

Town of Middletown *Strategic Management Review* **APPENDICES**



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APPENDIX A: PROJECT METHODOLOGY

This appendix describes the methodology used in assessing Middletown's management systems and prescribing recommendations for management enhancements. Section A-1 describes the overall approach and analytic framework for the project, including methods used to collect and analyze data. Sections A-2, A-3, A-4, and A-5 list the records and documents reviewed, the questionnaires filled out by town personnel, protocols for the structured and semi-structured interviews conducted with key personnel, and the personnel interviewed.

A-1. Project Framework

The underlying analytic framework is derived from the Government Performance Project (GPP) and its adaptation for the New Jersey Initiative (NJI). The GPP and NJI are criteria-based frameworks for assessing the management capacity (which enables governments to achieve the results of governance required by their citizens) and its constituent management systems (financial management, human resources management, capital management, and information management) of state and local governments. The GPP framework and methodology was developed over several years from 1996 to 2002 by researchers at Syracuse University's Campbell Public Affairs Institute and *Governing* magazine, for evaluating the management of state governments and large local jurisdictions. It has subsequently been modified by its initial financial sponsor and current institutional home, the Pew Charitable Trusts. The methodology is perhaps most familiar for its periodic "Grading the States" reports in *Governing*.

The Campbell Institute and Pew also worked with Rutgers University's Eagleton Institute of Politics and the New Jersey Department of Community Affairs to adapt the framework and methodology for the NJI, which performed an analysis of seven municipal governments in New Jersey in 2001 and 2002. The NJI extended the GPP approach in two ways: first, by adapting the model for application to smaller governments (albeit still with populations over 50,000) and second, by using the adapted framework for diagnosis and prescription rather than just summary assessments and "grading." For this project, the GPP/NJI model has been further adapted and extended in order to apply it to the current setting. In the case of Middletown, this involves not just corrections to fully established systems in large governments, but prescribing the development and expansion of management capacity.

IPA's strategic management review for Middletown built on the GPP framework and particularly its adaptation in the NJI. It involved further extensions of the framework and methodology because of Middletown's smaller size compared to the New Jersey municipalities and because town-specific diagnosis and prescription were the primary purposes for this review. Additional criteria and recommendations for good practice were obtained from recognized authorities and applied to the project, as detailed in this section. The resulting framework facilitated an analysis of the Town's existing management systems and capacity in light of generally accepted standards for good practice in local government administration. This comparison was used as the basis for identifying priorities and developing an action plan for the town's ongoing development of management capacity.

GPP/NJI Framework and Criteria

The GPP framework and methodology were originally developed with leadership from researchers at the Campbell Institute of Public Affairs of the Maxwell School of Citizenship and Public Service at Syracuse University, beginning in 1996. Operation of the overall GPP project has more recently been taken over by its financial sponsor, the Pew Charitable Trusts, and the framework has been modified. It is familiar to some for its periodic “Grading the States” reports in *Governing* magazine. As that report title indicates, the GPP is an ongoing undertaking oriented to evaluating large subnational government organizations such as the 50 states. It has also been used to assess the management of the United States’ 40 largest counties and the 35 largest cities.

The basic GPP framework is a criteria-based approach to evaluating four management systems—financial management (FM), human resources management (HR), capital management (CM), and information management (IM)—and the overall capacity of a government to integrate those four basic systems in order to “manage for results.”¹ The idea of a criteria-based approach is to employ generally accepted standards for good practice as a reference for evaluating and comparing the management capacity of the governments being studied. The concept of “managing for results” focuses on a government’s ability to generate, manage, and use information related to a government’s goals and performance, and integrate that information across the four management systems, in order to deliver results for its constituents. The potential to deliver results, created by the ability to effectively acquire, manage, and deploy appropriate financial, capital, human, and information resources, is what defines the GPP’s concept of management capacity.

The New Jersey Initiative (NJI) was undertaken by researchers from Syracuse and Rutgers Universities in 2001 and 2002 with the support of Pew and New Jersey’s Department of Community Affairs. It involved adapting the GPP approach to analyze seven New Jersey municipalities selected from among the 25 largest municipalities in the state. Their populations ranged from 50,000 to 150,000. All were significantly smaller than the local governments assessed by the GPP. The NJI also went beyond the basic “grading” and summary comparison approach of the GPP, by providing more in-depth diagnoses of the cities’ management capacity and using those diagnoses as the basis for offering specific policy and administrative recommendations to the individual municipalities, the group of cities as a whole, and to New Jersey’s state government.

For further information on the GPP and NJI, refer to the following websites:

- For information on the current version of the GPP: www.gpponline.org
- For information on the original GPP project: www.maxwell.syr.edu/gpp
- For information on the NJI: www.maxwell.syr.edu/campbell/nji/welcome.htm

¹ The original, Campbell Institute, version of the GPP framework defined five systems—financial, capital, human-resources, and information-technology management (IT), and managing for results (MFR). The NJI also used a five-system framework. The organizing framework adapted for this project follows the current GPP model in treating strategic management, performance-related information and information systems, and information technology—the major components of the MFR and IT systems—as a single system concerned with generating, managing, disseminating, and using information or knowledge related to organizational mission, goals, service objectives, and performance.

Framework for Middletown's Management Review

In the first major extension of the GPP/NJI framework, IPA made adjustments to the selection and content of the criteria employed in the analysis to reflect Middletown's smaller size, the unique operating environment of municipal government in Delaware, and the explicitly diagnostic and prescriptive intent of the project. In particular, this involved supplementing the limited number and generality of the GPP/NJI criteria. The original criteria-based GPP design emphasized concise evaluation and comparison of governments rather than prescriptions for improving specific management practices. Therefore, it carefully avoided any level of prescriptive detail that might be construed as recommending "best practices."

While for this project IPA similarly wished to avoid prescribing detailed "best practices" in a way that would deter local residents and officials from devising more locally appropriate systems and solutions, the number of criteria was increased by incorporating some more specific standards for good practice from recognized authorities. Among the additional sources were recommended practices promulgated by the Government Finance Officers Association (GFOA) and its National Advisory Council on State and Local Budgeting (NACSLB), guidance from the International City/County Management Association (ICMA), and a variety of other published sources and professional organizations. A complete list of the sources used to develop Middletown's management-evaluation framework and criteria, in addition to other useful resources, can be found in the bibliography and resource guide in Appendix B. Table A-1 summarizes the framework used for the project, listing the management systems, subsystems, and elements analyzed, and the number of criteria used and recommendations made for each subsystem. The four management systems—financial, human resources, capital, and information management—were subdivided into 18 subsystems and 47 elements.

Table A-1. Summary of analytic framework: management systems, subsystems, and elements

System	Subsystems	Elements	Criteria	Recomm.
Financial Management	Financial planning	Goal setting; Forecasting; Managing long-term assets and liabilities	8	4
	Budgeting	Budget process; Budgeting for performance; Budget documentation	15	3
	Structural balance	Revenue structure; Planning and management	7	8
	Contracting and procurement	Contracting and procurement	4	1
	Financial controls and reporting	Managerial controls; Financial reporting	8	4
Capital Management	Capital improvement planning	Capital-improvement planning	6	1
	Project management	Project management	6	2
	Asset management	Asset management	5	1
	Internal coordination	Internal coordination	2	1
	Intergovernmental coordination	Intergovernmental coordination	3	1
Human Resources Management	Workforce planning	Strategic workforce planning; Workforce data; HR policy communication; Internet and computer policies	7	4

System	Subsystems	Elements	Criteria	Recomm.
	Recruitment and hiring	Timely hiring; Employee recruitment; New-employee performance; Job descriptions, classifications	13	5
	Employee retention	Employee turnover; Promotions; Employee benefits; Termination	8	7
	Training and development	Development resources; Advancement opportunities; Cross-training	4	8
	Performance appraisal and management	Linking employee and organizational goals; Performance appraisals; Rewards for high performers; Employee feedback	10	11
Information Management	Strategic planning and performance management	Results-oriented strategic plan; Data development and use	7	5
	Information technology (IT)	IT strategic analysis; IT procurement; Data storage and retrieval; IT human resources; IT systems maintenance	16	7
	Electronic government and citizen engagement	Public access to services; Communications with citizens; Public access to programs and information; Public access to officials; Public feedback on programs and services	9	8
Totals: 4 systems	18 subsystems	47 elements	138	81

Tables A-2 through A-5 list the individual criteria used as reference standards within each element of the framework. In order to facilitate cross-referencing, the numbering system used in these tables is keyed to the chapter (management system-level), section (subsystem), and subsection (element) numbers used in the body of the report. Note that although a fourth digit is used in these tables to number the individual criteria, the criteria are not numbered in the chapters in the body of the report.

Table A-2. The financial management system, subsystems, elements, and criteria

3. Financial Management (system)
3.1. Financial Planning (subsystem)
3.1.1. Goal Setting (element)
3.1.1.1. The Town regularly collects and evaluates information about trends in community condition and the external factors affecting it (criterion / standard).
3.1.1.2. The town's financial planning and budgeting are informed by the broad goals based on the town's assessment of the community it serves and its operating environment.
3.1.2. Forecasting
3.1.2.1. The town's revenue and expenditure forecasting processes are thorough, accurate, transparent, and include a multiyear perspective of at least three years.

3.1.2.2. The town has policies and procedures to analyze the impact of financial decisions, major land-use actions, and choices concerning what services and service levels to provide, using a full-cost approach, and addresses such impacts in its capital-improvement plan (CIP) and operating-budget plan/forecast.
3.1.2.3. The Town uses information that assesses the future fiscal impact of external financial decisions in financial planning and in developing the annual budget.
3.1.3. Management of long-term financial assets and liabilities
3.1.3.1. The Town maintains a modest, reasonable level of borrowing and does not rely on debt to finance current expenditures. The town has debt-management policies that are integrated with operating and capital-budget policies.
3.1.3.2. The Town manages long-term investments, including pension assets, to promote solvency and avoid financial instability.
3.1.3.3. Use of early-retirement incentives is carefully evaluated by the town.
3.2. Budgeting (Operating Budget Process, Content, and Documentation)
3.2.1. Budget Process
3.2.1.1. The town has a set of procedures that facilitate the review, discussion, modification, and adoption of a proposed budget
3.2.1.2. The Town clearly defines and follows a predetermined cycle, format, and deadlines.
3.2.1.3. The Town's budget process is transparent and easy to follow.
3.2.1.4. The Town provides clear and timely budget guidelines and instructions.
3.2.1.5. The Town effectively communicates its fiscal priorities.
3.2.1.6. The Town disseminates broad goals to citizens and provides opportunities for public input about the budget to identify stakeholder concerns, needs, and priorities.
3.2.2. Budgeting for Performance
3.2.2.1. The Town routinely produces valid cost and performance information, including information on past performance.
3.2.2.2. Town officials have cost and performance information available during budget deliberations.
3.2.2.3. Departments routinely use cost and performance information when developing the budget, and the finance department routinely uses cost and performance information when it reviews the budget.
3.2.2.4. Financial indicators and performance measures are used to monitor financial condition, the achievement of set goals, and the performance of vendors.
3.2.3. Budget Documentation
3.2.3.1. The budget document communicates policy decisions and their financial and other implications.
3.2.3.2. The budget document clearly identifies how revenues are to be raised and how expenditures are allocated.
3.2.3.3. The budget document provides the reader with a guide to the programs the government operates and the organization structure in place. This can include statements of organizational vision/mission, goals, and performance standards and measures, either by incorporation or by reference.
3.2.3.4. The budget document and related materials are clear and comprehensible and contain a summary of key issues, choices, and financial trends, in both the proposed and final budget documents. A comprehensive budget document generally includes [several specified in the chapter] aids to navigation and interpretation.
3.2.3.5. The budget is widely accessible—both available and presented in such a way as to provide meaningful and actionable information—to residents and other stakeholders.
3.3. Structural Balance
3.3.1. Revenue Structure
3.3.1.1. The Town maintains a diversity of revenue sources and assesses sources according to stability, growth, sensitivity to inflation/business cycle effects, and impact on tax- and rate-payers.
3.3.1.2. The town's revenue structure accommodates fluctuating economic climates.
3.3.1.3. The town does not depend on "one-time" or "windfall" revenues for ongoing expenditures.
3.3.1.4. The Town identifies what major revenue sources it considers unpredictable or impermanent and defines how these revenue sources can be used

3.3.1.5. Policies dictate how fees and charges are set. The extent to which fees cover the cost of the services provided is regularly evaluated.
3.3.2. Planning and Management Activities
3.3.2.1. The town has policies to guide the creation, maintenance, and use of resources for financial stabilization purposes, including a minimum reserve level.
3.3.2.2. The Town uses counter-cyclical or contingency-planning devices to address economic downturns.
3.4. Contracting and Procurement
3.4.1.1. The Town uses a systematic approach to “make-or-buy” decisions about whether and how to contract out for services versus producing them directly and uses outside vendors (including government, nonprofit, and for-profit producers) strategically.
3.4.1.2. The town’s procurement and grant-making practices are covered by adequate guidelines and controls (also see internal controls, below).
3.4.1.3. The Town follows set procedures when selecting grantees, contractors and vendors.
3.4.1.4. The Town monitors the performance of grantees, vendors and contractors, and incorporates the results into the future selection process (also see budgeting for performance, above).
3.5. Financial Controls and Reporting
3.5.1. Managerial Controls
3.5.1.1. Budget-to-actual comparisons of revenues, expenditures, cash flow, and fund balances are conducted periodically.
3.5.1.2. There are mechanisms in place to detect and correct deviations from the budget.
3.5.1.3. The Town regularly assesses and effectively links financial costs with operational performance.
3.5.1.4. The town’s departments engage in sound internal control practices.
3.5.1.5. The Town manages its cash to maintain and support ongoing expenditures and to minimize short-term borrowing.
3.5.1.6. The Town manages risk to limit government liability and to maintain overall fiscal health.
3.5.2. Financial Reporting
3.5.2.1. The Town prepares an annual financial audit in accordance with generally accepted accounting principles (GAAP) and routinely receives a clean audit opinion.
3.5.2.2. The audit report is made available to the public.

