

# **CASE STUDIES IN PUBLIC BUDGETING AND FINANCIAL MANAGEMENT**

## **Second Edition, Revised and Expanded**

**Aman Khan**  
**W. Bartley Hildreth**

**(ISBN: 0-8247-0881-1; New York, NY: Marcel Dekker, Inc.)**

### **Table of Contents**

---

Forward (Thomas D. Lynch)  
About the New Edition  
Introduction

#### **PART I: PUBLIC BUDGETING**

##### *POLITICAL ECONOMY OF BUDGETING*

01. J.P. Viteritti and T.W.Matteo. *The Political Economy of City Life Cycles: A Comparative Analysis of Services, Expenditures and Revenues.*

02. Dan Durning and Richard W. Campbell. *Equity and Budgetary Analysis: Determining Fair Shares of Local-Option Sales Taxes.*

03. W.A. Firestone and M.E. Goertz. *Waste Not, Want Not: School Finance Reform and Educational Equity in New Jersey*

04. Jeffery M. Stonecash. *Parties, Professionalism and Changing Budget Battles in New York, 1950-1997.*

05. Arie Halachmi and Robert Boydston. *The Political Economy of Outsourcing.*

##### *BUDGET MANAGEMENT PRACTICES*

06. Jerry McCaffery. *Confidence, Competence, and Clientele: Norm Maintenance in Budget Preparation.*

07. Jerry McCaffery and John E. Mutty. *Issues in Budget Execution*
08. Edward J. Clynch. *Do Program Budgets and Performance Indicators Influence Budget Allocations? An Assessment of Mississippi Budget*
09. C. Nelson Easterling. *Performance Budgeting in Florida: To Muddle or Not to Muddle, That is the Question*
10. Jerome B. McKinney. *Implementing and Managing Zero Base Budgeting*
11. Frank U. Kohler and B.J. Reed. *Target-Based Budgeting in Lincoln County*
12. Office of Budget and Planning, Governor's Office, Texas. *Strategic Planning and Budgeting in the "New Texas": Putting Service Efforts and Accomplishments to Work*
13. John P. Forrester and Rebecca Hendrick. *Transition to Outcome-Based Budgeting: The Case of Missouri's Department of Revenue and Milwaukee, Wisconsin*
14. Aman Khan. *Forecasting the General Fund Budget of a Local Government*
15. Howard Fleeter and L. Lee Walker. *Revenue Forecasting*
16. Mike Campinni and Aman Khan. *Budget Analysis: A Study in the Budgetary Practices of a Small Community*
17. Patricia Wigfall and Thomas Lynch. *Capital Budgeting Practices in Local Governments: A Comparative Study of Two States*
18. Alan Walter Steiss. *Procedures for Programming and Financing Capital Improvements*
19. W. Bartley Hildreth and Gerald J. Miller. *Can the Riverside Community Afford a Massive Debt Financed Capital Improvement Program?*
20. Charles W. Washington. *Budgeting for Unincorporated Areas*

#### **BUDGETING UNDER FINANCIAL STRESS**

21. Craig L. Johnson and John L. Mikesell. *The Collapse of Fiscal Home Rule in the District of Columbia*
22. Suzanne LeLand and Kurt Thurmaier. *City-County Consolidation: The Case of the Illusive Cost Saving*
23. Herbet A. Marlow, Jr. and Ronald C. Nyhan. *Applying Organization Development Processes*

*to Downsizing*

24. Katherine G. Willoughby and Thomas P. Lauth. *Cutback Management in Georgia: State Agency Responses to FY 1992 Budget Reduction*

25. Robert W. Smith. *Struggle for Better Budgets: The Curious Case of the Legislative Conference System in New York State*

## **PART II: FINANCIAL MANAGEMENT**

### *ACCOUNTING, AUDITING AND FINANCIAL REPORTING*

26. Patti A. Mills and Jennie L. Mitchell. *Cash Basis Financial Reporting for Local Government: A Comparison with GAAP*

27. Terry K. Patton and Robert J. Freeman. *Changes Proposed for Governmental Financial Reporting*

28. Terry K. Patton and Aman Khan. *Financial Analysis of the City of Mesquite, Texas, using Comprehensive Annual Financial Report*

29. David B. Pariser and Richard C. Brooks. *Governmental Audit Recommendation Follow-Up Systems: Implementing Recommendations Effectively*

30. Jesse W. Hughes. *Comparative Analysis of Key Financial Indicators*

### *FINANCIAL MANAGEMENT PRACTICES*

31. M.W. Shelton and T. Albee. *Financial Performance Monitoring and Customer-Oriented Government: A Case Study*

32. David B. Pariser and Richard C. Brooks. *Determining the Full Cost of Residential Solid Waste Service*

33. W.C. Rivenbark and K.L. Carter. *Benchmarking and Cost Accounting: The North Carolina Approach*

34. N. Hillman and R. Miranda. *Reengineering Financial Management: Pittsburgh's Unicourse 2000 Project*

35. Aman Khan. *Learning from Experience: The Cash Management Practices of a Local Government*

36. James R. Ramsey and Merl Hackbart. *The Evolution of a Debt Management Policy and*

*Program*

37. Greg Johnson and John Mikesell. *The Orange County Debacle: Where Irresponsible Cash and Debt Management Practices Collide*

38. W. Bartley Hildreth. *The Gordian Knot of a Project Revenue Default.*

39. Charles Coe. *Obtaining a Better Bond Rating: A Case Study*

40. Susan A. MacManus. *Procurement Dilemmas: Social Policies vs. Pure Competition, The Case of Vendor Preference*

41. S.M. Emerson. *Promises and Pitfalls of Contracting for Public Services: The LAWA Case*

42. Bernard Ross and David H. Rosenbloom. *Risk Management*

43. W. Bartley Hildreth and Laurie W. Adams. *The Politics of Pension Fund Management.*

44. Aman Khan and Theodore J. Stumm. *Enterprise Operation in a West Texas City*

45. A. Blankley and D. Forgione. *Ethical Issues Facing Private, Not-for-Profit Hospitals in the U.S.: The Case of the Methodist Hospital System*

*FINANCIAL MANAGEMENT UNDER BUDGETARY STRESS*

46. C. Kurt Zorn. *Financial Management Under Budgetary Stress*

47. Craig L. Johnson and John L. Mikesell. *The Richmond Unified School District Default: Cops, Bankruptcy, Default, and State Intervention*

48. Kay Hofer. *Property Tax Abatement: A Case Study of San Marcos, Texas*

49. Patrick W. Manion. *Financing a Recycling Facility Through a Public-Private Enterprise*

50. Ellen Rosell. *The Chickens Come Home to Roost: The Publicization of Private Infrastructure*

*Index*