effort to develop a Financial Management Capacity Sharing Program to aid local governments in the development of improved financial management procedures.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

236
FINANCIAL MANAGEMENT CAPACITY SHARING NEEDS SURVEY
Washington, D.C.: Joint Center for Political Studies, June 1978.

The involvement of the Joint Committee for Political Studies in the Financial Management Capacity Sharing Program is described, with particular emphasis on both the processes and the products of its workshop and survey of minority public officials. While the nature and range of problems differed according to size of jurisdiction and whether an official was elected or appointed, "responsiveness to community needs" was the issue category to which participants in both the workshop and survey gave the greatest priority. At the workshop, "intergovernmental fiscal relations" and "building staff capabilities" were the second and third most significant problem categories; survey participants ranked "budget formulation" and "review and revenue planning" as their second and third most significant problems.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

237
FINANCIAL MANAGEMENT CAPACITY SHARING PROGRAM: AN ASSESSMENT OF MUNICIPAL NEEDS, FINAL REPORT

The financial management capacity-sharing program is a programmatic response to the increasing problems facing local governments in their financial management practices. The National League of Cities assessed specific problems and needs of elected officials in local government by conducting four workshops and a national survey of financial management problems and needs and prepared a summary to describe the results. Data generated from the workshop discussions are presented by topic in outline form in terms of symptoms, causes, key factors and constraints. Thirteen appendices contain information discussed in the report and list recent publications on local government financial management.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

238
FINANCIAL MANAGEMENT CAPACITY SHARING PROGRAM: FINAL REPORT
The Municipal Finance Officers Association (MFOA) conducted research to improve the overall quality of local government financial management needs and solve problems encountered by the municipal finance community. MFOA conducted fourteen workshops providing the representatives of local government with opportunities to identify and establish priorities among problems in financial management and to specify requirements for workable solutions. These priority problems are presented in this report in formats containing subject, problem statement, symptoms, causes, suggested solutions, key actors, constraints and requirements, alternatives and resources.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

239
FINANCIAL MANAGEMENT CAPACITY SHARING PROGRAM: 1979 ANNUAL REPORT

A report explaining the origin and development of HUD's Financial Management Capacity Sharing Program to encourage quality financial management through the sharing of skills, information, and techniques. A directory of program organizations and major publications is given.

For information, contact: National Technical Information Service 5285 Port Royal Road, Springfield, VA 22161.

240
FINANCIAL MANAGEMENT CAPACITY SHARING WORKSHOPS FOR CITY MANAGERS:
FINAL REPORT

A total of 376 city or county managers, administrators, assistant managers, administrative assistants, and management specialists employed by regional planning agencies participated in an International City Management Association's workshop series designed to identify the following most critical financial management problems and need areas facing local managers and administrators: 1) identifying and analyzing both the long-term and short-term costs/benefits of public policy options and decisions; 2) identifying insurance needs and developing the most efficient mix of self-insurance and private insurance programs to meet these needs; 3) developing, funding and updating capital improvement programs and including elected officials in the development process; 4) developing reliable long-term estimates of local government revenue and expenditure levels; 5) predicting and coping with both direct and indirect costs of required federal and state programs; 6) reviewing existing revenue sources to ensure that revenues are being collected as efficiently as possible; 7) identifying the impact that local government has on the local economy; 8) developing easy-to-use methods to identify how successful a public service program has been in meeting pre-established goals and objectives; 9) changing from one budget format or process to another; and 10) using data processing in day-to-day financial operations.
For information, contact: National Technical Information Service, 5285 Port
Royal Road, Springfield, VA 22161.

241
FINANCIAL MANAGEMENT DIGEST
National League of Cities
Washington, D.C.: U.S. Department of Housing and Urban Development,
Office of Policy Development and Research, n.d.

A series of ten brief overviews on issues that concern local policy-
makers: Local Financial Management, Measuring Your City's Fiscal
Condition, Budgeting, Governmental Accounting, Integrated Fiscal
Management, Cash Management and Investment, Risk Management, The
Municipal Audit Process, Capital Improvement Budgeting, and Understanding
Governmental Financial Statements. The Digest is designed for local
elected officials with little familiarity with financial management issues.

Available from: HUD USER, P.O. Box 280, Germantown, MD 20767.

242
A FINANCIAL MANAGEMENT MANUAL FOR THE COMMUNITY DEVELOPMENT BLOCK GRANT
SMALL CITIES PROGRAM

This is a reference manual for Small City Community Development Block
Grant (CDBG) recipients. The manual is divided into two sections with
Section I providing a checklist of 10 common financial management pro-
lems and a corresponding list of recommended solutions. Section II is
divided into eight chapters, each dealing with a separate part of the
grant process and containing the standard forms required. The chapter
topics are: program administration and budgeting; records and filing;
accounting; cash management/letters of credit; procurement; program
monitoring; property management and close-out procedures.

Available from: Government Finance Research Center, Municipal Finance
Officers Association, 1750 K Street, N.W., Suite 650, Washington, D.C.
20006.

243
FINANCIAL MANAGEMENT SERIES

A series of five publications on financial management: The Property Tax
in South Carolina, State Mandated Local Government Expenditures in South
Carolina, Investment of Idle Cash by South Carolina Local Governments,
Options for Developing a Local Government Investment Pool for South
Carolina, and Issues in South Carolina Public Finance. (See annotation
for each publication under the individual title).

Available from: Bureau of Governmental Research and Service, 406 Gambrell
Hall, University of South Carolina, Columbia, SC 29208.
244
FINANCIAL PERFORMANCE GOALS


245
FINANCIAL REPORTING
Kerwin, William F.

This study provides information concerning the elements of financial reporting of municipalities as required by law, including financial statements and notes to financial statements. This is a brief introduction to the type of financial information required by Governmental Accounting, Auditing and Financial Reporting (GAAFR).

For information, contact: Department of Audit and Control, Alfred E. Smith State Office Building, Albany, NY 12236.

246
FINANCIAL REPORTING BY STATE AND LOCAL GOVERNMENT UNITS
Davidson, Sidney, David O. Green, Roman L. Weil, Albert Madansky, and Walter Hellerstein

An effort to outline a set of financial statements for state and local government units that will be responsive to the general user's needs. The first section of the report represents a brief historical and bibliographic introduction and seeks to identify the readers of governmental financial statements and their information needs. Succeeding sections deal with consolidation, overlapping jurisdictions, use of generally accepted accounting principles, long-lived assets and depreciation, pensions, leases, and the format of the statement. Most of the analysis is directed toward annual financial statements, but it applies also to official statements (The Offering Documents for Government Securities). A note on the need for forecasts in official statements is appended.

For information, contact: Center for the Management of Public and Nonprofit Enterprises, Graduate School for Business, University of Chicago, Chicago, IL 60637. ($3.95)

247
THE FINANCIAL SOLVENCY OF LOCAL GOVERNMENT
Berne, Robert and Richard Schramm

This paper examines the characteristics, measures and determining factors of local government financial solvency in order to develop a framework which can help evaluate, forecast and monitor local government financial conditions. It develops a definition of financial solvency, reviews
current approaches to its measurement, summarizes the factors that affect it, and constructs an integrated framework for financial solvency analysis.

Available from: Publications, Program in Urban and Regional Studies, 209 West Sibley Hall, Cornell University, Ithaca, NY 14853. Request working paper No. 21. ($1.50)

248
FINANCIAL TREND MONITORING SYSTEM


249
FINANCING AND PRICING FOR CAPITAL COSTS OF SEWERAGE FACILITIES
Sawicki, David S.

A guidebook for Wisconsin municipalities.

Available from: School of Architecture and Urban Planning, University of Wisconsin, Madison, WI 53706.

250
FINANCING CAPITAL FORMATION FOR LOCAL GOVERNMENTS
McWatters, Ann Robertson

The report analyzes the impact of California's Proposition 13 on local government financing and proposes alternative means of capital formation. Local governments need to accumulate large amounts of capital in order to provide public services and improve government efficiency. Analysis of local government financial reports from 1973 through 1977 shows that capital outlays have grown more rapidly than personal income and will probably continue to increase 9 to 10 percent each year. Proposition 13's prohibition of general obligation bond issues will result in an estimated 26.7 percent reduction in the availability of capital financing. Alternative approaches that could be taken by local governments include lease-revenue bonds, special tax bonds, repayment reserves, pay-as-you-go, and debt insurance. The state could provide grants, guarantees for local bonds, financial intermediation, debt subsidies, and reinstatement of general obligation credit. The report recommends that the state take the following actions: enact legislation allowing local governing bodies to seek voter approval for special taxes which can be used as security for special bonds, set up a program of interest subsidies for school districts, and establish a locally funded system of bond reserves as an additional source of security. The use of lease-revenue bond should be discouraged. A state constitutional amendment to reinstate the ability of local governments to secure general obligation bonds with voter approval is suggested. The appendices contain descriptions of
long-term debt instruments and statistics on types of long-term indebtedness. A bibliography is included.

For information, contact: University of California, Institute of Governmental Studies, Berkeley, California 94720.

251
FINANCING CAPITAL PROJECTS IN NORTH CAROLINA
Lawrence, David M.
Chapel Hill: Institute of Government, University of North Carolina
at Chapel Hill, 1979, 98 pp.

Seeks to describe the legal framework (in a broad sense) of an important area of North Carolina local government finance: financing capital projects. This is an introduction to the subject, intended to answer most of the initial questions of managers, finance officers and governing board members. The basic characteristics of bonds and notes and the process of borrowing money, the statutory limitations on local government debt, local approval of general obligation bonds, revenue bonds, sale procedures, expenditure of bond proceeds, and other methods of capital financing.

252
FINANCING COMMUNITY CENTERS IN NEBRASKA

This brochure identifies sources of financing that might be available for the construction, development, operation and maintenance of community centers.

Available from: Nebraska Department of Economic Development, P.O. Box 94666, 301 Centennial Mall South, Lincoln, NE 68506.

253
FINANCING COUNTY AND MUNICIPAL GOVERNMENTS IN SOUTH CAROLINA IN THE 1980'S: FINAL REPORT

The executive summary of this report states that the Study Committee on Alternate Sources of Revenue for South Carolina counties and municipalities has determined that the financial problems facing general-purpose local governments are rooted in the limited fiscal powers of South Carolina counties and municipalities. For this report, the Committee has chosen to limit its specific recommendations to matters pertaining to new revenue sources.

254
FINANCING COURTHOUSE FACILITIES
Ferrell, Joseph S.
Chapel Hill: Institute of Government, University of North Carolina,
March 1978.
This project analyzes from a legal standpoint the extent of county responsibility for providing courtrooms and related judicial facilities in North Carolina. Sources of revenue available for that purpose are listed and various techniques of financing are discussed.

For information, contact: Joseph S. Ferrell, Institute of Government, University of North Carolina, Chapel Hill, NC 27514.

255
FINANCING FOR INDUSTRY IN MISSOURI
Pfeiffer, Anne

Description of the various ways of financing industrial capital in Missouri. Primary objection is to explain Missouri's expanded bonding program for business and changes that have occurred in recent years.

256
FINANCING LOCAL GOVERNMENTS BY SPECIAL ASSESSMENT
Fisher, Glenn W.

The author defines certain areas where special assessment financing can be appropriately used and provides formulas for allocating benefits along with guidelines useful in making maximum use of this final approach. This publication provides a good source of information for local governments using special assessment and for those considering it as an approach to financing necessary public improvements.

For information, contact: Municipal Finance Officers Association, 180 North Michigan Avenue, Chicago, IL 60601.

257
FINANCING LOCAL SERVICES IN ILLINOIS
Walzer, Norman
Champaign: Cooperative Extension Service, Agricultural Experiment Station, College of Agriculture, University of Illinois at Urbana-Champaign, 1979.

258
FINANCING OUTDOOR RECREATION FACILITIES IN NEBRASKA COMMUNITIES

This brochure identifies principal sources of financing available for the development or improvement of outdoor recreation facilities.

Available from: Department of Economic Development, P.O. Box 94666, 301 Centennial Mall South, Lincoln, NB 68509.

259
FINANCING THE METROPOLITAN CITY
Neenan, William B.
A collection of nine papers dealing with various aspects of government finance in southeastern Michigan (the Detroit metropolitan area). Topics examined in the papers include the projection of population and tax base (both regionally and in specific communities), methods of financing regional services, components of the existing tax base and the potential for expanding the base, and the relationship of the region to the state and federal governments.

For information, contact: Kent Mathewson, Metropolitan Fund, 700 Northwestern, Suite 9, Southfield, MI 48075.

260
FINANCING SMALLER CITIES
Wise, Michael and Robert Pomeroy

As a result of recent social, economic and political events, many cities are searching for new methods of financing essential and discretionary local services. This paper discusses the current revenue situation of local governments, the public service demands they face and some alternative funding mechanisms to the property tax and transfer payments.

261
FINANCING STATE AND LOCAL GOVERNMENT: WHAT ARE THE CHOICES?

This is a series of four circulars which have been prepared by a task force established by the ECOP Subcommittee on Community Resource Development and Public Affairs and the National Public Policy Education Committee. The purpose of this series is to improve citizens' ability to make public policy decisions by providing information on the nature and causes of state and local public finance problems and on major policy alternatives for solving these problems. The titles of the circulars are: (1) Problems Identified; Guidelines for Policy Decisions; (2) Strategies for Local Government; (3) Strengthening State Tax Structures; and (4) Federal Participation in Financing State and Local Public Services.

Copies may be obtained from the Cooperative Extension Service of your land-grant university.

262
FINANCING TOWNSHIP SERVICES
Walzer, Norman and Peter J. Stratton
Champaign-Urbana: Public Policy Institute, Western Illinois University and Cooperative Extension Service, Agricultural Experiment Station, August 1979, 84 pp.

A study providing insight into how township governments provide services and finance their operations. This report analyzes the responses of township highway commissioners to a statewide survey on the types of problems being faced locally. Particular attention is paid to the importance of property taxes in financing townships and the fact that
property taxes, in real terms, have decreased during the past decade due to the significant increases in the costs of services and supplies purchased by townships. The information in this report is intended to upgrade the knowledge of highway road commissioners about local government finance in general and township finance in particular.

FINANCING WASTEWATER SYSTEMS IN NEBRASKA COMMUNITIES

This brochure identifies the principle sources of financing available for the development, improvement or expansion of wastewater collection and treatment systems (sewer systems).

Available from: Nebraska Department of Economic Control, P.O. Box 94877, 301 Centennial Mall South, Lincoln, NB 68509.

FINANCING WATER SYSTEMS IN NEBRASKA COMMUNITIES

An identification of the principal sources of financing available for the development, improvements or expansion of community water systems.

Available from: Nebraska Department of Economic Development, P.O. Box 94666, 301 Centennial Mall South, Lincoln, NB 68509.

FINANCIAL CONSEQUENCES OF CHANGES IN A COMMUNITY'S ECONOMIC BASE: A REVIEW OF THE LITERATURE
Reigeluth, George A., Harold Wolman and Ray Reinhard

Finding that little research work exists on the fiscal consequences of changes in a community's economic base, the authors begin their definition of research needs with this analytical survey of the literature. An initial section offers a critique of several theoretical constructions of the relationship between a city's economic and fiscal base. There follows a review of the various techniques that have been used in fiscal impact analysis—including citations from the literature, identification of jurisdictions where particular techniques have been used, and an evaluation of some of the work. The authors conclude that studies to date offer limited support for the theory that industry brings with it net fiscal surpluses and that even less is known about the relative fiscal costs and benefits of pursuing different economic strategies and programs initiated by the public sector in a community.

For information, contact: The Urban Institute, 2100 M Street, N.W., Washington, D.C. 20037.
266
FISCAL CONTROLS: A PRIMER FOR LOCAL OFFICIALS
Dickstein, Donald
Rev. ed. Boston: Executive Office of Communities and Development,
Office of Local Assistance, January 1979, 12 pp.

The purpose of this primer is to provide municipal officials with an
overview of the basic concepts of tax and spending controls and to serve
as a guide in following the debates in the upcoming state legislative
session. Three areas of concern are discussed: 1) Tax and Spending
Limitations; 2) "Safety Values" for Exceeding or Suspending a
Tax/Spending Limitation; and 3) Issues and Special Items Which Must Be
Dealt With When Considering Local Fiscal Control.

Available from: Executive Office of Communities and Development, Office
of Local Assistance, Room 1619, One Ashburton Place, Boston, MA 02108.

267
FISCAL IMPACT GUIDEBOOK: ESTIMATING LOCAL COSTS AND REVENUES OF LAND
DEVELOPMENT
Burchell, Robert W., David Listokin, Robert W. Lake, Franklin J. James
and W. Patrick Beaton
New Brunswick, N.J.: Center for Urban Policy Research, Rutgers University,
March 1979, 617 pp.

A HUD handbook that describes a number of ways in which local planners
can estimate both the public costs of land development and the revenues
such development produces. A discussion of local public expenditures,
fiscal impact analysis methods, procedures for estimating local revenues,
and the data necessary for undertaking fiscal impact analyses is pro-
vided. A glossary of terms, index and bibliography are provided.

For information, contact: National Technical Information Service, 5285
Port Royal Road, Springfield, VA 22161.

268
FISCAL IMPACT GUIDEBOOK: A PRACTITIONER'S GUIDE
Burchell, Robert W. and David Listokin
New Brunswick, N.J.: Center for Urban Policy Research, Rutgers University,

A summary of the much larger volume, The Fiscal Impact Guidebook:
Estimating Local Costs and Revenues of Land Development. Provides
standardized techniques to evaluate the public costs and revenues of
land development. It summarizes the fiscal impact procedures, adds
hypoethical problems for instructional purposes, and provides synopses
of key data resources. Both planners and administrators can use it to
determine the fiscal impact of a proposed development. Serves as a
resource for trainers and technical assistance providers who work with
local and state governments.

For information, contact: National Technical Information Service,
5285 Port Royal Road, Springfield, VA 22161.
FISCAL MANAGEMENT AND PLANNING IN LOCAL GOVERNMENT
Snyder, James C.

FISCAL MANAGEMENT OF LOCAL GOVERNMENTS

FISCAL MANAGEMENT HANDBOOK, SECOND EDITION
Rai, Eleanor A.
Harrisburg, Pa.: Department of Community Affairs, 1979.

Intended primarily as guidance and information for elected or appointed officials of small-to-medium-sized municipalities, this handbook attempts to bridge the gap between the professional language and tasks of governmental finance and the daily problems which an official must deal with in a typical Pennsylvania municipality. It begins with a discussion of the roles and responsibilities of the official, summarized in a table listing "you must do these tasks yourself" and "you must see that these jobs are properly done." It then gives an overview of revenue sources available to Pennsylvania municipalities; discusses each aspect of the budgeting process; explains the basics of accounting, bookkeeping, and auditing; and introduces the reader to fiscal management techniques such as cash flow management, purchasing controls, debt management, temporary investments and others. Additional resources are listed in the appendices along with an "auditory check list" which is suggested as the best possible basis for the official to use in evaluating the municipality's accounting system and procedures.

Available from: Office Services Division, Department of Community Affairs, P.O. Box 155, Harrisburg, PA 17120.

FISCAL NOTES

A monthly publication of the state comptroller's office designed to provide information on various financial matters to local governments and other interested persons. Recent issues, for example, discussed supply-side economics, property taxation, and state/local debt and other finance issues.

For information, contact: Bob Bullock, State Comptroller, P.O. Box 13528, Austin, TX 78711.

THE FISCAL OFFICER'S AUTHORITY, RESPONSIBILITY AND PERSONAL LIABILITY
Boggs, Travis G.
A discussion of county fiscal officer's powers and duties in relation to several kinds of personal liability to which they may be subject. The author provides suggestions about defensive or protective measures which can be taken. A very good discussion of the political and personal dilemmas which the liability issue can produce for the county finance officer.

274
FISCAL OFFICERS' ROLE IN ACCOUNTING FOR HEALTH RELATED FACILITIES
Van Aistine, Robert W. and John P. Kelley

This presentation discusses the impact of the New York State Department of Health's "System" (developed in the Residential Health Care Facility Accounting and Reporting Manual) on traditional budgeting, accounting, and financial reporting. The system prescribes a full accrual basis of accounting wherein revenues are recognized when earned and liabilities are recognized when incurred thus facilitating the measurement of cost services "expenses."

275
FISCAL OPTIONS FOR OLDER CITIES IN THE GREAT LAKES REGION
Stocker, Frederick D.

A fiscal profile of twenty-three cities in the six great lakes states is drawn and a review of the fiscal policy options for these cities, including those that require state action and those that are available at local initiative, is presented.

For information, contact: Academy for Contemporary Problems, 1501 Neil Avenue, Columbus, OH 43201.

276
FISCAL RESPONSIBILITY OF TEXAS CITIES
Hamilton, Bill
Austin: Texas Department of Community Affairs, February 1976.

The purpose of this study was to determine how the fiscal status of Texas cities compared with those in other states and to develop some insight into the basic fiscal health of the cities irrespective of comparisons. It was concluded that, given the National Economic Climate and relative to cities in other states, Texas' municipalities enjoyed a very sound fiscal position with indicators pointing to continuation of this trend in the immediate future.

For information, contact: Texas Department of Community Affairs, P.O. Box 13166, Capitol Station, Austin, TX 78711.
277
FIXED ASSET ACCOUNTING AND REPORTING
Lenz, Gary L.
Rev. ed. Chicago: International Municipal Finance Officers Association
Career Development Center, Inc., and Municipal Officers Association, 1980,
342 pp.

Chapters in this volume discuss: 1) the purposes, possible uses, and
rationale for maintaining a fixed asset system; 2) GAAP and the Auditor's
Perspective on Government Fixed Assets; 3) procedures for establishing
fixed asset records; 4) written recommendations for a new fixed asset
system for the city of X's; 5) the type of training program needed for
city employees; 6) input documents; 7) property manual; 8) the finished
product; and 9) bibliography.

For information, contact: Municipal Finance Officers Association, 180
North Michigan Avenue, Suite 800, Chicago, IL 60601.

278
FORECASTING: AN APPRAISAL FOR POLICY-MAKERS AND PLANNERS
Ascher, William

According to the author, an appraisal of forecasts is a critical aspect of
decision making since all policy-makers utilize forecasts in making public
policy decisions. In order to appraise the success of forecasting in
terms of accuracy, this study examines the empirical record of hundreds
of "policy-relevant forecasts" concerned with national trends in popula-
tion, economic growth, transportation, energy and resources. The
relevance of the methodology, of the context, and the forecaster's
training are the primary criteria applied. Discussing the impacts of
expert forecasts, Ascher makes clear important distinctions between their
utility for corporate planning and for government planning. A review of
impacts in the federal government focuses on The National Resources
Planning Board, the demise of the "ill-fated Planning-Programming-Budgeting
System," and Census Bureau population forecasts. General conclusions pin-
point, among other observations, the importance of the core assumptions
and the time horizon of forecasts and systematic biases apparent at
different institutional sites.

($4.95)

279
FORECASTING LOCAL GOVERNMENT BUDGETS
Bahl, Roy and Larry Schroeder
Syracuse, N.Y.: Maxwell School of Citizenship and Public Affairs,
Syracuse University, December 1979, 75 pp.

This is a review of the issues faced by local government fiscal fore-
casters and the methods used in such forecasting. Topics discussed
include the most appropriate uses of short-term forecasting, gap analysis,
and impact analysis. Also discussed are the strengths and weaknesses
of expert forecasters, trend techniques, deterministic forecasts, and
statistical forecasting. Forecasting practices of six large urban jurisdictions are used to illustrate an analysis of the elements of revenue and expenditure forecasts and an evaluation of forecasting approaches.

Available from: Metropolitan Studies Program, Maxwell School of Citizenship and Public Affairs, Syracuse University, 409 Maxwell Hall, Syracuse, NY 13210. (Occasional paper No. 38).

280
FORECASTING METHODS AND APPLICATIONS
Makridakis, Spyros and Steven C. Wheelwright

281
FORECASTING METHODS FOR MANAGEMENT
Wheelwright, Steven C. and Spyros Makridakis

282
FORECASTING: MORE THAN LAST-YEAR-PLUS-A-BIT

This issue of Governmental Finance provides information on techniques available to accurately predict revenues and expenditures thus enabling local governments to budget for more than one year at a time.

283
FORECASTING MUNICIPAL REVENUES AND EXPENDITURES
Bahl, Roy W., Larry D. Schroeder and William Montrone

A report describing an intermediate term forecasting model that can be used to estimate a shortfall between city revenue and expenditures.


284
FORECASTING MUNICIPAL REVENUES AND EXPENDITURES: A PRIMER AND HANDBOOK
Bahl, Roy and William Montrone

Designed to assist municipal governments with fiscal planning. Provides an overview of the uses of forecasting and briefly describes the state-of-the-art in local government expenditure and revenue forecasting. Provides a model designed to make forecasting simple. Included are basic formulas needed to project revenues and expenditures along with a brief explanation of the data needed to operate the model and the possible inaccuracies inherent with the available data. The model is designed
to be implemented without expensive equipment or a large staff.

Available from: Coalition of Northeast Municipalities, 131 Tremont Street, Boston, MA 02111. ($5.00)

285
FUN WITH FUNDS: OR, DEPOSIT AND INVESTMENT OF LOCAL GOVERNMENT FUNDS
International City Management Association, November 1976.

The information in this report seeks to help administrators and finance officers of small municipalities in the area of developing a viable investment program. Topics covered include cash management, investment considerations, and types of investments.

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286
THE FUNDING PROCESS: GRANTMANSHIP AND PROPOSAL DEVELOPMENT
Decker, Virginia A. and Larry E. Decker

Describes the skills which are effective in gaining grants support for public agencies. The authors emphasize the distinct and distinguishable parts to the grantsmanship process and the basic principles involved. The authors emphasize the following sequential activities: developing the idea, securing information on sources of public and private funds, researching and establishing contact with potential funding sources, writing the proposal, follow-up procedures, and administering the grant.

Available from: Community Collaborators, P.O. Box 5429, Charlottesville,
VA 22905. ($6.95) Phone: (804) 977-1126

287
THE FUTURE OF THE FINANCE DIRECTORATE
Lehan, Edward A.

Offers a perspective on the need of finance officers to use financial data for community planning and budget policy formulations as well as for fiscal control.
288
GENERAL FIXED ASSETS HANDBOOK FOR MUNICIPALITIES
Regan, Edward V.
Rev. ed. Albany: Bureau of Municipal Accounting Systems, State of

The General Fixed Asset Group of Accounts is the accounting control of
the inventory of real and personal property which meet the definition of
a fixed asset acquired by the municipality. Current assets and liabilities
are not recorded in the General Fixed Asset Group of Accounts.

The principles contained in this handbook are general in nature and
intended to be applicable to all municipalities in the State. Therefore,
the principles would apply equally to those municipalities using manual
procedures and those utilizing electronic data processing systems.
Computer programs developed must include at least the required information
contained in this handbook.

289
GETTING THE MOST FROM PROFESSIONAL SERVICES: BANKING
Coe, Charles K.

One in a series of five books to assist local officials in locating and,
more specifically, in evaluating the services of specialized consultants.

Includes an outline for a Request for Proposal and a sample contract that
can be adapted by local governments.

For information, contact: Institute of Government, University of Georgia,
Terrell Hall, Box B, Athens, GA 30602. ($4.00)

290
GETTING THE MOST FROM PROFESSIONAL SERVICES: COMPUTER SELECTION
Coe, Charles and John Scoggins

One in a series of five books to assist local officials in locating and,
more specifically, in evaluating the services of specialized consultants.

Includes an outline for a Request for Proposal and a sample contract
that can be adapted by local governments.

For information, contact: Institute of Government, University of Georgia,
Terrell Hall, Box B, Athens, GA 30602. ($4.00)

291
GETTING THE MOST FROM PROFESSIONAL SERVICES: CONSULTING ENGINEER
Coe, Charles K.

One in a series of five books to assist local officials in locating and,
more specifically, in evaluating the services of specialized consultants.
Includes an outline for a Request for Proposal and a sample contract that can be adapted by local governments.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($4.00)

GETTING THE MOST FROM PROFESSIONAL SERVICES: FISCAL ADVISOR
Coe, Charles K.

One in a series of five books to assist local officials in locating and, more specifically, in evaluating the services of specialized consultants.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($4.00)

GETTING THE MOST FROM PROFESSIONAL SERVICES: OUTSIDE AUDITOR
Coe, Charles K.

One in a series of five books to assist local officials in locating and, more specifically, in evaluating the services of specialized consultants.

Includes an outline for a Request for Proposal and a sample contract that can be adapted by local governments.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($4.00)

GETTING THE MOST FROM YOUR BUDGET AND YOUR BUDGET PROCESS
Wooldridge, Blue and Vicki Morris Emery

GOVERNMENT ACCOUNTING AND FINANCIAL REPORTING: SOME URGENT PROBLEMS
Pattuucci, Frank

Discusses current practices of municipal accounting and financial reporting and how they may adversely affect the policy and managerial decisions made by local officials.

GOVERNMENT AUDITING SERIES

This is a series of eight publications dealing with current issues in state and local government accounting and auditing. Some of the titles included are: (1) Compliance with Revenue-Sharing Audit Requirements: The New York State Case; (2) Auditing and Control of Government Operations; and (3) a Revised
Financial Reporting Model for Municipalities. This series would be of particular interest to state and local government managers and financial analysts.

Available from: Council on Municipal Performance, 84 Fifth Avenue, New York, NY 10011. ($5 to $10 per title)

297
GOVERNMENT BUDGETING

298
GOVERNMENT REVENUES AND EXPENDITURES LEAFLET SERIES
Goldman, George and Noreen Roche

A series of seven leaflets which were useful in California during a tax-cutting initiative campaign. These leaflets deal with government revenues and expenditures and attempt to put California's situation into perspective. Perspective is created by comparing California's public sector to those of other states and by comparing the United States with other nations of comparable financial means and values. Leaflet titles are: (1) International Comparisons of Public Expenditures: Overview; (2) State and Local Taxes and Expenditures: How Does California Compare?; (3) Public Employment Trends in California; (4) Local School Revenues and Expenditures in California; (5) International Comparisons of Public Expenditures: Future Trends; (6) Estimated Impacts of Proposition 9; and (7) Public Salaries: Declining in Real Terms.

This information could be of value to any government, local or otherwise, that is involved in or planning a reorganization of its tax structure.

299
GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

This edition of Governmental Accounting, Auditing, and Financial Reporting is intended to provide government finance officers, elected officials, independent auditors and others with detailed guidance to the effective application of National Council of Governmental Accounting (NCGA) Statement 1 Principles. This publication is also intended to serve as an interpretation of recommended accounting, auditing, and financial reporting practices. In addition to providing detailed guidance on appropriate practices for state and local governments, this volume attempts to clarify the evolution and objectives of accounting and financial reporting for state and local governments. Unlike the 1968 GAAPR and Statement 1, this 1980 MFOA GAAPR edition neither establishes nor authoritatively interprets generally accepted accounting principles (GAAP) for governments. Rather, the 1980 GAAPR is intended as a guide to local officials, finance officers, and auditors to the effective application of Statement 1 principles.
For information, contact: Municipal Finance Officers Association, 180 North Michigan Avenue, Suite 800, Chicago, IL 60601. ($35.00)

300
GOVERNMENTAL BOOKKEEPING
Holtz, Harold F.
Athens: Center for Continuing Education, University of Georgia, 1977.

A training manual designed to encourage city and county governmental finance practitioners and elected officials to begin developing in their agencies the elements of a sound program of financial management one of six training manuals prepared in the following areas: basic bookkeeping utility accounting, budgeting, capital budgeting, debt administration, purchasing, payroll and personnel administration.