Table A-3. The Capital-Management System, Subsystems/Elements, and Criteria

4. Capital Management
4.1. Capital-Improvement Planning
4.1.1.1. The Town regularly conducts an infrastructure-condition assessment.
4.1.1.2. The systematic assessment of future infrastructure needs informs the capital-planning process.
4.1.1.3. The town has a formal, prioritized multi-year capital plan, linked to budgets and financial forecasts.
4.1.1.4. Selection of projects relies on capital-planning priorities, condition assessments, and public input.
4.1.1.5. The Town estimates operating and maintenance costs and links them to the operating budget.
4.1.1.6. Useful lives of capital assets are estimated.
4.2. Project Management
4.2.1.1. The Town adequately monitors and evaluates project progress.
4.2.1.2. The Town follows set procedures when selecting contractors and vendors.
4.2.1.3. The Town monitors contractors’ performance and incorporates the results into future selections.
4.2.1.4. The Town effectively intervenes to take corrective action, as necessary.
4.2.1.5. The Town effectively manages the private companies that build its infrastructure.
4.2.1.6. Capital-project reports are prepared for decision-makers to ensure that projects progress as planned.

4.3. Asset Management
4.3.1.1. The Town maintains its infrastructure according to generally recognized engineering practices.
4.3.1.2. The Town adopts a life-cycle approach to asset management.
4.3.1.3. The Town employs current-condition assessments in setting maintenance and renewal priorities.
4.3.1.4. The Town funds maintenance at a level that ensures service and safety, and minimizes total costs.
4.3.1.5. The Town effectively manages the private companies that operate and maintain its infrastructure.
4.4. Internal Coordination
4.4.1.1. When responsibilities overlap, departments coordinate effectively with each other.
4.4.1.2. Capital plans recognize the interrelated nature of the infrastructure system.
4.5. Intergovernmental Coordination
4.5.1.1. The town, county, and state offices effectively coordinate infrastructure responsibilities.
4.5.1.2. The Town incorporates intergovernmental regulations into capital planning and project selection.
4.5.1.3. The Town is aware of and complies with existing and new intergovernmental requirements.

Table A-4. Human Resources–Management System, Subsystems, Elements, and Criteria

5. Human Resources (HR) Management
5.1. Workforce Planning
5.1.1. Strategic-Workforce Planning
5.1.1.1. The municipality should have a HR strategic-workforce plan that provides direction and coherence to all HR activities and systems and addresses [several specific aspects of the town's workforce needs].
5.1.2. Workforce Data
5.1.2.1. Attrition data should be maintained and updated in order to forecast HR needs.
5.1.2.2. Employee to service level ratios should be maintained and compared to benchmark municipalities to estimate what department staffing levels are optimal.
5.1.3. HR Policy Communication
5.1.3.1. HR goals and policies should be communicated to each employee upon the commencement of employment and through an employment policy manual.
5.1.3.2. Documentation and signatures should be kept to ensure employees have been notified of and understand town policies.
5.1.3.3. Formal policies regarding the updating of the policy manual should be in place.
5.1.4. Internet and Computer Policies
5.1.4.1. Internet and computer policies should be used to establish what constitutes town property, identify the characteristics of proper computer use, and identify the consequences of computer misuse.
5.2. Recruitment and Hiring
5.2.1. Timely Hiring
5.2.1.1. The municipality should avoid unnecessary hiring delays by following specified hiring procedures.
5.2.1.2. Hiring timeframes required for various positions should be known and accounted for in the hiring process.
5.2.1.3. A central department should have the primary responsibility for hiring new employees.
5.2.1.4. The town should be aware of future personnel needs and should eliminate staffing gaps by anticipating employee departures and by providing accurate predictions of staffing needs to accommodate future growth.
5.2.2. Employee Recruitment
5.2.2.1. Recruitment is supported by adequate funding for future personnel needs.
5.2.2.2. An advertising budget is dedicated to recruitment efforts and the most effective advertising sources for various job openings are identified and utilized.

5.2.2.3. The municipality maintains an image as an attractive place to work.
5.2.2.4. The town does not have a disproportionate number of recruits who reject employment offers.
5.2.3. New Employee Performance
5.2.3.1. All employees have a provisional period in which the employer evaluates whether the employee is satisfactorily performing responsibilities of the position according to pre-specified performance measures.
5.2.4. Job Descriptions and Classifications
5.2.4.1. Position descriptions are a written record of what the employee is expected to do and include job duties, responsibilities, work products, and the level of supervision received.
5.2.4.2. Position descriptions are regularly updated to prevent them from becoming obsolete.
5.2.4.3. Descriptions contain enough detail to be used when conducting employee performance evaluations.
5.2.5. Employee Composition
5.2.5.1. The municipality is aware of issues arising from its demographic composition and is appropriately staffed to serve the needs of the town.
5.3 Employee Retention
5.3.1. Employee Turnover
5.3.1.1. The municipality conducts exit interviews to evaluate where employees go, why they are leaving, and what they felt about their time of employment in the town.
5.3.1.2. Information extracted from exit interviews is utilized to address the rate of departure in the future.
5.3.1.3. The municipality periodically compares its annual employee-turnover rate to other towns of similar size and service levels.
5.3.2. Promotion from Within
5.3.2.1. The Town has designated procedures to determine when it is appropriate to consider inter-agency promotions.
5.3.2.2. Criteria are in place that determine how promotions are decided with regards to tenure, job performance, and qualifying knowledge, skills, and abilities.
5.3.3. Supportive Work Environment and Benefits
5.3.3.1. The Town supports employees by providing benefits that meet employee's life needs and demands (a detailed listing is provided in the chapter).
5.3.4. Termination
5.3.4.1. The Town clearly communicates to employees what actions merit discipline or termination.
5.3.4.2. The Town identifies what measure of discipline will be administered depending on the severity and frequency of the behavioral infractions.
5.4. Employee Training and Development
5.4.1. Employee-Development Resources
5.4.1.1. The Town designates an annual training and development budget that is proportional to the workforce and used to increase employee knowledge and skill.
5.4.2. Career-Advancement Opportunities
5.4.2.1. Employee training is provided by the municipality, and employees are encouraged to seek training from additional sources that enhance professional competency.
5.4.2.2. The municipality rewards high-performing individuals through increased job training and responsibilities.
5.4.3. Cross-training
5.4.3.1. Employees receive basic training in positions related to their primary position and are called upon to bridge gaps during times of temporary staffing shortages.

5.5. Performance Appraisal and Management
5.5.1. Linking Municipal, Departmental, and Employee Goals
5.5.1.1. Employee-performance goals are linked to the achievement of department goals, and municipal goals should be achieved through the attainment of department goals.
5.5.1.2. Employees from all levels of the town workforce are included in meetings where goals, objectives, and work plans are discussed and created.
5.5.2. Notification of Performance-Evaluation Criteria
5.5.2.1 Employees know from their first day of employment on what criteria they will be evaluated.
5.5.3. Individual Performance Evaluations
5.5.3.1. Municipal employees are evaluated according to the same criteria necessary for successful performance in all positions, including communication, decision-making, leadership, meeting goals, objectives, and deadlines, and interpersonal skills, and integrity.
5.5.3.2. Evaluations address how well an individual performs within their specific job description.
5.5.3.3. Evaluations are a personal and individual process.
5.5.4. Rewards for High-Performing Employees
5.5.4.1. The Municipality recognizes employees on a regular basis for performance.
5.5.4.2. Performance awards are based on specific evaluation criteria.
5.5.5. Employee Feedback
5.5.5.1. The Municipality uses various methods to receive employee feedback, and employees are able to provide anonymous comments when applicable.
5.5.5.2. Concerns expressed through employee feedback are addressed by the municipality and changes within the town are made accordingly.

Table A-5. Information (IT and Managing For Results) System, Subsystems, Elements, and Criteria

6. Information Management
6.1. Strategic Planning and Performance Management
6.1.1. Results-Oriented Strategic Planning
6.1.1.1. Strategic goals and objectives for the municipality are established by town officials, in conjunction with citizens, and provide the town with a clear purpose and direction.
6.1.1.2. Elected officials use long-term strategic goals and objectives to create annual goals and targets that can be measured to evaluate the town's progress towards meeting goals.
6.1.1.3. Municipal officials draw clear links between managerial action and program results, and they communicate this information to appropriate agency personnel.
6.1.2. Data Collection, Management, and Use
6.1.2.1. Municipality maintains adequate data for analysis and decision-making.
6.1.2.2. Municipality integrates data across functions for analysis and decision-making.
6.1.2.3. Departments regularly monitor performance and use the information to manage programs, improve performance, and inform elected officials about deviations from agreed-upon levels of performance.
6.1.2.4. Cost and performance information is used to monitor contracts and influence decisions to contract out for department activities.
6.2. Information-Technology (IT) Strategy and Management
6.2.1. IT Strategic Analysis
6.2.1.1. In order to ensure that the town's IT systems provide information that adequately supports the town's programmatic and administrative needs, the municipality has established a multi-year strategic plan.

6.2.2. IT Procurement
6.2.2.1. Products selected have a known upgrade path that was considered upon purchase.
6.2.2.2. Applications selected are compared with others in the market and evaluated for municipal use.
6.2.2.3. Applications and equipment purchased are compatible with the organization's technical skill set.
6.2.2.4. Applications and equipment purchased successfully integrate with the city's current technology portfolio.
6.2.3. Data Storage and Retrieval
6.2.3.1. All data are integrated into a set of interconnected files managed by an IT unit.
6.2.3.2. The municipality avoids data redundancy and promotes information sharing across functional departments.
6.2.3.3. Applications developed and purchased are set to retrieve relevant data items on an as-needed basis.
6.2.3.4. Data confidentiality is maintained.
6.2.4. IT Human Resources
6.2.4.1. Adequate IT human resources are in place to support daily operations.
6.2.4.2. Demand for properly trained staff is anticipated when considering future technology-based projects.
6.2.4.3. Employees are subject to IT-skill assessments in an effort to identify the need for additional training of current employees or the need to hire additional IT personnel.
6.2.5. IT Systems Operation and Maintenance
6.2.5.1. Written policies and procedures regarding technology failures following a disaster are formally established, as detailed in the chapter.
6.2.5.2. An off-site copy of formal recovery procedures is maintained and periodically updated.
6.2.5.3. Periodic testing of the plan should be conducted in an effort to identify and remedy deficiencies.
6.2.5.4. Secure, off-site backup copies of records are maintained.
6.3. Electronic Government and Citizen Engagement
6.3.1. Public Access to Services
6.3.1.1. Information regarding key services, such as utilities, is publicly and readily accessible through a variety of sources including town hall, the website, written correspondence, and the Internet.
6.3.2. Effective Communication Concerning Goal Accomplishment
6.3.2.1. Residents are regularly informed of the town's progress towards the achievement of goals and objectives.
6.3.3. Public Access to Performance and Financial Information
6.3.3.1. Performance information, including budget documents and annual financial reports, are publicly available through a variety of formats, including the town website and hard-copies.
6.3.3.2. Electronic budget documents are identical to the printed versions.
6.3.4. Effective Channels for Two-Way Communication
6.3.4.1. Town staff should be available to meet with citizens during normal business hours.
6.3.4.2. Town Council members should be accessible to meet through other methods (e.g., via appointment, email, etc.)
6.3.4.3. Procedures are in place to accommodate those unable to meet during normal business hours.
6.3.4.4. The Town provides electronic contact information for key municipal officials and departments.
6.3.5. Systematic Feedback Concerning Programs and Services
6.3.5.1. Appropriate methods are used to determine how the public feels about services offered.

