



# Guide to Local Government Finance in California

*Michael Multari, Michael Coleman, Kenneth Hampian, Bill Statler*

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The Guide to Local Government Finance in California provides a unique look at local government finance that covers not only the vital fundamentals – like budgeting, accounting, and investing – but also lesser known yet equally powerful forces that affect the ability of cities, counties, and special districts to deliver essential services. Focusing on the unique and complex nature of finance in California, the Guide to Local Government Finance in California answers questions such as:

What are the best practices in budgeting?

How do developers and cities size up the economics of potential projects?

What are the pressures that often push government costs beyond the annual inflation rate?

Why do labor force costs consume such a big piece of budget pie?

What is the outlook for reform in California and what principles should guide reform?

Appendices offer a step-by-step process for preparing, reviewing, and adopting a city budget and tips for presenting financial information in meaningful ways.

The Guide to Local Government Finance in California is an essential resource for public agency managers and other staff, including planners and policy analysts, as well as appointed and elected public officials, teachers, students, and citizens at large who want to understand and improve California's complex system of local government finance.

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