For information, contact: Harold F. Holtz and Arthur B. Mohor, University of Georgia, Center for Continuing Education, Room 207, Athens, GA 30602.

301
GOVERNMENTAL FINANCE
Chicago: Municipal Finance Officers Association, n.d.

This is a quarterly publication which serves municipal finance officers, budget officers, government auditors, and local government managers. Each issue has a theme topic with several articles on the theme. Topics covered include auditing, budgeting, financial management, cash management, and revenue forecasting. The primary focus of the magazine is practical operating problem areas.

Available from: Membership Services, Municipal Finance Officers Association, 180 N. Michigan Avenue, Chicago, IL 60601. ($12.00)

302
GOVERNMENTAL LEASING TECHNIQUES

An issues paper in the Elements of Financial Management Series that outlines the potential savings available through municipal leasing. The paper offers concise explanations of the types of leases, the roles of lessee and lessor, the legal and financial aspects of leasing and an annotated bibliography.


303
GOVERNMENTAL PURCHASING
Holtz, Harold F.
Athens: Center for Continuing Education, University of Georgia, 1977.
A training manual designed to encourage city and county governmental finance practitioners and elected officials to begin developing in their agencies the elements of a sound program of financial management, one of six training manuals prepared in the following areas: basic bookkeeping, utility accounting, budgeting, capital budgeting, debt administration, purchasing, payroll, and personnel administration.

For information, contact: Harold F. Holtz and Arthur B. Mohor, University of Georgia, Center for Continuing Education, Room 207, Athens, GA 30302.

304
GOVERNMENTAL RISK MANAGEMENT MANUAL
Roos, Nestor R. and Joseph S. Gerber

A primer and guide in the area of risk and government. Provides a comprehensive analysis of the field of governmental risk management at all levels of government. Also contains reference data for users.

Available from: Publisher, 2030 E. Broadway, Suite 110, Tucson, AR 85719. (Available by subscription and updated with periodic supplements and newsletters.)

305
GRANT ACCOUNTING AND ADMINISTRATION FOR SOUTH DAKOTA SUDIVISIONS
South Dakota Municipal league

306
GRANTEES FINANCIAL MANAGEMENT SYSTEMS (A REVIEW GUIDE)
Kennedy, William C.

This guide is designed to obtain basic information about a grantee's or grant applicant's financial management system. By using the guide both grantors and grantees will identify information needed for judging whether a grantee's financial system provides (1) adequate control over the custody and use of grant resources and (2) reliable and timely financial reports. The guide covers the most desirable features of a financial management system which includes planning, budgeting, accounting, procurement, and property and facilities management.

The guide is intended for general use. It does not include all requirements, represent a set of standards, or establish minimum requirements. It is meant to provide insight as to the basic characteristics that systems should have in order to provide information needed to manage grants effectively.

For information, contact: Association of Government Accountants, 8616 Cushman Place, Alexandria, VA 22308. ($2.50)
GRANTSMAINSHP TRAINING FOR LOCAL GOVERNMENT OFFICIALS
George, David A.
Amherst, Mass.: Institute for Governmental Services, 1978.

This monograph provides local officials with information concerning the acquisition and management of grants from foundations and the federal government. Among the topics discussed in detail are the federal grant system, federal grant information, the federal assistance program retrieval system, evaluation of proposals by the federal government, foundation grants, the foundation process, proposal writing, utilization of grant consultants, grant administration, and the A-95 clearinghouse process. The monography also includes a sample proposal, lists of appropriate agronyms, and a chart illustrating the general flow of federal funds.

For information, contact: Institute of Governmental Services, 221 Middlesex House, University of Massachusetts, Amherst, MA 01003.

THE GREAT BOND BUST

A brief discussion of the municipal bond market.


A GUIDE FOR LOCAL EVALUATION
Dodge, Donald G.

These readings were originally developed to supplement three-day seminars in evaluation techniques offered to HUD staff members by Community Planning and Development, Office of Evaluation. The readings can serve as a guide for local governments in managing and conducting their evaluations of community development programs. This approach to evaluation introduces the elements of a useful evaluation system without limiting flexibility to develop skills and methodology to suit individual need and capacity.


A GUIDE FOR MUNICIPALITIES: CONTRACTING FOR AN AUDITOR
Francis, Charles D.

Publication outlining the procedures in contracting for a qualified, competent, and independent auditor. Samples of a council policy to
contract for an auditor, a letter for contacting audit firms, and of items to be considered during audit interviews are included along with enrolled act No. 41, Original House Bill No. 81 effective July 1, 1978.

Available from: Wyoming Association of Municipalities, P.O. Box 2535, Cheyenne, WY 82001.

311
A GUIDE TO CASH MANAGEMENT FOR LOCAL GOVERNMENTS: BOROUGH OF CHESWICK, PENNSYLVANIA
Khan, Aman

This report is the result of a four-month cash management study. Section I provides a general discussion of cash management; Section II highlights the current state of Cheswick's cash management program against the background presented in Section I; and Section III presents a set of recommendations the borough should follow in order to improve the effectiveness of its program.

Available from: Consortium for Public Administration Field Services, Forbes Quadrangle, 3603, Pittsburgh, PA 15260.

312
GUIDE TO CASH MANAGEMENT FOR THE SMALL LOCAL GOVERNMENT
Sanders, Kenneth D.
Columbia: Bureau of Governmental Research and Service, University of South Carolina, August 1981.

A guide designed to aid South Carolina governments in cash management and investment practices.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208.

313
A GUIDE TO CASH MANAGEMENT IN LOCAL GOVERNMENT: BOROUGH OF NEW BRIGHTON, PENNSYLVANIA
Allen, Elaine C.

Describes the implementation of a cash management system in a non-technical and comprehensive manner. After a description of the alternatives available, it concentrates on the cash management objectives and implementation process that were tailored to the organization of the borough and its needs.

Available from: Consortium for Publication Administration Field Services, University of Pittsburgh, Forbes Quadrangle, Pittsburgh, PA 16260.
314
A GUIDE TO CDBG ACCOUNTING FOR IOWA CITIES
Des Moines: Division of Municipal Affairs, Office for Planning and Programming, n.d., 15 pp.

An accounting guidebook developed to assist local government officials in Iowa. This handbook describes the procedures for setting up a special Community Development Block Grant fund within the municipality's accounting system and for the financial management of the fund.

Available from: David A. Dischler, Director, Division of Municipal Affairs, Office for Planning and Programming, State of Iowa, 523 East 12th St., Des Moines, IO 50319. Phone: (515) 281-3711

315
A GUIDE TO GRANTS-IN-AID IN COUNTY GOVERNMENT

This loose-leaf manual is a revision of the 1973 publication, A Guide to Grantsmanship for County Officials, designed to acquaint county officials and their executive officers with the need for a coordinated and properly managed federal/state grants-in-aid program. The growth and changing nature of federal grants-in-aid are documented. Maintaining that effective use of grants by a county can help elected officials provide the most economic and efficient county government, the needs for a Grant Management System are set forth. The position and functions of the grants coordinator are described in detail and organizational models from five counties from various parts of the country are presented. An appendix lists the federal grants programs under the auspices of the federal agencies and lists the requirements for notifying the appropriate planning and development clearinghouse of intent to apply in accordance with OMB Circular No. A-95 (Revised).


316
THE GUIDE (TO MANAGEMENT IMPROVEMENT PROJECTS IN LOCAL GOVERNMENT)

The Guide discusses improvement projects undertaken by local governments throughout the United States to cut costs or expand services. A broad range of topics are provided and each issue is indexed by subject, region, and population. A discussion of each project is given and a contact person in each community is given.

GUIDE TO MAYORAL TRANSITION
Abbott, Catherine Good, et al.

Issues and procedures likely to be important for a mayor-elect in the transition period between election and inauguration are discussed. In managing the transition, the scope of activity should be defined using broad goals that can be integrated into the structure of the new administration.

Long-range planning should be part of the transition period so that crisis management will not become the pattern of administration. In addition, the mayor-elect must provide guidelines to be used in the staff selection process; and budget and personnel matters should be related to the goals established for the administration.

Available from: John Fitzgerald Kennedy School of Government, Harvard University, Cambridge, MA 02138.

GUIDE TO PRODUCTIVITY IMPROVEMENT PROJECTS
Hayward, Nancy

The National Center for Productivity and Quality of Working Life, an independent federal agency, has prepared a collection of five productivity studies. This handbook reviews a sampling of programs to offer suggestions for improving productivity in state and local government.

For information, contact: National Center for Productivity and Quality of Working Life, 2000 M Street, N.W., Washington, D.C. 20036.

GUIDE TO SELECTING AN OUTSIDE AUDITOR
Coe, Charles K.

A model contract for the selection of an outside auditor by state and local governments was the major product of this study. The contract requires adherence by outside auditors to generally accepted auditing standards and procedures. It specifies the scope of audit, audit schedule and compensation and forms of payment.

For information, contact: Publications Dept., Terrell Hall, Institute of Government, University of Georgia, Athens, GA 30602. ($1.00)

A GUIDEBOOK FOR THE PLANNING OF ECONOMIC DEVELOPMENT IN RURAL OKLAHOMA COMMUNITIES
Nelson, James R.
Stillwater: Department of Economics, Oklahoma State University, 1977.
This research is concerned with the problems of industrial location in rural areas. The project has four objectives: the development of budget information on industrial parks and other community subsidized facilities commonly used to attract new industry, an analysis of community factors related to industrial location, the development and demonstration of a technique useful to analyse occupation needs by industry type, and estimation of the public and private sector net impacts from industrial development for rural areas and municipalities.

For information, contact: James R. Nelson, Department of Agricultural Economics, Oklahoma State University, Stillwater, OK 74078.

321
A GUIDEBOOK TO IMPROVED FINANCIAL MANAGEMENT FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Rosenberg, Philip and Wayne C. Stallings

Helps local elected and appointed officials understand the basics of financial management and local government; explains how financial management can facilitate the policy making role; presents unique approaches to linking financial management problems with policy solutions. While this book is not a substitute for specific professional training in budgeting and accounting, it provides an overview and allows city finance officers, city managers, and elected policy officials the background necessary to effectively use the financial reports they are constantly receiving.

Available from: Municipal Finance Officers Association, 180 North Michigan Avenue, Suite 800, Chicago, IL 60601.

322
GUIDELINES FOR FINANCIAL AND COMPLIANCE AUDITS OF FEDERALLY ASSISTED PROGRAMS

Often referred to as the "single audit concept," the Guidelines are proposed to solve the complaints of those in grants management of the multitude of audits that they must endure. Agency auditors typically would audit only their own programs without concern for other federal programs administered by the grantee. Consequently, they did not fully evaluate the internal control or management practices of the entire organization. This approach provided little assurance to either the auditing agency or other agencies that there were proper safeguards in place assuring sound financial management practices.

Essentially the guide contains the mandatory audit objectives, illustrative audit procedures, and documentation guides for the audits. Audit standards continue to be those adopted by the American Institute of Certified Public Accountants and incorporated into "Standards for Audit of Governmental Organization, Program, Activities & Functions" issued by the Comptroller General in 1972.
The audit report will now contain the traditional overall financial statements of the grantee along with new schedules identifying individual projects for each federal and state agency. These schedules would include a statement of cash receipts and disbursements for the specific grant funds as well as a schedule of question costs.

An important revision is the question of degree of conformance with compliance requirements. Any requirement having a material effect on the financial statements will need to be addressed by the auditor in his audit report letter. In addition, the auditor now also must indicate the compliance items tested, the nature of the tests performed, the extent of the tests and the results.

Available from: U.S. GAO, Distribution Section, Room 1518, 441 G. Street, N.W., Washington, D.C. 20548

323
GUIDELINES FOR MUNICIPAL CAPITAL PROGRAMMING

Available from: Executive Office of Communities and Development, Division of Community Services, One Ashburton Place, Boston, MA 02108.

324
GUIDELINES FOR PREPARATION OF REQUESTS FOR AUDIT PROPOSALS: EXPOSURE DRAFT

These guidelines have been prepared primarily for local governments' use in connection with financial or compliance audits. As local governments increasingly seek the assistance of public accountants for audits in connection with their financial activities, there has arisen an apparent need for some consistency in requests and responses in order to avoid confusion, delays in audits, and additional costs. To meet this need guidelines were prepared by a subcommittee of the Western International Audit Forum and are issued in this volume as an exposure draft to members of the organization and other interested individuals and organizations in the auditing community.

Available from: Jack Birkholz, Executive Director, Western Intergovernmental Audit Forum, Suite 900, 1275 Market Street, San Francisco, CA 94103.

325
GUIDELINES FOR SINGLE-FAMILY, TAX EXEMPT MORTGAGE REVENUE BONDS

A joint task force of the National Conference of State Legislatures and the Municipal Finance Officers Association developed this series of guidelines for use by the state and local officials in the development of mortgage revenue bond legislation. A feature of the guidelines is
a pro and con discussion of many of the technical issues which should be considered by any government which seeks to initiate a mortgage and revenue bond program. The bibliography in this report provides government officials with an up-to-date listing of the recent research in the mortgage bond area.

326
GUIDELINES FOR THE PREPARATION OF A PUBLIC EMPLOYEE RETIREMENT SYSTEM COMPREHENSIVE ANNUAL FINANCIAL REPORT

This illustrative Public Employee Retirement System (PERS), Comprehensive Annual Financial Report (CAFR) recommends basic financial statements, supporting schedules, and statistical tables which are designed to provide the minimum disclosures necessary to permit persons interested in PERS to make informed assessments of financial position and financial condition. The basic financial statement and supporting schedule formats illustrate a method which may be followed in presenting required disclosures. They will assist the report preparer in determining what information should be included in the report and how it should be organized. The major objectives of the report are: 1) to establish a periodic record of the operations of the system through the presentation of financial and statistical information; 2) to present the results of the system's operations from a managerial perspective; 3) to acquaint the members, the employer, the governing officials, and the general public with the financial condition of the system; and 4) to provide the information needed for making valid comparisons of operating results among public employee retirement systems at local and state levels.
327
HANDBOOK FOR COLLECTING DELINQUENT PROPERTY TAXES
Weeks, J. Devereaux

Spells out for tax commissioners the legal steps for selling property to satisfy delinquent property taxes. Also describes the procedures for redeeming property sold for taxes.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($5.00)

328
HANDBOOK FOR COMMUNITY ECONOMIC DEVELOPMENT
Mahmood, Syed T. and Amit K. Ghosh

The purpose of this handbook is to provide assistance to Community Development Organizations (CDOs), i.e., those organizations which have explicitly recognized community economic development as their primary goal. Part I of the handbook provides a background on community economic development. Part II, "The Development Process," provides a detailed discussion on: initial assessment, investment strategy, individual project planning and packaging, implementation and evaluation of the development process. Part III examines the elements of community economic development including management and organization, community involvement, financing, socio-economic assessment and project evaluation. Appendices include a glossary of technical terms and directory of key federal economic development programs that a CDO will need to know about in order to start the search for projects and funding sources.

Available from: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161. ($18.00)

329
HANDBOOK FOR CONNECTICUT ASSESSORS

A practical guide to assessment administration for Connecticut assessing officers published in cooperation with the State Tax Department and the Connecticut Association of Assessing Officers.

Available from: Institute of Public Service, The University of Connecticut, Storrs, CT 06268. ($3.00)

330
HANDBOOK FOR CONNECTICUT BOARDS OF FINANCE
Hill, George E.

This program was designed for finance officials from smaller Connecticut municipalities having no full-time finance director. It is a guide to the
General Statutes and is designed to provide information on the many and often technical facets of municipal finance administration. The handbook is written for boards of finance operating under Connecticut's General Statutes. It includes chapters on the role of boards of finance, organization for finance administration, powers and duties of boards of finance, local government revenues, preparing the budget, municipal accounting, long-range financial planning, borrowing and debt administration, and other aspects of municipal finance administration. Sample forms, a glossary of terms, and references are included.

Available from: Institute of Public Service. The University of Connecticut, Storrs, CT 06268, ($3.00)

331  
HANDBOOK FOR CONNECTICUT BOARDS OF TAX REVENUE  

A guide to the powers and duties of boards of tax review.

Available from: Institute of Public Service, The University of Connecticut, Storrs, CT 06268. ($2.00)

332  
HANDBOOK FOR CONNECTICUT TAX COLLECTORS  

A reference guide to the General Statutes for Connecticut tax collectors. Includes statutory citations, typical forms used by collectors, and an index to the General Statutes concerning tax collectors.

Available from: Institute of Public Service, The University of Connecticut, Storrs, CT 06268. ($3.00)

333  
A HANDBOOK FOR FORECASTING MUNICIPAL REVENUES AND EXPENDITURES  
Bahl, Roy and William Montrone  

This handbook recognizes the need to project expenditures and revenues and provides an overview of forecasting. The second part of the handbook is "A Model Approach" based on the descriptive information contained in part one. All the necessary steps for implementation without great expense are included. Though directed mainly at Northeast municipalities, this "Model" would be useful for any municipality.

Available from: William Montrone, Coalition of Northeast Municipalities, 131 Tremont Street, Boston, MA
334
HANDBOOK FOR GEORGIA TAX COMMISSIONERS
Weeks, J. Devereaux

Up-to-date information on Georgia laws relating to qualifications, duties and compensation of tax commissioners.

Provides guidelines and suggestions for processing returns, preparing the tax digest, collecting revenues and other duties.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($7.50)

335
A HANDBOOK FOR IMPLEMENTING A FISCAL IMPACT ANALYSIS SYSTEM FOR NORTH CENTRAL TEXAS: DRAFT
Jennings, Hall and John Hester

336
HANDBOOK FOR MISSISSIPPI MUNICIPAL OFFICIALS
Walker, Thomas G. and W. Marty Wiseman
Mississippi State: Center for Governmental Technology, Department of Community Development, Cooperative Extension Service, Mississippi State University, 1981, 110 pp.

A joint effort of the Mississippi Municipal Association and the Mississippi Cooperative Extension Service's Center for Governmental Technology, this handbook was developed to assist newly elected officials in Mississippi. Although designed as an introduction to municipal affairs, incumbent officials will find the handbook a refreshing source of ideas, as well as an update on municipal practices. A chapter on financial administration examines the budget, revenue sources, expenditure controls, purchasing and contracting, risk and liability, managing tax dollars, cash management, and idle funds investment. A financial calendar and budget guide are included.

337
HANDBOOK OF SECURITIES OF THE UNITED STATES GOVERNMENT AND FEDERAL AGENCIES AND RELATED MONEY INSTRUMENTS

Of particular interest to a cash manager. A concise description of the securities issued by the U.S. government, by federal financial instrumentalities, and by certain international institutions - some of which are eligible investments for state and local funds. Sections also present information on various types of money market instruments, on the U.S. government securities market, and on the tax status of U.S. government securities.

The objective of this project is to develop a set of financial management techniques to increase revenues and reduce expenditures by local governments both in Georgia and nationally. The techniques presented are discussed because they are fairly common problems in most local governments. Among the techniques discussed to maximize revenues are: obtaining all revenues legally possible, investing idle funds, collecting delinquent property taxes, collecting delinquent fines and forfeitures, untimely invoicing, and the processing of warrants and other court documents. Techniques for reducing expenditures include analysis of worker's compensation payments, discounts through buying like items in bulk, control over moveable property, repair or replacement of equipment, determination of best frequenting for billing cycles, and evaluation of equipment downtime.

Part 2 of a set of simplified financial management procedures for small cities and counties in Georgia.

Available from: Institute of Government, Institute of Community and Area Development, University of Georgia, Athens, GA 30602.

The handbook discusses techniques and approaches to information sharing that communities have used successfully. It is organized around the needs of a local government official, appointed or elected, who is interested in sharing information with other community leaders. To encourage communities to share information with each other about innovative projects and ideas, the handbook details organizational approaches, use of printed material and audio visual aids, and other methods.

Available from: NTIS, 5285 Port Royal Road, Springfield, VA 22161.

This is a unique, multi-purpose research and reference booklet that should be of considerable interest and assistance to all municipal finance officers, government auditors, public accountants, educators and others concerned with municipal financial reporting.

The Ernst and Whinney booklet is based on a recent survey of the annual financial reports of 100 U.S. cities, but is far more than merely a report on that survey. It also includes (1) capsule summaries of
generally accepted accounting principles (GAAP) pertinent to municipal financial reporting with appropriate references to the latest authoritative literature, and (2) excerpts of better reporting practices from the 100 annual financial reports surveyed.

This booklet is not meant to be read cover-to-cover, but to serve as a useful guide and reference source in the application of generally accepted accounting principles to municipal financial reporting. Accordingly it includes a subject index as well as lists of the tables, exhibits, and examples—all of which are extremely helpful when researching a specific issue or question.

The five major chapters contain a rather thorough coverage of the key aspects of applying GAAP to municipalities, and includes the impact of Statements 1 and 2 issued recently by the National Council on Governmental Accounting.

In summary, this booklet is a significant contribution to the municipal reporting field. It achieves its objectives in an interesting, positive and constructive manner that synthesizes a wealth of useful information in a well-organized, easy-to-use guide.

Available from: The Director of Services to State and Local Governments, Ernst & Whinney, 1300 Union Commerce Building, Cleveland, OH 44115.

341
HOW EFFECTIVE ARE YOUR COMMUNITY SERVICES: PROCEDURES FOR MEASURING THE EFFECTIVENESS OF MUNICIPAL SERVICES (FINAL REPORT)
Hatry, Harry P., et al.

This project developed a set of measures and associated data collection procedures that local governments may use to obtain regular information on the effectiveness of many of their basic services. Effectiveness measures designed to assess how well overall community objectives are achieved are presented for eight services, including solid waste collection and disposal, crime control, and water supply. The project report complements an earlier publication (Measuring the Effectiveness of Basic Municipal Services: Initial Report) by providing detailed discussions of data collection procedures for the suggested measures. A number of these procedures were tested in Nashville, Tennessee, and St. Petersburg, Florida, and the case study results are included. The report discusses how cities and counties can make use of effectiveness measures and how the measures relate to efficiency information.

For information, contact: The Urban Institute, 2100 M Street, N.W., Washington, D.C. 20037. ($11.50)

342
HOW SHALL WE COLLECT THE GARBAGE: A STUDY IN ECONOMIC ORGANIZATION
Young, Dennis
Washington, D.C.: The Urban Institute, 83 pp., n.d.
Many cities are in difficulty - some in periodic crisis - over the problem of removing accumulated refuse from residential dwellings and commercial and industrial establishments. Costs spiral, sanitary conditions of neighborhoods deteriorate, allegations are made that services are distributed unfairly, and interruptions in services occur. At the same time, the demand for refuse collection service increases.

While cities ponder their collection problems, the private solid waste collection industry has come of age. Garbage is becoming big business. This study explores a variety of economic arrangements and suggests some attractive alternatives for the collection of garbage. Among questions examined are: (1) should garbage collection agencies be public or private, (2) should garbage collection be organized under exclusive or competitive conditions, (3) how should collection be financed, and (4) who should be responsible for setting the standards and levels of collection and monitoring the collection agencies. This analysis of refuse collection indicates that it is both possible and desirable to harness the forces of competition to provide service in a fair and efficient manner while keeping in mind the fact that competition is not synonymous with private industry. Indeed, private collection is often provided noncompetitively, and indications are that industry and other interests (such as public utility commissioners) will strive for more regulation, more exclusive franchising, more industry protection and less competition. Economies of density and scale must be maintained. A national system of evaluation, involving testing and demonstration of organizational concepts for a sample of cities representative of various sizes and economic and social characteristics, would appear to be a program concept worthy of Federal development and support. Graphs and mathematical equations appear within the text. A section entitled "Notes" provides additional statistical data, plus extensive references.

Available from: The Urban Institute, 2100 M Street, N.W., Washington, D.C. 20037.

343
HOW TO DEVELOP JOB-RELATED PERSONNEL SELECTION PROCEDURES: A HANDBOOK FOR SMALL LOCAL GOVERNMENTS
Pajer, Robert G.

This handbook is designed to aid personnel administrators or nonspecialists in small governmental jurisdictions with improving their personnel selection procedures. It provides a concise overview of both theory and practices and establishes a foundation through discussion of the use and selection of test, test validation, and social/legal considerations. Three practical methods of selection are described in detail with instruction in how to develop and administer each. A compact interviewer's handbook is appended.

HOW TO EVALUATE A BUDGET DOCUMENT: A PRIMER FOR LOCAL GOVERNMENT LEGISLATORS AND ADMINISTRATORS

Sanders, Kenneth D.
Columbia: Bureau of Governmental Research and Service, University of South Carolina, 1981.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208.

HOW TO EVALUATE AND IMPROVE INTERNAL CONTROLS IN GOVERNMENT UNITS


Provides guidelines for concerned government managers, whether they are members of the governing board or of the day-to-day management team. Applicable to all types of governments—cities, special districts, school districts, counties and states.

For information, contact: Municipal Finance Officers Association, 180 North Michigan Avenue, Suite 800, Chicago, IL 60601.

HOW TO SELECT AN INVESTMENT MANAGER FOR YOUR PORTFOLIO: A GUIDE FOR THE SMALL AND MEDIUM-SIZED RETIREMENT FUND

Stolpher, Michael

This handbook was prepared to assist those charged with the responsibility of overseeing retirement funds in their effort to identify and evaluate competent investment management firms. Although directed to the private sector, the public pension retirement administrator will find this guide useful.

Available from: Michael Stolper & Company, Inc., 770 B Street, Suite 308, San Diego, CA 92101. ($12.95)
347
IDEAS FOR A BETTER CITY
Kersh, Jackie, ed.

Useful ideas and innovations in public administration and management are compiled by the Municipal Technical Advisory Service and presented in this "catalog of municipal ideas." It includes a chapter devoted to finance and taxation.

Available from: Municipal Technical Advisory Service, The University of Tennessee, Knoxville, TN 37916.

348
IMPLEMENTING EFFECTIVE CASH MANAGEMENT IN LOCAL GOVERNMENT: A PRACTICAL GUIDE
Haskins and Sells Government Services Group

This book was developed to assist cash managers in implementing a more effective cash management program and in the practical day to day administration of cash resources. It was written especially for small to medium-sized governmental units and focuses on cash management in terms of their practical needs. The book provides useful information for starting a cash management program, estimating cash receipts and expenditures, projecting cash flow, investing idle cash, and planning short-term borrowings. It is intended to be used as a reference tool and takes the reader step-by-step through each of the important areas of cash management. The book contains a case study to illustrate the ideas and techniques that are presented throughout the manual. It also contains a number of exhibits that can be used as worksheets by cash managers in carrying out their cash management programs. A thorough, practical introduction for any local official or cash manager interested in developing or improving cash management practices.

For information, contact: Municipal Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, IL 60601. ($10.00)

349.
IMPLEMENTING PPB IN STATE, CITY AND COUNTY: A REPORT OF THE 5-5-5 PROJECT
Mushkin, Selma J.

Describes efforts to implement PPBS in five states, counties and cities in 1978. The main purpose of PPBS was to provide decision-making information. However, the report concludes that there was no firm foundation for PPB and no measurable accomplishments were made because of the short time period (one year). It closes with numerous recommendations regarding formal structure, analyses, staffing and training.
350
IMPROVING BIDDING RULES TO REDUCE INTEREST COSTS IN THE COMPETITIVE SALE OF MUNICIPAL BONDS
Hopewell, Michael and George Kaufman

This is meant to serve as a handbook for municipal finance officers.
Available from: Center for Capital Market Research, College of Business Administration, University of Oregon, Eugene, OR 97403. ($2.00)

351
IMPROVING CASH MANAGEMENT IN LOCAL GOVERNMENT: A COMPREHENSIVE APPROACH
Patitucci, Frank M. and Michael H. Lichtenstein

The purpose of this book is to assist cash managers in medium to large-sized government units in developing and implementing an effective cash management program. It is a companion volume to Implementing Effective Cash Management in Local Government: A Practical Guide. It is written for policy makers, cash managers and administrators as a planning and implementation tool to help them identify opportunities and initiate action to increase the availability of cash and the earnings on idle cash in a more complex local government finance environment. Cash management as a public policy tool, multi-jurisdictional investing, cash management packages, and extraordinary services are considered. Using lock boxes and wire transfers, formulating an investment strategy, and projecting cash flows are examples of the topics and levels of difficulty described. Guidelines for the implementation of an improved cash management program are offered. Appendices include a detailed description of available investment instruments, information on cost-benefit analysis, a glossary of terms, and a list of supplemental readings.

352
IMPROVING FINANCIAL MANAGEMENT AND LOCAL GOVERNMENT: AN ASSESSMENT OF A HUD CAPACITY SHARING PROGRAM

A National Academy of Public Administration panel made up of local and state officials and other experts in financial management and public administration conducted a two and a half year assessment of HUD's Financial Management Capacity Sharing Program. This report describes and critiques the program which centers on the sharing of concepts, experiences, and practices relevant to management reform. Under this program's philosophy, the federal role has been to address financial management priorities of local officials and to facilitate self-initiated reforms at the local and state levels. The panel assessed program design, content, and the different levels of management assistance; publications; regional conferences; workshops; telephone inquiry services; direct, on-site technical assistance for local and state officials; and networking activities through June 1980. The panel's assessment methods are documented; they include monitoring activities, interviewing program users, and reviewing publications. The history
of the Federal role in management assistance is discussed. The panel's findings, conclusion, and recommendations give others starting or operating intergovernmental capacity sharing programs valuable guidance.


353
IMPROVING LOCAL DEVELOPMENT DECISIONS IN THE GREAT PLAINS: FINAL REPORT
Doeksen, Gerald A.
Stillwater: Agricultural Experiment Station, Oklahoma State University 1979.

The overall objective of this project is to assist local decision makers in the Great Plains to solve problems of rural development. The project is designed to help local leaders improve community services. North-western Oklahoma, which has economic and social conditions typical of the Great Plains, was selected as the study area. A team of researchers worked with local decision makers, policy makers and providers of services to identify local problems, outline research projects and present the findings to local leaders. The research team's assistance continued through the decision-making and implementation phases to observe how and what data were used and how decisions were made. There have been two major types of research products. The most common is the budget type which provides local leaders with budget data on costs, expected returns, and the quality of alternative delivery systems for a service. Studies of this type include analyses of rural ambulance services, rural rental apartments, rural fire-fighting services and rural law enforcement. The second type of research product, analyses of public facility locations, has been conducted for the following items: rural fire trucks, county-wide ambulance service, regional health care service and rural law enforcement.

For information, contact: Agricultural Experiment Station, Oklahoma State University, Stillwater, OK 74074.