Data Collection and Analysis

Data for the project were obtained from a variety of sources during 2006, through collaboration between the IPA project and Town personnel. An initial set of relevant policy- and practice-related records and documents was compiled by town personnel early in 2006. Structured and

semi-structured interviews and extensive HR and IT questionnaires were used to collect information directly and identify additional relevant documents. Semi-structured interviews, telephone calls, and email correspondence were used to follow up on the information gleaned from documents and staff responses to structured instruments, as well as to help the IPA team better understand some of the town's undocumented practices. Subsequent sections of this appendix provide details of the documents reviewed (section A-2), the IT and HR questionnaires (A-3), the structured-interview protocols (A-4), and the personnel interviewed (A-5).

During and after data collection, Middletown's current policies and practices, with respect to acquiring and managing its financial, capital, human and information resources, were evaluated with reference to the GPP/NJI criteria and the other sources of good-practice standards incorporated into the analytic framework. In some cases Middletown's policies and practices were compared to those of peer municipalities. These comparisons to recognized criteria and standards, as well as to peer organizations, provided the basis for diagnosing the town's management systems and preparing recommendations for each of the analyzed systems, subsystems, policies and practices. Town officials and administrators reviewed draft chapters as they were completed, and again after they were revised, in order to help the IPA team correct factual errors and omissions, understand the town's policies and practices more fully, and refine the report's analysis and recommendations. Subject-area experts in IPA provided additional review of the project team's analyses and recommendations.

Formulation of Recommendations

In the second major modification of the GPP/NJI approach, the IPA project team generated a detailed diagnostic description of Middletown's current management systems and capacity, by evaluating the 49 management-system elements with reference to 138 criteria and standards of good practice. This diagnosis was used as the basis for 81 specific recommendations to develop Middletown's management capacity and strengthen its management systems. The recommendations range from relatively simple-to-implement enhancements to current practice, to more-complex strategic programs that, in some cases, will take several months to implement. These recommendations have been organized into a specific, sequenced strategy for the systematic and integrated development of the town's management systems and capacity. The resulting action plan, spelled out in Chapter 7 of the report, provides a road map for the town as it seeks to proactively respond to ongoing growth and development and realize the vision laid out in its updated Comprehensive Plan. Two recommendations that came out of the project but are not accounted for by the formal framework are also included in Chapter 7.

Some further points are in order. First, although this project was designed to generate diagnosis and prescription for improving Middletown's management systems and expanding its management capacity, the recommendations do not identify specific "best practices" to be adopted by rote. Rather, IPA has provided a recommended action plan in the form of a strategic roadmap. The report as a whole identifies standards and criteria that define desired approaches, policies, and practices. The action plan recommends a particular sequence of implementation of capacity enhancements, but it presumes that the detailed design of policies and practices can best be accomplished by Middletown's officials themselves, with or without the assistance of outside advisors. Practices that are "best" for one jurisdiction may not be best (or even acceptable) for

another. This is one important distinction between “criteria” and “best practices.” Locally developed practices, formulated with reference to specific standards, are more likely to be well adapted to local circumstances and are more likely to be “owned” by those who will have to implement them.

Second, although the project team used the four-system GPP framework for organizing the data collection, analysis, and identification of 81 specific recommended actions, the recommendations were then organized into a comprehensive roadmap that cuts across all four systems. This reflects the GPP’s emphasis on crosscutting integration of management systems in order to “manage for results,” as well as the interdependence of the four systems and their components. Changes made to any one system must take into account their likely effects on the others. The recommended sequence of activities reflects relative priorities, the likely interactions of capacity-enhancing changes in the town’s policies and practices, and an effort to constrain the extent to which additional rounds of modifications will be required as it moves through implementation.

Finally, during the relatively long time it has taken to complete the diagnosis, the development of the recommendations and a strategic roadmap, and this report, the Town has already implemented or begun to implement several of the recommended capacity enhancements.

A-2. Documents Reviewed

General Documentation

- Town of Middletown Organization Chart, February 2006
- Middletown Town Charter

Financial and Capital Management

- Adopted budgets for fiscal years 2004, 2005, and 2006
- Audited financial statements and supplementary information, year ended June 30, 2005
- Financial statements, supplementary information, and auditor’s report, year ended June 30, 2004
- Audited financial statements and supplementary information, year ended June 30, 2003
- Audited financial statements and supplementary information, 4-1/2 months ended June 30, 2002
- Town of Middletown financial flow of information
- Town of Middletown investment policy, as approved May 24, 2006
- Town of Middletown transfer-tax history, FY 2000 – FY 2006, prepared July 7, 2006
- Town of Middletown capital cost–recovery schedules (sewer, water, and electric connection fees), permit-fee schedules (residential and commercial construction and inspections), and business license–fee schedules as of July 2006
- Town of Middletown annual continuing disclosure report, January 30, 2006

Human Resources

- Personnel Policy Manual for the Town of Middletown
- Employee Performance Evaluation Form
- Parks Foreman Job Description

- Lineman II/Apprentice Lineman Job Description
- Accounts Payable Clerk Job Description
- Municipal Worker I Job Description
- Exit Interview Form
- Middletown phone number chart
- Middletown Fiscal Year 2006 Personnel Budget

A-3. Survey Instrument(s) and Structured-Interview Protocols

Financial Management

Budgeting and Financial Planning

- What are the town's procedures for forecasting revenues and expenditures (time span, methods)?
- How is the town forecasting and planning for the costs associated with long-term changes in the types and levels of services it will be providing, as well as the increased service demands associated with residential and commercial growth? Is there a procedure for securing citizens' input into this process?
- How does the town forecast the cost and revenue implications of land-use approvals and developments?
- Describe the town's annual budget process (cycle/calendar, format, approach to developing budget estimates and choosing priorities, what is done centrally, and what by departments/subunits, involvement of elected officials and citizens). What documents are available describing it, and how are they distributed to staff, Council, citizens?
- What forms of cost analysis does the town use in budgeting expenditures, for setting utility rates, user charges, and fees for service? How often is it done? Every time a decision is made? Rarely? Who is responsible for doing it in each case? Is there a documented policy?
- How are the continuing costs of new services, service enhancements, and capital projects estimated and factored into decisions?
- What kinds of performance information and information about costs of service are used by staff and Council in making budget decisions?
- How is the management of the pension fund(s) handled? Is the defined-benefit plan fully funded? How about other post-employment benefits such as health insurance?
- What financial considerations were taken into account in deciding to offer the early-retirement-incentive plan? How has its cost been factored into the budget and financial plans?
- How does the town decide whether to finance capital projects with bonds or current revenues?
- How has the town dealt with projected shortfalls in revenue when preparing the budget?
- What are the town's policies for maintaining a balanced budget? How are they documented?
- How does the town plan to make up for the future loss of developers' contributions and reductions in real estate-transfer taxes? What other revenues do you expect to end or change significantly or unpredictably in the future? What guidelines are there covering the use of unpredictable and nonrecurring revenues, and how are they enforced?

- Does the town budget for contingencies or financial reserves to deal with cyclical downturns? How? Is there a rainy day fund? Is there a written policy?
- What are the town's policies for debt issuance and management? Are they documented? How are they linked to the operating and capital budgets? How does the town measure and forecast debt affordability and set debt limits? What are the allowable uses of debt?

Make/Buy, Privatization Decisions, Contracting, and Procurement

- Which public services and internal service functions are produced by the town itself?
- Which are contracted for, and from whom are they purchased?
- What were the procedures used for deciding whether to contract out or not?
- What procedures were used to select the contractors and negotiate final agreements?
- What are your procedures for bidding and awarding routine purchases?
- What procedures does the town follow to handle problems with vendors' timeliness or delivery or completion; quality of goods and services; and to assure you get the best price? Are any changes to these procedures planned?
- What state laws and regulations govern the town's purchasing and contracting?

Financial Operations, Controls and Reporting

- What procedures are in place for monitoring spending against budget plans and allotments during the fiscal year? Is performance and unit-cost information used in doing this? How have you handled significant deviations from planned rates or amounts of spending?
- Describe the town's cash-management and investment policies.
- Has the town had to borrow money within a fiscal year to deal with cash-flow problems? Are there procedures in place to budget cash flow to avoid the need for short-term borrowing?
- Is there a risk-management policy? Which risks are insured and which are retained? What steps are the town taking to reduce potential liabilities?
- How are the end-of-year financial results and auditors' findings (such as the recommendations concerning internal controls) used in making policies for future budgets and financial administration?
- Is there a written policy or procedure concerning internal controls [especially with reference to the issues raised by the auditors' management letters]?
- Is there a regular process for evaluating utility rates, user charges, and other fees, to determine whether they are covering the full costs [operating, maintenance, capital, and any peak-demand or congestion costs] of providing services? If not, when are charges evaluated?

Catch-all

- What else should we know?

Capital Management

Capital-Improvement Planning

- What procedures has the town been using to identify its infrastructure and capital-purchase needs? How are those needs prioritized (within operating units, and at the town-wide level)? Are operating and maintenance costs estimated in addition to construction and purchase costs? How have those needs, priorities, and costs, once identified, been used to inform the

town's capital and operating budgets? Is there a regular procedure for involving citizens in selecting and prioritizing needs and projects?

- How does the town identify external sources of funding for capital projects it needs, such as state or federal intergovernmental aid?
- How does the town decide whether to fund its share of capital-project costs with current revenues, development fees, or bonds? Is there a written policy governing the use of debt finance?

Project Management

- What kind of progress and status reports are produced concerning the progress of major capital projects and capital purchases? How often? To whom are they distributed? Is there a written policy or procedure about this?
- How has the town handled any problems with schedule, cost, and/or quality of construction and major capital purchases? Is there a written policy covering this?

Asset Management

- Does the town maintain an inventory or inventories of its capital assets and infrastructure? How is it maintained and updated [format, procedures, responsibility]? Does it include information on the condition and remaining useful life of assets? Is this information available for use in developing capital plans and budgets? Is it used for those purposes?
- Is there a policy governing the disposal of assets that are no longer required by the town?
- How does the town ensure that it is performing appropriate maintenance to preserve assets in a state of good repair throughout their lifecycles?

Coordination

- How do various units of the town coordinate their capital needs, plans, and projects with one another?
- How does the town coordinate its capital needs, plans, and projects with other entities such as the state and the county?

Human Resources

Workforce Planning

- What's the town's plan to create a human resources–management (HRM) strategic plan? What's the timeline? Who's in charge of the HRM strategic plan? How's the budget going to be incorporated into the HRM strategic plan?
- What workforce data is currently available and used to plan for future HRM needs? Is this information available for full-time, part-time, and contract employees?
- Who is in charge of keeping the personnel policy manual up to date? Who approves changes to the manual? What are the plans to formally incorporate the computer policy into the handbook and disciplinary action table?

Recruitment and Hiring

- Who does the hiring? If by committee, who's included on the committee? Can we get a copy of the personnel requisition form?

- Does the town have a classification system? How does it work? What is the town's pay scale policy? Are job positions and classifications kept centrally or within each department? How often are job descriptions revised, and what is the procedure for doing so? Can we get some copies of job descriptions and classifications?
- What problems have there been in attempting to fill vacant positions recently? How many times in the past year has the town been unsuccessful in attempting to fill a position? Which positions?
- How many employees have been terminated during their probationary period?
- How do employee demographics compare to the community demographics? Are there Spanish speaking staff members on hand?
- What were the total employee head counts at the end the 2003 and 2004?

Employee Retention

- How is information gathered from exit surveys incorporated into the HRM plan to make Middletown a better place to work?
- What is the purpose and rationale behind the early-retirement incentives mentioned on page 79 of the PPM?
- What is the vesting schedule for the pension plan?
- Can we get a copy of a blank exit survey?
- What criteria are followed when deciding upon promotions?
- Do recruitment efforts target potential internal candidates as well as external ones?
- With what unions are Middletown employees involved?
- What civil-service arrangements apply to Middletown employees?
- What procedures are in place for encouraging, recording, and responding to suggestions and concerns from employees and their representatives?
- What problems have there been with the employee discipline procedures?
- Does the town keep track of turnover rates?

Employee Training and Development

- What steps are taken to assist new employees during their probationary period?
- How are employees kept up-to-date of state- and federally mandated training?
- What is the employee-development/training budget, and how has it been used?
- What group and individual training has taken place recently, and what is planned or scheduled for the future?
- Who has participated and what have they learned?
- What priority is given to promoting from within the municipality and advancing employees' careers through increase work responsibilities?
- How are employees cross-trained in order to foster interdepartmental cooperation and communication and to reduce overlap between departments?
- Do mayor and council only approve a certain number of promotions annually or a certain dollar value of promotions, or do they approve promotions for all eligible individuals?

Performance Evaluation and Appraisal

- Are the evaluation procedures mentioned in the Personnel Policy Manual (p. 7) followed throughout the organization?

- Do evaluations only occur on an annual basis?
- How are employees notified of evaluation-criteria/performance measures? How are those criteria and measures developed (process as well as content, general as well as job-specific)?
- What training is provided for supervisors in conducting employee evaluations?
- How are employee performance goals linked to municipal and departmental goals?
- What general criteria are used to evaluate all employees? What specific criteria are used to evaluate employees with regard to their specific positions? What criteria are used to evaluate new employees? Can we get a copy of evaluation forms that are used?
- What incentives are offered for exemplary employee performance? What performance rewards (both cash and non-cash) were given out during the past FY? What was the total cost of these rewards? According to what criteria were these rewards distributed? Have they considered one-time bonuses as an alternative to permanent salary/wage increases?
- What methods are used to receive employee feedback? What is done with employee feedback once it is received? What's the town's procedure for responding to feedback? How are employees involved in establishing goals, objectives, and work plans?
- Does the town solicit feedback from employees through interviews or written surveys? Is there a chance to give feedback at the end of annual performance evaluations?

Human Resources Questionnaire

Please answer as best you can the following questions about Middletown's workforce; employee hiring, retention, and turnover; benefits; and other human resources–management matters. Please indicate which answers are exact and which are your estimate or “best guess.” For any of the questions you cannot answer in a reasonable amount of time and effort, please indicate whether the difficulty in answering is because the information requested is unavailable, too difficult to calculate, or for some other reason. Please indicate as well what steps you would have had to take to respond in cases where answers are possible but unreasonably difficult to provide. Feel free to add comments, and to attach additional sheets as needed. Please contact us if you have any questions or concerns: Barrett Edwards (302-831-6372 or bedwards@udel.edu) is the HR specialist for the project; Jonathan Justice (302-831-1682 or justice@udel.edu) and Troy Mix (302-831-4926 or mix@udel.edu) are the project managers.

Basic Workforce Information

1. Number of permanent full-time employees (do not include temporary employees):

2. Number of permanent part-time employees:

3. Number of temporary employees:

4. Average years of service:

5. Average age:

6. Percent of employees at the top of their salary grade:

Employee Retention: (Please specify if using calendar or fiscal years. _____)

	2000	2001	2002	2003	2004	2005
Number of employees who left voluntarily (excluding retirements).						
Number of employees who left involuntarily (excluding layoffs).						
Number of employees who were laid off.						
Number of employees who retired.						
Number of employees who died.						
Number of full-time employees hired.						
Number of part-time employees hired.						

Meeting Employee Lifestyle Needs (employee benefits)

Benefit	No Employees	Some Employees (1%-49%)	Most Employees (50-99%)	All Employees (100%)
Dependent care flexible spending account				
Before/after school care				
Subsidize cost of child care				
On-site child care center				
Flextime				
Job sharing				
Leave sharing				
Compressed work weeks				
Telecommuting				
Domestic partner benefits (opposite sex partners)				
Domestic partner benefits (same sex partners)				
Family leave above required Federal FMLA leave				
Paid family leave				
Health insurance				
Dental insurance				
Vision insurance				
Prescription drug program				
Life insurance				
Long-term care insurance				
Medical flexible spending accounts				
Retiree health care benefits				
Wellness program/resources and information				
Employee Assistance Program				
On-site fitness center or membership subsidy/reimbursement				
Tuition reimbursement				
Full flexible benefits plan				
Defined benefit retirement plan				
Defined contribution retirement plan				

Employee Hiring

Please make every attempt possible to obtain the information necessary to answer questions.

1. Number of positions that opened during FY05.

2. Number of position vacancies posted in FY05.

3. Number of job applications received for advertised positions during FY05.

4. Number of individuals offered positions in FY05.

5. Number of individuals who accepted positions in FY05.

6. Number of individuals hired in FY05.

7. Number of jobs filled by internal candidates in FY05.

8. Average number of days to fill positions in FY05 (counted from the date the personnel requisition form was submitted until the start date of the new hire).

9. Recruiting budget in FY05.

10. How often do the following delay the hiring of town employees?

	Never	Rarely	Sometimes	Often	Always	Not applicable
Submission of personnel-requisition form						
Budget approval						
Posting and advertising for a position						
Interviews						
Reference and background check						

Employee Termination

1. How many new hires were terminated during the probationary period in FY05?

2. How many new hires left voluntarily during the probationary period in FY05?

3. On average, how long does it take to terminate employees for performance-related problems?

4. On average, how long does it take to terminate employees for behavior-related problems?

Employee Grievances

Do you have a formal grievance process? If yes, answer the following questions. If no, skip to the Training and Development section.

1. Number of grievances filed in FY05.

2. Number of grievances resolved in FY05.

3. Average length of time required to resolve a grievance in FY05.

4. Number of grievances upheld in FY05.

5. Number of grievances in the backlog.

6. Number of appeals filed in FY05.

7. Number of appeals resolved in FY05.

8. Average length of time required to resolve an appeal in FY05.

9. Current number of appeals in the backlog.

Training and Development (Please indicate in your answers whether the information was obtained from documentation or is a “best estimate.”)

1. Overall training expenditures in FY05 (including agency budgets and tuition reimbursement).

-
2. Average expenditures spent on training per non-managerial employee in FY05.

 3. Average expenditure spent on management training per manager in FY05.

 4. Average number of training hours per employee in FY05.

 5. Average number of training hours per manager in FY05.

 6. Number of employees who have a career development plan.

 7. Overall training budget for FY06 (including agency budgets and tuition reimbursement).

Information Management

Website

- How important is the website as a way for Middletown to provide information to citizens and help them contact officials? How can citizens without computer access get information and contact officials?
- What are the future plans to include information on the town website such as the town code, charter, zoning maps and ordinance, comprehensive plan, budget, etc.
- What plans are there to use the website as a way for people to transact business with the town?

Staff, Vendors, and Contracting Out

- What type of IT training of systems and applications do non-IT staff members receive?
- What procedures are followed when making hiring decisions regarding IT personnel?
- What activities are contracted out?
- How do you decide what to contract out? Is cost and performance information used to make the decision?
- How do you evaluate performance of contracted out services?
- How are vendor-provided IT services managed?

Programs, Accessibility, and Data Management

- How does Middletown store and retrieve data? (transactions, property records, etc.) tax bills and records, utility records, costs of services, costs of capital projects, etc.
- Is this data accessible to all the departments? Is it centralized? Are similar data formats used in each department? How long does it take to obtain data from other departments? Is this encouraged? How cooperative are departments with one another? Is it working well? What could make it work better?
- Are all records kept electronically, or are paper records used?
- How do you use this data for daily management activities? (budgeting, policy changes, capital improvements, HR, etc.)
- Are there data that would be useful for daily management activities that are not currently available?
- What cost and performance information is supplied to top officials from each department? How is this information generated? If one of the foreman need information for a project, do they individually have access to the records or have to get the information from someone else? Is information like this accessible on a computer, or in a file cabinet?
- How is cost and performance information used in making budget decisions and assigning personnel and equipment?
- What disaster and recovery procedures does the town have in place?

IT Investments

- How do you determine what hardware, systems, and software the town needs? Do you consider current capabilities of IT systems when purchasing new components? What about capabilities of current staff members? Can new IT assets be integrated with current IT assets? Does the municipality try to maximize useful life of IT assets? Is this policy documented?
- Describe the current process followed to acquire new hardware. Are any segments of the current process mandated?
- Describe the current process followed to acquire new hardware. Are any segments of the current process mandated?
- What procedures are in place to develop and/or implement software?
- How do you decide what software to buy off the shelf and what to develop either internally or working with consultants?

Cost and Performance Information

- Does anyone regularly collect cost and performance information at the department level? What happens to the information after it's collected: who gets it, in what forms, and how do they use it? What type of information is collected?
- Does anybody collect benchmark and comparison data (e.g., from similar towns, etc.) to evaluate Middletown's performance? Who? What types of information are collected?
- How are program results documented, analyzed, and evaluated?

Public Programs: Feedback and Access

- How can citizens gain access to details about public programs?
- How often does the municipality collect feedback from the public on the performance and operation of its programs and services? How does the municipality obtain this information?

- How are performance audit reports distributed within the organization, and how are they made available to the public? Can we obtain some of the program evaluations to review?

Overall Municipal Functions and IT

- Are resource allocation and performance measurement a visible and frequently reviewed activity?
- What is Middletown's strategy for IT and data management as the town grows over the next few years? Is it a formal plan? How was it developed? Has it been reviewed with elected officials and with non-IT managers?
- What is the town doing to keep the plan up to date or to develop a plan if there isn't one already?

Council

- What cost and performance information is used during municipal budget deliberations?
- What procedures are involved when making investment decisions?
- What information would be useful to have available during the town's overall municipal budget deliberations that currently isn't available?
- What additional information would be helpful to monitor performance, improve performance, and inform elected officials about deviations from agreed-upon levels of performance?
- Does the town set departmental objectives for each period (year, quarter, month)?

Departmental-Level IT Questions

- Does anybody regularly collect cost and performance information at the department level? What happens to the information after it's collected: who gets it, in what forms, and how do they use it? What type of information is collected?
- What target levels/benchmarks are used to compare and evaluate programs (over time, against targeted levels, against other similar governments, agencies, or policies)?
- What additional information would be helpful to better manage each department?
- What is the performance-audit or program-evaluation schedule for each program/department?
- What procedures are in place to define performance measures for each department? How are they implemented and followed up on?
- How do managers use program results to make decisions? How is the information relayed to the town manager, elected officials, and citizens?
- What information is needed by managers to evaluate employees? How is it provided to them?
- Does the town set departmental objectives for each period (year, quarter, month)?
- Do municipal officials look at cost and performance information more than once a year?
- Do managers consistently refer to cost and performance information when making decisions?
- Do managers consider positive and negative trends before designating program funding?
- Is each department fully informed on the policies on outcome measurement?
- Who follows up to ensure that departments are consistently measuring outcomes?
- What information would be useful to have available during departmental budget deliberations that currently isn't available?

A-4. List of Interviewees

Leslie Daggett, Human Resources Coordinator (HR)

Morris Deputy, Town Manager (FM, CM, HR, IT)

Rebecca Ennis, Town Clerk (HR, IT)

Dave Potter, IT Manager (IT)

Louis Vitola, Finance Manager (FM, CM, HR, IT)

Pam Whitlock, Webmaster (IT)

Most interviewees were interviewed in person (using both structured and semi-structured formats) more than once, patiently responded to numerous follow-up queries by telephone and email, and closely reviewed drafts of the individual chapters in this report in order to correct and clarify their content. Their active and enthusiastic participation, together with the significant enthusiasm and assistance provided by Mayor Kenneth Branner, Jr., and Administrative Assistant Rae Teel, made the project possible.