354
IMPROVING LOCAL GOVERNMENT FINANCIAL INFORMATION SYSTEMS

For a number of reasons (lack of expertise, city employee self-interest) many municipal governments have inadequate budgeting, accounting, payroll, purchasing, and program evaluation systems and procedures. "...A city must have a single, integrated budget and accounting system with one set of codes and one set of official financial reports on which all can agree (p.1146)." This article offers a number of suggestions that will aid officials in designing a system that will both serve the multi-purposes of the budgetary process and conform with statutory requirements and generally accepted accounting principles.
355
IMPROVING LOCAL GOVERNMENT FISCAL MANAGEMENT

Seeks to stimulate voluntary increased action between business and local officials to improve fiscal management affairs at the local level.

356
IMPROVING PRODUCTIVITY AND DECISION-MAKING THROUGH THE USE OF EFFECTIVENESS MEASURES: WORKING PROCEDURES MANUAL I
City of Dallas, Texas

This document is intended as an interim manual for use by jurisdictions wishing to replicate or study the process Dallas has used in beginning an effectiveness measures project. It gives users some guidelines generated from the development of effectiveness measures in Dallas.

Available from: NTIS, 5285 Port Royal Road, Springfield, VA 22161.

357
IMPROVING PRODUCTIVITY AND DECISION-MAKING THROUGH THE USE OF EFFECTIVENESS MEASURES: WORKING PROCEDURES MANUAL II
City of Dallas, Texas

Results are reported from a joint effort by the City of Dallas, HUD, and Public Technology, Inc., to develop and use effectiveness measures in three Dallas departments: library, fire, and street maintenance. The program had two distinct phases: (1) determining what to measure and (2) measuring departmental activity and the use of the data in the departmental activity and the use of the data in the departments. The first phase of the project is described in "Working Procedures Manual I." The second phase—collecting and using measures—is described in this manual. The document is largely descriptive and explains the chronology of events and the information-gathering techniques used. The strengths and limitations of the general approach used are indicated.

Available from: NTIS, 5285, Port Royal Road, Springfield, VA 22161.

358
IMPROVING PRODUCTIVITY IN STATE AND LOCAL GOVERNMENT
Fosler, R. Scott

This publication defines productivity and presents potential areas of productivity improvement for state and local governments. The conclusion stresses more effective management for greater productivity in state and local government.


Improving Public Management in Small Communities: Policy Note P77-3
Howitt, Arnold M.
Cambridge, Mass.: Department of City and Regional Planning, Harvard University, March 1977.

An analysis of the management capacity of small communities in Massachusetts that focuses on how local officials can be given incentives to implement management reforms. This publication does not stress financial management but rather the general management capacity of local government. It explores the sources of pressure on local government, explains how the institutional structure of local government affects management capacity, considers why some communities may prepare the status quo, and assesses the options open to state governments to improve local management.

For information, contact: Department of City and Regional Planning, Harvard University, Gund Hall, Cambridge, MA 02138. ($2.50)

Improving Real Property Assessment: A Reference Manual
Almy, Richard R., Robert H. Cloude, Robert C. Denne and Stuart W. Miller

A thorough review of real property assessment written to assist assessors in evaluating assessment practices and implementing better assessment systems and procedures. Assessors are shown the key elements of an effective real property assessment system and how to evaluate and improve their present operations; data collection; the procedure for monitoring assessment performance; and three approaches to estimating market values. Chapters close with selected references and appendices displaying forms and mathematical techniques pertinent to the material.

For information, contact: International Association of Assessing Officers, 1313 East 60th Street, Chicago, IL 60637.

Improving the Annual Financial Report
Haas, Richard J., C.P.A.
INDUSTRIAL DEVELOPMENT AUTHORITY HANDBOOK
Office of Industrial Development Studies
Columbia: Missouri Division of Commerce and Industrial Development,
University of Missouri-Columbia, December 1979, 54 pp.

Designed to help Missouri citizens, city and county leaders, and
economic development practitioners understand and use revenue bond
financing. The process of creating and operating an industrial
development authority (IDA) is reviewed and the advantages and dis-
advantages of three tax-exempt issuances are considered. Exhibits
provide application forms for the issuance of industrial revenue
bonds and checklists for use in processing applicants for IRB financing.

INFORMATION FOR TOWN SUPERVISORS
Department of Audit and Control
Albany: Division of Municipal Affairs, State of New York, December
1977, 47 pp.

A pamphlet intended as a guide to town supervisors that will facili-
tate the exercise of the supervisor's fiscal responsibilities of his
office. The information is intended as a guide and not as an exhaustive
study of the subject. Sample forms are provided.

For information, contact: Department of Audit and Control, Alfred E.
Smith State Office Building, Albany, NY 12236.

INFORMATION FOR VILLAGE OFFICIALS
Department of Audit and Control

This booklet contains an overview of the duties and responsibilities of
village officials and a general description of the legal requirements
and accounting of village operations. Various accounting procedure
forms are illustrated.

For information, contact: Department of Audit and Control, Alfred E.
Smith State Office Building, Albany, NY 12236.

INFORMATION MANAGEMENT - COMPUTER TECHNOLOGY IN STATE AND LOCAL
GOVERNMENT ADMINISTRATION: A SYMPOSIUM
Scoggins, John, ed.
State and Local Government Review. Athens: Institute of Government,
University of Georgia, September 1981.

Includes the following presentations:

"Computer Technology Procurement: Can It Be Standardized for State and
Local Government?"
"Mini and Micro Computers in Local Government: What is Their Impact?"
"Privacy and Security vs. Public Information: Is There a Compromise?"
"Academic Technical Assistance to Local Governments in a Period of
Fiscal Retrenchment: The Case for Computer Technology."
"The Impact of Automation on Office Performance: The New York
Experience."

Available from: State and Local Government Review, Institute of
Government, University of Georgia, Terrell Hall, Athens, GA 30602.

367 INFORMATION RESOURCE MANAGEMENT AND THE USE OF INFORMATION TECHNOLOGY
IN LOCAL GOVERNMENT: A POLICY GUIDE
Kettinger, William J.
Columbia: Bureau of Governmental Research and Service, University of
South Carolina, n.d.

The purpose of this publication is to introduce local government policy
makers and managers to the importance of Information Resource Manage-
ment (IRM) as a means of addressing local government information
resources including computers and other information technologies.

Available from: Bureau of Government Research and Service, University
of South Carolina, Columbia, SC 29028. ($3.50)

368 INITIATIVES FOR IMPROVING GOVERNMENTAL AUDITS
Ryan, Robert J.

This is a summary of proceedings of the joint conference of the National
Intergovernmental Audit Forum and ten regional forums held in January
1976. Topics discussed at the conference included: GAO's role in
improving government auditing, reimbursing state and local auditors for
audits of federally assisted programs, audit planning and coordination,
uniformity of audit guides and auditor exchange.

For information, contact: General Accounting Office, 441 G Street, N.W.,
Washington, D.C. 20548.

369 INNOVATIVE REVENUE SOURCES: THE ENTREPRENEURIAL MUNICIPALITY
Wesemann, H. Edward

In this article, Mr. Wesemann approaches the questions faced by most
cities, towns, boroughs, and townships across the country: where will
the money come from? He believes that the only solution that remains
is the ultimate innovation - the entrepreneurial municipality. By
doing this, the local government crosses the line between private and
public sector and uses profit-making ventures to reduce taxes.

For information, contact: H. Edward Wesemann, Municipal Manager, 710
Washington Road, Mt. Lebanon, PA 15228.
INSTRUCTIONAL GUIDE TO PROGRAM BUDGETING AND ACCOUNTING

This guide was compiled to assist municipal staff and selected officials to better understand the New Home Rule Act Financing. The act provides more independence for Iowa cities; makes several changes in the budget process; and allows all cities in the state to adopt uniform budgeting, bookkeeping and reporting procedures. Some of the major subjects covered in this guide include the chart of accounts, unappropriated surplus, the general ledger, planned program budgeting, the account system, evaluation of programs and budgets, and new forms incorporating the changes. The guide suggests one approach to preparing a program/performance budget. It is a response to the need for a simple set of step-by-step procedures that will be applicable in most situations.

For information, contact: The League of Iowa Municipalities, Suite 100, 900 Des Moines Ave., Des Moines, IO 50316.

INTEGRATIVE BUDGETING SYSTEM: A NEW APPROACH FROM OLD FAILURES
Ayres, Douglas W.
Long Beach: Center for Public Policy and Administration, California State University, January 1977, 20 pp.

Looks at current governmental budget systems and their relationship to financial management systems which may be inadequate to determine how public monies were spent.

Available from: Center for Public Policy and Administration, California State University, Long Beach, CA 90801

INTERGOVERNMENTAL FISCAL IMPACT OF MORTGAGE REVENUE BONDS
U.S. Congress, Senate

Provides complete record of hearing, and testimony of witnesses.

INTERLOCAL COOPERATION: SIX CASE HISTORIES
Myers, Kent A. and David W. Tees

This report selects six examples of interlocal contracting (which it characterizes as the best to be found in Texas today) and analyzes each for identification of the factors which make it successful.

The report examines the benefits which have accrued to contracting parties and the pitfalls and problems that they have faced. It looks at the situation which led to creation of the particular form of cooperation, what the governmental leaders hoped to accomplish, the structure of the
agreement, and the prognosis for continued cooperation. It is the intent of the authors that these success stories might serve as models for local government leaders who are grappling with service problems in their communities which might be alleviated through the use of interlocal agreements.


374
INTERLOCAL COOPERATIVE PURCHASING FOR INDIANA LOCAL GOVERNMENTS
Peck, Sally Heckman

A manual for the Indiana local officials reflecting an historic and legal review of interlocal and cooperative purchasing authority in Indiana.

375
INTERLOCAL SERVICE AGREEMENTS AND CONTRACTS
Thompson, Steven T. and Charles B. Tyer

The results of a survey published in this report show that the local government service delivery system in South Carolina is characterized by a maze of service delivery arrangements. Tabulations present data on the frequency and type of local service contracts and agreements reported by South Carolina counties. The survey sought information on agreements with the private sector as well as with cities, other counties, and special districts. The report includes a discussion of issues in contracting for service and sample contracts.

Available from: Bureau of Governmental Research and Service, University of South Carolina, Columbia, SC 29208. ($4.00)

376
INTERLOCAL SERVICE DELIVERY: A PRACTICAL GUIDE TO INTERGOVERNMENTAL AGREEMENTS/CONTRACTS FOR LOCAL OFFICIALS

Some citizens in neighboring jurisdictions need similar services, some local governments have entered into interlocal, cooperative agreements to deliver services more efficiently and effectively. Provides a step-by-step guide on how to develop formal service contracts. Looks at some localities involved in contracting and offers their experience to others which are investigating, developing and entering into service delivery agreements. Offers questions that should be considered before entering an agreement. Describes the roles of provider and recipient governments and sets out principal features of the different types of agreements. Gives guidance on costs and putting the agreement into practice. A chart of state references on authority for interlocal contracting, sample contracts and cost worksheets are provided. Local
practitioners provide guidance to the research, site visits, and development of this handbook.


377
INTERNAL AUDITING IN LOCAL GOVERNMENTS
Atkisson, Robert

Measures the attitudes of the users of local government audit reports toward the professional skills of local government auditors. Emphasis is placed on determining which successful auditing methods contributed to the financial understanding of audit reports by the users.

For information, contact: Robert Atkisson, Institute of Internal Auditors, 249 Maitland Avenue, Altamonte Springs, FL 32701. ($3.00)

378
INTERNAL CONTROL AND FISCAL COMPLIANCE QUESTIONNAIRE FOR MUNICIPALITIES IN TENNESSEE, REPORT NO. 27
Levy, James H. and Michael T. Pentecost

This questionnaire was designed by the State Comptroller's Office to be used by a city's independent auditor in evaluating the city's internal control system each year. MTAS recommends that city personnel use the questionnaire to conduct a self examination at various times during the year to help improve internal control and reduce audit exceptions. MTAS also suggests that this questionnaire be used as a management tool to eliminate the problems that can result from the failure to monitor financial conditions. Use of the questionnaire will help in the establishment of a system of internal control for city government.

Available from: Municipal Technical Advisory Service, The University of Tennessee, Knoxville, TN 37996. ($1.00) Free to Tennessee municipal officers.

379
INTERNAL CONTROL CHECKLIST: OPTIMIZING THE FLOW AND CONTROL OF REVENUES AND EXPENDITURES
Coe, Charles K.

Provides officials with a practical, three-step approach to self-analyzing, evaluating, and improving revenue and expenditure management practices. This study assists state and local government finance officers in understanding and evaluating their current system of receiving, depositing, and disbursing cash. The checklist of preferred cash management practices is presented as a standard of comparison. Guidelines are provided
for determining whether improvements of existing practices would be cost-effective.

For information, contact: Publications Department, Terrell Hall, Institute of Government, University of Georgia, Athens, GA 30602 ($3.00)

380
INTRODUCTION TO MODERN MUNICIPAL BUDGETING

Publication No. 1 in the Maine Municipal Government Finance Series. A good thorough introductory pamphlet which details the approaches to municipal budgeting (from lump-sum and line-item to PPBS and zero-base budgeting) and describes the policy and design of the budgetary process.

For information, contact: Bureau of Public Administration, University of Maine At Orono, Orono, ME 04473. ($2.00)

381
INTRODUCTION TO THE ELEMENTS OF FINANCIAL MANAGEMENT

Series consists of ten papers, each on a different topic of local financial management. Subjects covered by the ten papers are: governmental budgeting, cash management, debt management, measuring financial condition, alternative revenue sources, state-local relations, risk management, pensions, leasing and Federal grants management.

Available from: Municipal Finance Officers Association, Government Finance Research Center, Suite 650, 1750 K Street, N.W., Washington, D.C. 20006. ($2.00)

382
INTRODUCTION TO THE USE OF ECONOMETRIC MODELS IN ECONOMIC POLICY MAKING
Kaatz, Ronald and Preston Miller

For the layman or beginning economics student, this paper describes econometric models and forecasting, illustrates the construction of a small forecasting model and demonstrates its application to a simplified policy-making problem, and discusses the nature and application of more realistic large scale models.

Available from: Office of Public Information, Federal Reserve Bank, Minneapolis, MN 55480
383
INVESTING MUNICIPAL FUNDS IN NEW JERSEY
Department of Community Affairs
Trenton: Division of Local Government Services, State of New Jersey,

Designed to help the new finance officer in his investment decisions and
to assist experienced personnel with technical details. The authority
to invest, types of investment, and analyzing cash flow are discussed
and appendices help local officials evaluate their own cash management
techniques and provide samples of bids and agreements.

For information, contact: The Administrative Assistance Unit of the
Department of Community Affairs, Division of Local Government Services,
P.O. Box 2768, Trenton, NJ 08625. Phone: (609) 292-6110

384
INVESTMENT MANUAL FOR PUBLIC FUNDS
Van Daalen, Robert J.

This booklet was prepared to assist local officials with their day-to-
day investment program. Chapter 453 of the Code of Iowa mandates the
investment of idle funds. The investment manual includes the law, with
comments; the depository resolution, with answers to question; investment
of city funds, with answers to questions; model resolutions and forms;
and a guide to types of investments for various types of sources of funds.

385
INVESTMENT OF IDLE CASH BY SOUTH CAROLINA LOCAL GOVERNMENTS
Kirk, James E. and John C. Kresslein
Financial Management Series Publication No. 3. Columbia: Bureau of
Governmental Research and Service, University of South Carolina, 1979,
76 pp.

A report focusing on the local government revenue source of interest
income which results from investing temporarily idle cash in savings
accounts, certificates of deposit and other interest-bearing alternatives. The report reviews cash management practices of South Carolina
cities and counties and identifies possible actions to increase interest
revenue.

Available from: Bureau of Governmental Research and Service, 406 Gambrell
Hall, University of South Carolina, Columbia, SC 29208.

386
INVESTMENT OF IDLE FUNDS BY LOCAL GOVERNMENTS: STATE LAWS AND LOCAL
PRACTICES
Stanford, Jay G., Rebecca Johnson and Lynn Plosen
Austin: Texas Advisory Commission on Intergovernmental Relations, 1980,
79 pp.
This report on Texas city and county idle funds investment examines depository laws and other statutes, investment of general funds, bond proceeds, and interest and sinking funds. It is designed to provide Texas state and local government policy-makers with a better understanding of the problems and potential improvements for idle funds management.

For information, contact: Texas Advisory Commission on Intergovernmental Relations, P.O. Box 13296, Austin, TX 78711. ($4.00)

387
INVESTMENT PROGRAM: TOWN OF RANDOLPH, MASSACHUSETTS
Morse, Mark
Boston: Department of Community Affairs, March 1975.

This project performed a cash flow analysis and developed a cash management program for the town of Randolph, Mass.

For information, contact: Mark Morse, Department of Community Affairs, One Ashburton Place, Boston, MA 02108.

388
IS YOUR CITY HEADING FOR FINANCIAL DIFFICULTY? A GUIDEBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Rosenberg, Philip and Wayne C. Stallings

A succinct and helpful presentation of a series of conditions that contribute to fiscal decline. Also brief calculations by which these different characteristic conditions can be determined.

Presents a set of techniques a municipality may use to perform a thorough analysis of its financial condition. The methods of analysis are presented in a simple, step-by-step format. It provides basic information on the different types of revenue sources available to local government and school districts and then describes procedures for projecting both local and intergovernmental revenues. Many local officials and trainers have used this guide.

Available from: Municipal Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, IL 60601. ($6.00)

389
ISSUES IN FINANCIAL MANAGEMENT OF LOCAL GOVERNMENTS: FINAL REPORT

The final report resulting from the Conference of Mayors' participation in the HUD Financial Management Capacity Sharing Program. Local government officials concerns regarding local financial management capacity building were solicited and ten major financial problems were identified: 1) an eroding economic and tax base; 2) the absence of a capital program; 3) citizen resistance to tax increases; 4) inability to determine or
evaluate the performance of municipal operations and dealing with inflation; 5) pension system requirements; 6) federal, state, and city charter restrictions, mandates, and regulations on financing local government; 7) financial analysis - obtaining and using financial management information; 8) employee relations - labor unions and civil service; 9) financial management and short-term debt; and 10) projection of revenues. These problems were reviewed and priority-ranked. A summary of the interview guide and problem statements are included. Case studies are provided for San Diego, California, and Pittsburg, Pennsylvania. A comparative study is presented for Newark, New Jersey, and Yonkers, New York. The appendices provide information on the program process.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

390
ISSUES IN SOUTH CAROLINA PUBLIC FINANCE
Kirk, James E. and Susan M. Walsh

This monograph focuses on the current and potential issues of tax equity and burden on taxpayers with special emphasis on South Carolina. It includes a comprehensive summary of the South Carolina fiscal structure (state and local) comparing it to other states. It is useful for government officials, interested citizens, and students of state-local government finances.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208. ($5.00)

391
ISSUING MUNICIPAL BONDS: A PRIMER FOR LOCAL OFFICIALS
Lubov, Andrea

This booklet gives an overview of how bonds of small local governments are issued, underwritten, marketed, and serviced. The manual distinguishes the different types of bonds, discusses the appropriateness of each type for different purposes, and illustrates the effect of different repayment structures on interest costs. The types of documents that a community must prepare in connection with a bond offering are also discussed. Written for officials who participate only occasionally in the debt market, this manual is designed to inform local officials of the basic steps involved in putting together a bond issue (offering) and to acquaint them with sources of more specific technical assistance.
392
JOB DESCRIPTIONS FOR SMALL MUNICIPALITIES
Stillwater: Center for Local Government Technology, Oklahoma State University, 125 pp., n.d.

Developed to provide guidelines for the implementation of a job classification/description system in small municipalities in Oklahoma. Originally tested on thirteen cities and now used in over 100 cities.

Available from: Center for Local Government Technology, 505 Engineering North, Oklahoma State University, Stillwater, OK 74078. ($16.00)

393
JOB, TRAINING AND BUSINESS OPPORTUNITIES THROUGH SECTION 3: A MANUAL ON SECTION 3 OF THE HOUSING AND URBAN DEVELOPMENT ACT OF 1968, AS AMENDED.

This manual is designed to acquaint the reader with Section 3 of the U.S. Housing and Urban Development Act relating to housing development, urban planning, renewal, public or community facilities and should interest city, county, and state officials, as well as contractors administering or working on projects financially assisted by HUD. Section 3 states that, to the greatest extent feasible, opportunities for training and employment shall be given to lower-income residents of HUD-assisted project areas and that contracts for work connected with these projects shall be awarded to business concerns located in such areas or owned by project-area residents.

The manual is intended to assist HUD recipients in better understanding the purposes and affirmative action intent of Section 3; in establishing Section 3 goals and implementation strategies and plans that incorporate innovative approaches; and in implementing Section 3 activities to direct a significant share of the economic benefits - jobs, training opportunities, and business opportunities - of HUD-funded programs to lower-income residents and businesses located in HUD project areas.

The appendices provide more detailed discussion of how the recipient can implement the requirements and suggestions outlined throughout the chapters.

Available from: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

394
JOINT FUNDING: ITS PURPOSE AND HOW TO USE IT
Intergovernmental Affairs Division

A booklet explaining the need for the joint funding process to coordinate the flow of money between Federal agencies and recipient governments. It gives the steps necessary for an applicant (state or local government, Indian tribe, or non-profit organization) to implement joint funding.
For information, contact: Joint Funding Intergovernmental Affairs Division, Office of Management and Budget, 726 Jackson Place, N.W., Washington, D.C. 20503.

395
THE JOYS OF LEASING
Greene, Richard

The contention of this article is that cities are like corporations in that they don't like showing debt on their books. The author claims that cities have been able to avoid the accounting standard, now applied to corporate reporting, that requires long-term leases to be capitalized. Thus, future obligations based on lease arrangements do not show up on cities' balance sheets in many cases. The use of municipal authorities to issue debt, build facilities, and lease them to the city is another way in which total debt obligations are obscured.

Available from: Forbes, Inc., 60 Fifth Avenue, New York, NY 10011.

396
KING COUNTY CASH MANAGEMENT
Hara, Lloyd F.
Seattle, Wash.: King County, 1978, 92 pp.

The audit staff of King County presents an assessment of the county's overall cash management practices. An excellent model for others to use in evaluating the various components of their cash management operations.

Available from: County Auditor, King County, Room 402, King County Courthouse, Seattle, WA 98104.
LAKE COUNTY, MONTANA: GROWTH OF A SMALL GOVERNMENT
Koehn, Peter, James Lopach and Lauren S. McKinsey

This monograph examines the reaction of local governments in Montana to a state legislative mandate to evaluate and change where necessary the authority and forms of their governments. The emphasis was on the relationship of changes in these forms and authorities to municipal and county budgeting procedures. It was found that the majority of jurisdictions retained their existing forms of government. In those local units where change occurred, however, it had a significant impact on budget activities.

For information, contact: University of Montana, Bureau of Government Research, Missoula, MT 59812.

THE LEGALITIES OF REAL PROPERTY TAX ENFORCEMENT
Bandel, Ralph W.

The author discusses the most common of the enforcement procedures available to a county for the collection of delinquent taxes.

LIABILITY INSURANCE PRACTICES, COVERAGES AND COSTS FOR OREGON CITIES
Klein, Noel

Data are presented on the liability insurance coverage and costs of the 124 cities responding to a survey in 1976. The survey attempted to determine current liability insurance purchasing practices as well as coverages and costs in a shrinking market for municipal tort liability where insurance premiums rose sharply.

For information, contact: League of Oregon Cities, Local Government Center, P.O. Box 928, Salem, OR 97308.

THE LINK TO PROGRAM BUDGETING: EDUCATIONAL PLANNING AND BUDGETING
Mason, Bert
Ithaca, N.Y.: Department of Agricultural Economics, Cornell University, 1977.

This research focused on improvements in decision making in local government, particularly in financial management. Program budgeting procedures were adopted for use by smaller jurisdictions and educational materials were developed.
For information, contact: Bert Mason, Cornell University, Dept. of Agricultural Economics, Ithaca, N.Y. 14853.

401
THE LINK TO PROGRAM BUDGETING: PROVIDING SEWERAGE TREATMENT FACILITIES
Mason, Bert
Ithaca, N.Y.: Department of Agricultural Economics, Cornell University, 1977.

For information, contact: Bert Mason, Cornell University, Department of Agricultural Economics, Ithaca, NY 14853.

402
LINKAGES: A GUIDE TO INTEGRATED FINANCIAL MANAGEMENT IN LOCAL GOVERNMENT

Presents ideas to local government officials and others interested in how budgeting, accounting, auditing, and performance measurement can be integrated to increase opportunities for saving dollars, improving services, and increasing accountability. The authors provide separate discussions of the four fiscal functions and discuss how local governments can develop more effective interrelationships among the four functions. The guide contains a checklist (approximately fifty questions) which can be used to assess where a community stands in terms of financial management integration. It also contains an extensive bibliography. A user review committee of local officials and others provided guidance during the development of the report.


403
LIVING WITH MANDATES: A GUIDE FOR ELECTED OFFICIALS
Kossak, Shelley

This resource packet, designed for elected officials and their staffs, presents highlights from a report which examined the effects of federal and state mandating on the activities and finances of local governments. It identifies the salient research findings, reviews the classification system developed for mandates, and surveys the general policies available to control mandates. The information is aimed at helping county officials determine the costs of future requirements and may serve as a reference for local officials who must deal with these mandates. This packet provides a workable method to assess the costs and impacts of new mandates.
for possible reimbursement and provides information to help local officials lobby for change. Examples of state association efforts to find solutions to the mandate problem are included. Footnotes are provided. Appendices present types of federal and state mandates, a fiscal impact model to determine the costs of a mandate, a list of county-mandated programs, and a bibliography.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

404
LOCAL BUDGET LAW ABSTRACTS, 1979 CUMULATIVE EDITION
Salem: Oregon Department of Revenue, 1979, 65 pp.

A compilation of all Oregon Local Budget Law Abstracts (LBLA) which are of general interest.

For information, contact: Publications, Oregon Department of Revenue, State Office Building, Salem, OR 97310.

405
LOCAL BUDGET LAWS AND ADMINISTRATIVE RULES

Includes constitutional provisions, administrative rules, and chapters 198, 280, 294 and 310, OREGON REVISED STATUTES, including all amendments through Oregon laws, 1979.

For information, contact: Publications, Oregon Department of Revenue, State Office Building, Salem, OR 97310.

406
LOCAL BUDGETING IN OREGON

A brief introduction to local budgeting designed as a supplement to the BUDGET MANUAL FOR MUNICIPAL CORPORATIONS. Answers basic questions about budgets, Oregon law, and where to get help with budget preparation. A good brief introduction to the budget process in Oregon. This format could be used in other states.

For information, contact: Publications, Oregon Department of Revenue, State Office Building, Salem, OR 97310.

407
LOCAL CAPITAL IMPROVEMENTS AND DEVELOPMENT MANAGEMENT: LITERATURE SYNTHESIS
American Society of Planning Officials
126 pp.
A synthesis of literature on (1) current coordination techniques of local
governments for planning and programming their capital facilities to help
carry out development objectives; (2) the effects of public investments
on central-city maintenance and suburban development patterns; and (3)
the legal foundations and constraints on public use of investments to
manage development. Includes an extensive annotated bibliography on the
subject.

Available from: Division of Product Dissemination and Transfer, Office

408
LOCAL DECISIONS PROJECT

See Considerations for Community Decision Making.

409
LOCAL ECONOMIC DEVELOPMENT TOOLS AND TECHNIQUES
Black, J. Thomas, et al.

For local government officials, this guidebook discusses the tools and
techniques that might be used to work with the private sector in carrying
out a local economic development strategy. Examples of programs in
Philadelphia, Pennsylvania; Dayton, Ohio; and Baltimore, Maryland,
illustrate how marketing, financing, zoning, taxing and other local
government actions can be coordinated with HUD, the Economic Development
Administration, or local programs to achieve economic development
objectives.

Available from: U.S. Conference of Mayors, 1620 Eye Street, N.W.,
Fourth Floor, Washington, D.C. 20006.

410
LOCAL FINANCIAL MANAGEMENT IN THE 80'S: TECHNIQUES TO THE NEW FISCAL
REALITIES
Toulmin, Llewellyn and John Clyburn

This document reports on a conference developed from a series of 1978
workshops for local officials. The document concentrates on key finan-
cial management problems and issues confronting local government officials.
It includes discussions on managing local revenues and expenditures
including the uses of revenue and expenditure forecasting techniques,
budget-cutting, and cash management; sessions on managing the finance
function by integrating budgeting, accounting and auditing; and the use
of performance measures and productivity in local financial management.
Additional sessions delineate training and technical assistance in
financial management and focus on the issues and techniques involved
in providing such assistance. Each key topic is covered by a session
summary that includes a synopsis, names of speakers, summary of the major points, and a list of contact people with addresses and phone numbers. A bibliography with an annotated list of readings and an indexed list of publications distributed at the conference are included. An appendix summarizes the participants' evaluation of the conference and describes the conferees' backgrounds.


411
LOCAL GOVERNMENT AND ITS SUPPORT IN THE GREAT PLAINS: PART 1, LOCAL GOVERNMENT – ITS DEVELOPMENT, RESPONSIBILITIES, FORCES FOR CHANGE
Kelsey, Galen, Charles E. Lawrence and Robert R. Fletcher
Lincoln: Cooperative Extension Service, University of Nebraska, 7 pp., n.d.

Part 1 of a series of four publications under the general title "Local Government and Its Support in the Great Plains." In this part there is a section on Fiscal Controls in County Government and a section on Public Finances. These sections briefly address the methods of financing local government services.

Available from: Cooperative Extension Service of your land grant university. (Great Plains Agricultural Council, Publication No. 57).

412
LOCAL GOVERNMENT AND ITS SUPPORT IN THE GREAT PLAINS: PART 2, FINANCING LOCAL GOVERNMENT
Flinchbaugh, Barry L., S. Kenneth Oakleaf and Donald M. Sorenson
Lincoln: Cooperative Extension Service, University of Nebraska, 8 pp., n.d.

The second part of a series of four publications under the general title "Local Government and Its Support in the Great Plains." This brochure discusses the level of expenditures for public services provided by local units of government as well as sources of revenue.

Available from: Cooperative Extension Service of your land-grant university. (Great Plains Agricultural Council Publication No. 57).

413
LOCAL GOVERNMENT AUDITING: A MANUAL FOR PUBLIC OFFICIALS
Rousmaniere, Peter F., ed.

Local Government Auditing was written to explain government auditing to public officials in plain English. It tells what auditors do, how and why they do it, and how public officials can understand and profit from audit information. Assuming no knowledge of accounting or auditing on the part of the reader, the book discusses the best way to choose an auditor, how to make auditors work for you, and what auditors look for. It also includes a model request for proposal and contract, examples of auditors' reports, a list of typical errors that auditors look for, a
concise comparison of cash vs. modified accrual accounting, and examples of financial statements and management letters. The manual begins with an introductory discussion of the potential advantages and limitations of financial and compliance audits and a review of the widespread myths about auditing. A later chapter becomes more technically oriented, aimed primarily at local officials responsible for engaging auditors and managing the audit process. Sample forms, reports, a glossary, and an illustrated guide to reading and interpreting local government financial statements are provided.

414
A LOCAL GOVERNMENT BUDGETING PROCESS

All of the recent "fads" in municipal budgeting -- PPBS, ZBB, MBO, etc. -- are difficult to implement, particularly in small communities. The author suggests that local governments select what is useful to them from each system and proposes a shortcut approach to ABB.