APPENDIX B: RESOURCE DIRECTORY

B-1. Financial Management and Capital Management Reference Grid

Topic	Informational Sources	GFOA Recommended Practices
Accounting, Auditing, and Financial Reporting	Fritz, Holder, & Mead (all three)	<i>Auditor</i> (2005), <i>Documentation</i> (2002), <i>Establishing Appropriate</i> (2006), <i>Establishing the Estimated</i> (2002), & <i>Improving</i> (2004)
Budget Process	Bland (<i>Budgeting Guide</i>), Calia, Lun, Solano, & Stampfler	<i>Performance</i> (2002)
Budgeting and Fiscal Policy	Bahl, Bland (<i>Budgeting Guide</i>), Chase, Kavanagh, Lun, McElravy, Marvin, Michel (both), NACSLB, Powdar, Ruchelman, Solano, Stampfler, & Strachota	<i>Adoption</i> (2001), <i>Appropriate</i> (2002), <i>Performance</i> (2002), & NACSLB
Capital Planning and Budgeting	Aronson, Bland (<i>Budgeting Guide</i>), Canally, Deckard, Hill, McElravy, Pagano, Tigue, U.S. GAO (<i>Executive Guide</i>), Vogt, & Westerman	<i>Debt</i> (2003), <i>Establishing Appropriate</i> (2006), <i>Establishing the Estimated</i> (2002), & <i>Multi-Year</i> (2006)
Cash and Investment Management	Bush, Finkelstein, Hammond, & Larson	N/A
Contracting and Procurement	Thai	N/A
Debt Issuance and Management	Joseph, Kurish, Leonard, & Vogt	<i>Debt</i> (2003)
Economic Development	Bartik	<i>The Role</i> (2006)
Financial Management Technology	Canally, & Miranda	N/A
Financial Planning, Forecasting, and Fiscal Impact Analysis	Burchell (<i>The Fiscal</i>), Burchell (<i>The New</i>), Casey, Clifford, Genito, Nollenberger, Schroeder, U.S. GAO (<i>Privatization</i>), & Vogt	<i>The Use</i> (2003)
Internal Controls	Anthony, Coe, Deck, & Gauthier (Feb.)	N/A
Project Management	Brown, Cleland, Daun, Frame, & Martin	N/A
Retirement and Benefits Administration	Gauthier (June), Petersen, & P. Young	<i>Evaluating</i> (2004), <i>Pension</i> (2003), <i>Funding</i> (2005), <i>Public</i> (1997), & <i>Retirement</i> (2003)
Revenues—User Charges and Fees	Bierhanzl & Bland (<i>Revenue Guide</i>)	<i>Setting</i> (1996)
Revenues—Taxes	Bland (<i>Revenue Guide</i>), Mikesell, & Raphaelson	N/A
Risk Management	P.C. Young	N/A
Unions and Collective Bargaining	Thornton	N/A

Note. Multiple sources from the same author are listed according to the title's first word(s)

B-2. Financial Management and Capital Management Annotated Bibliography

Anthony, Robert N., and David W. Young, *Management Control in Nonprofit Organizations*, 4th ed., Irwin, Homewood, Ill., 1988.

Management Control in Nonprofit Organizations addresses general financial management topics such as financial statements, full-cost accounting, measurement and use of differential costs, pricing decisions, program analysis, operations budgeting, control of operations, and measurement of output. While somewhat dated, this is still a useful reference for approaches and rationales. Key topics: internal controls

Aronson, J. Richard, and Eli Schwartz, "Cost-benefit analysis and the capital budget," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 133-153.

A brief discussion of net present value and internal rate of return set the stage to evaluate different CBA components including spillover benefits, discount rate, and inflation. Revenue and expenditure forecasting is discussed and different financing options are identified. Key topics: capital planning and budgeting

———, *Management Policies in Local Government Finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004.

This useful reference book covers a broad range of topics including the organizational and intergovernmental context of local government finance, budgeting, cash management, financial management and technology, debt management, financial planning, forecasting, risk management, and pension systems. Several individual chapters appear in this listing and these chapters fall into nearly every section of the resource grid.

Bahl, Roy W., Jr., "Local government expenditures and revenues," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 79-99.

Determinants of local expenditures are identified in this article. Revenue is examined with respect to yield, equity, neutrality, local government revenue, and tax limitations. Key topics: budgeting and fiscal policy

Bartik, Timothy J., "Economic development," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 355-390.

A discussion of economic development goals builds a foundation for this chapter, which discusses the fiscal and employment benefits of economic development. Types of economic development programs are also discussed in this chapter. Key topics: economic development

Bierhanzl, Edward J., and Paul B. Downing, “User charges and special districts,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 315-351.

This chapter begins with a brief review of user charges and then discusses design elements such as cost and demand. User charges for services, such as water, sanitary sewerage, stormwater, and solid-water collection, are individually discussed. Development charges, fiscal impact fees, and special assessments are all reviewed as ways to pay for growth and development. The chapter concludes by discussing special districts and privatization. Key topics: revenues—user charges and fees

Bland, Robert L., *A Budgeting Guide for Local Government*. 2nd ed., International City/County Management Association, Washington, D.C., 2007.

A comprehensive guide to the budget process for local governments, with chapters covering budget formulation, managing budget deliberations and dealing with conflict, budget implementation, accounting and financial reporting, capital budgeting, and the use of performance data in budgeting.

———, *A Revenue Guide for Local Government*, Washington, D.C., International City/County Management Association, 2005.

Provides detailed chapters on common, major sources of local revenue (property tax, sales and excise taxes, income taxes, service charges and fees, impact fees and special assessments), with chapters placing the revenue sources in the context of a local economy. Includes chapters covering some important considerations (equity, economic impacts, and administrative feasibility) in designing revenue structures.

Bland, Robert L., and Irene S. Rubin, *Budgeting: A Guide for Local Governments*, International City/County Management Association, Washington, D.C., 1997.

Overview of the budgeting process including projecting revenues, creating budget guidelines, requesting and reviewing departmental proposals, and conducting legislative and public hearings.

Brown, Ken W., “The 10-Point Test of Financial Condition: Toward an Easy-to-Use Assessment Tool for Smaller Cities.” *Government Finance Review*, December 1993, 21-27.

Explains some useful ratio measures and outlines a procedure for comparing your city’s ratios to peer municipalities’ information as reported in the GFOA’s Financial Indicators Database.

Brown, Matthew, and Steven R. Kreklow, “Staying on Track: Crafting a Capital Program Reporting System.” *Government Finance Review*, October 2006, 16-20.

Provides general advice for designing a capital-project and –program tracking and reporting system as a way to minimize cost and schedule overruns, and their consequences.

Burchell, Robert W., David Listokin, and William R. Dolphin, *The Fiscal Impact Handbook*, Center for Urban Policy Research, New Brunswick, N.J., 1978.

This book includes a table containing annual capital-to-operating expenditure ratios for municipalities for finance administration, general control, police, fire, highways, sewerage, sanitation, water supply, parks and recreation, and libraries. Despite date from the late 1970s, this is still a key reference. Key topics: financial planning, forecasting, and fiscal impact analysis

———, *The New Practitioner's Guide to Fiscal Impact Analysis*, Center for Urban Policy Research, New Brunswick, N.J., 1985.

Revenue projection techniques and fiscal impact cost projections are covered in this book, along with operation expenditure multipliers by population size and growth rate. Although a little older, this is still a key reference. Key topics: financial planning, forecasting, and fiscal impact analysis

Bush, Erik W., “Optimizing Funds with Cash Flow Forecasting,” *Government Finance Review*, August 2005, pp. 50-51.

Cash flow forecasting is a tool used by local governments to avoid problem situations and otherwise enhance the responsible stewardship of the public's resources. This article describes the successful experience of the City of Warrenville, Illinois (population 13,363) in implementing cash flow forecasting. The Finance Department organized a series of meetings and education efforts with the operating departments. Since operating departments were not aware of the city's overall cash flow situation, education was crucial to establishing the need for smoother spending. Key topics: cash and investment management

Calia, Roland, “Are all public spending programs equal? Priority setting approaches for governmental budgeting,” *Government Finance Review*, August 2001, pp. 18-23.

This article identifies various points that should be included in prioritizing public spending programs, and different prioritization examples are provided. Some of the recommended practices include (1) identify stakeholder concerns, needs, and priorities, (2) identify broad goals, (3) disseminate goals and review with stakeholders, (4) identify opportunities for stakeholder input, and (5) monitor, measure, and evaluate stakeholder satisfaction. Key topics: budget process

Canally, Greg, and Bruce Neitsch, "Using Technology to Enhance Capital Planning and Budgeting: Austin's eCAPRIS Project Reporting and Information System," *Government Finance Review*, December 2005, pp. 36-41.

This article describes the City of Austin Project Reporting System (CAPRIS) and how it has been used for capital planning. While CAPRIS was created to be used by a very large city, it is an example of using technology to improve municipal operations. Key topics: capital planning and budgeting; financial management technology

Casey, Joseph P., Cecil R. Harris Jr., "A Five-year Financial Plan for a Smaller County: Linking Long-term Planning to Annual Budgeting," *Government Finance Review*, October 1993, pp. 25-29.

This article shows how the County of Hanover, Virginia was able to resolve budget problems, in the face of substantial population growth, by adopting a five-year financial plan. This article addresses staff acceptance of the plan, development costs of the plan, and the ongoing nature of the plan. Key topics: financial planning, forecasting, and fiscal impact analysis

Chase, Bruce W., and Robert H. Phillips, "GASB 34 and Government Financial Condition: An Analytical Toolbox," *Government Finance Review*, April 2004, pp. 27-31.

This article explains how citizens and policymakers can use GASB 34 to gain insight into local government finances. Key topics: budgeting and fiscal policy

Cleland, David I., *Project Management: Strategic Design and Implementation*, 2nd. ed., McGraw-Hill, Washington, D.C., 1994.

Cleland gives a review of the project management process, including project planning, control, termination, and leadership. This book is a good foundation for individuals who are not well-versed in project management. Key topics: project management

Clifford, Craig, "The Road to Fiscal Sustainability," *Government Finance Review*, August 2005, pp. 36-41.

This article discusses principles of financial planning that have put the City of Scottsdale AZ on a path toward long-term fiscal sustainability, based on recommendations by the International City/County Management Association (ICMA), the National Advisory Council for State and Local Budgeting (NACSLB), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA). The five principles of financial planning are: (1) maintain a multi-year perspective, (2) fund lifecycle costs and reserves, (3) perform revenue and expense analysis, (4) document forecasting assumptions and methodologies, and (5) continually reassess plans. Key topics: financial planning, forecasting, and fiscal impact analysis

Coe, Charles K., and Curtis Ellis, "Internal Controls in State, Local, and Nonprofit Agencies," *Public Budgeting & Finance*, 1991, pp. 43-55.

This study analyzes 127 cases of losses of internal accounting controls in state, local, and nonprofit agencies in North Carolina. The reasons for losses in control are identified and discussed along with ways of preventing such incidents. Key topics: internal controls

Daun, Michael. "Managing Major Capital Projects." *Government Finance Review*, June 2004, 33-38.

Provides useful advice for managing major capital projects, based on a management audit of one experience in Milwaukee, WI. The article recommends specific actions local governments can take to avoid the problems experienced in Milwaukee.

Deck, Glenn E., "Controlling Employee Fraud: Strategies for Managers and Auditors," *Public Budgeting & Finance*, 1985, pp. 52-62.

This article addresses ways fraud can be prevented through establishing a sound organization environment and implementing a strong system of internal control. In order to detect fraud, the article suggests charging a third party with auditing responsibilities, encouraging communication on potential fraud, maintaining auditor alertness to fraud, and implementing sound auditing principles. Furthermore, the article also addresses how technology can be used to detect fraud. Key topics: internal controls

Deckard, Kevin, "A Capital Idea: Linking the Operating and Capital Budgets in Rockville, Maryland," *Government Finance Review*, April 1996, pp. 49-53.

This article reviews how the City of Rockville, Maryland has been able to overcome financial issues by linking the operating and capital budgets. Key topics: capital planning and budgeting

Finkelstein, Benjamin, and Felicia Landerman, "Beyond Total Return," *Government Finance Review*, October 2005, pp. 28-31.

This article explains why total-return market benchmarks are a poor measure by which to judge the fiduciary performance of state and local government investment portfolios and suggest a way to modify a market benchmark to capture the unique investment objectives of public entities. Key topics: cash and investment management

Fishbein, John. *Preparing High Quality Budget Documents*. Chicago: Government Finance Officers Association, 2006.

Reports on examples, lessons learned, and errors to be avoided in trying to meet the 27 specific criteria identified by the GFOA for assessing the usefulness of budget documents.

Frame, J. Davidson, *The New Project Management: tools for an age of rapid change, corporate reengineering, and other business realities*, Jossey-Bass, San Francisco, 1994.

This source contains helpful information for estimating cost and schedules, selecting projects, and out sourcing. There is also helpful information found in this source for integrating cost and schedule control to measure work performance. Project evaluations and performance metrics are also reviewed in this source. Key topics: project management

Fritz, Anne A., "Taking Charge of Your Fund Structure," *Government Finance Review*, June 2005, pp. 54-55.

Uses the case of Westlake, Ohio to illustrate how local governments can develop policies to implement the GFOA recommended practice on "improving the effectiveness of fund accounting." Clarification and simplification of fund structures can reduce audit costs and improve financial reporting. Key topics: accounting, auditing, and financial reporting

Gauthier, Stephen J., "Dispelling OPEB 'urban legends,'" *Government Finance Review*, June 2006, pp. 66-67.

Summarizes some key implications of GASB 45, which takes effect over 2007-2009 and requires calculation of an actuarial accrued liability (AAL) and annual required contribution (ARC) for OPEB, including implicit subsidies. Key topics: retirement and benefits administration

———, "Understanding Internal Control," *Government Finance Review*, February 2006, pp. 10-16.

After giving a background on internal control, this article defines internal control as primarily a managerial concern and responsibility. To ensure adequate internal control, the author reviews the following areas: control environment, assessment of risk, policies and procedures, communication, and monitoring. Key topics: internal controls

Genito, Michael A., "Developing a Financial Trends Report," *Government Finance Review*, April 2005, pp. 42-45.

This article describes the City of Rye, New York's preparation of a financial trends report, in keeping with GFOA recommended practice, that has earned the praise of elected officials and credit rating agencies by. Rye used Microsoft Excel as the platform for the financial tables and trend graphs, all of which could be incorporated as a set of related worksheets in one electronic workbook. Key topics: financial planning, forecasting, and fiscal impact analysis

Government Finance Officers Association, *Adoption of Financial Policies*, 2001,
<www.gfoa.org/services/rp/budget/budget-adoption-financial-policies.pdf> (2006).

The GFOA recommends that jurisdictions adopt financial planning, revenue, and expenditure policies. This resource briefly reviews what should be included in each policy and provides a National Advisory Council on State and Local Budgeting (NACSLB) reference for each point outlined. Key topics: budgeting and fiscal policy

———, *Appropriate Level of Unreserved Fund Balance in the General Fund*, 2002,
<www.gfoa.org/services/rp/budget/budget-appropriate.pdf> (2006).

This brief report defines the appropriate level of unreserved fund balance as approximately five to fifteen percent of the organization's general operating revenues, or about one to two months of general fund operating expenditures. Key topics: budgeting and fiscal policy

———, *Auditor Association with Financial Statements Included in Offering Statements or Posted on Websites*, 2005,
<www.gfoa.org/services/rp/documents/AuditorAssociationRPOrlando.pdf> (2006).

This report provides suggestions for how towns should deal with auditors to secure the right to use the final audit as the town deems necessary, including posting the documents on the town's website. Key topics: accounting, auditing, and financial reporting

———, *Debt Management Policy*, 2003, <www.gfoa.org/services/rp/debt/debt-management-policy.pdf> (2006).

GFOA recommends that a debt management policy cover direct, revenue, and conduit debt, state revolving loan funds and pools, other types of hybrid debt, and interfund borrowing. Furthermore, the document addresses debt limits, the use of derivatives, debt structuring practices, debt issuance practices, and debt management practices. Key topics: capital planning and budgeting; debt issuance and management

———, *Distinguished Budget Presentation Award Program*, no date,
<www.gfoa.org/index.php?option=com_content&task=view&id=33&Itemid=57> (2006)

———, *Documentation of Accounting Policies and Procedures*, 2002,
<www.gfoa.org/services/rp/caafr/caafr-doc-accounting.pdf> (2006).

All government organizations should have documented accounting policies and procedures that are available to all employees who need them. These policies should illustrate what will actually occur, and not what would ideally be done. Key topics: accounting, auditing, and financial reporting

- , *Establishing Appropriate Capitalization Thresholds for Tangible Capital Assets*, 2006, <www.gfoa.org/services/rp/documents/thresholdscapassets.pdf> (July 2006).

Five guidelines are set forth in this report that outline how capitalization thresholds for tangible capital items should be established. Key topics: accounting, auditing, and financial reporting; capital planning and budgeting

- , *Establishing the Estimated Useful Lives of Capital Assets*, 2002, <www.gfoa.org/services/rp/caafr/caafr-establishing-estimated.pdf> (2006).

This is a very brief overview of points to consider when establishing useful lives of capital assets, including the quality of the items, their intended uses, and the environment in which the item is going to be used. Key topics: accounting, auditing, and financial reporting; capital planning and budgeting

- , *Evaluating Use of Early Retirement Incentives*, 2004, <www.gfoa.org/services/rp/documents/ERIS.doc> (January 2006).

In this report, GFOA recommends identifying goals and conducting a cost-benefit analysis and a budgetary analysis before considering the use of early retirement incentives. Key topics: retirement and benefits administration

- , *Funding of Public Employee Retirement Systems*, 2005, <www.gfoa.org/documents/persfundingrp.pdf> (July 2006).

This report provides GFOA recommendations to ensure that promised benefits are properly measured and reported. Suggestions to reduce actuarially required contribution volatility are also addressed in this report. Key topics: retirement and benefits administration

- , *Improving the Effectiveness of Fund Accounting*, 2004, <www.gfoa.org/services/rp/documents/rpefa040204.pdf> (August 2006).

In this report the GFOA recommends that “every state or local government that uses fund accounting establish clear criteria for determining whether a given internal ‘fund’ should be classified and reported as an individual fund in the government’s comprehensive annual financial report (CAFR).” The GFOA also mentions that when possible, “similar internal ‘funds’ should be combined into a single fund for external financial reporting purposes.” Key topics: accounting, auditing, and financial reporting

- , *Multi-Year Capital Planning*, 2006, <www.gfoa.org/services/rp/documents/Multi-YearCapitalPlanning.pdf> (July 2006).

For effective multi-year capital planning, GFOA recommends the following steps: (1) identify needs, (2) determine costs, (3) prioritize capital requests, and (4) develop financing strategies. Key topics: capital planning and budgeting

———, *Pension Investment Policies*, 2003, <www.gfoa.org/services/rp/corba/corba-pension-investment-policy.pdf> (July 2006).

The following elements are GFOA recommended for creating investment policies: statement of purpose, roles and responsibilities, standard of care, asset allocation, rebalancing, investment guidelines, reporting and monitoring, and corporate governance. Key topics: retirement and benefits administration

———, *Performance Management: Using Performance Measurement for Decision Making*, 2002, <www.gfoa.org/services/rp/budget/budget-performance-management.pdf> (2006).

This report outlines what should be accounted for when determining performance measures in order to ensure that measures are linked to the budget and the overall strategic planning process. Key topics: budget process; budgeting and fiscal policy

———, *Public Employee Retirement System Investments*, 1997, <www.gfoa.org/services/rp/corba/corba-public-employee-retirement.pdf> (January 2006).

This report identifies procedures that should be followed, in order to benefit the participants, when investing money from public employee retirement systems. Key topics: retirement and benefits administration

———, *Retirement and Financial Planning Services*, 2003, <www.gfoa.org/services/rp/corba/corba-retirement-planning.pdf> (July 2006).

This report reviews what employers can do to educate employees about financial planning options through various training and educational methods. Key topics: retirement and benefits administration

———, *The Role of the Finance Officer in Economic Development*, 2006, <www.gfoa.org/services/rp/documents/RoleofFinanceOfficerinED.pdf> (July 2006).

GFOA recommends that the finance officer participate in economic development through the following venues: participate throughout the development process, facilitate the overall development financial framework, facilitate the development of financial evaluation tools, analyze specific development proposals, monitor and evaluate ongoing project compliance, and facilitate the jurisdiction's ongoing development program. Key topics: economic development

———, *Setting of Government Charges and Fees*, 1996,
<www.gfoa.org/services/rp/documents/SettingofGovernmentChargesandFees.pdf>
(2006).

GFOA recommends that (1) jurisdictions have an adopted policy regarding charges and fees, (2) charges and fees are set based on the full cost of providing the service, and (3) charges and fees are periodically reviewed in light of changing external factors and current competitive rates. Key topics: revenues—user charges and fees

———, *The Use of Trend Data and Comparative Data for Financial Analysis*, 2003,
<www.gfoa.org/services/rp/caafr/caafr-trend-comparative-data.pdf> (2006).

When conducting trend data analysis, GFOA recommends that a minimum of five years should be used for effective analysis. However, no longer than ten years should be used because of how data loses relevance over time. This report suggests that self comparisons over time are the most relevant, but it also mentions the relevance comparisons with other governments can have as long as specific criteria are addressed. Key topics: fiscal planning, forecasting, and fiscal impact analysis

Hatry, Harry P., Donald M. Fisk, John R. Hall, Philip S. Schaenman, and Louise Snyder, *How Effective Are Your Community Services? : Procedures for Performance Measurement*, 3rd ed., Urban Institute, International City/County Management Association, Washington, D.C., 2006.

Kavanagh, Shayne. “Off the Shelf . . . And into Business Practices: Developing Financial Policies That Work,” *Government Finance Review*, April 2004, 19-25.

Provides general advice concerning the content of financial policies as well as the process used to develop policies. Distinguishes “policies” from “procedures,” and addresses tradeoffs of formality versus informality, accountability versus flexibility, and the “actionability” of policies.

Nollenberger, Karl, Sanford M. Groves, and Maureen Godsey Valente, *Evaluating Financial Condition: A Handbook for Local Government*, 4th ed., International City/County Management Association, Washington, D.C., 2003.

The ICMA website describes this book as presenting a “comprehensive system for monitoring financial trends, provides benchmarks and guidance for analyzing those trends, and recommends management practices and legislative policies to keep local government finances on an even keel through economic, political, and local growth cycles. Easy-to-understand charts and graphs help explain the future effects of current policies and practices. Forty-two indicators of financial condition are presented and discussed, with worksheets and suggestions for data collection and analysis. Appendices provide sample policy statements, analytical techniques, and instructions for simple trend

analysis using Microsoft® Excel.” Key topics: financial planning, forecasting, and fiscal impact analysis

Hammond, Denise D., “Billing and Payment Options for Local Governments,” *Government Finance Review*, October 2005, pp. 22-26.

This article looks at the advantages and disadvantages of billing and payment options available to local government units. While many taxpayers and customers still make payments in person or by mail, the use of lockbox processing, electronic checks, credit cards, and electronic check conversion will continue to increase. Local governments should evaluate these options to determine if one or more may make sense of their particular situation. Key topics: cash and investment management

Hill, Gary G., “Paying for New Urban Development: The Urban Structure Program of the City of Lancaster,” *Government Finance Review*, June 1997, pp. 7-10.

This article discusses Lancaster’s (Calif.) impact fee program, which calculates separate components for infrastructure, capital facilities, and operations impacts. Operations impact includes a sprawl discouraging distance surcharge component. Key topics: capital planning and budgeting

Holder, William W., “Financial accounting, reporting, and auditing,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 207-223.

This book chapter gives a brief background of accounting and reporting standards and then examines the fund basis of accounting and reporting. Budgetary accounting and control and auditing are also touched on in this chapter. Key topics: accounting, auditing, and financial reporting

Joseph, James C., *Debt Issuance and Management: A Guide for Smaller Governments*, Government Finance Officers Association, Chicago, 1994.

The GFOA website states, “This book introduces the essential concepts of tax-exempt debt financing, compares and contrasts options, provides practical [sic] advice and highlights potential pitfalls.” Key topics: debt issuance and management

Kurish, J.B. and Patricia Tighe, *Elected Official’s Guide to Debt Issuance*, 2nd. ed., Government Finance Officers Association, Washington, D.C., 2005.