415
LOCAL GOVERNMENT FINANCE
Alter, Theodore R.

This discussion focuses on local government, particularly in Pennsylvania, but the basic framework can be used when thinking about federal and state programs. The objective of this discussion is to sketch briefly some ideas that are useful for thinking about three components of public finance -- a revenue component, an expenditure component, and an assessment component.

416
LOCAL GOVERNMENT FINANCE IN NORTH CAROLINA
Lawrence, David M.

Describes the regular budgetary procedures for North Carolina local governments.

417
LOCAL GOVERNMENT FINANCES IN SOUTH CAROLINA: A FINANCIAL DATA GUIDE
Copeland, Ronald M., Robert W. Ingram and Robert L. Baker
Columbia: Bureau of Government Research, University of South Carolina, 1979, 228 pp.
A presentation of financial data for a sample of local governments in South Carolina, including counties, municipalities, school districts, and special purpose districts. Data provided by the U.S. Bureau of Census. Finance data includes years 1973 through 1976. ($5.00)

LOCAL GOVERNMENT FINANCIAL AND MANAGEMENT INFORMATION SYSTEMS
Harlow, Leroy F.
Provo, Utah: Service and Research Center Institute of Government Service, Brigham Young University, March 1978.

This continuing research is part of the Utah local government study which dealt with the financing of general purpose local governments in Utah. The current phase is preparing for the state auditor an analysis of uniform budgeting, accounting and reporting. The elements to be studied are: organization, programs and policies, objective goals, methods and procedures, managerial direction, financial administration, personnel administration, efficiency and economy, and physical facilities.

For information, contact: Service & Research Center, Institute of Government Service, Brigham Young University, Provo, UT 84602.

LOCAL GOVERNMENT FINANCIAL OPERATIONS
Community Program Development and Management Series, Publication No. 12.

A manual on local government financial operations designed to assist elected officials and finance personnel in small to medium-sized cities and counties. Includes information on budget preparation, auditing, fixed assets, cash receipts, purchasing, disbursements, bank account reconciliation, recording transactions, closing and financial statements, and investments. A good introduction into local government financial operations.

For information, contact: Department of Community Affairs, Division of Technical Assistance, 2571 Executive Center Circle East, Tallahassee, FL 32301. (904) 488-7956

LOCAL GOVERNMENT FINANCIAL STUDY
Copeland, Ronald R.
Little Rock: Arkansas Department of Local Services, December 1976.

An intensive examination of the local government financial situation in Arkansas, this project analyzed the budgets, finances, and services of twenty selected cities and counties. Information came from more than 350 local officials who attended 14 regional workshops, along with recommendations from the local services advisory council. An extensive research program included scrutiny of the tax structure in Arkansas, comparative data from other states, financial liabilities imposed by the state and federal governments, and existing growth and economic factors.
For information, contact: Arkansas Dept. of Local Services, First National Building, Suite 900, Little Rock, AR 72201.

421
LOCAL GOVERNMENT INVESTMENT POOLS: AN UPDATE

Reports on New York State Ways and Means Committee study of investment pools. (Investment pools are voluntary associations of local governments authorized by state legislatures to pool their idle cash into a fund and put it to work earning income). The study concentrated on two concerns: (1) the pools might have an adverse impact on the local economy because they export capital from local financial institutions to national capital markets and (2) the pools might suffer a significant loss of earnings and principal if there were a "run" on the pool. Findings, based on information from the State of Oregon's pool, indicate that state sponsored pools can help strengthen local government financial practices and that the two concerns regarding such pools are not significant.

Available from: State Capitol, Room 412, Albany, NY 12248.

422
LOCAL GOVERNMENT PURCHASING MANUAL
Roberts, Kenneth L.

This manual was designed to help improve the procurement procedures in Maine municipalities. It presents proven methods which local governments have implemented to obtain needed goods and services. The manual focuses on purchasing procedures as they would be carried out under a centralized purchasing system. Centralized purchasing is explained and appendices provide examples of the purchase requisition, purchase order, state purchasing contracts, request for bids, legal advertisements, bid tabulations, special purchases, and purchasing blanket orders.

Available from: The Local Government Center, RR #4 Box 35, Augusta, ME 04330. ($7.50)

423
LOCAL GOVERNMENTS INCREASE FINANCIAL CLOUT THROUGH INVESTMENT POOLS
Kirk, James E.

An overview of local government investment pools, how they work, and what the benefits are. In addition, two regional councils involved in establishing and operating investment pools are examined.

Available from: Regional Focus, published monthly by the National Association of Regional Councils, 1700 K Street, N.W., Washington, D.C. 20006.
LOCAL GOVERNMENT RECOVERY OF OVERHEAD THROUGH FEDERAL GRANTS, VOLUME I: INTRODUCTION TO INDIRECT COST PLANS
Kirk, James E.

Describes the benefits to local governments from preparing indirect cost plans and the procedures for obtaining approval of plans and receiving recoveries of overhead costs through grants. One of three volumes.

Available from: John Wiley and Sons Publishing Company, New York, for distribution outside of South Carolina. ($4.00)

LOCAL GOVERNMENT RECOVERY OF OVERHEAD THROUGH FEDERAL GRANTS, VOLUME II: GUIDE TO PREPARING INDIRECT COST PLANS BY THE SIMPLIFIED METHOD
Kirk, James E.
Columbia: Bureau of Governmental Research and Service, University of South Carolina, 1979, 53 pp.

A guide designed to provide small municipalities, counties, and special purpose districts assistance in recovering overhead costs through federal grants using short-form method. One of three volumes. This guide is fairly useful to those unfamiliar with indirect cost recovery.

Available from: John Wiley and Sons Publishing Company, New York, for distribution outside of South Carolina. ($4.00)

LOCAL GOVERNMENT RECOVERY OF OVERHEAD THROUGH FEDERAL GRANTS, VOLUME III: GUIDE TO PREPARING INDIRECT COST PLANS BY THE LONG-TERM METHOD
Kirk, James E.
Columbia: Bureau of Governmental Research and Service, University of South Carolina, 1979, 124 pp.

A step-by-step method of preparing indirect cost allocation plans which should be used by jurisdictions that wish to receive the maximum possible reimbursement for local overhead costs and that have adequate resources to prepare a plan by the long-form method. Third of three volumes.

Available from: John Wiley and Sons Publishing Company, New York, for distribution outside of South Carolina. ($5.00)

LOCAL GOVERNMENT RETRENCHMENT AND ZERO BASE BUDGETING
Cleveland, James R.
The author notes that ZBB is a useful tool during periods of "fiscal squeeze" in that it enables budgeteers to uncover low-priority items and eliminate marginal expenditures.

428
LOCAL GOVERNMENTS IN NONMETROPOLITAN AMERICA: CAPACITY AND WILL
Soklow, Alvin D.
Paper to be published in a collection being prepared by the Future of
Rural America Advisory Committee, Farmers Home Administration, U.S.
Department of Agriculture, 50 pp., n.d.

This paper is a survey of the current status of local government in the
United States. It assesses the capacity (resources and expertise) and
political will (representation) of general purpose governments.

429
A LOCAL OFFICIALS GUIDE TO BUDGETING
Richardson, Michael
Community Development and Management Series, Publication No. 23.
Tallahassee, Fla.: Department of Community Affairs, Division of Local

This booklet presents a set of budgetary practices and procedures that
jurisdictions can use to develop and implement workable budgets. An
introduction to the budgetary process, approaches to budgeting, the
operating budget, capital program and capital budget are included.

For information, contact: Department of Community Affairs, Division of
Local Resource Management, 2571 Executive Center Circle East, Tallahassee,
FL 32301.

430
LOCAL REVENUE DIVERSIFICATION: INCOME, SALES TAXES AND USER CHARGES
Washington, D.C.: Advisory Commission on Intergovernmental Relations,
October 1975.

The commission discusses mechanisms to diversify state-local revenue
systems. Local sales and income taxes are viewed as one of the three
approaches to achieve a more balanced use of sales, income and property
taxes.

431
LOCAL REVENUE DIVERSIFICATION WITH USER FEES IN INDIANA
Toft, Graham S. and Bradley J. Warnecke
West Lafayette, Ind.: Center for Public Policy and Public Administration,
Purdue University, 1980, 105 pp.

A report examining sources of funds for local governments in Indiana
that are alternatives to the property tax. The authors review local
revenue trends in the nation, discuss the philosophy of user fees and
the history of this application in Indiana, and make recommendations
regarding future use.
LOCATION OF NEW INDUSTRIAL FIRMS: ANALYSIS OF SIZE OF TOWN AND FIRM CHARACTERISTICS
Rogers, David L.

This paper reports on the location of new industrial firms in Iowa communities between 1965 and 1974. Benefits produced by the firms for their host communities and for individual workers employed by these firms were examined.
MAINTAINING THE EXISTING INFRASTRUCTURE: CURRENT "STATE-OF-THE-ART-AND- PRACTICE" OF LOCAL GOVERNMENT PLANNING
Hatry, Harry P.

Maintaining capital resources is a major concern of many local governments. The key questions addressed in this bulletin are whether capital planning procedures are adequate and whether they can be improved so as to provide substantially improved information to aid public officials in making infrastructure decisions both as to specific project choices and infrastructure policy. Focuses on selected aspects of the capital infrastructure management process: (1) assessment of the current condition of the city's infrastructure, e.g., bridges, streets, sewers, and wastewater treatment; (2) analysis of options such as continued maintenance with energy repairs, overhaul/rehabilitation, or replacement; (3) ranking of investment proposals; and (4) selection of specific infrastructure improvement projects. For each of these, current practices are discussed and possible advanced approaches are described that are either already being tried or that appear worthy of testing by local governments. Findings are based on a selected examination of the literature and practice in local governments. Draw on the current Urban Institute study of local government urban capital stock conditions in large U.S. cities. Contains a bibliography and recommendations for future research. Local practitioners will find this bulletin useful.


MAKING SENSE OUT OF DOLLARS: ECONOMIC ANALYSIS FOR LOCAL GOVERNMENTS
Galambos, Eva C. and Arthur F. Schreiber

The goals of this handbook are: (1) to provide local officials with an understanding of basic economics that can be applied to make better decisions, and (2) to provide enough information and details on economic methods that are most relevant to local governments so that local staff can apply these methods to solve local problems. Selected economic concepts such as economic base, employment shifts, local labor market, revenue projections and cost-benefit analysis are presented. The procedures required to use each concept are demonstrated on typical local government problems. The four major sections in the handbook are: (1) Understanding the Local Economy - Present and Future; (2) Getting the Most From Each Local Government Dollar; (3) What's Fair and Who Pays for Whom?; and (4) An Agenda for Action. An executive summary for this volume is available.

MAKING SENSE OUT OF DOLLARS: ECONOMIC ANALYSIS FOR LOCAL GOVERNMENT - A
SUMMARY FOR LOCAL OFFICIALS

This is the companion volume to the handbook Making Sense Out of Dollars: Economic Analysis for Local Government Decisions. It is an executive summary for the use of the local elected or appointed official whose policy-making role requires decisions that affect the local economy. Divided into nine chapters (and a glossary) corresponding to the chapters in the handbook, the summary presents each chapter in four sections: the basic questions, how to find the answers, results and limitations, and sample problems and how to solve them. The nine different kinds of economic analyses reviewed are: (1) market base analysis, (2) employment shifts and shares, (3) local labor market analysis, (4) revenue projections, (5) cost-benefit analysis, (6) cost-effectiveness analysis, (7) pricing for local government, (8) cost-revenue analysis, and (9) tax incidence study. A glossary of terms used in both the handbook and the summary is appended.


MANAGEMENT INFORMATION AND THE BUDGETING PROCESS

An article based on a case study of the budgeting process in Lakewood, Colorado. It describes the process used to improve budget decision-making and management practices after a period of rapid growth.


MANAGEMENT INFORMATION SERVICE REPORTS

Monthly reports written especially for administrators in cities and counties on subjects concerning local officials. MIS Reports are intended as a management tool that suggests workable techniques and approaches for implementation or modification of programs and procedures in local government.


MANAGEMENT INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS IN PHOENIX, ARIZONA

Discusses the management innovations applied to the city-wide productivity program (e.g. organizational development, citizens' productivity advisory
committee. Includes summaries of solutions found for various management problems.


439

MANAGEMENT POLICIES IN LOCAL GOVERNMENT FINANCE

This comprehensive text is intended to serve as a basis for understanding the economic environment in which municipal financial management takes place. It provides a realistic view of public finance, with new coverage of financial forecasting, collective bargaining, pension funds, and evaluating local government financial condition. Policy issues are covered thoroughly along with methods and practices from the perspective of the finance officer, the chief administrator, and others with direct responsibilities in local government finance.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($32.00)

440

MANAGERS: ARE YOU LOOKING FOR MORE MEANINGFUL FINANCIAL REPORTS?

Presents examples of financial reports in the form of case studies to be useful to government agency managers in assessing the kind of financial information they would like to have. The case studies contained in this booklet are intended to illustrate examples of good financial management reports with concepts and techniques that can be used elsewhere.

Programs examined range from a forest service accounting and management system, a software package for unique reports of the Environmental Protection Agency, to a grant-tracking system of the Office of Justice Assistance, Research and Statistics. Although these reports are not likely to be transferable exactly as presented, they contain lessons in principles, concepts and techniques of good financial reporting.

Available from: Joint Financial Management Improvement Program, Susumu Uyeda, Executive Director, Suite 705, 666 Eleventh Street, N.W., Washington, D.C. 20001. (Free)

441

MANAGING DEBT AS A COMMUNITY RESOURCE
Rousmaniere, Peter
This resource book for local government officials gives guidance on planning and issuing of general obligation notes and bonds. Contents of the manual include a review of legal factors, descriptions of capital budgeting, the competitive bidding award process, cash flow forecasting, short-term borrowing, and the municipal securities industry (underwriters, investors, credit rating agencies). The manual also contains a glossary of terms relating to municipal securities.

For information, contact: Brent A. Wilkes, Office of Local Assistance, One Ashburton Place, Boston, MA 02108.

442
MANAGING LOCAL GOVERNMENT FOR IMPROVED PERFORMANCE: A PRACTICAL APPROACH
Rapp, Brian W. and Frank Patitucci

A comprehensive analysis of the management process in local government. Offers guidelines for developing management plans and improving municipal performance. Based largely on the authors' experiences as city manager and finance director in Flint, Michigan. Contains numerous brief case examples to illustrate problems faced by local officials.


443
MANAGING NUMBERS
Division of Local Government Assistance
Anchorage, Alaska: Department of Community and Regional Affairs, 95 pp.
n.d.

This manual was written to help cities with basic finances. Topics covered are working with money numbers, percentages, payroll taxes, payroll records and check registers.

Available from: Department of Community and Regional Affairs, Division of Local Government Assistance, 225 Cordova, Building B, Anchorage, AK 99501

444
MANAGING PURCHASING: ESTABLISHING, ORGANIZING AND MANAGING THE MUNICIPAL PURCHASING FUNCTION - A GUIDE FOR MUNICIPALITIES IN ONTARIO
Issac, Bryan J.

A book addressed to municipalities interested in the merits of centralizing their purchasing activities and to those practicing centralized purchasing but looking for ways to improve its effectiveness. The major part of this study is not limited to Ontario-specific procedures, rather it addresses broad questions of effective purchasing techniques, differences between public and private sector purchasing, measuring purchasing performance and cooperative purchasing that are as relevant for U.S. municipalities
as for Canadian municipalities. Appendices provide numerous exhibits of cooperative tenders used by Ontario cities.

Available from: Publications Centre, 880 Bay Street, 5th Floor, Toronto, Canada M7A 1N8.

445
MANAGING SHORT-TERM DEBT IN THE TOWNS OF MASSACHUSETTS
Flynn, Catherine, George McDowell and Carole Camp
Amherst: Cooperative Extension Service, University of Massachusetts, April, 1980, 87 pp.

Designed to help Massachusetts town officials manage short-term debt, this handbook discusses the short-term debt instruments available to Massachusetts towns and the procedures for issuing them, debt management techniques to reduce both the cost of issuing debt and the need to do so, and statistical data and analysis of the short-term debt issued in Massachusetts for fiscal year 1976.

Available from: Massachusetts Cooperative Extension Service, University of Massachusetts, Amherst, MA 01003. ($3.00) Phone: (413) 545-2495

446
MANAGING SMALL TOWNS
Wilkes, Brent A.
Boston: Massachusetts Executive Office of Communities and Development, Division of Community Service, December 1979.

Managing Small Towns was written for two reasons: to assist present town officials in understanding local government operations in Massachusetts and to stress areas in which town governments can improve their ability to deliver services to their taxpayers. This handbook is primarily intended for those who live in communities with populations of fewer than 10,000 (200 of the 351 cities and towns in Massachusetts).

Written in a question and answer format, this handbook addresses some of the specific problems of town management by answering some questions frequently asked by local officials and by posing other questions to stimulate interest in alternative ways in which towns can improve their capacity to manage public services. The handbook's three chapters deal with management capacity, personnel, and structure. A short bibliography is included for reference which includes works in many areas of interest to local officials.

Available from: Executive Office of Communities and Development, Office of Local Assistance, One Ashburton Place, Room 1619, Boston, MA 02108.

447
MANAGING WITH LESS: A BOOK OF READINGS

Contains twenty-two articles on how to manage with less in today's local governments. Subjects covered include planning for cutbacks, improving productivity, cost-saving ideas, working with employees during times of
lay-offs, and motivating your management team. The focus is on practical ideas and thinking to help evaluate your organization.


448
MANAGING WITH PERFORMANCE MEASUREMENT IN LOCAL GOVERNMENT: A DIALOGUE
Epstein, Paul and Gene Ritzenthaler, eds.

An edited transcript of the HUD Conference on Local Financial Management featuring the measurement experiences of Genesee County, Michigan, and Sherman, Texas. Elected and appointed officials will read in this booklet the experiences of officials who are using performance measures in these two communities.


449
MANUAL FOR COUNTY BUDGETING AND ACCOUNTING
Gordon, Harold F.
Omaha: Department of Public Administration, University of Nebraska at Omaha, May 1978.

A manual of budgeting and accounting for Nebraska counties designed to meet the needs of county treasurers and county clerks in adopting an accounting and budgeting system.

For information, contact: Harold F. Gordon, Department of Public Administration, University of Nebraska at Omaha, Box 688, Omaha, NE 68101.

450
A MANUAL OF MISSISSIPPI MUNICIPAL GOVERNMENT
Vaughn, Donald S., ed.
University: Bureau of Governmental Research, University of Mississippi, 1977, 180 pp.

This manual contains, in an orderly, readable and condensed form, a major portion of the state legislation dealing with Mississippi municipalities. The manual attempts to assist both professionals and laypersons in administering effectively the affairs of their communities. ($8.00)

451
MASS TRANSIT MANAGEMENT: A HANDBOOK FOR SMALL CITIES, SECOND EDITION
Smerk, George M. and Rosemary B. Gerty, eds.
The aim of Mass Transit Management: A Handbook for Small Cities is to provide information for the management of mass transit, particularly for small-scale operations in smaller cities. The handbook has four parts: Part I - Goals, Support, and Finance; Part II - Management and Control; Part III - Operations; and Part IV - Marketing. Part I provides information on alternative forms of financing mass transportation and suggests funding sources for small cities.


452
A MASSACHUSETTS PRIMER: ECONOMICS AND PUBLIC FINANCE

Basic facts and concepts useful in understanding the state's economy and public finances are presented in a series of charts, each accompanied by a succinct explanation of the data and their implications. The primer concentrates first on regional economic trends affecting the state - total products, employment and unemployment, business climate, industry mix, urban decline, and income inequality. It then focuses on state and local governments' relation to the economy, depicting indicators such as the size of the public sector, federal aid, state-local expenditure trends, state-local division of costs, disparities in financing local schools, growth of the tax burden, etc.

For information, contact: Massachusetts Taxpayers Foundation, Inc., One Federal Street, Boston, MA 02110. ($3.00)

453
MAXIMIZING REVENUE: MINIMIZING EXPENDITURE FOR LOCAL GOVERNMENTS
Coe, Charles K.

This book provides a collection of ways to help governments of any size manage their financial matters wisely. It is divided into two parts with Part 1 describing ways to increase revenue, such as investing idle funds, collecting delinquent property taxes, and timely invoices. Part 2 gives a variety of methods for decreasing expenditures, such as making sound equipment-replacement decisions, buying in bulk, leasing versus purchasing and more. Each chapter provides a test for determining if the method being described would help a particular government acquire more revenue or save more money; then it suggests the appropriate actions to take.

Available from: Publications Program, Institute of Government, University of Georgia, Box B, Terrell Hall, Athens, GA 30602. ($7.50)

454
A MAYOR'S FINANCIAL MANAGEMENT HANDBOOK
Kossak, Shelley
A book intended for mayors and mayors' aids that presents a financial policy checklist drawn from its discussions of the mayor's role in setting financial policy, overseeing the budget process, approving financial management initiatives, authorizing debt, setting tax rates, recommending tax reform, and sharing fiscal burdens among governments. Designed for use as a training document for assisting new mayors in establishing sound local financial management practices, it also serves as a valuable desk reference for mayors and other chief executives to use in guiding technical staff to improve financial management and to develop and implement effective financial policies. This book deals with the mayoral role in a broad range of financial policy issues. It covers principles of accounting, debt management and policy, and municipal pension planning. Suggestions for dealing with recessionary and inflationary problems are provided. It focuses on the relationship between financial policy setting and management. Included is a mayor's checklist consisting of a series of financial warning signals that provide a way of spotting a financial problem that exists or heading off a problem before it starts. References are included in individual chapters and recommended sources of help are provided.

Limited availability from: U.S. Conference of Mayors, 1620 Eye Street, N.W., Washington, D.C. 20006. ($15.00)

455
MEASURING THE BENEFITS OF MUNICIPAL BOND BANKS
Katzman, Martin T.
Cambridge, Mass.: Department of City and Regional Planning, Harvard University, October 1976.

State bond banks in Vermont and Maine were examined to determine the benefits for participating towns from interest arbitrage and cost savings in issuing debt. The types of towns most likely to benefit from state bond banks on the basis of size of town and town credit rating and the states most likely to institute bond banks were identified.

For information, contact: Department of City and Regional Planning, Harvard University, Gund Hall, Cambridge, MA 02138.

456
MEASURING THE EFFECTIVENESS OF BASIC MUNICIPAL SERVICES: INITIAL REPORT
The Urban Institute

This report presents nine categories of municipal services and lists effectiveness measures, suggestions for data collection, and uses for and interpretation of effectiveness data.

THE MENDOCINO COUNTY (CALIFORNIA) SCHOOLS HEALTH PLAN

This paper explains the "Stay Well" health insurance plan implemented by Mendocino County, California. Basically, this plan calls for the county to put $500 per employee into a special account to cover small health claims.


MIAMI MANAGEMENT IMPROVEMENT PROGRAM: FINDINGS IN THE FINANCE DEPARTMENT

A management consultant study leading to recommendations for cost savings and improved procedures and services in the finance department.


MINIMUM REPORTING REQUIREMENTS CITY FINANCIAL STATEMENT FOR CITIES UNDER 2,500 IN POPULATION

Provides the format prescribed by the state auditor for presenting a city's financial position and results of operations. Sample forms are given as well as detailed and summary financial reporting information.

For information, contact: Office of the State Auditor, Veterans Service Building, St. Paul, MN 55155.

MINIMUM REPORTING REQUIREMENTS CITY FINANCIAL STATEMENTS FOR CITIES WITH 2,500 POPULATION OR MORE

Gives the state auditor's prescribed format for presenting a city's financial position and results of operations in accordance with generally accepted accounting principles. Sample forms are given as well as detailed and summary financial reporting information.

For information, contact: Office of the State Auditor, Veterans Service Building, St. Paul, MN 55155.

MISCELLANEOUS REVENUE SOURCES: AN ALTERNATIVE FOR TAX RELIEF
The purpose of this report is to provide county and municipal officials with the basic regulations and requirements of Mississippi statutes with respect to the investment of public funds. Three areas of the Mississippi code are examined and recommendations are made to correct the statutes governing the deposit and investment of public funds by counties and municipalities in Mississippi that are both out-of-date and conflicting. Currently, the types of investments permitted are generally restricted to securities and certificates of deposits that require a long-term investment in order to get a good return. Daily interest savings accounts offer more flexibility and money-market certificates offer greater yields, but these two options are not permitted by statute.

Available from: Central Mississippi Planning and Development District, 2675 River Ridge Road, Jackson, MS 39216.

This manual sets out the recommended financial procedures for Maine municipalities. The primary goal was to produce an accounting manual to meet the day-to-day financial demands and problems of small communities improve accounting practices, and provide uniformity of accounting and reporting to facilitate financial evaluations and comparisons. It is a practical accounting manual designed to be maintained and referred to regularly by Maine communities.

For information, contact: The Bureau of Public Administration, Division of Research and Public Service, University of Maine at Orono.

Summarizes the results of a study of employee-centered productivity improvement programs in five cities which utilized monetary incentives or work standards, or both, to try to improve employee performance. Each of these five programs is described and assessed in terms of its effects on service productivity (efficiency and effectiveness), employee job satisfaction, and relations between management and labor.

For information, contact: The Urban Institute, 2100 M Street, N.W., Washington, D.C. 20037.
465
MONTANA CITY/COUNTY ANNUAL FINANCIAL REPORT
Helena, Mont.: Department of Community Affairs, 87 pp., n.d.

Examples of annual financial report forms prescribed by the Department of Community Affairs; Local Government Services Division; Montana Budgetary, Accounting and Reporting System (BARS).

For information, contact: Department of Community Affairs, Capitol Station, Helena, MT 59601.

466
MORE CALIFORNIA CUTBACK

An updated version of "Cutback Management, California Style," an earlier League of California Cities' publication. Money-saving tips and cutback management ideas used in hundreds of California cities are discussed.

Available from: League of California Cities, 1400 K Street, Sacramento, CA 95814. ($5.00 for California City Officials and $10 for all others, plus appropriate sales tax)

467
MULTI-YEAR REVENUE AND EXPENDITURE FORECASTING: A REPORT FOR LOCAL POLICY-MAKERS

Available from: HUD User, P.O. Box 280, Germantown, MD 20767.

468
MULTI-YEAR REVENUE AND EXPENDITURE FORECASTING: REPORT OF NATIONAL WORKSHOPS
Public Technology, Inc.

Financed by the HUD Financial Management Capacity Sharing Program, this report of the Management, Finance, and Personnel Task Force of the Urban Consortium included a survey of the state-of-the-practice of multi-year revenue and expenditure forecasting, three workshops for local governments, and this proceedings summarizing the state-of-the-practice of multi-year revenue and expenditure forecasting. Major findings highlighted in each of the following areas: the uses and benefits associated with forecasting revenues and expenditures; the relative advantages and disadvantages of alternative approaches; the costs and limitations of forecasting; and the transferability of forecasting systems, models, and procedures. The report also includes case study material on multi-year forecasting in Dallas, New Orleans, New York City, Portland, San Antonio, and Washington, (D.C.); a discussion of fiscal impact analysis techniques; and suggestions for jurisdictions considering the development of their own multi-year revenue and expenditure forecasting systems. A selected bibliography as well as workshop agendas, participants' lists, and notebook outlines are contained in several appendices.
Available from: Department of Housing and Urban Development, Washington, D.C.

469
MULTI-YEAR REVENUE AND EXPENDITURE FORECASTING: THE STATE-OF-THE-PRACTICE IN LARGE URBAN JURISDICTIONS
Urban Consortium

This document, produced for HUD's series of National Problem Solving Workshops on Revenue and Expenditure Forecasting, discusses multi-year revenue and expenditure forecasting as predicted by the country's largest jurisdictions: Austin, Columbus (Ohio), Dallas, Irvine (California), New Orleans, New York, Portland, San Antonio, San Diego, and Washington, D.C. The site assessments for these jurisdictions identified six basic approaches to financial forecasting: expert judgement; trend analysis; a series of independent, econometric equations (i.e., a simultaneous equations model); an incremental approach, adjusting existing personnel costs for new wage packages, inflation, and other expected changes; and a deterministic approach with structural equations. Other findings were that jurisdictions have used multi-year financial forecasts in numerous ways to improve their planning, budgeting, and decision-making capabilities and that these forecasts can economically benefit a jurisdiction directly. The impetus behind the development of these forecasts is discussed as well as a technical analysis of the models, key factors to consider when developing financial forecasts, and the limitations of these forecasts. Site assessment reports for each jurisdiction are provided in addition to sample forms, addresses and telephone numbers of resource people, and a glossary of terms.

Available from: national Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

470
MTAS MUNICIPAL TECHNICAL BULLETIN
Municipal Technical Advisory Service

The bulletin consists of one or more pages outlining information of timely interest or summarizing procedures or suggestions of long-range concern. These bulletins are mailed to mayors, city recorders, and city managers of all Tennessee municipalities. Titles include "Suggested Budget Calendar for Small/Medium-Sized Cities" (April, 1981) and "Self-Insurance: A Tennessee City's Experience" (April, 1979).

Available from: Municipal Technical Advisory Service, The University of Tennessee, 891 20th Street, Knoxville, TN 37916.

471
MTAS MUNICIPAL TECHNICAL REPORT
Municipal Technical Advisory Service
The technical reports cover recommended practices or procedures of immediate or generally current interest to municipal officials. These technical reports are mailed to mayors, city recorders, and city managers of all Tennessee municipalities. Titles include "General Fixed Asset Accounting" (May, 1974) and "Risk Management and Insurance Selection" (Aug. 1975).

Available from: Municipal Technical Advisory Service, The University of Tennessee, 891 20th Street, Knoxville, TN 37916.

472
MUNICIPAL ACCOUNTING AND REPORTING: ISSUES FOR RESEARCH
Granof, Michael H.

The object of this study is to report upon the current state of accounting principles and practices in the municipal area, to comment upon the "theory" that serves to support the principles and practices, to review recent research efforts in municipal accounting and to propose some specific issues that must be resolved and questions that must be answered if research is to be of use in improving municipal accounting and reporting practices.

For information, contact: Alexander Grant & Co., 3900 Prudential Plaza, Chicago, IL 60601.

473
MUNICIPAL ACCOUNTING FOR SMALL CITIES

A municipal accounting manual developed for small cities to be used as a management tool to offer guidance in the solution of day-to-day financial management problems and assistance in meeting legislative requirements. Chapters focus on the accountability process, the documentation process, and tips on documentation. Useful section on things to do and things to avoid. Written for the local official with good understandable text, many examples, and cartoons.

For information, contact: Arkansas Department of Local Service, Number 1, Capitol Mall, Little Rock, AR 72201.

474
MUNICIPAL ACCOUNTING MANUAL
Pierre: Department of Legislative Audit, State of South Dakota, 170 pp., n.d.

Designed as a reference and instructional manual for South Dakota municipalities, this manual provides small towns with a sound basic accounting system with provisions for more sophisticated systems. This manual contains a uniform chart of accounts and uniform accounting principles to allow for proper comparisons and reporting of financial activity and to present the taxpayers with accurate financial information. The principles of accounting are substantially based on Committee on Governmental Accounting (GAAFR) and the American Institute of Certified Public Accountants. (AICPA).
THE MUNICIPAL AUDIT: CHOICE AND OPPORTUNITY
Coopers and Lybrand, and the Massachusetts Department of Community Affairs
Boston: Department of Community Affairs, Office of Local Assistance,
October 1978, 18 pp.