Clear, thorough summary of policy issues and the practice of debt issuance. Includes discussions of relative issuance costs for GO v. other types of issues; limited and unlimited tax GOs; revenue earmarking and dedicating; debt ceilings and voter approval requirements; double-barreled bonds, bond insurance, rate covenants, additional bonds tests, operation and maintenance requirements, and other factors in credit quality; special

assessment bonds and their higher perceived risks for buyers; issuer risks associated with tax increment financing bonds; higher interest costs associated with COPs; market, credit and call risks for buyers; credit enhancements, marketing, disclosure, maturity targeting and other ways to attract investors; relative advantages of competitive or negotiated sales; etc. Key topics: debt issuance and management

Larson, M. Corinne, "Cash and investment management," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 451-477.

This chapter discusses cash management components including collections, sweep accounts, cash flow forecasting, disbursement methods, and investment risks. Key topics: cash and investment management

Leonard, Paul A., "Debt management," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 391-419.

This chapter begins by briefly discussing the purpose of debt and the different types of available debt and proceeds to discuss the tax-exempt securities market. Issuing debt in primary and secondary markets are examined, along with credit quality. Key topics: debt issuance and management

Lun, Nicole, "Local Government Finance and Budgeting 101: Encouraging Meaningful Citizen Participation through Education," *Government Finance Review*, April 2004, pp. 33-38.

This article discusses four ways local governments are educating citizens about budgeting: budgets-in-brief, the Internet, public access television, and citizen academies. Some examples of each approach are discussed. Key topics: budget process; budgeting and fiscal policy

Martin, James L., *Management of Public Works Construction*, American Public Works Association, Kansas City, Mo., 1999.

According to the APWA website, "This book focuses on concepts and processes for managing public works construction projects. It highlights effective practices for good project management and identifies common pitfalls and how they might be avoided or dealt with. The book has been subjected to peer review and comment by knowledgeable people in both the public and private sectors." Key topics: project management

Marvin, Richard, "Designing Fiscal Policy for a Small City," *Government Finance Review*, October 1987, pp. 31-34.

This article summarizes how the finance staff and city council of Myrtle Beach, South

Carolina helped a new city manager design fiscal policies for a town that previously had large number of unwritten policies. Key topics: budgeting and fiscal policy

McElravy, Jeff, and Leo Yonghong Liang, "Debt Capacity Analysis for Local Governments," *Government Finance Review*, October 2004, pp. 41-46.

This article outlines the methodology GFOA used to analyze the debt capacity of one of its member jurisdictions, in this case a large county government. The purpose of the analysis was to answer two fundamental questions. First, given the county's existing obligations, how much debt can it afford to issue in the future? Second, does the county have effective policies for assessing its capacity to service its outstanding debt? GFOA's methodology consists of five steps, as illustrated in Exhibit 1: (1) defining the scope of analysis, (2) peer group development, (3) analysis of current position, (4) scenario analysis, and (5) financial policy development. Key topics: budgeting and fiscal policy; capital planning and budgeting

Mead, Dean Michael. *An Analyst's Guide to Government Financial Statements*, GASB User Guide Series. Norwalk, CT: Government Accounting Standards Board, 2001.

A guide to GASB 34-compliant financial statements, oriented to the specialist practitioner. Includes concise introductions to measurement focus and basis of accounting, basic ratio analysis, etc.

———. *What Else You Should Know About Your Local Government's Finances*, GASB User Guide Series. Norwalk, CT: Government Accounting Standards Board, 2005.

Companion volume, provides a guide to required and other supplemental information.

———. *What You Should Know About Your Local Government's Finances: A Guide to Financial Statements*, GASB User Guide Series. Norwalk, CT: Government Accounting Standards Board, 2000.

Oriented to interested citizens and non-specialists.

Michel, R. Gregory, "The Big Picture: Evaluating Financial Practices and Policies," *Government Finance Review*, December 2004, pp. 47-48.

Article suggests, "Finance managers should take a step back from day-to-day operations once in a while to assess how well their jurisdiction's financial operations are working and identify potential improvements." Key topics: budgeting and fiscal policy

———, *Decision Tools for Budgetary Analysis*, Government Finance Officers Association, Chicago, 2001.

This book offers practical summaries and how-to advice for a variety of policy- and financial-analysis tools including decision tables, expected value tables, weighted score tables, decision trees, break-even analysis, activity-based costing, net present value analysis, return on investment analysis, cost-benefit analysis, fiscal impact analysis, and sensitivity analysis. Key topics: budgeting and fiscal policy

Mikesell, John L., “General sales, income, and other nonproperty taxes,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 289-314.

A discussion of the importance of nonproperty taxes in revenue structures begins this chapter. General sales tax is discussed in detail with regards to yield, administration, compliance burdens, revenue allocation, and equity. The local income tax is discussed along the same lines, additionally including a definition of the tax base, taxing nonresidents, locational effects, and fiscal disparity. Other nonproperty tax revenue, such as excise taxes and licenses, are also reviewed. Key topics: revenues—taxes

Miller, Thomas I., and Michelle Miller Kobayashi, *Citizen Surveys: How to Do Them, How to Use Them, What They Mean*, 2nd ed., International City/County Management Association, Washington, D.C., 2000.

Covers all aspects of designing, conducting, and analyzing citizen surveys.

Miranda, Rowan A., “Enterprise resource planning systems,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 225-254.

This chapter includes a discussion about different components of enterprise resource planning systems, such as financial management applications, human resource applications, supply-chain-management applications, operations management applications, and customer-facing applications. Systems planning and acquisition along with implementation are also reviewed. Key topics: financial management technology

National Advisory Council on State and Local Budgeting (NACSLB), “Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting,” *Government Finance Officers Association*, 2000, <www.gfoa.org/services/nacslb/> (July 2006).

This source is a good overview of a goal-oriented budget process. Some of the topics specifically addressed include adoption of financial management policies, revenue projections, budget adoption, and budgetary performance evaluation and measurement.

The HTML version includes links to a number of best practice examples. Key topics: budgeting and fiscal policy

Pagano, Michael A, and David R Shock, “Capital Budgets: The Building Blocks for Government Infrastructure,” *Government Finance Review*, June 2007, 16-22.

Overview of issues and considerations in managing capital assets and financing capital improvement programs, grounded in the recommendations of the National Advisory Council on State and Local Budgeting.

Petersen, John E., “Public employee pension funds,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 501-532.

Defined-benefit and defined-contribution plans are reviewed, followed by budgetary impact and administration of pension plans. Benefit design and adequacy is discussed, including early retirement incentives, cost-of-living adjustments, and income replacement levels. The chapter concludes by outlining pension costs, financing techniques, and investment of pension fund assets. Key topics: retirement and benefits administration

Powdar, Juliet Carol, *The Operating Budget: A Guide for Smaller Governments*, Government Finance Officers Association, Chicago, 1997.

Topics included in this book include organizing the budget function, initiating the annual budget preparation cycle, and estimating available resources. Key topics: budgeting and fiscal policy

Raphaelson, Arnold H., “The property tax,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 257-288.

This chapter examines trends in property tax revenues, and discusses inventory and appraisal and assessment as part of property tax administration. Other topics included in this chapter are determination of the levy, exemptions, capitalized value of income, site-value taxation, tax-base sharing, and prospects for reform. Key topics: revenues—taxes

Ruchelman, Leonard I., “The finance function in local government,” *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 3-37.

This chapter is an overview of local government finance, but also has a discussion about local government structure, complete with a discussion about mayor-council government, commission governments, and council-manager government. Discussion of organization for financial administration and financial decision-making conclude this chapter. Key topics: budgeting and fiscal policy

Schroeder, Larry D., "Forecasting local revenues and expenditures," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 103-132.

Various components of long-range forecasting are identified in this article, and various forecasting techniques are examined. Revenue and expenditure forecasting is discussed, and the chapter ends by addressing administrative and political issues in forecasting. Key topics: financial planning, forecasting, and fiscal impact analysis

Solano, Paul L., "Budgeting," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 155-206.

Various types of funds are reviewed in this chapter, along with an explanation of the capital budget and operating budget. Other topics discussed in this chapter include the trade-offs associated with budgetary control, multi-year budgets, and different budget approaches. Key topics: budget process; budgeting and fiscal policy

Stampfler, Michael, "Citizen-Based Budgeting," *Public Management*, 2005, <www.icma.org> (2006).

Description by a consultant of the system for budgeting that he used as a city manager in Portage, Mich. (pop. 45,000). Main innovations are institutionalized roles for advisory boards in developing recommendations for broad budget goals and in reviewing performance measures during implementation (this as directed by the governing body) and using a randomized sample survey to solicit laypersons' input for budget goals. He notes the importance of institutionalizing the recommended practices. Key topics: budget process; budgeting and fiscal policy

Strachota, Dennis, and Patricia Tigue, "Reshaping state and local budgeting," *Government Finance Review*, August 1993, pp. 36-37.

This article summarizes the points identified at a national symposium hosted by the Government Finance Officers Association regarding issues with state and local government budgeting. The following points were identified: (1) a lack of long-term perspective, (2) a failure to integrate operating and capital budgets, (3) unrealistic revenue forecasts, (4) inadequate consideration of service delivery alternatives, (5) a lack of performance measures to assess results, (6) an inability to measure the cost of services, and (7) political pressures to maintain or increase service levels. Key topics: budgeting and fiscal policy

Thai, Khi V., "Procurement," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 421-450.

This chapter begins by outlining public procurement goals of cost, quality, timeliness, risk avoidance, and transparency. Further discussion is given to the procurement process and how to choose among the different procurement methods available. Key topics: contracting and procurement

Thornton, Robert J., "Unions and collective bargaining," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 533-556.

This chapter outlines common organizations of public employees and provides the legal context of public employee bargaining. Earnings within the union context are explained, as well as collective bargaining and the budget. Key topics: unions and collective bargaining

Tigue, Patricia, *Capital Improvement Programming: A Guide for Smaller Governments*, Government Finance Officers Association, Chicago, 1996.

GFOA's website states, "The book covers the preparatory [sic] phases of CIP development and extends through indentifying [sic] capital needs, proposing and prioritizing project requests, preparing/adopting the capital program and budget document, and implementing capital projects." Key topics: capital planning and budgeting

U.S. General Accounting Office, *Executive guide: Leading practices in capital decision-making*, December 1998, <www.gao.gov/archive/1999/ai99032.pdf> (July 2006).

This report illustrates what characteristics are important to the capital decision-making process through the following principles: (1) integrating organizational goals into the capital decision-making process, (2) evaluating and selecting capital assets using an investment approach, (3) balancing budgetary control and managerial flexibility when funding capital projects, (4) using project management techniques to optimize project success, (5) evaluate results and incorporate lessons learned into the decision-making process. Key topics: capital planning and budgeting

———, *Privatization: Lessons learned by state and local governments*, March 1997, <www.gao.gov/archive/1997/gg97048.pdf> (July 2006).

This report concluded the following six principles regarding privatization: (1) a political champion is needed to sustain privatization efforts, (2) organizational and analytical structures must be in place to ensure effective implementation, (3) legislative and resource changes can be used to encourage privatization, (4) reliable cost data is needed to inform privatization decisions, (5) strategies are needed to manage workforce

transitions, and (6) monitoring and oversight are needed to protect government's interests when its role is diminished through privatization. Key topics: financial planning, forecasting, and fiscal impact analysis

Vogt, A. John, *Capital Budgeting and Finance: A Guide for Local Governments*, International City/County Management Association, Washington, D.C., 2004.

This is an essential resource for understanding the capital budgeting process. This text covers capital planning from project selection to finance. Key topics: capital planning and budgeting; debt issuance and management; financial planning, forecasting, and fiscal impact analysis

Westerman, Nicole, "Managing the Capital Planning Cycle: Best Practice Examples of Effective Capital Program Management," *Government Finance Review*, June 2004, pp. 26-31.

This article discusses how capital improvement planning and management should occur in regular cycles. The four phases of the cycle identified in this article are (1) financial planning, (2) project identification and prioritization, (3) project management, and (4) monitoring and reporting. Key topics: capital planning and budgeting

Young, Parry, "Funding OPEB liabilities: What are your options?" *Government Finance Review*, December 2005, pp. 10-15.

This article presents an overview of the new GASB 45 OPEB reporting requirements; the implications for employers, including some of the options that may be available for managing this liability; the effects of advance funding the liability; and certain managerial considerations that employers may have to face during the process of measuring their OPEB costs and obligations, and preparing for implementation of GASB 45. Key topics: retirement and benefits administration

Young, Peter C., and Claire Lee Reiss, "Risk management," *Management policies in local government finance*, 5th ed., International City/County Management Association, Washington, D.C., 2004, pp. 479-499.