A manual designed to assist local officials in understanding what an audit is, how to get one from a private firm, and how to monitor the process and evaluate the product. The first half of the pamphlet summarizes the audit process in a question and answer format. The second half provides details of the audit process.

Available from: Coopers and Lybrand, 100 Federal Street, 21st Floor, Boston, MA 02202.

MUNICIPAL AUDIT GUIDE: THE MUNICIPAL AUDIT - CHOICE AND OPPORTUNITY
Coopers and Lybrand
Anchorage: Department of Community and Regional Affairs, Division of Local Government Assistance, State of Alaska, 40 pp., n.d.

This publication gives the reasons for audits of local governments and tells ways municipal officials can use this tool to maximum advantage. The chief goals of this manual are promoting understanding and encouraging participation in the municipal audit process.

Available from: Department of Community and Regional Affairs, Division of Local Government Assistance, 225 Cordova, Building B, Anchorage, AK 99501.

MUNICIPAL BUDGETING
Anchorage: Department of Community and Regional Affairs, Division of Local Government Assistance, State of Alaska, 36 pp., n.d.

A booklet intended for use by those with little experience in municipal Budgeting as a basic text on compiling a budget.

Available from: Department of Community and Regional Affairs, Division of Local Government Assistance, 225 Cordova, Building B, Anchorage, AK 99501.

MUNICIPAL BUDGETING, TAX ASSESSING AND COLLECTING: SCHEDULE OF STATE REQUIREMENT
Kynerd, Tom
Jackson: Mississippi Research and Development Center, February 1976, 36 pp.

This schedule of state requirements summarizes sections of the Mississippi Code dealing with budgeting, assessing and tax collection. It is intended to serve as a reference manual to help municipal officials comply with state laws dealing with budgeting, assessing and tax collecting functions. Major sections cover: 1) assessment of all real and personal property (excluding automobiles); 2) schedule for the assessment of automobiles; 3) collection schedule for municipal ad valorem taxes; and 4) schedule
for preparation of municipal budgets and tax levies. A one-page recap
of due date procedure and authority is provided at the end of each section.

Available from: Mississippi Research and Development Center, 3825 Ridgewood
Road, Jackson, MS

479
MUNICIPAL BUDGET-MAKING: THE GOVERNING BODY ROLE
Department of Community Affairs
Vol. 5, No. 2. Trenton: Division of Local Government Services, State

A well written, easy to understand budget manual for New Jersey local offi-
cials that discusses the purposes of budgeting, aids for governing bodies
to make budgeting less time-consuming and more meaningful, and the laws and
regulations for local budgeting in New Jersey. The New Jersey statute
is similar to the Model Cash Basis Budget Law of the National Municipal
League in many respects.

For information, contact: The Bureau of Local Management Services at
(609) 292-6110.

480
MUNICIPAL BUSINESS AND OCCUPATION TAXES ON UTILITIES
Information Bulletin No. 405. Seattle, Wash.: Municipal Research and
Services Center, December 1980, 14 pp.

Information bulletin prepared to provide city officials with comparative
data on municipal business and occupation taxes on utilities (generally
called utility taxes).

For information, contact: Municipal Research and Services Center, 4719
Brooklyn Ave., N.E., Seattle, WA 98105. ($3.00)

481
MUNICIPAL BUSINESS AND OCCUPATION TAXES, UTILITY TAXES, BUSINESS LICENSES
AND FRANCHISE FEES
Information Bulletin No. 377. Washington, D.C.: Municipal Research and
Services Center, February 1977, 19 pp.

Information bulletin prepared to provide city officials with comparative
data on municipal business and occupation taxes on utilities (generally
called utility taxes), franchise fees, business licenses and general
business and occupation taxes.

For information, contact: Municipal Research and Services Center, 4719
Brooklyn Ave., N.E., Seattle, WA 98105. ($2.00)

482
MUNICIPAL CAPITAL PROGRAMMING
Evans Richard
Boston: Department of Community Affairs, 1975.
The manual is designed to assist state and local officials in developing a capital improvements program. Detailed explanations on the purposes of capital expenditures and the process involved in setting up a program, including selection, scheduling, and financing are provided.

483
MUNICIPAL COST CUTTERS
Municipal Technical Advisory Service
Knoxville: University of Tennessee, 1979, 16 pp.

A description of three successful examples of municipal cost cutting or productivity programs in Tennessee cities: curb-side solid waste collection, in-house minicomputers and risk management.

Available from: Municipal Technical Advisory Service, 205 White Avenue Building, University of Tennessee, Knoxville, TN 37916.

484
MUNICIPAL ELECTRONIC DATA PROCESSING: A PRIMER FOR LOCAL GOVERNMENT OFFICIALS

Written in nontechnical language, this primer is designed to assist local elected and appointed officials participating in procurement or expansion decisions within their communities. The primer emphasizes the process of developing a computer system and highlights management concerns and considerations. Several practical exhibits are included, as well as a glossary.

For information, contact: Division of Community Service, 100 Cambridge Street, 9th Floor, Boston, MA 02202.

485
MUNICIPAL FISCAL INDICATORS
Aronson, J. Richard

This information bulletin, prepared by the Management, Finance, and Personnel Task Force of the Urban Consortium, examines the need to develop improved techniques for monitoring the overall fiscal conditions of local governments. Fiscal indicators such as community income levels, housing conditions, unemployment rates, and debt burdens are needed by government officials for effective city management and for the design of tax and grant programs. Among the difficulties encountered in analyzing fiscal indicators are the quality of available data, the problems of comparing government units having different functions, and the difficulty of determining when a condition of fiscal stress is present. This bulletin discusses current efforts to develop fiscal indicators that address these problems.

MUNICIPAL GOVERNMENT IN SOUTH CAROLINA
Pomeroy, Robert
Clemson, S.C.: Cooperative Extension Service, Clemson University,
November 1979, 17 pp.

The changes brought about by the Home Rule Act can be described as a new era for municipal governments in South Carolina. More uniformity has now been introduced and a greater degree of self-government on local affairs has been established. One purpose of this booklet is to increase citizen involvement and knowledge in municipal affairs in order to help municipal officials meet the challenges of municipal government and provide a more livable community. A section on municipal finance is included.

MUNICIPAL GRANTS: ACQUISITION AND MANAGEMENT
Eve, Arthur W. and Dimitri V. Gaf
Boston: Institute for Governmental Services, University of Massachusetts,
1979, 193 pp.

A manual prepared for the officials of small municipalities to increase their knowledge of what to do in the pursuit of grants. The organization of this manual marks paths that might be followed by the municipal grant seeker. Presented first is a brief history of federal and foundation giving, followed by a discussion of federal and foundations grants, use of political and contact resources, actual grant proposal preparation, and submission. A major section of the manual is then devoted to post-award management of funds and funded projects, including adherence to federal regulations and ethical considerations. An appendix of useful tables, lists, and a proposal concludes the document.

Available from: Institute for Governmental Services, University of Massachusetts; Middlesex House, Amherst, MA 01003.

MUNICIPAL INSURANCE POOLS: AN APPROPRIATE ALTERNATIVE FOR LOCAL GOVERNMENTS?
New York State Assembly Ways and Means Committee

A research report prepared to provide data for legislative decision making. Incorporates information submitted at public hearings, results of questionnaires to local officials in New York state, investigations of operating insurance pools in other states and the results of a literature search. Reviews the overall risk management function in local government and documents the recent steep rise in costs of municipal liability insurance (particularly among New York cities and villages). Identifies legal developments in the realm of governmental sovereign immunity that have added to the pressures for increased costs and examines the practices and the results of various systems of pooling insurance risk used in California, Illinois and Texas. Appendices include a state-by-state listing of legislation relating to tort liability and insurance pooling and an extensive annotated bibliography.
THE MUNICIPAL LEASING ALTERNATIVE
Harrell Rhett

An incisive article that examines a number of the financial and legal benefits that leasing offers to municipalities. A thorough introduction to the option of lease or lease-purchase agreements.


MUNICIPAL LEASING: OPTIONS AND OPPORTUNITIES WITH EMPHASIS ON SURPLUS SCHOOL BUILDINGS
Government Finance Research Center

An extensive survey of the concepts and techniques of municipal leasing, particularly as applied to the leasing of surplus properties to private interests. Contains recommendations to enhance the use of leasing by local governments.


MUNICIPAL LIABILITY IN INDIANA
Masters, James A.

Discusses in detail the extent of liability to which Indiana municipalities and municipal officials may be exposed. Focuses on the Indiana Tort Claims Act, liability for federal civil rights violations and public officials' liability for public contracts. While specific to Indiana, the study defines levels of risk inherent in the performance of governmental functions.

Available from: Publisher, 408 ISTA Center, 150 W. Market St., Indianapolis, IN 46204.

MUNICIPAL LIABILITY SURVEY AND ANALYSIS
Government Finance Research Center and All-Industry Research Advisory Committee
Results of a 1979 survey of more than 900 municipalities to determine and analyze their experiences in obtaining liability insurance.


493
MUNICIPAL MINIMUM STANDARD AUDIT PROGRAM
Cobler, James R.
Topeka, Kan.: The State Municipal Accounting Board, June 1979, 290 pp.

This minimum standard program provides for a system of fiscal procedure, accounting and reporting for all municipalities of the state of Kansas. The purpose of the Minimum Standard Audit Program is to assist independent auditors in understanding the requirements for audits of local government in Kansas.

For information, contact: Director of Accounts and Reports, Department Administration, State Office Building, Topeka, Kansas, 66612.

494
THE MUNICIPAL PRICE INDEX

A report describing one way to measure the effect inflation has on city expenditures.


495
MUNICIPAL PUBLIC EMPLOYEE PENSION PLANS

This report discusses the design and financing problems of public employee pension plans, explains the causes, and offers some possible solutions.


496
MUNICIPAL PURCHASING PRACTICES
Davidson, Dan H. and Solon A. Bennett

Data are reported here about municipal purchasing practices developed from a survey of 2,482 cities having populations of more than 10,000. Tables breaking down data according to city size report staffing patterns
and organizational structures of purchasing departments, participation in cooperative purchasing with other jurisdictions, types of purchasing manuals in use, competitive bidding practices and minority business incentives. The advantages of centralized purchasing are discussed in the text.


497
MUNICIPAL REVENUE: A HANDBOOK FOR ALABAMA MUNICIPAL REVENUE OFFICERS
Smith, Elton C. and Kenneth L. Evans

This municipal revenue handbook has been developed to serve as a means of exchanging information among Alabama municipalities as to the most effective means of revenue collection and enforcement; provide instruction in revenue sources, revenue collection and revenue enforcement which can be utilized in the training of municipal revenue personnel; and develop standard productivity measures for revenue collection and enforcement which can be applied in all Alabama municipalities.

498
MUNICIPAL REVENUES
Little Rock: Arkansas Department of Local Services, 38 pp., n.d.

Developed as part of a local Government Training Program, this publication discusses municipal revenue sources and uses. Ad valorem property taxes, non-property taxes, ad valorem bonds, revenue bonds, intergovernmental transfers, and other sources of revenue are discussed.

For information, contact: Arkansas Department of Local Services, Number 1, Capitol Mall, Little Rock, AR 72201.

499
MUNICIPAL SECURITIES REGULATION: A PUBLIC PERSPECTIVE
Council on Municipal Performance assisted by the law firm of Chadbourne, Parke, Whiteside and Wolff

A ten-volume survey of the legal, political, and economic conditions and trends in local government disclosure to investors.

For information, contact: Council on Municipal Performance, 84 Fifth Ave., New York, NY 10011.

500
MUNICIPAL SELF-INSURANCE: AN INTERGOVERNMENTAL APPROACH
DuPage Mayors and Managers Conference, Inc.
Describes the way twenty-two Illinois municipalities cooperated to form the Intergovernmental Risk Management Authority and saved $2 million annually.

501
THE NAME OF THE GAME
Burns, Gladys

A guide to local, state and federal budgets and taxes for state and local public officials. It describes in layman's terms the complexities of government spending and taxing policies and includes suggestions for making state and local tax systems more fair.


502
NATIONAL ASSOCIATION OF COUNTIES FINANCIAL MANAGEMENT CAPACITY SHARING LOCAL GOVERNMENT NEEDS SUMMARY: FINAL REPORT

This report represents the National Association of Counties' (NACo) involvement in the needs assessment process of the Financial Management Capacity Sharing Program sponsored by HUD's Office of Policy Development and Research. From approximately 180 problems identified, the following were included as most significant: (1) limited capacity for revenue, expenditure and services needs forecasting; (2) inadequate knowledge of good financial management practices on the part of elected officials, department heads and staffs; (3) state limits on revenue sources, tax rates and level of indebtedness; and (4) antiquated state laws on structure and finance. It was concluded that local governments lack the ability to adequately project future revenues and expenditures and to obtain appropriate insurance coverage at a reasonable cost. It was also noted that local governments fail to analyze and consider properly the fiscal impact of their decisions and are generally unable to establish a local fiscal policy. Exhibits and appendices are included.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

503
NATIONAL CONFERENCE ON NONMETROPOLITAN COMMUNITY SERVICES RESEARCH
Stam, Jerome M.

The report contains the papers delivered at the National Conference on Nonmetropolitan Community Services Research. The purpose of the conference was to facilitate the improvement of the quality of nonmetropolitan community services research for public decision-making at local, state, and federal levels. This includes identification of emerging problems, exploration of new research approaches, discussion of new theoretical developments, and presentation of the latest research findings.
The conference was structured around problems of resources, organization, and service delivery. Eight major papers and nineteen special papers were presented in these areas. An attempt was made to view the service delivery problem from the local level with the federal and state governments regarded as both supervisors and facilitators.

For information, contact: Committee on Agriculture, Nutrition, and Forestry, United States Senate, Washington, D.C.

504
NATIONAL CONFERENCE ON THE FINANCIAL MANAGEMENT NEEDS OF LOCAL GOVERNMENT - LOCAL GOVERNMENT FINANCIAL MANAGEMENT CAPACITY SHARING PROGRAM

To help HUD devise a financial management capacity sharing program for local governments, a national conference of state and local government officials was convened to get a consensus on the most common and critical financial management problems which local governments face, to draw up solutions, and to recommend actions for HUD to take. Appendices include list of participants, profiles of contributing organizations, the conference agenda, and further lists and discussions of problems.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

505
NEBRASKA COUNTY CLERKS MANUAL
Moylan, James H., ed.

An instructional aid providing those persons newly elected to the office of county clerk with information and materials to familiarize them with the duties, responsibilities, and the overall functions of their new office. Provides county clerks with information on specific problems or questions.

Available from: Division of Community Affairs, Department of Economic Development, Box 95666, State Capitol, Lincoln, NB 68509.

506
NEBRASKA TOWNSHIP GOVERNMENT: A HANDBOOK FOR OFFICIALS
Gordon, Harold F.
Omaha: Department of Public Administration, The University of Nebraska at Omaha, April 1975, 69 pp.

The purpose of this handbook is to provide a general overview of township government activities in order to assist township officials in the effective performance of their duties. Provides information on Nebraska
statutes relating to townships, sample forms, and important dates, through coverage of township duties with "how to" sections on the budget.

For information, contact: Department of Public Administration, University of Nebraska at Omaha, Box 688, Omaha, NE 68182.

507
NEVADA LOCAL GOVERNMENT FINANCE STUDY FINAL REPORT
Atkinson, Glen W., et. al.

Study commissioned by the Committee to Study Local Government Finance, State of Nevada Legislature, 1977, to determine the fiscal health of local governments in Nevada. The purpose of the study was to provide an objective analysis of expenditure and revenue patterns, debt trends, fiscal management, and personnel and collective bargaining costs of Nevada's cities and counties. Data was collected from audited financial statements for the 1970-1977 period. The study did not find that local governments in Nevada are facing a fiscal crisis. However, concern was raised over the decreasing reliance on tax revenues, the increasing reliance on grants, and the resulting erosion of local autonomy. Chapters include: fiscal data sources and categories; an overview of Nevada's local government revenue structure; expenditure trends; elasticity analysis and forecasts; fiscal management recommendations; collective bargaining and wages in Nevada's local governments; local fringe benefits and total compensation in Nevada; bargaining costs, personnel practices, and legislative implications; and summary of findings and recommendations.

508
NEW COUNTY TIMES: ON COUNTY MODERNIZATION

This publication is a supplement to County News containing articles on county financial management. The articles included are "Cash Management for County Governments," "Investment Practices of 18 Large Counties," "How Baltimore County Improved Its Systems," and "Automated Cash Management in Suffolk County."

509
NEW JERSEY LOCAL GOVERNMENT BONDS: SECURITY THROUGH SUPERVISION
Laezza, John

Booklet produced to explain the significant features of local government bonds issued under New Jersey law. The first section discusses the bonds themselves, highlighting the state's regulatory and supervisory role. The major elements of the local finance system are summarized in the second part of the booklet.
For information, contact: Office of Public Information, New Jersey Department of Community Affairs, 363 West State Street, Trenton, NJ 08625. ($0.50)

510
NEW LAW SALVE FOR LAREDO'S SAGGING DOWNTOWN AREA
Hampton, Susan
Texas Department of Community Affairs Bulletin, September–October 1980, pp. 7–11.

Laredo's downtown revitalization program was the first of its kind in Texas under a new law allowing the issuance of tax-exempt bonds backed by the tax increment of a special redevelopment district. The downtown revitalization program, the creation of the special district, and the operation of the tax increment financing plan are described in this article.

For information, contact: TDCA Bulletin, Texas Department of Community Affairs, Box 13166, Capitol Station, Austin, TX 78711.

511
NEW MEXICO LOCAL GOVERNMENTS AND THE PROPERTY TAX
Local Government Division

This report covers fiscal year 1980–81 and contains information useful to the local official for financial evaluation and projection.

For information, contact: Local Government Division, 206 Lamy Building, Santa Fe, NM 87503.

512
NEW MEXICO'S CENTRALIZED RISK MANAGEMENT
Bryan, Tom and Dick Howard

A description of centralized risk management in New Mexico as practiced under the new Tort Claims Act. The structure and functions of Risk Management Division within the Department of Finance and Administration are also discussed. Insurance and self-insurance and annual costs of various categories of insurance are tabulated for fiscal year 1979. A review of the coverage of the various categories is provided. The authors assess the system, suggest future directions and changes, and address the question of the transferability of this program.

Available from: Council of State Governments; P.O. Box 11910, Iron Works Pike, Lexington, KY 40578.

513
THE NEW WORLD OF MUNICIPAL LIABILITY
A technical assistance bulletin describing the extent and character of the various issues surrounding the subject of municipal liabilities. Documents state and national legislative trends and suggests what might be done to bring municipal liability into a manageable focus.

Available from: National League of Cities, 1620 Eye St., N.W., Washington, D.C. 20006. ($10.00)

514
1980-81 BUDGET GUIDE FOR LOCAL GOVERNMENTS

This publication presents a suggested format for the preparation and adoption of municipal budgets based on the requirements of the laws of the State of Mississippi pertaining to the adoption of municipal budgets. The first section of the publication deals with budget preparation and the second section contains sample public notice forms.

Available from: Central Mississippi Planning and Development District, 2675 River Ridge Road, Jackson, MS 39216.

515
NINETEEN MODEL BILLS ON STATE-LOCAL FINANCIAL MANAGEMENT

These bills will prove useful to state legislators, local policy makers and municipal league officials. The publication presents nineteen model bills on state-local financial management in three categories: increased accountability, improved administration and oversight procedures, and removal of unnecessary shackles on state-local governments.


516
1975 BOOKKEEPING AND ACCOUNTING KIT FOR BUDGETARY CONTROL BY ACTIVITY
Allen, E.J. and Jean Touchae

A selection of forms showing how to make entries into cash journals (the Receipts Register, the Disbursements Register and the Payroll Journal). Also includes a typical clerk's monthly budgetary report for a city of about 1,200 and the posting of the cash and investment accounts in a general ledger either on cards or on consolidated general ledger sheets.

For information, contact: The League of Iowa Municipalities, Suite 100, 9000 Des Moines Ave., Des Moines, IA 50316.
1979-1980 BUDGET MANUAL

This manual presents a suggested format for the preparation and adoption of municipal budgets in conformance with the laws of the State of Mississippi and the requirements of the U.S. Office of Revenue Sharing. It offers suggested work schedules and provides sample budget forms and a sample public notice form.

Available from: Ralph L. Liverman, City Management Specialist, Central Mississippi Planning and Development District, 2675 River Ridge Road, Jackson, MS 39216.

518
A NOTE ON SELECTING THE APPROPRIATE PENSION FUNDING METHOD FOR LOCALITIES
Bacon, Abigail R.

Paper discusses the economic and political considerations involved in local government pension funding decisions. It reviews current funding practices, discusses the arguments for and against full funding, and pinpoints critical factors in selecting a funding method. The author concludes that it may be advantageous from a cost standpoint for local governments to finance pensions on more of a pay-as-you-go basis than on a full funding basis.


519
NURSING HOME FEASIBILITY GUIDE FOR LOCAL DECISION-MAKERS IN THE RURAL OZARKS
Kuehn, John A., Damian Suits, Bob McGill and Marlys K. Nelson

Local decision-makers in the rural Ozarks will find this budget analysis useful in evaluating potential need for nursing homes and projecting capital and operating costs. The procedure developed for estimating the number of potential nursing home residents by zip code areas within a county is based on national utilization rates of nursing homes. Average capital and operating cost budgets are calculated from accounting reports and applications for construction funds of nursing homes in Missouri and northeast Oklahoma. As of October 1978 the average capital cost per nursing home bed was $18,402; the average annual operating cost per bed was $6,467.
OBJECTIVES OF ACCOUNTING AND FINANCIAL REPORTING BY GOVERNMENTAL UNITS: A RESEARCH STUDY, VOLUMES I AND II
Drebin, Allan R., James L. Chan and Lorna C. Ferguson

This research study provides support for the National Council on Governmental Accounting exposure draft on objectives of accounting and financial reporting by state and local governmental units. Volume I defines the scope and methodology of the research and discusses the structure and environment of state and local government. This analysis leads to the identification of potential users, including voters, taxpayers, service recipients, management, legislative and governing bodies, oversight bodies (including higher-level governments), grantors, investors and lenders, employees, and vendors. Information needed to facilitate decision making by these users is analyzed to develop a set of objectives for accounting and financial reporting by governmental units. Information needs derived from user decisions are further elaborated in Volume II. Volume II also includes papers on historical development, current practices, and issues in state and local government accounting and financial reporting.

Available from: National Council on Governmental Accounting, 180 N. Michigan Avenue, Suite 329, Chicago, IL 60601.

AN OPERATING BUDGET HANDBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Rosenberg, Philip and C. Wayne Stallings

Presents a set of techniques a municipality may use to develop an annual operating budget. Provides detailed information on budget organization, adoption and implementation, as well as service planning. Consists of instructional material, worksheets and sample ordinances, all designed to make the development of the local government budget a more useful and relevant process.

Available from: Municipal Finance Officers Association, 180 N. Michigan Ave., Chicago, IL 60601. ($15.00)

AN OPERATING BUDGET MANUAL
Moak, Lennox L. and Kathryn W. Killian

Discusses budgeting practices and procedures a government can use to develop and implement a good budget. Details functions such as organizing the budget; using a budget to plan municipal services; preparing, adopting, and implementing the budget; and planning for a long-range budget.

Available from: Municipal Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, IL ($12.00)
OPTIONS FOR DEVELOPING A LOCAL GOVERNMENT INVESTMENT POOL FOR SOUTH CAROLINA
Kirk, James E.

A study estimating the probable benefits to South Carolina local governments of an investment pool and model legislation to authorize a local government investment pool.

Available from: Bureau of Governmental Research and Services, Gambrell Hall, University of South Carolina, Columbia, SC 29208. ($5.00) Phone: (803) 777-8156
524 PAPERS PRESENTED AT THE 1980 ANNUAL MEETING OF THE ASSOCIATION OF TOWNS
Proceedings of the 1980 Association of Towns Meeting, New York City,
February 17-20, 1980. Albany: Department of Audit and Control,

Includes papers on budget schedules, preparation, details; capital
programming; register of indebtedness and paying agent accounts;
custody of official records; purchasing and selling town highway equip-
ment; and accounting for payrolls.

525 PAPERS PRESENTED AT THE 1980 FALL TRAINING SCHOOL FOR CITY AND VILLAGE
OFFICIALS
Proceedings of the 1980 Fall Training School for City and Village
Officials, Grossinger, N.Y., October 1-2, 1980. Albany: Department
of Audit and Control, Division of Municipal Affairs, State of New York,

Includes papers on contracting-out service, accounting for debt,
accounting for payroll, accounting for water rents, internal accounting
control, and imposition of sewer rents.

For information, contact: Department of Audit and Control, Alfred E.
Smith, State Office Building, Albany, NY 12236.

526 PAPERS PRESENTED AT THE 24TH ANNUAL TRAINING SCHOOL FOR FISCAL OFFICERS
AND MUNICIPAL CLERKS OF CITIES AND VILLAGES
Proceedings of the 1979 Fall Training School for City and Village
Officials, Grossinger, N.Y., September 11-14, 1979. Albany: Depart-
ment of Audit and Control, Division of Municipal Affairs, State of

Provides presentations on recent comptroller's opinions, alternatives
to competitive bidding, capital programming, cash management, accrual
accounting, and sewer rents.

527 PAYROLL ADMINISTRATION
Holtz, Harold F. and Arthur B. Mohor
Athens: Center for Continuing Education, University of Georgia, 1977.

A training manual developed to encourage city and county governmental
finance practitioners and elected officials to begin developing in
their agencies the elements of a sound program of financial manage-
ment. One of six training manuals prepared in the following areas:
basic bookkeeping utility accounting, budgeting, capital budgeting,
debt administration, purchasing, payroll, and personnel administration.

For information, contact: Harold F. Holtz and Arthur B. Mohor, Univer-
sity of Georgia, Center for Continuing Education, Room 207, Athens, GA
30302.
528
A PENNY SAVED IS A PENNY EARNED: AN INVESTMENT MANUAL FOR IOWA COUNTY TREASURERS
Campana, Joyce

This manual is designed to provide Iowa county treasurers with information about investing public funds. It offers a variety of ideas for increasing investments and obtaining more favorable interest rates. There is also a discussion of the elements of an ideal investment program, a review of Iowa state laws concerning deposit of public funds, and a list of resource people to contact for further information.

Available from: Institute of Public Affairs, University of Iowa, 507 North Clinton, Iowa City, IO. ($2.00)

529
PENSION ISSUES FOR LOCAL POLICY MAKERS
Arens, Todd and Shelley E. Kossak

Designed to provide local officials with an overview of public pension systems, how they are organized and administered, the kinds of problems they present--funding, cost of living adjustment, disability benefits--and the kinds of solutions being suggested for those problems. Provides the information local officials need in order to ask the right questions of pension plan administrators, actuaries, and investment managers. It includes an annotated bibliography and a list of organizations which can offer additional assistance.


530
PENSIONS FOR PUBLIC EMPLOYEES
Munnell, Alicia H. and Ann M. Connolly

This report gives an overview of public employee pension systems and identifies basic issues and problems associated with them. Chapters examine benefits, the financing of public pensions, the portability of credits, hazardous equipment, and the relationship with social security. A concluding chapter discusses options for reform and areas requiring further study. A policy statement of the Joint Committee on Public Employee Pensions of the National Planning Association accompanies the report.

Available from: The National Planning Association, 1606 New Hampshire Avenue, N.W., Washington, D. C. 20009. ($7.00)
531
PERFORMANCE AUDITING
Steiss, Alan Walter and Leo Herbert

The instructional materials in this curriculum module are designed to provide step-by-step training in auditing practices. Case studies and related scenarios are provided to help participants become familiar with the principles and procedures of performance auditing in the public sector. The materials are presented in a sequence that parallels the investigative approach used by many auditors today. The case studies and scenarios build upon one another, with several scenarios repeated various stages of the process as the participants' knowledge of auditing practices increases.

For information, contact: National Training and Development Service for State and Local Government, 5028 Wisconsin Avenue, N.W., Washington, D.C. 20016.

532
PERFORMANCE AUDITING: THE SUNNYVALE EXPERIENCE
Carren, Paul M.

An update and discussion of the Sunnyvale experience, plus how-to-do-it ideas for your own community.


533
PERFORMANCE AUDITING: TOWARD MEANINGFUL FINANCIAL MANAGEMENT

Provides information on how performance auditing can improve local government productivity.

534
PERFORMANCE BUDGET AND AUDIT SYSTEM: SUNNYVALE, CALIFORNIA

Describes the city's integrated budgeting, accounting, performance measuring, and auditing system. Shows how the annual allocation of resources focuses the budget process on review of program objectives and expected benefits.

PERFORMANCE EVALUATION WORKBOOK AND SUPERVISORY TRAINING GUIDEBOOK FOR STATE AND LOCAL GOVERNMENTS
Pajer, Robert G.

This guidebook seeks to assist state and local governments in strengthening their staffs and thereby encouraging greater productivity and increased work force effectiveness. The product of the New Jersey experience with developing a new performance evaluation program, the guide offers a suggested curriculum for a 3-day 15-hour seminar for managers and supervisors. It discusses key concepts and provides a design for practice sessions on setting and using performance standards. The guidebook can be used as a self-training resource as well as a workbook for seminar participants.


PERFORMANCE MEASUREMENT: A GUIDE FOR LOCAL ELECTED OFFICIALS

Helps local officials who would like to improve efficiency and effectiveness. Provides examples of performance measurement in practice. Describes how to implement performance measurement. Has exhibits of a trained observer rating scale and measures of effectiveness for library and waste collection services. Contains an annotated bibliography and a list of organizations with information on performance management.


PERFORMANCE MEASUREMENT: A MANUAL FOR DEVELOPMENT, IMPLEMENTATION AND UTILIZATION
Portland, Ore.: Bureau of Management and Budget, City of Portland, August 1977, 44 pp.

A manual designed as a reference and procedural document for use by all levels of management in designing a performance measurement system that best fits the needs of city bureau. The first section of the manual provides background information necessary to develop useful performance measures which can be related to a city's financial management system and overall city goals. The second section discusses the basic approach that should be used to develop a system of performance measurement, along with formulation of goals, major pitfalls, and determination of service levels. The third section provides an actual case study of the development of performance measures for the Bureau of Traffic Engineering.

For information, contact: Bureau of Management and Budget, City of Portland, 1220 S.W., Fifth Avenue, Portland, OR 97204.

A handbook presenting smaller municipalities with a system for measuring productivity. Two approaches are suggested: performance reporting and direct costing. It is assumed in the manual that local governments are using manual recordkeeping systems. A five-step framework is provided for managers and department heads to select measures and implement reporting. Examples, charts, illustrations, appendices, and a bibliography are included.


The proceedings of four workshops held during summer 1979 on performance measurement for larger local governments. Objective performance measurement was identified by HUD as a pressing financial management need. Information is presented as a state-of-the-practice summary. Major findings of the workshops are given as well as a detailed discussion of each workshop and descriptions of specific programs in Charlotte, Dallas, Dayton, Portland, and San Diego. A list of resource persons and a bibliography are included.

Available from: HUD User, P. O. Box 280, Germantown, MD 20767.


This handbook develops productivity measures for smaller communities to use in evaluating their public services.


PERSONNEL MANAGEMENT GUIDE: A HANDBOOK FOR LOCAL GOVERNMENT
Atlanta: Atlanta Regional Commission, n.d.

This handbook is designed to serve as an introduction to the basic principles of public personnel management. It may be used as a guide for local governments in establishing or modifying various aspects of personnel management systems; it may also serve as an aid for training local government managers and supervisors in personnel management functions.

The handbook includes chapters on traditional personnel topics such as job analysis, classification and compensation, selection, performance evaluation, training, forms design, and recordkeeping, as well as on the topics of equal employment opportunity and personal liability of public officials. A sample set of rules and regulations, and a bibliography of additional readings are included.

Available from: Atlanta Regional Commission, Suite 910, 100 Peachtree Street, N.W., Atlanta, GA 30303.

PERSONNEL SYSTEM PROJECT: SARATOGA, WYOMING, ADMINISTRATION FIELD SERVICE PROGRAM FOR ENERGY-IMPACTED COMMUNITIES
Bracewell, Roland

To develop a personnel system for Saratoga, Wyo., (population approximately 2800) a graduate student in public administration worked with town officials to prepare this comprehensive personnel packet. It includes general personnel rules, job descriptions, a pay plan, a personnel records system, and an affirmative action plan. The personnel rules establish the Town Council as the ultimate policymaking authority for Saratoga in personnel administration matters. The rules also delineate policy regarding hours, attendance, compensation, leave, promotion, discipline and other matters and provide job descriptions covering local government employment positions. The pay plan corresponds to the job descriptions and each job classification has eight steps with related pay increases. The affirmative action plan for Saratoga, a town characterized by a 200 percent increase in population in eighteen months due to an influx of miners and their families, commits the city to equal opportunity employment and to basing employment decisions on ability and competence only, leaving the way open for women to do nontraditional jobs. With minor alterations, important portions of this packet were adopted as town policy by the council at the conclusion of the student's internship. The full internship report includes a detailed description of the procedure by which the personnel packet was developed, including a description of the town and assistance required. The technical appendices reproduce the personnel packet itself.
Available from: National Technical Information Service (NTIS),
5285 Port Royal Road, Springfield, VA 22161.

544
PERSPECTIVES ON TAX AND EXPENDITURE LIMITATION POLICIES IN THE PUBLIC
SECTOR IN THE UNITED STATES
Tyer, Charlie B. and Marcia W. Taylor, eds.
Columbia: Bureau of Government Research and Service, University of

A collection of ten articles which address "the crucial budgetary issue
of the 1980s" -- taxing and spending limitations, or the "people's
budget reform" movement. The articles provide varied perspectives on
tax and expenditure limitations ranging from the "balance-the-federal
budget" movement to public opinion on taxes. Included in the articles
is a case study of a tax limitation in Prince George's County, Maryland.
The readings also range from descriptive and prescriptive articles to
analytical examinations of taxing and spending limitation concepts.

($8.00)

545
PHILADELPHIA'S FISCAL STORY: THE CITY AND SCHOOLS
Noto, Monna A. and Donald L. Raiff
Philadelphia: Department of Public Services, Federal Reserve Bank of

The financial situation of Philadelphia is analyzed, with emphasis on
funding public education. Budget trends for the period 1970 to 1977
were examined, and efforts of local officials to cope with financial
difficulties through a combination of traditional policies and
accounting innovations were described. Looking toward future budgets,
it was concluded that balancing revenue and expenditures in the long
run would require continued higher taxes, spending restraints, and
productivity improvement.

For information, contact: Department of Public Services, Federal

546
PLANNING, DESIGNING AND SELLING GENERAL OBLIGATION BONDS IN OREGON:
A GUIDE TO LOCAL ISSUES
Fischer, Philip and Paul Leonard

Available from: Center for Capital Market Research, College of
Business Administration, University of Oregon, Eugene, OR 97403.
($2.00)

547
POLICY/PROGRAM ANALYSIS AND EVALUATION TECHNIQUES: PACKAGE VI,
MODULES 6-10
Steiss, Alan Walter
Blacksburg: Center for Urban and Region Studies, Virginia Polytechnic
Institute and State University, 1976, 772 pp.
The four curriculum modules presented are part of a series developed on policy analysis and evaluation intended for in-service public administrators. Module six focuses on the concepts and techniques of performance/program budgeting as they serve the process of policy analysis and evaluation. This module consists of instructional materials and a series of six case studies and related scenario problems that examine the application of important tools of modern public budgeting. Module seven deals with capital facilities planning as a component in the process of policy analysis and evaluation. Instructional materials are presented along with five case studies and related scenario problems that trace the procedural steps in the formulation of a capital facilities plan and capital improvements program, the identification of appropriate strategies for financing capital expenditures, the issuance of municipal bonds, and the administration of the resulting public debt. An instructional manual is provided for module eight on productivity measurement; material for the class leader is presented for module nine on performance auditing. An instructional guide is also included for module ten which concerns policy/program implementation. This module contains four case studies and related scenario problems that focus on some of the critical issues of implementation and evaluation in the public sector. Extensive tabular data are included.

Available from: National Training and Development Service Academy for Contemporary Problems, 1501 Neil Avenue, Columbus, OH 43201.

548
POOLED PENSION INVESTMENTS: AN OPTION FOR CITY PENSION SYSTEMS
Wiley, William N.
Frankfort: Kentucky Legislative Research Commission, 1979, 77 pp.

This is a report of a study of locally administered city pension systems in Kentucky. The findings of the study are given and alternative methods for pooling the assets of city-administered systems are examined. Included in this report are descriptions of pension pools in six states, possible options for Kentucky, and necessary enabling legislation.

Available from: Legislative Research Commission, Room 4, State Capitol, Frankfort, KY 40601.

549
POST-PROPOSITION 13 REVENUE SOURCES: A MAJOR TRANSITION IN FINANCING LOCAL SERVICES - SAN DIEGO, CALIFORNIA

Discusses the pros and cons of revenue sources that could be adopted by local jurisdictions as a partial or complete replacement for the property tax.

PPBS FOR STATE AND LOCAL OFFICIALS
Grossbard, Stephen I.
Research Series No. 15. Kingston: Bureau of Government Research,
University of Rhode Island, n.d.

A pamphlet designed for the public official who has not had time to
fully explore PPBS. A good introduction that is intended to stimulate
interest in this subject.

A PRACTICAL GUIDE TO CAPITAL IMPROVEMENT PROGRAMMING
Meyer, Gary
Des Moines: Office for Planning and Programming, State of Iowa, 1978,
40 pp.

The principal purpose of this guide is to assist cities as they design
and implement their own individualized "capital improvement plan"
(CIP) processes and documents. Part one defines some relevant ter-
minology, presents a brief overview of the subject, and summarizes the
CIP process. Part two presents a recommended process for developing
a CIP. Part three deals primarily with budgeting for capital improve-
ment projects.

Available from: Office for Planning and Programming, 523 E. 12th
Street, Des Moines, IO 50319.

A PRACTICAL GUIDE TO INTERGOVERNMENTAL AGREEMENTS/CONTRACTS FOR LOCAL
OFFICIALS
Washington, D.C.: National Association of Counties Research Foundation,
1977.

THE PRACTICAL IDEAS SERIES
Washington, D.C.: Financial Management Capacity Sharing Programs,

Five booklets (20-40 pages each) describing eighteen HUD-funded
projects involving productivity improvement approaches used in over
200 state and local governments, including descriptions and ordering
information for more than 85 training manuals, case studies, handbooks,
research reports, and computer programs. Titles are: Practical Ideas
for the Government That Has Everything - Including Productivity
Problems; Practical Ideas for Small Governments Facing Big Problems;
Practical Ideas for Governments Facing Planning and Scheduling
Problems; Practical Ideas on Ways for Governments to Work Toegther;
and Summary of Productivity Improvement Projects.

Available from: HUD User, P. O. Box 280, Germantown, MD 20767.

PRACTICAL PROGRAM EVALUATION FOR STATE AND LOCAL GOVERNMENTS
Hatry, Harry P., Richard E. Winnie and Donald M. Fisk
555
THE PRACTICE OF MUNICIPAL BUDGETING
Lehan, Edward A.
Kingston: Bureau of Government Research, University of Rhode Island, April 1975.

A primer on municipal budgeting intended primarily for chief budget officers. The author takes the position that budgeting is a craft which can be learned and that good budgeting starts with good programming.

556
PREPARATION AND CONTROL OF STATE AID CLAIMS
Romano, Anita and Janet Bosselman
Albany: Department of Audit and Control, State of New York, 5 pp.

Explains the need for a centralized claims unit for Suffolk County which can produce reliable federal and state aid revenue estimates for use in the preparation of the county's annual budget.

557
PREPARING AND UNDERSTANDING FINANCIAL STATEMENTS
Salsman, Earl

The end result of the accountant's analyzing, recording, summarizing, and interpreting of business transactions is the preparation of financial statements. This booklet discusses the three major financial statements: the balance sheet, the income statement, and the statement of changes in financial position.

Available from: Industrial Development Studies, University of Missouri, 403 Clark Hall, Columbia, MO 65201.

558
THE PRIMARY MARKET FOR MUNICIPAL DEBT: BIDDING RULES AND THE COST OF BORROWING
Bierwag, G. O.

Available from: Center for Capital Market Research, College of Business Administration, University of Oregon, Eugene, OR 97403.

559
PRIVATE ALTERNATIVES TO PUBLIC SERVICES
Frazier, Mark

560
THE PRIVATE ECONOMIC DEVELOPMENT PROCESS
Borut, Allan
In planning and implementing a local economic development strategy, local government officials can use this guidebook to discover how private investors and developers make decisions, how local governments can help or hinder the private sector, and how local officials can attract qualified developers to assist in strengthening the local employment and tax base. An appendix contains an analysis of the potential economic development benefits.


561
PRIVATE FUNDING FOR RURAL PROGRAMS: DIRECTOR OF FOUNDATIONS AND OTHER PRIVATE SECTOR RESOURCES

Identifies and describes major national, regional and local foundations that fund programs benefiting rural people and provides suggestions on how to select and approach suitable foundations. It includes extensive listings of available directories and a bibliography. This directory is of special interest to government officials in rural areas and rural and nonmetropolitan communities with populations not exceeding 50,000.

Available from: National Rural Center, 1828 L Street, N.W., Washington, D. C. 20036. ($2.00)

562
PRIVATE PROVISION OF PUBLIC SERVICES: CONTRACTING BY LARGE LOCAL GOVERNMENTS
Florestano, Patricia S. and Stephen B. Gordon

This study examines the practice of contracting with the private sector for the delivery of public services. It reports data from counties and municipalities of over 500,000 population compiled from responses to a questionnaire sent to purchasing officials in American and Canadian cities, counties, and state governments. Results indicate the types of services contracted out, the frequency of contracting out, procedures utilized, and administrative attitudes. It finds that a diverse group of nonprofessional, non-construction services are being provided by private contractors for these jurisdictions, but the jurisdictions are not providing a majority or even a significant portion of their services in this manner.

PRIVATE SERVICE BUREAUS AND INFORMATION PROCESSING IN SMALL COMMUNITIES
Murtagh, Jerry

Aimed at local government administrators who may be considering utilizing service bureaus for their data processing needs. Reviews major types of applications that service bureaus run for small local governments and proposes a systematic process that they can use for selecting the service bureau that will meet their needs.


PROBLEM-SOLVING RESOURCES FOR CITY AND COUNTY GOVERNMENTS, 1981 EDITION
Hoy, C. Nelson, ed.

Problem-Solving Resources is published as a reference service for city and county government officials and their staffs.

Available from: C. Nelson Hoy and Company, P. O. Box 100, Barnesville, MD 20703.

PROCEDURAL GUIDE FOR THE CLERKS OF THE DISTRICT COURT: COUNTY OFFICIALS HANDBOOK SERIES
Gordon, Harold F.
Omaha: Nebraska Association of County Officials, University of Nebraska at Omaha, May 1976, 98 pp.

This procedural guide was developed to fill the day-to-day working knowledge gaps that existed as a result of extensive changes in county government in Nebraska. It is believed that this handbook would be extremely beneficial to the clerks, especially those new to the office. The two purposes of this handbook are to provide samples of the office papers and workflow for representative actions handled in Circuit Court and to serve as a procedural guide for the accounting of money transactions for which the clerk becomes fiscally responsible.

Available from: Department of Public Administration, University of Nebraska at Omaha, Omaha, NB.

PROCESSES AND TECHNIQUES OF GRANTSMANSHIP
Worthley, John A.
Greenvale, N.Y.: Institute of Public Administration, Long Island University, December 1977.

A study of techniques that have proven effective for state and local governments and nonprofit organizations in obtaining grants. This research deals with the political and structural processes of grantmanship.
For information, contact: Institute of Public Administration, Long Island University, Greenvale, NY 11548. (§3.00)

568
PRODUCTIVITY AND MOTIVATION: A REVIEW OF STATE AND LOCAL GOVERNMENT INITIATIVES
Greiner, John M., et al.

A comprehensive effort to analyze and synthesize over 280 initiatives in employee motivation developed by 168 state and local governments. Based on a two-year study which included a review of published research and information plus extensive interviews with government officials, public interest groups, professional groups, and others from the public sector. Focuses on four types of motivational techniques: monetary incentives, performance targeting (including management by objectives), performance appraisal, and job enrichment. Each technique is considered in terms of its impact on service efficiency and effectiveness, employee job satisfaction, and counter-productive behavior. Obstacles that stand in the way of full implementation are also examined. Provides useful insights and numerous examples for government officials considering the use of motivational programs to improve productivity.


568
PRODUCTIVITY EFFECTIVENESS MEASUREMENT: HOW WELL DO YOU SERVE YOUR CITIZENS?
Borut, Don

How effectiveness can best be measured by local governments is the subject of this training manual, which selected those techniques with the most utility and transferability, and documented these for solid waste and parks and recreation services. Techniques included citizen surveys, user surveys, use of existing department records, and use of trained observers.

For information, contact: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036.

569
PRODUCTIVITY IMPROVEMENT HANDBOOK FOR STATE AND LOCAL GOVERNMENT
Washnis, George J.

This volume was designed as a comprehensive state-of-the-art review. The handbook was produced by the National Academy of Public Administration and funded by HUD's Office of Policy Development and Research. There are three major parts and thirteen sections in the Productivity Handbook. Part one is an introduction on how to organize and implement a productivity system. Part two enumerates the tools, techniques, and
systems for improving productivity. Part three, which describes the functional operations of state and local governments, comprises about two-thirds of the material. The handbook provides a quick review of the issues for state and local government officials.

Available from: John Wiley and Sons, Inc., P. O. Box 092, Somerset, NJ 08873.

For information, contact: National Academy of Public Administration, 1225 Connecticut Avenue, N.W., Washington, D. C. 20036.

570  
PRODUCTIVITY IMPROVEMENT MANUAL FOR LOCAL GOVERNMENT OFFICIALS  

Manual outlining a step-by-step approach to implementing a productivity improvement program and includes a productivity improvement checklist. Techniques for enhancing productivity are described and instructions provided for applying these techniques to local government activities and programs. Finally, the difficulties involved in measuring productivity are discussed, and recommendations are provided for establishing a reporting system.

571  
PRODUCTIVITY MEASUREMENT  
Steiss, Alan Walter and Elaine Morley  

The goals of this module are to develop instructional materials to familiarize users with the meaning of productivity in the public sector, the problems encountered in its measurement, and considerations involved in implementing productivity programs. The module does not attempt to prescribe methods for improving productivity, as these are best determined for each case by those familiar with its circumstances. However, consideration is given to methods that have been attempted or suggested to improve productivity.

For information, contact: National Training and Development Service for State and Local Government, 5028 Wisconsin Avenue, N.W., Washington, D.C. 20016.

572  
PROGRAM ANALYSIS FOR STATE AND LOCAL OFFICIALS  
Hatry, Harry P.  

A valuable introduction to program analysis with three case studies and extensive discussion of implementing the use of analysis.

PROGRAM EVALUATION AND ANALYSIS: A MANAGEMENT REPORT FOR STATE AND LOCAL GOVERNMENTS
Public Technology, Inc.

The initial publication in a four-part package designed as a management tool for determining how well service delivery programs are performing.

PROGRAM EVALUATION AND ANALYSIS: A TECHNICAL GUIDE
Public Technology, Inc.

"A Management Report for State and Local Governments" and "A Technical Guide for State and Local Governments" comprise two aspects of this four-part package which was developed as a management tool for determining how well service delivery programs are performing.

Available from: HUD User, P. O. Box 280, Germantown, MD 20767.

PROGRAM OBJECTIVES PRODUCTIVITY PROGRAM: POPS FIELD MANUAL - MULTNOMAH COUNTY, OREGON

A manual for program managers in defining program goals and objectives, establishing target levels and productivity indicators for monitoring program performance.


PROGRAM PERFORMANCE BUDGET SYSTEM: TASK FORCE REPORT

Results of a MBO-PPBS task force study. Provides system development and implementation guidelines. While budget format is specific, guidelines may be more generally applicable.


PROGRAM STRATEGIES: DAYTON, OHIO
The city's process of program strategies carries PPBS one step further. It combines the basic principles of PPBS with condition statements of community perceptions and demographic data and places it all within a policymaking framework. The report details the process used for one sample functional area (crime).


578
PROJECT GUIDE FOR PERSONNEL SYSTEM DEVELOPMENT FOR SMALL LOCAL GOVERNMENTS
Southeast Georgia Area Planning and Development Commission

This project guide for personnel system development is designed to serve as a guide for individuals who provide technical assistance with personnel matters to relatively small, rural local governments. The approach and procedure outlined here have been used in the eight-county area of the Southeast Georgia Area Planning and Development Commission with a remarkable degree of success. Reported benefits have ranged from increased cooperation and interaction among council members to a sharp decrease in unrest among personnel within the police and fire departments and a cost savings by improved management information systems. This guide is one of the products of HUD's Capacity Sharing Productivity Improvement Program.

Available from: HUD User, P. O. Box 280, Germantown, MD 20767.

579
THE PROPERTY TAX IN SOUTH CAROLINA: A HISTORICAL PERSPECTIVE ON ADMINISTRATION, PROCEDURES AND PROBLEMS
Stoudemire, Robert H.

A brief overview of the history of the property tax in South Carolina, the movement for reform, the role of the state, and the shortcomings of current tax practices and policy.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208. ($4.00)

580
PROPERTY TAXES...REFORM, RELIEF, REPEAL?
Walto, Arley D., Everett E. Peterson and Norbert A. Dorow, eds.
A publication designed to examine the issue of the property tax in the context of the policy options that are available. The purpose is to educate rather than advocate any particular course of action. In Chapter One, the property tax is examined in its relationships to local government finances. Various other topics covered in the book are property tax administration and assessment and policy choices for citizens and public officials regarding the property tax.


581
PROPOSED OBJECTIVES OF ACCOUNTING AND FINANCIAL REPORTING FOR GOVERNMENTAL UNITS

This exposure draft sets forth the objectives and fundamentals that are to be the basis for the development of financial accounting and reporting standards for local government. The volume contains the objectives of local government accounting and the information and decision-making needs of users of government financial reporting. This set of interrelated objectives and fundamentals is expected to lead to consistent standards which will serve the public interest. The National Council on Governmental Accounting, which is conducting this project under a HUD Financial Management Capacity Sharing grant, will begin the standards development phase after public review and comment on the exposure drafts.

Available from: National Council on Governmental Accounting, 180 N. Michigan Avenue, Suite 329, Chicago, IL 60601.

582
PUBLIC AGENCY LIABILITY: THE LAW AND THE RISKS - MANAGEMENT, AVOIDANCE AND TRANSFER
Brown, Thomas

There is an insurance crisis for cities and counties in California - insurance costs are higher and there are fewer carriers. This report summarizes the results of a detailed survey of actual city and county experiences with liability insurance and discusses the rationale for and components of a risk management program. A handbook developed by the Institute for Local Self Government.

For information, contact: Institute for Local Self Government, Claremont Hotel, Berkeley, CA 94705. ($7.00)

583
PUBLIC BUDGETING AND FINANCE
A new quarterly journal in budgeting and finance with articles and features written by leading government practitioners and scholars. With a central purpose of bridging the gap between budgeting and accounting, the journal is a resource for public officials interested in ideas and developments in applied research, scholars interested in practice, and educators searching for new teaching and training materials. Provides readers with a diversity of perspectives on contemporary issues placed in an historical and analytical context. HUD has provided support for two of the first four issues. Published under sponsorship of the Section on Budgeting and Financial Management, of the American Society for Public Administration and the American Association for Budget and Program Analysis.


584
PUBLIC FINANCE REPORTING BY LOCAL GOVERNMENT

Emphasizing the obligation to serve user needs. Touche Ross outlines and discusses specific recommendations, both short-run and long-run actions, aimed at improving accounting and financial reporting for state and local governments.

585
PUBLIC MANAGEMENT

A monthly publication by ICMA that provides a wide range of information on local government management for anyone interested in urban management issues.


586
PUBLIC OFFICIAL LIABILITY: A TRENDING TOWARD "ADMINISTRATIVE MAL-PRACTICE"

Tells what's happening and why in the area of public official liability. Offers six steps local government officials can follow in order to reduce personal liability risk.


587
PUBLIC-PRIVATE COLLABORATION IN THE DELIVERY OF LOCAL PUBLIC SERVICES
Proceedings of a workshop to examine the question of private sector participation in public affairs. Includes the following papers: "The Vanishing Separation," "Joint Enterprises in Public-Private Cooperation," "Voluntarism in Local Service Delivery," and "Effects of Public Employment." Also includes summaries of the panel and audience discussions that followed each presentation.

Available from: Institute of Governmental Affairs, University of California, Davis, CA 95616. ($4.50)

588
PUBLIC PURCHASING AND MATERIALS MANAGEMENT
Page, Harry R.

This book provides a good overview of purchasing and materials management. Included is a section on the historical and legislative background of public purchasing and a section concerning the inviting of bids. While the book cannot be considered a textbook or a "how-to" manual, it can be helpful to anyone new to public sector purchasing and materials management. This book would also be a valuable addition to any public purchasing function library.

Available from: Lexington Books, D. C. Heath and Company, 125 Spring Street, Lexington, MA 02173. ($32.95)

589
PUBLIC VERSUS PRIVATE: SMALL GOVERNMENT CONTRACTING WITH THE PRIVATE SECTOR
Florestano, Patricia S. and Stephen B. Gordon

A study of contracting between local government and the private sector and officials' attitudes about such contracts.

590
PURCHASE HANDBOOK FOR MUNICIPALITIES
Regan, Edward V.

This handbook is presented primarily to aid municipalities in formulating a procurement program designed to provide quality materials and equipment at the least possible cost. The size of the municipality and local conditions may require modification of the indicated purchase procedures. Modifications, if needed, should be within the guidelines outlined in this handbook.

591
PURCHASE ORDER PROCESSING SYSTEM: APPLICATION EVALUATION REPORT
Edwards, J. Terry and Elizabeth Mercer
Report evaluating the functioning of the purchase order processing module of the Wichita Falls, Texas, Integrated Municipal Information System. The module consists of three programs: Budget Account Status Check, Vendor Selection, and Create Daily Purchase Orders. Data from the completed purchase orders are used to combine budget information, develop user profiles, identify opportunities for bulk purchasing, and control budget overdraws. Appendices explain the method used to determine manpower costs for the system, give the 1972-73 and 1973-74 budgets for the purchasing department, and contain job descriptions for purchasing department personnel.

Available from: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

592
PURCHASING: A GUIDEBOOK FOR LOCAL GOVERNMENTS

Recognizing that local government purchasing practices have developed out of the trials and tribulations of past and current administrators, the authors identify the purchasing function as one of the areas of management requiring careful inspection and evaluation. This guidebook provides illustrated approaches to improve an existing purchasing program or to install a completely new system. After setting forth the state's legal requirements, it then develops and discusses the management concepts behind sound purchasing practices at the local level. A number of informal and formal techniques used in public purchasing are presented. Different ways of cost cutting through cooperative arrangements are reviewed, as are contract and installment purchasing arrangements. Included also are energy considerations in purchasing, with suggestions for reducing costs through improved energy efficiency.

For information, contact: Department of Local Government Affairs, 303 East Monroe Street, Springfield, IL 62706.

593
PURCHASING AND SELLING TOWN HIGHWAY EQUIPMENT
Morris, Mitchell S.

Most of the steps involved in the purchasing and selling of highway equipment and machinery, and some of the legal requirements and possible pitfalls which towns might run into are discussed.

594
PURCHASING FOR LOCAL GOVERNMENTS
Coe, Charles K.
A manual that discusses the five principal elements of purchasing: employment of honest and competent personnel, centralized organization, formal regulations, standardization and specifications, and effective operating procedures. Sample purchasing forms are included.

For information, contact: Publications Department, Terrell Hall, Institute of Government, University of Georgia, Athens, GA 30602. ($4.00)

595
A PURCHASING GUIDE FOR SMALL LOCAL GOVERNMENTS
Southeast Georgia Area Planning and Development Commission

This purchasing guide is intended to provide some of the proven methods which have been successfully implemented by small governments. Although the guide does not address all aspects of municipal and county purchasing, it does provide a basis for a sound purchasing system to meet the needs of small local governments. The focus of this guide is a centralized purchasing procedure that is designed for governments that desire to examine and/or establish a centralized system.

Available from: Division of Product Dissemination and Transfer, Assistant Secretary for Policy Development and Research, Department of Housing and Urban Development, Room 8124, 451 7th Street, S.W., Washington, D.C. 20410.

596
PURCHASING IN SMALL MUNICIPALITIES
Municipal Administration Branch

This local government bulletin aims to encourage purchasing efficiency and effectiveness. It looks at who is assigned the purchasing function and how it can be delegated in a small municipality, describes basic purchasing procedures, and examines the potential for cooperative purchasing.

Available from: Publications Center, 880 Bay Street, 5th Floor, Toronto, Ontario M7A1N8. ($1.00 Canadian, prepaid)

597
PURCHASING MANUAL: VILLAGE OF YELLOW SPRINGS, OHIO

Covers all aspects of village purchasing and is an attempt to establish an efficient, fiscally responsible, centralized purchasing system which would also be suitable as a guide or model for any smaller communities trying to formalize their purchasing procedures.

PURCHASING PROCEDURES FOR LOCAL GOVERNMENTS IN MISSISSIPPI
Kynerd, Tom
Jackson: Mississippi Research and Development Center, July 1977.

State laws have established certain requirements to guide local government agencies toward greater efficiency in purchasing. Purchasing procedures are clearly defined for counties, but there are only fragmented requirements for municipal purchasing. The purpose of this manual is to provide city and county officials with a guide to purchasing procedures. These procedures are based on the legal requirements of state laws and standards of good purchasing practices developed by government agencies over the years.

Included are the duties of purchasing personnel and the procedures required for completing and distributing required forms, accepting bids, receiving merchandise, and keeping appropriate records. Sample requisition, purchase, and receiving forms are included in the appendices.

For information, contact: Tom Kynerd, Mississippi Research and Development Center, P. O. Drawer 2470, Jackson, MS 39205.

A PURCHASING PROCEDURES MANUAL: CITY OF MOUNDSVILLE, WEST VIRGINIA
Nozum, Gregg

A report outlining the advantages to the municipality of adopting a written purchasing policy and recommending a series of procedures to be followed in the purchasing process. Topics covered include: requisitions, purchase orders, bid solicitation, specification writing, emergency purchases, special purchase orders, and processing invoices.

Available from: Consortium for Public Administration Field Services, Forbes Quadrangle, 3603, Pittsburgh, PA 15260.
600
RATE ADJUSTMENT PROCEDURES FOR MUNICIPAL SERVICES
Stillwater: Center for Local Government Technology, Oklahoma State
University, 119 pp., n.d.

Provides basic guidelines to assist municipalities in utility rate
adjustment.

Available from: Center for Local Government Technology, 505
Engineering North, Oklahoma State University, Stillwater, OK 74078.
($15.00)

601
RECENT COMPTROLLERS' OPINIONS
Morris, Mitchell S.
Albany: Department of Audit and Control, State of New York, 6 pp.

The author discusses some recent comptrollers opinions which deal with
situations commonly encountered by many counties. A variety of topics
are covered including payment of property tax by railroad, telegraph,
telephone, electric and certain other utility companies; what to do
with moneys held by a county; and providing legal defense at county
expense to a county official who is sued in his official capacity.

602
RECENT COMPTROLLERS' OPINIONS
Morris, Mitchell S.
Paper presented at the 24th Annual Training School for Fiscal Officers
and Municipal Clerks of Cities and Villages, Grossinger, N.Y.,
September 1979. Albany: Department of Audit and Control, State of
New York, 7 pp.

Several opinions of the state comptroller which have been written in
response to inquiries from various municipal officials and which relate
to situations which have been encountered by many city and village
officials are reviewed. Issues include negotiating with a low bidder,
the procedure to follow when no bids are received, payment of real
property taxes, zoning requirements, payroll deductions, and others.

603
RECENT COMPTROLLERS' OPINIONS AFFECTING COUNTY FINANCES
Kalteaux, James L.

A presentation of recent New York State Department of Audit and Control
opinions of interest to county finance officers.

604
RECOMMENDATIONS FOR IMPROVING THE IDLE CASH INVESTMENT PROGRAM FOR
THE CITY OF GREENFIELD, INDIANA
Local Government Services Program
Indianapolis: School of Private and Environmental Affairs, Indiana
University, July 1980.
Report made to the City of Greenfield, Indiana, to assist the clerk treasurer in planning an effective cash management program.

605
RECOMMENDATIONS FOR IMPROVING THE IDLE CASH INVESTMENT PROGRAM FOR THE JENNINGS COUNTY LIBRARY, NORTH VERNON, INDIANA.
Local Government Services Program
Indianapolis: School of Public and Environmental Affairs, Indiana University, November 1980, 21 pp.

A report developed for the Jennings County Library to assist them in developing a cash management program.

606
RECOMMENDATIONS FOR IMPROVING THE IDLE CASH INVESTMENT PROGRAM FOR THE TOWN OF CHANDLER, INDIANA
Division of Public Services
Indianapolis: School of Public and Environmental Affairs, Indiana University, 44 pp., n.d.

Recommendations to improve Chandler's idle fund investment program -- including a ten-month investment strategy.

607
RECOVERY OF LOCAL OVERHEAD INCURRED IN FEDERAL GRANTS
Kerk, James E.

Designed for state and local government officials, this handbook incorporates three earlier University of South Carolina, Bureau of Governmental Research and Service publications into a practical discussion of two basic approaches to the preparation of a cost allocation plan: the simplified single-rate ("short form") method and the multi-rate ("long form") method. Step-by-step procedures are given for preparing both a short form and a long form cost allocation plan. Samples of cost negotiation agreements and pertinent regulations are provided in the appendices.

For information, contact: Wiley-Interscience Publishers, 1 Wiley Drive, Somerset, NJ 08873. ($24.95)

608
REDISCOVERING GOVERNANCE TOOLS: NEW APPLICATIONS FOR URBAN NEIGHBORHOODS

Growing demands on local government and sharply constrained budgets require alternatives to publicly financed services. Discusses how local government powers can be used to create low-cost and no-cost techniques to manage neighborhood problems and to provide services. The techniques encompass tax policy changes, regulation or deregulation, local administrative reform, collaboration with the private sector, and promotion of self help. Examples of these techniques are presented.
The report, based on data collected from thirty-seven large cities and counties, documents the emerging trend toward using these techniques and explores some of the advantages and disadvantages of using them.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D. C. 20036. ($7.00 prepaid)

609
REDDUCING PUBLIC COSTS OF RESIDENTIAL DEVELOPMENTS
Weber, Bruce and Richard Beck
Corvallis: Extension Service, Oregon State University, June 1979, 8 pp.

A circular designed to help local governments work toward lower public costs of residential development while considering the possible effects of local government policies on the community. By adopting policies that address the various factors identified in this circular, communities may be able to keep the public costs of residential growth at a minimum.

610
REFERENCE GUIDES FOR LOCAL OFFICIALS
Division of Municipal Affairs

Contains fourteen reference guides covering the following subjects:

1. Undertakings (bonds) of local public officials required to be executed and filed.
2. Schedule of state aid payment showing month in which payments will be made to eligible municipalities.
3. Ready reference to borrowing procedures under the local finance law.
5. Schedule of deadline dates.
7. Fiscal year periods in use by local governments in New York State.
8. Processing of claims for payment.
9. Reserve funds.
10. Securing public deposits.
11. Allowable payroll deductions.
12. Municipal cooperation.
13. New York State Constitution - its application to units at local government.
14. Conflicts of interest.

For information, contact: Department of Audit and Control, Alfred E. Smith State Office Building, Albany, NY 12236.

611
REGISTER OF INDEBTEDNESS AND PAYING AGENT ACCOUNTS
Bagley, Norman E., III
This presentation covers four general areas relating to accounting for indebtedness: a discussion of the requirements of a bond and note register; provisions of paying agent contracts; the state comptroller's rules and regulations governing the cancellation and destruction of obligations; and a review of the journal and/or cashbook entries required for handling bond and coupon accounts (paying agent accounts) with a discussion of how to reconcile this account to the register of indebtedness. The focus is on the need for the keeping of accurate, complete records by town fiscal officers so that debt service payments are not overlooked since the town's power to borrow in the future may be affected by the way current indebtedness is paid.

612
RELATIONSHIPS BETWEEN SIZE OF SCHOOLS AND SCHOOL DISTRICTS AND THE COST OF EDUCATION
Fox, William F.

More than thirty studies of the size of economies in the production of local education services are reviewed in terms of their theoretical basis, methodological approach, data, results, and possible applications. The consistency of the reported results suggests with certain qualifications that increased size of elementary and secondary schools will permit some limited economies. Economies will also result when more students are administered by the same school district. Care must be taken in applying these results because the degree of savings also depends on other factors, such as the quality of education that is provided and the costs of transportation.

613
REPORT ON RESEARCH ON COMPUTER PROGRAMS USED BY LOCAL GOVERNMENTS: BUDGETARY AND APPROPRIATION ACCOUNTING
Alewine, Thomas C.

Designed to survey the available computerized budgeting and accounting systems used by local governments and select those that meet effectiveness criteria developed as part of the research. The major finding of the study is that it is possible to develop a prototype computerized accounting system that can be transferred among local government units.

For information, contact: National Science Foundation, 1800 G Street, N.W., Washington, D.C. 20006.

614
A REPORT ON TAX BASE SHARING

This is an analysis of tax base sharing concepts for local governments and a review of various state methodologies.
For information, contact: Office of Community Development, 400 Capitol Center Building, Olympia, WA 98504.

615
RESOURCE ALLOCATION IN THE MUNICIPALITY OF ANCHORAGE: AN OVERVIEW OF THE PROGRAM BUDGETING APPROACH
Jones, Garth

Report focusing on program budgeting for the budgetary officials of Anchorage, Alaska, to help them learn new, better methods of managing money. Traditional government budgeting is input-oriented; emphasis is on accounting of funds for services and other uses already prescribed. Recently, output (services and programs) has been linked to labor and expenditures by cost accounting, leading to program budgeting. Program budgeting, assuming that policymaking and budgets are inseparable, integrates overall public planning with established budgetary procedures and thus seeks to help determine public goals; provide stronger, better policy; and improve the use of scarce public resources. The second section of the report outlines the different kinds of goals for which an organization may operate and formulates standards for them. It also includes a seven-step process for setting goals; term definitions used in goal setting for program budgeting; and a final, brief section discussing what to keep in mind when analyzing a program.

Available from: National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

616
A RESOURCE GUIDE FOR RURAL DEVELOPMENT: HANDBOOK FOR ACCESSING GOVERNMENT AND PRIVATE FUNDING SOURCES

A guide providing information about federal and state financial assistance programs and private sector financial resources such as foundations, churches, businesses, and unions. This guide is of particular interest to government officials in rural areas and rural and nonmetropolitan communities with populations not exceeding 50,000.

Available from: National Rural Center, 1828 L Street, N.W., Washington, D. C. 20036. ($5.00)

619
RESOURCES IN REVIEW

This bimonthly newsletter is a comprehensive and up-to-date review of what's happening in the field of state and local government financial management. Each issue contains a special feature, summaries of reports, critical reviews, and abstracts of approximately fifty important publications. Financial management subjects covered are accounting, auditing, budgeting, cash management, financial systems, economic development, risk management, productivity, and others.
618
RESTORING MUNICIPAL CREDIT: THE NEW JERSEY QUALIFIED BOND PROGRAM
Jones, Benjamin and Dick Howard

Report discussing the New Jersey Qualified Bond Program and its impact fiscally on municipalities and school districts. The report compares bond issue ratings and interest rates before and after participation in this state-assisted bonding effort. This report shows that if localities are willing to accept fiscal discipline from the state, their investor confidence increases and significant savings occur. A copy of the New Jersey Qualified Bond Program is included.

Available from: Council of State Governments, P. O. Box 11910, Lexington, KY 40578. ($2.00)

619
REVENUE ALTERNATIVES FOR STATE AND LOCAL GOVERNMENTS
Hansen, Reed R.

Areas seeking fiscal equity and stability are offered new options.

620
REVENUE NEEDS IN GROWING AND DECLINING AREAS
Fox, William F. and Patrick J. Sullivan

This study is concerned with how the revenue needs of local governments are impacted by population growth and decline. The authors find that growth in revenue needs is significantly related to changes in demand variables other than population. In particular, the age distribution of the population, income, and intergovernmental aid all have significant impacts on the growth in revenue needs. Another finding is that the response to population composition changes occurs at a somewhat continuous process over several years and should not be expected as a discrete jump.

621
REVENUE-RAISING LIMITATIONS ON LOCAL GOVERNMENT: A FOCUS ON ALTERNATIVE RESPONSES
Florestano, Patricia S.

An article exploring the mechanisms by which local decision-makers are guided in fiscal decision-making in the raising and spending of revenues. The growing use of revenue restraints is discussed together with the
alternatives which localities may use to overcome such limits. The author concludes with an examination of the methods devised by the Maryland legislature in order to relieve the pressure for tax limitation within the state.

622
REVENUE SHARING
Bryan, Pamela J.
Little Rock: Arkansas Department of Local Services, 1980, 64 pp.

The purpose of this manual is to provide local governments in Arkansas with a guide for the expenditure of their revenue sharing monies. It is designed to answer most of the "day-to-day operational" questions that local governments ask.

For information, contact: Arkansas Department of Local Services, Number 1, Capitol Mall, Little Rock, AR 72201.

623
REVENUE SHORTFALL: THE PUBLIC WORKS CHALLENGE OF THE 1980'S

A comprehensive study of a major problem for local governments with a variety of recommended solutions. The report is in four parts: the problems of revenue shortfalls; shortfall survey data and analysis; recommendations for public works administrators; and recommendations for public works policy makers. Appendices include a bibliography, a survey questionnaire, and innovations for dealing with revenue shortfall.

For information, contact: American Public Works Association, Task Force on Revenue Shortfall. 1313 E. 60th Street, Chicago, IL 60637.

624
RISK MANAGEMENT

Various components of risk management are discussed throughout this entire issue of this monthly publication. It describes the organized attack being made against the high cost of governmental risk and the corresponding growth of risk management as a profession. Articles include: "Implementing the Program and Philosophy," "Have Your Cake and Eat It, Too," "Risk Management in Westchester County" and several letters from public officials explaining their views or experiences in the area.

625  
RISK MANAGEMENT: A GUIDE BOOK FOR LOCAL GOVERNMENTS  

Prepared as part of the training program of the state technical assistance agency. Takes a practical, practitioner-oriented approach to risk management. Discusses several alternatives to purchasing insurance to protect against costly loss including risk retention, insurance pooling and safety programs. In addition, planning for and implementing a risk program are outlined. Appendices include checklists, a recommended safety program, information on pooling and a glossary.


616  
RISK MANAGEMENT: AN INTRODUCTION FOR NEW YORK STATE LOCAL OFFICIALS  
Obrien, L. E. and Duane E. Wilcox  

A thorough introduction to risk management written for local officials in a manner that facilitates the identification of the important points. Underlying, capitalizing, lists, cartoons, and indented statements are techniques used to help readers quickly grasp and later review the major points. Because of this style, local officials should be able to gain much from even a few hours spent concentrating on this publication.

627  
A RISK MANAGEMENT MANUAL FOR LOCAL GOVERNMENTS  
Best, P. A.  

This publication is a consultant's report of a risk management study and insurance review for the Township of Robinson, Pennsylvania. A useful portion of this book is the appendix, which includes a very comprehensive risk discovery questionnaire. This questionnaire is a useful supplement to that provided in the Department of Local Government Affairs' publication.

628  
RISK MANAGEMENT PRINCIPLES AND PRACTICES  
Bieber, Robert M., ed.  

By way of description of duties, the Director of Risk Management identifies, analyzes, evaluates and treats risks that would cause major financial loss to Westchester County, New York. This booklet covers all aspects of risk management as it relates to the county. Sections included are Risk Identification and Evaluation, Loss Control and Safety, Risk Transfer, Claims Control, Purchasing Insurance, and What Is Risk Management?

629
RURAL DEVELOPMENT: ANALYZING MUNICIPAL FISCAL CAPACITIES
Alter, Theodore R.
University Park: Cooperative Extension Service, The Pennsylvania State University, 4 pp., n.d.

A very important planning and fiscal analysis procedure involves analyzing the future financial or fiscal capacity of a municipality to support capital improvement projects. This newsletter indicates the role of this analysis in the overall capital improvement programming and budgeting process, briefly outlines how it can be done, and describes a new Extension publication (Analyzing Local Government Fiscal Capacity) that local government officials can use to estimate future municipal fiscal capacity.

Available from: Cooperative Extension Service, U.S. Department of Agriculture, the Pennsylvania State University, 323 Agricultural Administration Building, University Park, PA 16802.
A SCHEDULE OF STATE REQUIREMENTS ON ASSESSING, COLLECTING AND BUDGETING FOR MISSISSIPPI MUNICIPALITIES

Kynerd, Tom
Jackson: Mississippi Research and Development Center, February 1976.

This schedule of state requirements is intended to serve as a reference source for municipal officials who must comply with state laws dealing with budgeting, assessing, and tax collection. The schedule was prepared by reviewing the Mississippi code and summarizing the relevant sections on budgeting, assessment, and tax collection.

The main purpose of the summary is to provide a schedule, in quick reference form, of the dates various actions must be taken by municipal officials in order to comply with state law. Code citations from the Mississippi Code 1972 annotated are given on each topic so that the code sections can be readily consulted for additional information as needed.

For information, contact: Tom Kynerd, Mississippi Research and Development Center, P. O. Drawer 2470, Jackson, MS 39205.

SELLING BONDS IN OREGON: AN INFORMATIONAL MANUAL FOR THE LOCAL BOND USER
Salem: Municipal Bond Division, Oregon State Treasury, 85 pp. n.d.

A manual stressing the importance of disclosure in the issuance of municipal bonds. It includes chapters on disclosure guidelines for Oregon general obligation bond sales under $1 million, user's instructions for disclosure guidelines, sample official statement for bond issues under $1 million, information for a bond rating, bond sale chronicle, services of the municipal bond division to local issuers, glossary of municipal bond terminology, and a bibliography of municipal finance resources.

SELLING YOUR CITY: A PRIMER FOR GOVERNMENT OFFICIALS COMMUNICATING WITH THE INVESTMENT COMMUNITY
Rousemaniere, Peter F., James A. Rousemaniere, Jr. and Alan Donheiser

Selling Your City is a manual compiled to show municipal officials how to boost their local government's image with bond investors. The handbook is designed to target communication efforts. In separate sections it discusses underwriters, credit analysis organizations, investors, securities analysts, the financial press, and financial advisors. Included are the following: how to prepare financial reports about your community; how to carry out an image boosting program; how to analyze the securities analysts; when and how to use an outside financial advisor; how to work with reporters to get the most positive exposure in the financial press; and how a Moody's report is prepared.
For information, contact: Council on Municipal Performance, 84 Fifth Avenue, New York, NY 10011. ($8.00)

633
SEMINAR ON TRANSITION AND LEADERSHIP FOR NEWLY ELECTED MAYORS:
FINAL REPORT ON FALL 1977 PROGRAM

A five-day seminar for seventeen newly and recently elected mayors of major U. S. cities was held in 1977. Selection criteria were weighed to assemble a full demographic, geographic, and political mix. A total of ten mayors were from "strong mayor" city governments and seven were from council/manager cities. The seminar was designed to achieve five basic benefits for participants: (1) sharpened insights into the practical problems and opportunities of the transition from political candidate to governmental leader, (2) better understanding of governmental processes, (3) focused instruction in selected substantive area; (4) intensive exposure to and interaction with knowledgeable practitioners and incumbent mayors, and (5) an opportunity for sustained relationships with other newly elected mayors. The major curriculum sections were the transition road map; the mayor and the press; finance, management, and budgeting; labor relations and collective bargaining; and public safety.

Available from: National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

634
SHARED ADMINISTRATION IN SMALL LOCAL GOVERNMENTS

Local officials in smaller communities are finding an increasing need for professional management expertise. However, they generally do not need, nor can afford, a full-time administrator. By sharing a professional administrator with several other small communities, local officials receive the level of management help they need at a cost that fits within their budgets. Shared Administration in Small Governments provides information and training materials that officials can use to better understand the types of programs now in operation across the country, to evaluate what benefits this type of program could provide individual communities, to explore alternative ideas for program financing, and to organize and operate a program. The package is designed for management professionals presently serving as shared administrators, local leaders interested in developing a similar program, and local officials currently operating a program in their area. It contains reading materials, training exercises, and suggestions for designing and conducting self-run training programs.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($40 per training package [No. 29238]).
SHORT SUBJECTS IN BUDGETING: THREE APPROACHES FOR MANAGERS OF SMALL CITIES

This report consists of three short articles which describe a simple technique to free a city council from confusing, line-item budgets, tell how to achieve policy guidance from city councils by involving department heads, and show how to achieve financial liquidity over the long term by using a cash flow budget report.


SHOULD YOUR TOWN CHANGE AUDITORS?
Schmidt, Richard J.

As the incidence of municipal audits by independent auditors increases, this article examines who the independent auditors are, how often municipalities change auditors, and why auditor changes occur. The data for this article was obtained from a questionnaire mailed to municipal finance officers of the seventy-eight cities in California with populations of 25,000 to 50,000.

Available from: Small Towns Institute, P.O. Box 517, Ellensburg, WA 98926.

SHUTDOWN: A GUIDE FOR COMMUNITIES FACING PLANT CLOSINGS

A handbook that can assist towns, cities, and counties in their efforts to deal with the plant-closing predicament. Ideas on preventing plant closings, work-force retention, employee stock-ownership plans, and other recovery efforts are discussed. A valuable guidebook for local officials.

Available from: Northeast-Midwest Institute, P.O. Box 37209, Washington, D.C. 20013. ($8.00)

THE SIMPLIFIED FINANCIAL MANAGEMENT MANUAL FOR SMALL MUNICIPALITIES
Langan, Carolyn, et al.

This manual describes the methods to be used in the management of income and spending programs and is intended for the use of small non-home rule municipalities in Illinois. This manual also encourages improved and uniform fiscal management procedures among Illinois
municipalities. Eight chapters discuss financial management, budgeting, accounting, auditing, reporting, purchasing, legal requirements, and a cash basis budget and accounting system.

For information, contact: Illinois Department of Local Government Affairs, Office of Community Services, 303 East Monroe Street, Springfield, IL 62706.

639
SIMPLIFIED GOVERNMENTAL BUDGETING
Lehan, Edward Anthony

A comprehensive publication written for governmental budget officers, finance managers, chief executives, legislators, citizens, public administration students and others who need to understand and deal effectively with governmental budgeting in the 1980s.

For information, contact: Municipal Finance Officers Association, 180 North Michigan Avenue, Suite 800, Chicago, IL 60601. ($30.00)

640
SIZE ECONOMICS IN LOCAL GOVERNMENT SERVICES: A REVIEW
Fox, William F.

The report finds that expanding local government services to cover more people may lower costs per person served. Such savings could, however, be reduced substantially by other costs such as size of service area, transportation, and equality of service. Small-scale production technologies such as cluster well systems for water services could help lower costs. Savings from increasing the number of people served, although the savings may vary by service, can be achieved in fire and police protection, education, refuse collection, roads and highways, and water and sewer utilities.

641
SMALL CITIES MANAGEMENT TRAINING PROGRAM

Twelve booklets designed to help managers and department heads in small and mid-sized cities develop a strong management team. The group training process has two objectives: to help administrators gain a better knowledge and understanding of the functions of other departments in the city and to improve oral communication skills. Sessions are based on the publication units in this package and include administrative law, finance, personnel administration, planning, public works, and other areas.

Available from: International City Management Association, 1140 Connecticut Avenue, N.W., Washington, D.C. 20036. ($40.00)
642
SMALL CITY ACCOUNTING SYSTEM
Topeka: Department of Administration, Division of Accounts and
Reports, State of Kansas, 150 pp., n.d.

An overview of the municipal accounting function for the State of
Kansas. The procedures in this manual are founded upon generally
accepted accounting principles which provide the user with a formal,
yet simple, set of accounting records that are auditable.

643
SMALL CITY USE OF CONTRACTS: HOW AND WHEN
Moellenberndt, Daniel C.
Missouri Municipal Review. Jefferson City: Missouri Municipal League,
April 1980.

This article discusses the North Kansas City experience with the use
of contracts. It points out how the practice can reduce capital out-
lay and personnel training costs by utilizing specialized or high
technology equipment plus highly trained manpower on a short-term
basis as needed rather than maintaining these infrequently used and
expensive items throughout the year.

Available from: Missouri Municipal League, 1913 William Street,
Jefferson City, MO 65101.

644
SO MR. MAYOR, YOU WANT TO IMPROVE PRODUCTIVITY
Thomas, John S.
Washington, D.C.: National Center for Productivity and Quality of

Developed for the local chief executive. Cites opportunities,
principles, and workable practices to improve public services and
hold down costs. Covers subjects such as selecting and organizing
productivity improvement programs, the role of the chief executive,
the analytic resources needed to realize the full potential of a
performance improvement program, implementation of the program,
managing projects, labor relations, and participation in the perform-
ance improvement process.

Available from: Superintendent of Documents, U. S. Government

645
SOURCES OF CITY DEVELOPMENT CAPITAL
Jack Floyd

The purpose of this handbook is to give local officials a better under-
standing of the scope and availability of various types of capital
sources for development and redevelopment. It is designed for mayors,
council members, city managers and other management level officials
concerned with the physical development of cities. The handbook's
immediate objective is to help city officials acquire and use money and
other capital resources to invest in development and redevelopment projects. Although cities have long been investing money in capital facilities, the stress in this booklet is on the new concepts of urban development and investment that have grown up in the past few years.

Available from: The Publications Center of the National League of Cities, 1301 Pennsylvania Avenue, N.W., Washington, D.C. 20004. The cost is $5.00 to officials in cities that are direct members of the National League of Cities and $10.00 to all others.

646
SPECIAL ASSESSMENT FUNDS BASIS OF ACCOUNTING: EXPOSURE DRAFT
Division of Municipal Affairs
Albany: Department of Audit and Control, State of New York, 21 pp. n.d.

Includes chart and explanation of general ledger accounts, journal entries, and samples.

For information, contact: Department of Audit and Control, Alfred E. Smith State Office Building, Albany, N.Y. 12236.

647
STAGFLATION AND MUNICIPAL BUDGETS

Describes the severe impact that escalating costs of goods and services along with a drastic increase in the rate of unemployment are having on the levels of service in municipalities of all sizes.


648
STATE AND LOCAL FISCAL FINANCING
Petersen, John E.

This paper presents an overview of the subject of fiscal forecasting by state and local governments. After identifying the need for and objectives of forecasting, it describes the characteristics, advantages and disadvantages of various techniques. A brief evaluation of forecasting practices and experiences is also included.

649
STATE AND LOCAL GOVERNMENT FINANCE AND FINANCIAL MANAGEMENT: A
COMPRENDIUM OF CURRENT RESEARCH
Petersen, John E.
Washington, D.C.: Municipal Finance Officers Association, August

A comprehensive inventory of current research in the area of state and
local finance and financial management. Essays discuss the major
functional and problem areas of state and local government finance:
major types of state and local taxes; expenditures; public budgeting;
capital budgeting; cash management practices; debt policy and manag-
ment; public employment; collective bargaining, and employee wages and
pensions; accounting; auditing and financial reporting; intergovern-
mental finance; public finance theory; revenue and expenditure fore-
casting; issues in school finance reform; urban fiscal studies;
productivity improvement in the public sector; and the state-local
sector and the economy: overall performance and regional disparities.
In addition, an extensive inventory of research projects provides
information on research efforts since 1974 in state and local govern-
ment finance and financial management.

For information, contact: Municipal Finance Officer's Association,
1750 E. Street, N.W., Suite 650, Washington, D. C. 20006. ($18.00)

650
STATE AND LOCAL GOVERNMENT PRODUCTIVITY IMPROVEMENT HANDBOOK
Washins, George
Washington, D.C.: U. S. Department of Housing and Urban Development,
1978.

This project developed a handbook geared toward improving the produc-
tivity of department heads and middle management personnel in state
and local government. The handbook consists of forty-five chapters
describing effective techniques to be utilized in all functional areas
of local government and many functional areas of state government.

For information, contact: HUD, Office of Policy Development and
Analysis, 451 7th Street, S.W., Washington, D. C. 20410.

651
STATE AND LOCAL GOVERNMENT PURCHASING
Perry, Darrell

State and local government purchasing has increased threefold since
1963 and exceeds federal government spending by billions of dollars
annually. The first detailed study of the $75 billion annual purchasing
operations of state and local government is presented in this report.
It contains "best elements" of a public purchasing program which could
be applied to local conditions and adopted by state and local govern-
ments.

For information, contact: The Council of State Governments, P. O. Box
11910, Iron Works Pike, Lexington, KY 40511.
652
STATE AND LOCAL INVESTMENT STRATEGIES: A POLICY MAKER'S GUIDE TO THEIR DESIGN

Designed to be a help to economic planners in devising state and local development strategies which meet real local needs in making the transition from dying to growing industries.

Available from: Council of State Planning Agencies, 400 North Capitol St., Washington, D.C. 20001. ($5.00)

653
STATE CREDIT ASSISTANCE TO LOCAL GOVERNMENTS
Hopper, Diane

The results of a research project undertaken by the Oregon State Treasury to study the forms of further assistance the state might potentially offer to local governments issuing debt. Although initially limited to bond banks, the research topic areas were broadened to include two other forms of assistance: mini-bonds and municipal bond financing. Includes a discussion of the basic concepts of a bond bank as well as the structure and operations, bond bank security, potential negative factors, cost effectiveness of existing bond banks, marketing, and the Oregon market potential for a bond bank. In addition, the concept of mini-bonds are explained along with coupon processing, acceptance and marketing, and automation of bond coupons. Also, bond insurance is discussed. Recommendations are also provided for the state of Oregon.

Available from: The Office of the State Treasurer, State Capitol, Salem, OR 97310.

654
STATE FINANCIAL MANAGEMENT RESOURCE GUIDE
Mann, Terry and Sharon Coleman

A resource guide containing nearly 500 references to training sessions, workshops, and publications which have been sponsored and provided by statewide financial management specialists in the fifty states. The guide provides local officials and technical specialists with information on sources of assistance in financial management. Organized by state, the guide gives a brief summary of the activities of financial management specialists for each jurisdiction. These activities are classified into three types of assistance: ongoing financial management assistance; workshops, training sessions, and seminars; and publications.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.
655
A STATE-LOCAL COOPERATIVE PURCHASING PROGRAM FOR TEXAS
Stanford, Jay G.
Austin: Texas Advisory Commission on Intergovernmental Relations, 1975.

Model legislation is proposed that would allow local governments in Texas the option to purchase cooperatively selected commodities under state contracts.

For information, contact: Texas Advisory Commission on Intergovernmental Relations, P. O. Box 13206, Austin, TX 78711.

656
STATE MANDATED LOCAL GOVERNMENT EXPENDITURES IN SOUTH CAROLINA
Taylor, Marcia Whicker and Deborah Huntzinger Herting

A report analyzing the rationale of state mandates upon local governments describing current mandates in South Carolina and estimating the cost of mandates to local governments.

Available from: Bureau of Governmental Research and Service, 406 Gambrell Hall, University of South Carolina, Columbia, SC 29208. ($5.00)

657
STATE ROLES IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT: A COMPARATIVE ANALYSIS
Petersen, John E., C. Wayne Stallings and Catherine Lavigne Spain

This is the first of two reports on the role of states in local government financial management. The findings from nine sample states (California, Minnesota, Montana, New Jersey, Pennsylvania, Rhode Island, Tennessee, Texas and Washington) are presented and the effectiveness of state involvement in local finance is considered. Seven specific areas of financial management are studied: accounting, budgeting, debt management, property tax assessment, revenue, pensions, and cash management.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

658
STATE ROLES IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT: NINE CASE STUDIES
Petersen, John E., C. Wayne Stallings and Catherine Lavigne Spain
The second of two reports on the role of states in local government financial management contains detailed case study information on the nine sample states included in the research project: California, Minnesota, Montana, New Jersey, Pennsylvania, Rhode Island, Tennessee, Texas, and Washington.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

659
STATE-SPONSORED INVESTMENT POOLS FOR LOCAL GOVERNMENTS
Brammer, Dana

This article examines an additional investment option that a growing number of states are finding attractive. The local investment pool administered by the state is a relatively new development in intergovernmental fiscal cooperation. The article defines investment pools and gives the benefits of pooling. In summation, the state-sponsored local government investment pool can allow local governments to accomplish collectively what they probably couldn't accomplish individually.

660
STATE TAXATION OF MINERAL DEPOSITS AND PRODUCTION
Stinson, Thomas F.

Four alternative ways of taxing minerals--ad valorem taxes, gross proceeds taxes, net proceeds taxes, and severance taxes--are described and evaluated. The report also provides summaries of the mineral tax laws of January 1978 for each of the major mineral-producing states.

661
STATEMENT OF FINANCIAL ACCOUNTING STANDARDS NO. 13: ACCOUNTING FOR LEASES

Authoritative statement of principles as they pertain to lease accounting and reporting in the financial statements of private sector lessees and lessors. Subjects covered include when a lease is to be capitalized or expensed, and the classification and accounting treatment of leases.


662
STATEMENT 1: GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING PRINCIPLES
National Council on Governmental Accounting
663
A STEP-BY-STEP GUIDE TO RESOURCES FOR ECONOMIC DEVELOPMENT

This book describes assistance in the field of economic development that is available from federal, state and local governments, nonprofit organizations, and the private sector. Economic development aid is provided in the form of planning and technical assistance, especially in the areas of planning and design, technical assistance, infrastructure improvement, business financing, and employment and training.

For information, contact: New York State Urban Development Corporation, 1515 Broadway, New York, NY 10036. ($5.00)

664
STREAMLINING ZERO-BASED BUDGETING WILL BENEFIT DECISIONMAKING:
REPORT TO CONGRESS
Comptroller General of the United States

A GAO study of zero-based budgeting in industry and federal, state, and local governments finds that the concept can be useful in analysis and decision making. GAO argues ZBB should be incorporated into the planning, budgeting, and reassessment functions of the organization.

For information, contact: U. S. General Accounting Office, Distribution Section, Room 1518, 441 G Street, N.W., Washington, D. C. 20548.

665
STUDY GUIDE TO GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING
Peat, Marwick, Mitchell and Company

666
STUDY OF OREGON DEBT ISSUANCE POLICIES, PROCEDURES, PERFORMANCE AND RECOMMENDATIONS
The First Boston Corporation

This study presents a review and evaluation of various aspects of the management and policies of debt administration in the state of Oregon. Part I presents a background discussion of the general debt issuance process, including the procedures for authorizing debt, the coordination and timing of bond sales, and financial reporting practices. Part II reviews the current market performance of Oregon bond issues and compares trends in borrowing costs with other states' bonds carrying similar credit ratings. The analysis in Part III suggests there are practical limits on the use of state credit capacity and discusses the nature of these limits. Part IV presents several recommendations based on the review and findings of the previous parts. In brief, the recommendations address three points: the need for (1) improved
reporting and disclosure practices, (2) improved coordination of borrowing and capital spending plans, and (3) alternative means to conserving the state's general obligation bond borrowing capacity. The study concludes, however, that short of a marked reduction in new borrowing volume, these alternatives do not offer significant potential for reducing overall borrowing costs.

667
STUDY OF SELECTED CONCEPTS FOR GOVERNMENT FINANCIAL ACCOUNTING AND REPORTING
Holder, William W.

Commissioned by the National Council on Governmental Accounting (NCGA), this project is designed to provide a conceptual framework for financial accounting and reporting by governmental entities. A critique of the weaknesses in the current financial accounting and reporting model employed by governments and recommendations for improvements are provided. Tabular data and a technical appendix are included.

For information, contact: Municipal Finance Officers Association, Publications Office, 180 N. Michigan Avenue, Suite 800, Chicago, IL 60601.

668
A STUDY OF STATE-IMPOSED MUNICIPAL BOND VALIDATION REQUIREMENTS
Haley, John F., Jr.

The results of a survey of state laws regarding the validation (or approval) of local bond issues are presented. While validation of local government bond issues by states improves the security and marketability of local government securities, there is a question raised concerning the possibility of interference in local affairs. Included in the study is a review of all state statutes and a telephone survey of selected states.


669
SUMMARY REPORT ON MINNESOTA MUNICIPAL FINANCES
Fulton, Thomas P.

The purpose of this study is to provide the governor and state legislators with information about the financial condition of cities in Minnesota. This information will permit state officials to detect local financial problems at the earliest stage possible, to design appropriate short and long-range policies to deal with these problems, and to evaluate the impacts of present state policies on local financial conditions.
For information, contact: Thomas P. Fulton, State Planning Agency, Capitol Square Building, St. Paul, MN 55101.

670
A SURVEY OF MUNICIPAL WATER AND SEWER RATES IN IOWA CITIES: LOCAL AFFAIRS SERIES
Office for Planning and Programming
Des Moines: Division of Municipal Affairs, State of Iowa, February 1979, 45 pp.

The intent of this survey is to provide city officials with easy access to selected water and sewer rates and practices in other Iowa communities. The information in this survey is based on responses to a questionnaire and the information is presented in a series of tables.

For information, contact: Office for Planning and Programming, 523 East 12th Street, Des Moines, IO 50319.

671
SYSTEM STATUS SUMMARY APPLICATION COMPLETION REPORT: WICHITA FALLS INTEGRATED MUNICIPAL INFORMATION SYSTEM
Wichita Falls, Tex.: Wichita Falls USAC Project, January 1975, 179 pp.

This report describes the programs and procedures used in the Systems Status Summary, a component of the Wichita Falls (Texas) Integrated Municipal Information System (IMIS). The goal of the Wichita Falls project was to develop computerized information systems that were transferable to other municipal areas. The Systems Status Summary maintains a record of the monetary and manpower efforts expended on all IMIS components. This information is also used to complete Federal forms which had to be submitted monthly to HUD. The System Status Summary reduces cost by decreasing the manhours spent on record-keeping, by improving accuracy and timeliness of information, and by assisting management in allocating resources and establishing deadlines. The appendices contain sample input and output documents, terminal documentation, record definitions, coding structures, program documentation, data processing and user procedures, processes for obtaining component numbers and number/naming standards, and other Wichita Falls documentation. Most sections of the manual have been written for persons with knowledge of data processing.

Available from: National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161.

672
SYSTEMS DEVELOPMENT CHARGES: FINANCING SERVICE EXTENSIONS

Several cities in Oregon have imposed "systems development charges" on developers of new properties. This report discusses ordinances of several of these Oregon cities.
673
TAX BASE PROJECTIONS FOR SWANSEA, SOUTH CAROLINA
Wise, Michael L.

The purpose of this report is to provide the Swansea policymakers with historical trends and projections on which to base fiscal decisions. The report contains analyses of selected fiscal indicators which affect the revenue situation of the town.

674
TAX BASE SHARING: A WAY TO SHARE ECONOMIC GROWTH
Research Committee, Citizens League of Baltimore

An examination of alternative financing systems for the City of Baltimore that thoroughly reviews tax base sharing. A methodology is developed to quantify the financial impact of each objective of tax base sharing and demonstrate how the impact will be distributed. The study concludes that tax base sharing is not feasible at this time since it could have an unfavorable impact on the City of Baltimore.

For information, contact: William C. McDonnell, Director, Citizens League of Baltimore, P. O. Box 5403, Baltimore, MD 21204.

675
TAX BASE SHARING: AN ASSESSMENT OF THE MINNESOTA EXPERIENCE
Reschovsky, Andrew

In 1971 Minnesota enacted tax base sharing legislation designed to share a proportion of all commercial-industrial growth occurring within the twin cities metropolitan area among all local governments in the area. Besides reducing inequities caused by the existing distribution of resources within the metropolitan area, the tax base sharing plan is designed to stimulate more efficient and rational metropolitan area development.

This project examined the structure of the plan and assessed its performance during the first years of operation. The analysis suggests that in the long run the plan will lead to a more efficient pattern of development only if used in conjunction with other planning instruments.

For information, contact: School of Public and Urban Policy, University of Pennsylvania, Philadelphia, PA 19104.

676
TAX-EXEMPT BOND MARKET FINANCE FOR HOUSING: ACTION GRANT PROJECTS AND URBAN REHAB IN 1980-81
Housing and Development Reporter

The preliminary findings of a Congressional Budget Office study of industrial development bonds, data on state and local housing bond issues marketed in the first half of 1980, rating agencies' credit reports, and a working draft of an Urban Development Action Grant User Guidebook are included.

For information, contact: Housing and Development Reporter, 1800 M Street, N.W., Suite 420 South, Washington, D.C. 20036

677
TAX-EXEMPT MORTGAGE BONDS FOR SINGLE-FAMILY HOUSING: OPPORTUNITIES, PITFALLS AND PUBLIC POLICY DIRECTIONS

This course book was used by participants of the March 1979 Conference on Mortgage Revenue Bonds. It contains portions of the Congressional Budget Office's March 1979 study on tax-exempt mortgage bonds and a discussion of the public policy questions and legal issues involved in mortgage revenue bond programs.

678
TAX-EXEMPT MORTGAGE REVENUE BONDS
Goodman, Rae Jean B.

An examination of both the benefits flowing to local governments with mortgage revenue bond programs (including increased flow of mortgage revenue funds, greater availability of owner-occupied residences, redevelopment of deteriorating neighborhoods, and greater availability of low-cost mortgages) and the tax expenditures associated with tax-exempt state and local industrial development bonds.

679
TAX FORM MANAGEMENT
Division of Local Government Assistance
Anchorage, Alaska: Department of Community and Regional Affairs, 68 pp., n.d.

This booklet was written to help Alaskan cities with basic payroll tax recordkeeping and reporting. Included are instructions on Federal withholding form 941-E, state withholding, school tax, unemployment insurance, and social security. Also included are instructions for municipalities on how to make tax deposits and fill out quarterly reports.

Available from: Department of Community and Regional Affairs, Division of Local Government Assistance, 225 Cordora, Building B, Anchorage, AK 99501.

680
TAX INCREMENT FINANCING: A TOOL FOR REDEVELOPMENT
This report examines some of the methods for financing redevelopments that are garnering increased attention across the country.


681
TAX REVENUE POWERS OF A CODE CITY
Martin, Lawrence K.

A list of taxes, charges, fees, assessments, fines, licenses, and other revenues compiled in connection with a training session scheduled by the city of Cheney, Washington, for the purpose of discussing tax structure of local government and the ways and means by which a noncharter code city can function. This list was developed for use as a rapid rundown of available revenues.

For information, contact: Municipal Research and Services Center, 4719 Brooklyn Ave., N.E., Seattle, WA 98105.

682
TAX REVENUE POWERS OF A TOWN
Martin, Lawrence, K.

Listing of taxes, charges, fees, assessments, fines, licenses compiled for cities and towns in Washington. Developed as a quick review of available revenues.

For information, contact: Municipal Research and Services Center, 4719 Brooklyn Ave., N.E., Seattle, WA 98105.

683
THIS IS YOUR MASSACHUSETTS GOVERNMENT
Levitan, Donald

Designed to provide information on the structure and function of state and local government in Massachusetts, this handbook also provides detailed chapters on financial administration in state and local government.

For information, contact: Government Research Publications, P. O. Box 122, Newton, MA 02159. ($8.95)

684
TOOLS FOR LEADERSHIP: A HANDBOOK FOR ELECTED OFFICIALS

This is a general purpose handbook for elected officials, written by a former mayor and council member with a professional management
background. This handbook identifies the major responsibilities of elected officials and gives practical suggestions on how to achieve successful results. Basic management concepts such as goal setting, program evaluation, and budget oversight are placed in a policy perspective that has direct meaning to elected officials.

For information, contact: National League of Cities, 1301 Pennsylvania Avenue, Washington, D.C. 20004.

685
TOOLS FOR MAKING FINANCIAL DECISIONS

See annotation: Evaluating Financial Condition - An Executive Overview for Local Government

686
TORT LIABILITY INSURANCE FOR PUBLIC EMPLOYEES AND OFFICIALS: AN INTRODUCTORY GUIDE

Provides an introductory discussion of insurance, its basic concepts and the roles it plays in the financial management of a unit of government. Discusses risk management and alternatives to purchasing insurance.

Available from: Texas Advisory Commission on Intergovernmental Relations, P. O. Box 13206, Austin, TX 78711.

687
TOTAL PERFORMANCE MANAGEMENT: IMPROVING PRODUCTIVITY
Ritzenthaler, Eugene F.

This report discusses Total Performance Management (TPM) as a technique to improve productivity. State and local governments have used one of two approaches for increasing productivity. The first is a scientific approach which includes work measurement, work planning and control, and methods improvement. The second is a psychological approach which involves such techniques as organizational development, job enrichment and restructuring, and team building. TPM integrates these two approaches by being both a measurement tool and a productivity analysis technique. A case study of a New Jersey state agency revealed no documented savings or productivity increases, although TPM did lead to some attitude and procedure changes. Overall, TPM involves more flexible work processes, democratic-participative organizational structures, and greater security, equity, and respect for the individual. Footnotes are included.

TOTAL PERFORMANCE MANAGEMENT IN CINCINNATI, OHIO
Pitzenthaler, Eugene F.

This newsletter discusses the Total Performance Management (TPM) concept, its use for local government officials as both a measurement tool and a productivity analysis technique, and its correct application. TPM's implementation in a test site - the Cincinnati (Ohio) Highway Maintenance Division - is described. TPM calls for the collection of performance data on both output per unit of input and customer perceptions of service quality - perceptions being collected via surveys. It also calls for employee attitude surveys. All three of these sets of data are integrated into an analysis aimed at productivity improvements. Costs for the conducting review and documentation of the Cincinnati TPM experiment exceeded $100,000 (partly absorbed by Federal funds), but benefits are many. Among them are the opening up of communication channels throughout the division and the simultaneous improvement of the Labor Management Committee's credibility and status. Others include the meaningful participation by all employees throughout the process and the building of implementation plans into the process and the formation of a project advisory committee to monitor the progress of the implementation. A review committee evaluated the Cincinnati experiment in July 1978. Its findings are included.


TOTAL PERFORMANCE MANAGEMENT: SOME POINTERS FOR ACTION

The Total Performance Management (TPM) approach to productivity improvement was sponsored by HUD and the General Accounting Office in conjunction with the National Center for Productivity and Quality of Working Life. This volume defines the TPM approach and describes the steps in the TPM process, drawing upon the experiences of several state and local governmental agencies that have used it. The five basic components of the TPM approach are an employer survey, a customer (or user) survey, data on productivity, information feedback to managers and employees, and planned actions to correct deficiencies. Steps within the TPM process include planning the TPM project, orienting participants, designing and administering the surveys, tabulating and integrating data and conducting ongoing assessment and data collections. The volume concludes with an annotated bibliography.

TOWNSHIP FUNDING OPPORTUNITIES: FEDERAL RESOURCES FOR ECONOMIC DEVELOPMENT

A collection of illustrated articles about Federal programs available to townships, this publication is written in an interesting easy-to-follow format and is designed to help township officials get through bureaucratic language, easing access to help Federal funding. Local
officials are provided with ideas, strategies, and township success stories.

Available from: National Association of Towns and Townships, 1522 K Street, N.W., Suite 730. Washington, D.C. 20005. ($10.00 single copies free to township officials)

691
TRAINING IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT PRACTICES, VOLUME V
Trainer's Resource Service

This publication represents the completion of a one-year search for quality training resources currently being used to improve local government financial management practices. Information on the training capabilities and materials from nearly 200 individuals, organizations, universities, associations, and state and local governments has been organized into this volume to facilitate the process of locating appropriate financial management training resources. Each item listed includes the sponsoring organization's address and phone number, the resource name, type of resource (workshop, handbook, seminar, self-study course), length of program, and a brief summary. It should be a useful reference for elected and appointed officials, finance managers and their staffs, trainers, and technical assistance providers.


692
TRAINING IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT PRACTICES: A SUPPLEMENT TO VOLUME V, TRS CATALOG OF RESOURCES


693
TRAINING IN PRODUCTIVITY IMPROVEMENT
Trainer's Resource Service

Lists resources for local government trainers and personnel managers. Areas covered include setting performance standards, conducting performance appraisals, motivation, and structuring the work environment.
TRANSFERABILITY OF BUDGETS FOR COMMUNITY SERVICES
Kuehn, John and Marlys Nelson

Report investigates the applicability of transferring estimates of needs, capital costs, and operating costs for specific community services in one area to another. Based upon studies of rural water systems and rural fire protection services completed by ERS and Oklahoma State University.

A TREASURY MANAGEMENT HANDBOOK FOR SMALL CITIES AND OTHER GOVERNMENTAL UNITS
Stallings, C. Wayne and Charles K. Coe

A finance director who is newly implementing a cash management and investment program should find the content and organization of this work useful. It discusses the establishment of sound financial control and information systems before reviewing ways of investing and stretching idle cash.

Available from: Municipal Finance Officers Association, 180 N. Michigan Ave., Eighth Floor, Chicago, IL 60601. ($9.00)
696 THE ULTIMATE BUSINESS LOAN: SHARING BUSINESS EXPERTISE WITH LOCAL GOVERNMENT TO SOLVE CITY PROBLEMS
Schretter, Howard A.

This report is based on the theme that there has never been a better time to develop a good working relationship between the business community and local government. It discusses how business resources can be marshalled to help solve urban problems, describes recent public-private ventures throughout the country that illustrate a variety of cooperative responses and workable relationships, and offers guidelines for launching public-private partnerships and cooperative actions.

Available from: Institute of Community and Area Development, University of Georgia, 300 Old College, Athens, GA 30602.

697 UNDERSTANDING LOCAL GOVERNMENT FINANCIAL STATEMENTS: A CITIZEN'S GUIDE

A guide developed to help the concerned citizen understand and analyze the language of local government financial statements. The publication uses two major exhibits: 1) a sample statement of revenues, expenditures and encumbrances (with a statement of changes in fund balance) and 2) a combined balance sheet of all funds. This booklet describes the basic funds of government accounts, discusses briefly some practices unique to government accounting, and provides a glossary of terms used in these exhibits.


698 UNDERSTANDING NEBRASKA MUNICIPAL FINANCE, SECOND EDITION
David C. Scott

Provides an overview of the philosophy of municipal finance, a discussion of sources of revenue available to municipalities, and an introduction to the basic processes and procedures of municipal budgeting. This publication is intended as a general introduction to the field of municipal finance, not a "how-to-do-it" guide to specific procedures relating to budgeting and control of municipal finance.
UNDERSTANDING REAL PROPERTY ASSESSMENT: AN EXECUTIVE SUMMARY FOR LOCAL GOVERNMENT OFFICIALS
Gloude mens, Robert J., Robert C. Denne and Stuart W. Miller
Chicago: International Association of Assessing Officers, Research and Technical Services Department, January 1979, 15 pp.

A companion piece to a real property assessment reference text and an assessor's manual, this executive summary on understanding real property assessment outlines for local government officials the points to ask about or look for in evaluating whether assessment practices in their communities meet modern standards. The summary also outlines how improvements can be made in assessment practices, such as the significance of accurate property assessments.

For information, contact: International Association of Assessing Officers, 1313 East 60th Street, Chicago, IL 60637.

UNDERSTANDING RISK MANAGEMENT: A GUIDE FOR GOVERNMENTS
Coe, Charles K.

Basic information about risk management and the benefits of developing an effective program. Describes a three-step process for identifying and controlling risks and evaluating risk management procedures. Discusses various insurance coverages reviewing pooling arrangements, blanket policies, exclusions, deductibles and endorsements.

For information, contact: Institute of Government, University of Georgia, Terrell Hall, Box B, Athens, GA 30602. ($7.50)

UNDERSTANDING STATE AND LOCAL CASH MANAGEMENT
Advisory Commission on Intergovernmental Relations

Advocates a variety of changes that would encourage state and local governments to invest a higher proportion of their demand deposits. Following a summary, the work contains information concerning: (1) statutory and constitutional provisions governing state and local government cash management; (2) technical and operating factors in cash management; (3) investment portfolio management by state and local governments; (4) a detailed analysis of recent survey evidence concerning government portfolios; and (5) state-sponsored investment pools for local governments.

Not intended as a cash management text, the report summarizes what is being done in the area and what policies and practices could be adopted to improve cash management.

UNIFORM ACCOUNTING MANUAL FOR NORTH DAKOTA COUNTIES
Peterson, Robert W. and Gayle L. Syverson

This accounting manual is a handbook explaining the accounting system and describing the procedures and forms needed to maintain a comprehensive system of records and to produce uniform, accurate, and timely reports. The county accounting manual sets forth requirements regarding the prescribed accounting system.

Copies may be obtained from: Municipal Finance Officers Association, 180 N. Michigan Ave., Suite 800, Chicago, IL 60601.

UNIFORM ACCOUNTING MANUAL FOR NORTH DAKOTA MUNICIPALITIES
Peterson, Robert W. and Gayle L. Syverson

A municipal accounting manual that sets forth the requirements prescribed in the accounting system for North Dakota municipalities. This handbook explains the accounting system and describes the procedures and forms needed for a comprehensive recordkeeping and reporting system.

Copies may be obtained from: Municipal Finance Officers Association, 180 N. Michigan Ave., Suite 800, Chicago, IL 60601.

UNIFORM LOCAL GOVERNMENT MANAGEMENT AUDIT GUIDE
North Carolina Local Government Commission

The two main purposes of this guide are to educate local officials concerning administrative practices and procedures and to identify strengths and weaknesses of local operations. A "management audit" for the purpose of assessing the efficiency and economy of practices and procedures is given.

Available from: Secretary, Local Government Commission, Albemarle Building, 325 N. Salisbury, Raleigh, NC 27611 ($5.20).

UNIFORM SYSTEM OF ACCOUNTS FOR SCHOOL DISTRICTS
Regan, Edward V.

A system of accounts designed to provide uniformity with respect to classification and summarization of data from the books of account for school districts in the State of New York.
The process and product of the Urban Consortium's two-day workshop in Denver, Colorado, on April 13-14, 1978, is described. The aim of the workshop was to improve the capacity of local government financial management to contribute to resolving problems, increasing effective administration, and making sound program and policy decisions.

For information, contact: National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

This booklet gives the highlights of a February 1980 workshop on the management of urban infrastructure and presents the resolution it adopted concerning the directions of future research on the management of urban infrastructure. The workshop focused on four topics: current research efforts, national policy development, planning for and providing reliable infrastructure, and the need for and nature of further research.

This publication draws together a variety of federal and state programs available in the Commonwealth of Massachusetts to assist in meeting the development needs of communities.

A review of the current status of service charges and fees as a means of financing local governments in Oregon. Reviewed are the benefits, problems, issues and policies related to public pricing systems. The report makes the point that "adjusting the price system to promote more efficient use of resources and programs is frequently ignored as a management strategy."
Available from: Bureau of Governmental Research and Service, University of Oregon, P. O. Box 3177, Eugene, OR 97403. ($4.50)

710
USER CHARGES AND SERVICE FEES
Downing, Paul B.

Discusses a system of user fees that reflect the full cost of providing various municipal services under various circumstances. Includes consideration of administrative costs, employee and resident acceptance, tax deductibility and equity of charges. Includes research recommendations, a selected bibliography, and a listing of resource persons.


711
USER FEES AND CHARGES
Sandifer, Frank H.

This paper was prepared for the HUD Conference on Local Financial Management, Baltimore, Maryland, September 9, 1980, and examines some of the theory and mechanics of user fees. Included is a list of some of the fees and charges employed by cities. The author suggests that there is a need for better information about user fees, for better education about the effects of public pricing, and for greater developmental efforts to assist governments in establishing and administering public prices.

712
USING AUDITING TO IMPROVE EFFICIENCY AND ECONOMY

713
USING FORECASTING IN LOCAL POLICYMAKING
Areson, Todd W.

Elected policymakers such as mayors, council members, city and county commissioners and executives may benefit from this publication which describes ways local policy officials can use forecasting effectively to set and carry out fiscal policy. They will also learn how to assess revenues and expenditure estimates in the budget and estimate fiscal impacts of current and proposed policies.

714
USING MINICOMPUTERS IN LOCAL GOVERNMENT
Anochie, Martin O.

This publication hopes to encourage local government administrators to investigate the use of minicomputers as a possible money saver for communities. Included is a report on the use of minicomputers by local governments nationwide. There is also information on the development, selection, and installation of an in-house minicomputer.


715
USING PERFORMANCE MEASURES IN LOCAL GOVERNMENT: A GUIDE TO IMPROVING DECISIONS, PERFORMANCE AND ACCOUNTABILITY
Epstein, Paul

Concentrates on the ways performance measurement can be used by local officials to improve decision making, service performance, and accountability to the public. Numerous examples are provided to illustrate uses of performance measurement in actual local government settings, including seventeen examples contributed by local officials. Chapters are also included on the value of performance measurement and productivity improvement and on implementation. An annotated bibliography on performance measurement is included.


716
UTILITY BOOKKEEPING
Holtz, Harold F.
Athens: Center for Continuing Education, University of Georgia, 1977.

A training manual designed to encourage city and county governmental financial practitioners and elected officials to begin developing in their agencies the elements of a sound program of financial management. One of six training manuals prepared in the following areas: basic bookkeeping, utility accounting, budgeting, capital budgeting, debt administration, purchasing, payroll and personnel administration.

For information, contact: Harold F. Holtz, University of Georgia, Center for Continuing Education, Room 207, Athens, GA 30302.
VIRGINIA FINANCIAL MANAGEMENT TECHNICAL ASSISTANCE DIRECTORY
Virginia Municipal League
Richmond: Center for Public Affairs, Virginia Commonwealth University, 1980, 18 pp.

Listed in this directory and classified into twenty financial management specialty areas are the names, addresses, and telephone numbers of individuals participating in the Virginia Financial Management Network. The Network, which was developed through HUD's Financial Management Capacity Sharing Program, provides for technical assistance visits to Virginia local governments by individuals identified in the directory.

Available from: Virginia Commonwealth University Center for Public Affairs, 921 West Franklin, Richmond, VA 23284.

VOLUNTARY INTERLOCAL COOPERATION: AN ANNOTATED BIBLIOGRAPHY
Honadle, Beth Walter

Contains forty-one general references relevant to the study of voluntary interlocal governmental cooperation. Fifty additional entries concern voluntary interlocal cooperation in individual states. Entries, divided by state, vary widely from intensive case studies to extensive national surveys. Cites bibliographies, literature reviews, and practitioners' guides covering legal requirements, contract writing, and alternative ways of sharing costs in an interlocal service delivery arrangement.

Available from: Council of Planning Librarians, 1313 E. 60th Street, Chicago, IL 60637 ($5.00)

WATCHING AND COUNTING: A SURVEY OF STATE ASSISTANCE TO AND SUPERVISION OF LOCAL GOVERNMENT
Petersen, John E., Lisa Cole and Maria Petrillo

Based on a series of surveys conducted in 1975 and 1976, this is a report on state involvement in the major components of local government financial management, including debt management, budgeting, accounting, auditing, and reporting. Various forms of state involvement are classified, and several examples of state programs are given for the major functional areas. The report concludes with a review of state assistance to local governments in the case of financial emergencies and state oversight of short-term borrowing. A directory of state local government supervisory agencies and offices is included.

For information, contact: Municipal Finance Officers Association, 180 North Michigan Avenue, Chicago, IL 60601.
720
WATER UTILITY ACCOUNTING
Hay, Leon E. and D. J. Grinnell
Chicago: Municipal Finance Officers Association with the American

721
WAYS AND MEANS: REPORTING ON INNOVATIVE APPROACHES TO STATE AND LOCAL
GOVERNMENT

Ways & Means is published bimonthly by the Conference on Alternative
State and Local Policies and focuses on the increasingly complex
problems which face state and local governments today. Included are
articles on what is happening in policy innovations at the state and
local levels.

Subscription prices: $10, $20 for institutions. Order from: Confer-
ence on Alternative State and Local Policies, 2000 Florida Avenue, N.W.,
Washington, D.C. 20009.

722
WESTCHESTER COUNTY REHABILITATION EXPERIENCE: A REPORT FOR LOCAL
OFFICIALS, EXECUTIVE SUMMARY

An executive summary is provided for a 1976 report on housing rehabili-
tation experiences in 12 communities in Westchester County, NY.
Selection of a target area, financing, regulation, staffing, and
support services are discussed as key issues in implementing a rehabili-
tation program. Neighborhood selection is approached through data
collection, neighborhood analysis, and the selection process itself.
The report discusses the selection process in detail for each rehabili-
tation site; the executive summary provides a sample of these discussions
in treating the town of Greensburgh. The report illustrates that the
twelve rehabilitation programs have adopted staff patterns which reflect
the character of their operating agencies, program size, and the
availability of resources. Critical staff functions include overall
coordination, dealing with lenders, interviewing prospective applicants,
financial advising, loan and grant processing, property inspection,
specification and cost writing, rehabilitation monitoring, public
information, and community relations. Appendices contain charts of
the municipal projects, detailed staffing arrangements, and samples of
publicity brochures, forms, and legal documents.

Available from: National Technical Information Service (NTIS), 5285
Port Royal Road, Springfield, VA 22161.

723
WHAT IT MEANS TO BE AN EMPLOYER
Division of Local Government Assistance
Anchorage: Department of Community and Regional Affairs, State of
Alaska, 88 pp., n.d.
This manual was written to help Alaskan cities fulfill the requirements of being an employer. The booklet spells out the rights and responsibilities of the city as an employer and includes forms and instructions for cities and non-profit corporations.

Available from: Department of Community and Regional Affairs, Division of Local Government Assistance, 225 Cordova, Building B, Anchorage, AK 99501.

724
WHEN IT'S TIME TO BUILD
Sullivan, John H.

A bulletin addressing the area of financing local government construction after Proposition 13. This bulletin reviews the effects of Proposition 13 on local capital financing and analyzes the alternatives in light of the new constitutional restriction.

Available from: Cal-Tax, 921 11th Street, Suite 800, Sacramento, CA 95814.

725
WISCONSIN'S INVOLVEMENT IN LOCAL GOVERNMENT FINANCIAL MANAGEMENT
Madison: Division of State/Local Finance, Wisconsin Department of Revenue, February 1981, 76 pp.

This report considers the nature of the state-local financial partnership in light of the federal budget cuts of the 1980s. It is patterned after a nine-state analysis of state roles in local financial management prepared by the Municipal Finance Officers Association's Government Finance Research Center for the U.S. Department of Housing and Urban Development's Financial Management Capacity Sharing Program. This study focuses exclusively on general purpose local government in Wisconsin: counties, cities, villages, and towns. It analyzes the scope and intensity of state regulatory and assistance activities in seven major areas of local financial management: accounting, auditing and financial reporting; budgeting; cash management; debt management; pension administration; property tax assessment; and revenue administration. The report also examines the possible effects of state categorical aid requirements on general purpose units.

The study draws the following conclusions about the state of Wisconsin: 1) it has devoted few financial resources to strengthening local financial management capabilities despite the significant amount of financial aid it provides local jurisdictions, 2) it rarely focuses on the varying needs and problems of different-sized jurisdictions, 3) it does not currently have an appropriate framework to respond to changing local financial management conditions in a timely and effective manner, and 4) it lacks sufficient information about the quality of local financial management practices.

Available from: Wisconsin Department of Revenue, Division of State/Local Finance, State Office Building, 125 South Webster Street, Madison, WI 53702.
A WORKING MODEL OF THE CLATSOP COUNTY ECONOMY
Rompa, William J.
Corvallis: Department of Agricultural and Resource Economics, Oregon State University, April 1979, 23 pp.

Many rural communities are seeking to stimulate the local economy or improve conditions, but they wonder what impact it will have on the community. A working model of the Clatsop County economy was developed by researchers based on surveys of local businesses and industries. This publication describes some of the findings of the study and how the model can be used to evaluate future economic changes in Clatsop County.

YOU ARE NEVER COMPLETELY SAFE...EMERGENCY MANAGEMENT: A HANDBOOK FOR LOCAL GOVERNMENT OFFICIALS

Available from: New England Municipal Center, Pettee Brook Offices, P. O. Box L, Durham, NH 03824.

ZERO-BASE BUDGETING: HOW TO DO IT

This article gives a step-by-step procedure for effectively using zero-base budgeting.


ZERO-BASE BUDGETING IN GARLAND, TEXAS

Report telling how the city of Garland, Texas, designed and implemented a program of zero-base budgeting.


ZERO-BASE BUDGETING: SOME CITY EXPERIENCES

This is a short report that gives a brief overview of what zero-base budgeting is and how some cities have used it.

731
ZERO-BASE BUDGETING: SOME IMPLICATIONS OF MEASURING ACCOMPLISHMENTS
Letzkus, William C.

732
ZERO-BASE BUDGETING SYSTEMS: SEVENTEEN STEPS TO SUCCESS
Blodgett, Terrell
A review of the ZBB process.

733
ZERO-BASE BUDGETING: WILMINGTON, DELAWARE

Discusses the step-by-step process used to implement zero-base budgeting, ranking of service levels, review by the mayor and city council, and advantages and disadvantages of the process.


734
ZERO-BASE PLANNING AND BUDGETING
Austin, L. Allan and Edward Ritvo

This is a course of study designed specifically for the practicing manager and the future manager. It provides private self paced individualized study for those who, on their own time and at their own pace, want to continue their education. Included in the course is a detailed description of what zero-base is, how it works, and how to implement it. The training focus is on strategic planning, the development of objectives, decision making, cost-benefit analysis, the ranking of desired results, the questioning of long held assumptions, and the evaluation and measurement of results because, according to Austin and Ritvo, the budgeting aspect is probably the least important part of zero-base. The course consists of text material and four types of training activities (the instructional programming, the first examination, the practice case study, and the examination case). It is designed as a ZBB guide and should be adapted to the particular conditions unique to each organization.
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SUGGESTIONS FOR OBTAINING ACCESS TO CITED MATERIALS

To obtain copies of materials cited in this bibliography, the following procedures are available to those who do not have access to a major department or university library.

1. Books
   a. To purchase: Write to the publisher or contact a major bookseller who has catalogs of books in print which are available from major publishers. The exact address of the publisher can ordinarily be obtained from any local library. In addition, people with access to major libraries may be able to provide single photocopies of portions of books at nominal cost.
   b. To borrow: Contact your Extension Community Resource Development Specialist staff or the Department of Agricultural Economics of your state university College of Agriculture for assistance. Local assistance can be obtained through your county Cooperative Extension Service office. In addition, many state agencies and national associations will loan copies of their publications and the Southern Rural Development Center library has available many financial management publications.

2. Bulletins, monographs, and other publications of universities and other public research organizations
   a. Write or call the author or publishing organization. Single copies are often provided free or at nominal cost. Local offices of the same U.S. government organization (e.g., U.S. Department of Commerce, U.S. Department of Agriculture, etc.) can frequently supply exact addresses of the issuing organizations.
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   c. Contact your Area (or Economic) Development District office for assistance.
   d. Contact your state government Department of Agriculture.
e. Requests to federal agencies can be made by addressing the agency and department concerned (using the appropriate Washington, DC zip code).

3. Articles in journals and periodicals

Usually journal articles must be read or photocopied from the holdings of libraries or a reprint must be obtained from the author or his supporting organization.

a. Write to the author or his organization and request a reprint or photocopy.

b. Contact your Extension Community Resource Development Specialist staff or Department of Agricultural Economics of your state university College of Agriculture for assistance. Most major journals and periodicals are in the holdings of university libraries.

4. Theses, dissertations, unpublished manuscripts or special reports for internal uses

a. Write to the author or the issuing organization. All but theses and dissertations must usually be obtained directly from the authors or issuing organizations.

b. For theses or dissertations, order from: University Microfilms, University of Michigan, Ann Arbor, Michigan, 48104. Cost is nominal. However, not all universities cooperate in this program. If not available, contact the author or the relevant department of the degree-granting institution.
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