The five elements of risk management outlined in this chapter are (1) mission identification, (2) risk and uncertainty assessment, (3) risk control, (4) risk financing, and (5) program administration. The chapter also discusses risk financing options and the implementation of a risk financing program. Key topics: risk management

B-3. Human Resources Reference Grid

Topic	Informational Sources	Best Practice Examples	
		Jurisdiction	Population ⁺
Career Advancement	C. McConnell & Mello	Johnson County, Kans.	451,086
Compensation		Dover, Del.	32,135
		Salisbury, Md.	23,743
		ICMA (<i>The Municipal</i>)	N/A
Computer Policies		Bangor, Maine	31,473
Diversity	Condrey & Mathis		
Employee Benefits	GPP, Mathis, & J. McConnell	Newark, Del.	28,547
		Salisbury, Md.	23,743
Employee Discipline	Mathis	Abilene, Tex.	115,930
		Bangor, Maine	31,473
		Salisbury, Md.	23,743
		Miami-Dade County, Fla.	2,253,362
Employee Feedback			
Employee Retention	Davis, Kaye, & Mathis	Duluth, Minn.	86,918
		ICMA (“Exit”)	N/A
		Larned, Kans.	4,236
Employee Rewards	Mathis	Miami-Dade County, Fla.	2,253,362
		Alexandria, Va.	128,283
Hiring	Burchell, Collins, Condrey, Herman, Mathis, & Mello		
HR Budgeting	Condrey		
HR Strategic Planning	Jarret, Mello, Petrick, Shafritz, & Workinfo	U.S. Dept. of Interior	N/A
		Winnipeg, Canada	610,450
Job Descriptions	Shafritz, & Van Poucker	Concord, N.H.	40,687
		Reno, Nev. (“City”)	180,480
Performance Evaluation	Calia, Coleman, Condrey, Lawson, Leithe, Mathis, C. McConnell, & Mello	Diamond Bar, Calif.	56,287
		Algona, Iowa	5,741
		Lynchburg, Va.	65,269
		Reno, Nev. (“Management”)	180,480
Personnel Manual	J. McConnell	Abilene, Tex.	115,930
		Ashland, Oreg.	19,522
		Bangor, Maine	31,473
		Salisbury, Md.	23,743
		Whittier, Calif.	83,680
Promotions		Johnson County, Kans.	451,086
Recruitment	Condrey, Mello, & Shafritz	Johnson County, Kans.	451,086
Training Budget	C. McConnell, Mello, & Shafritz	Mesa, Ariz.	396,375
		Lynchburg, Va.	65,269
Turnover Rate	Shafritz & Stephens		
Workforce Data	Burchell, Condrey, Mathis, Mello, & Shafritz	U.S. Dept. of Interior	N/A

Note. Multiple sources from the same author are listed according to the title’s first word(s). ⁺U.S. Census 2000

B-4. Human Resources Annotated Bibliography

Abilene, Tex., “Corrective Action,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

The corrective and disciplinary action procedures followed in Abilene, Texas are discussed in this document. Key topics: employee discipline; personnel manual

Alexandria, Va., “CityStars! Employee of the Month Program,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

The details of the CityStars! employee of the month program are discussed in this document. The program recognizes exceptional employee performance, and the only cost of the program is the eight hours of annual leave awarded to the employee of the month. Key topics: employee rewards

Algona, Iowa, “Employee Performance Evaluation,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

This is a general employee evaluation form created by ICMA. Each category is simply judged on a five-point scale. The categories include productivity, quality, reliability, safety, and public relations. Key topics: performance evaluation

Ashland, Oreg., “General Personnel Policies and Employee Responsibilities Ordinance,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

This document is an example of personnel policies including fair and equal treatment, discipline, termination, appeals, employee classification, employee benefits, and compensation. Key topics: personnel manual

Bangor, Maine, “Electronic Mail, Internet Access and Telecommunications Policy,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

This is an example of a detailed electronic communications policy that establishes what constitutes city property, what the procedures are for internet and e-mail use, and what prohibited uses of these resources are. Key topics: computer policies; employee discipline; personnel manual

Burchell, Robert W., David Listokin, and William R. Dolphin, *The New Practitioner’s Guide to Fiscal Impact Analysis*, Center for Urban Policy Research, New Brunswick, N.J., 1985.

This book is particularly helpful for the information given to evaluate municipal employment needs for positions within different agencies, depending on municipal size. Key topics: hiring; workforce data

Calia, Roland, and R. Gregory Michel, "Taking stock of performance measurement: Information resources for public managers," *Government Finance Review*, April 2001, pp. 31-34.

This article summarizes over two dozen performance measurement resources that can answer questions like what performance measurement actually is, what different types of performance measures are, and what a performance measurement system is. Key topics: performance evaluation

Coleman, Thomas, and Todd Chambers, "Serono Case Study: Global Performance, Evaluations and Compensation," *Global Compensation*, July-August 2005.

This article is valuable for the "approach to evaluations" briefly outlined in the first two pages. Key topics: performance evaluation

Collins, Mimi, "Doable Benchmarks: Offer/Acceptance Ratio," *Journal of Career Planning & Employment*, 1997, pp. 44-49.

This article gives an overview of how employees can get a higher acceptance rate of those to whom they extend offers of employment. Key topics: hiring

Concord, N.H., "Parking Manager Job Description," *International City/County Management Association*, 2000, <www.icma.org> (2006).

This is an example of a job description for a parking manager. Key topics: job descriptions

Condrey, Stephen E., ed., *Handbook of Human Resource Management in Government*, Jossey-Bass Publishers, San Francisco, 1998.

While this textbook is a broad overview of human resources management, it has been included for the information provided on human resources budgeting, hiring, performance evaluation, and benchmarking. Key topics: diversity; hiring; HR budgeting; performance evaluation; recruitment; workforce data

Davis, Andrea, "Retaining Top Talent," *Actionlines*, August 2004, <www.icma.org> (2006).

Davis briefly addresses ways to increase employee retention. Key topics: employee retention

Diamond Bar, Calif., "City Manager Evaluation Form," *International City/County Management Association*, 2002, <www.icma.org> (2006).

This city manager evaluation form is an example of how position-specific evaluation forms can be organized. Key topics: performance evaluation

Dover, Del., “Pay-For-Performance Salary Information,” *City of Dover*, 2006, <www.cityofdover.com/media/documents/budget-2007_draft-04-Pay-For-Performance.pdf> (2006).

This is the “pay-for-performance” section of the Dover 2007 Draft Operating Budget. Key topics: compensation

Duluth, Minn., “Exit Interview,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

This five-page exit interview questionnaire is very detailed and contains good information regarding what questions should be asked at the termination of employment. Key topics: employee retention

Government Performance Project, “2004 Survey Questions: People,” *Government Performance Project*, 2004, <results.gpponline.org/Documents/People.pdf> (January 2006).

This is the questionnaire used for the Government Performance Project to evaluate human resource capacity. The questionnaire is a particularly helpful source to identify potential benefits that can be offered to employees. Keywords: employee benefits

Herman, Susan J., *Hiring Right: A Practical Guide*, Sage Publications, Inc., Thousand Oaks, Calif., 1994.

This is an excellent overview of hiring practices. Key topics: hiring

International City/County Management Association, “Exit Interview Grid,” *International City/County Management Association*, 2005, <www.icma.org> (2006).

This is the exit interview guideline used by the International City/County Management Association. It contains good questions but lacks detail and depth for each question. Key topics: employee retention

———, *The Municipal Yearbook: 2006*, International City/County Management Association, Washington, D.C., 2006.

Information in this book includes leadership for municipalities, as well as staffing and compensation information. It is useful for comparing town compensation levels against national and regional averages, as well as identifying staffing trends for municipalities. Key topics: compensation

Jarret, Joseph, "Human Resources: What's Your Plan," *Public Management*, January 2005, <www.icma.org> (2005).

Jarret identifies work systems, support systems, learning systems, and performance and compensation systems as key topics that should be addressed for successful human resources planning and specifically identifies how to address each topic. Key topics: HR strategic planning

Johnson County, "Personnel Recruitment Strategy," *International City/County Management Association*, 2002, <www.icma.org> (2006).

This document is a valuable template for creating a recruitment strategy. Some of the ways to improve recruitment, outlined in the plan, are to streamline the recruitment process, understand organizational needs, and understand the external workforce. Key topics: career advancement; promotions; recruitment

Kaye, Beverly, and Sharon Jordan-Evans, "Retaining Key Employees," *Public Management*, January/February 2001, <www.icma.org> (2005).

Kaye and Jordan-Evans address key topics associated with employee retention including the organizational costs for each employee who leaves, exit-interview analysis, creation of a retention task force, and assessing current employee satisfaction levels. Key topics: employee retention

Larned, Kans., "Employee Exit Questionnaire or Interview Guide," *International City/County Management Association*, 2005, <www.icma.org> (2006).

This is the employee exit questionnaire/interview guide used in the City of Larned, Kansas. Key topics: employee retention

Lawson, Michael, "Why Performance Matters," *Public Management*, 2006, <www.icma.org> (2006).

This illustrates effective use of performance information and gives an overview of the performance measurement process. Key topics: performance evaluation

Leithe, Joni L., *Implementing Performance Measurement in Government*, Government Finance Officers Association, Chicago, 1997.

The GFOA website describes this book as being "written to help government finance practitioners develop effective performance measures and put them to use. The book explains how to get started and what the keys are to a successful system." Key topics: performance evaluation

Lynchburg, Va., "Performance Management Manual," *International City/County Management Association*, 2005, <www.icma.org> (2006).

This short manual explains what the objectives of performance management are and it is a training resource for how evaluations should be conducted. Ten key areas are evaluated, and detailed examples of what behavior is satisfactory for each category are outlined. A simple, one-page form is included that is used to summarize the results of the evaluation. Key topics: performance evaluation; training budget

Mathis, Robert L., and John H. Jackson, *Human Resource Management*, 10th ed., South-Western, Mason, Ohio, 2003.

This book discusses human resources issues such as compensation, employee relations, training and development, and recruitment and placement. Key topics: diversity; employee benefits; employee discipline; employee retention; employee rewards; hiring; performance evaluation; workforce data

McConnell, Charles R., "Managing employee performance," *The Health Care Manager* July-Sept 2004, (December 5, 2005).

McConnell addresses how employee performance evaluations should be conducted and how supervisors should handle evaluations. Improved performance through post-evaluation training and development is also addressed. Key topics: career advancement; performance evaluation; training budget

McConnell, John H., *How to develop essential HR policies and procedures*, AMACOM, New York, 2005.

This resource includes a discussion of benefits, what should be included in an HR policy manual, and a variety of sample HR policy documents. Key topics: employee benefits; personnel manual

Mello, Jeffrey A., *Strategic Human Resource Management*, South-Western, Cincinnati, 2002.

Mello covers topics such as staffing, training and development, performance management, and labor relations. This text book has been specifically included as a resource for the information provided regarding strategic planning. Key topics: career advancement; hiring; HR strategic planning; performance evaluation; recruitment; training budget; workforce data

Mesa, Ariz., "City of Mesa Employee Development Guide," *International City/County Management Association*, 2003, <www.icma.org> (2006).

The Employee Development Guide for the City of Mesa outlines required training for all employees and the timeframes in which training should be completed. Recommended

competencies for each position level are highlighted, along with a detailed description of which courses will fulfill each recommendation. Key topics: training budget

Miami-Dade County, “Administrative Order Establishing Employee Suggestion Program,” *International City/County Management Association, 2004*, <www.icma.org> (2006).

The Employee Suggestion Program is an initiative used in Miami-Dade County to generate suggestions from employees regarding how to improve county operations, while offering rewards to employees who have their suggestions implemented. Key topics: employee feedback; employee rewards

Newark, Del., *Employment: Fringe Benefits*, 2006, <newark.de.us/docs/employment/index.html#Fringe%20Benefits> (2006).

Newark, Del., is approximately the same size that Middletown might expect to be by 2030. This resource gives a good overview of the types of benefits a comparable municipality provides for their employees. Key topics: employee benefits

Petrick, Joseph A., and Diana S. Furr, *Total Quality in Managing Human Resources*, St. Lucie Press, Delray Beach, Fla., 1995.

This book addresses human resource topics from a “total quality” perspective. Some topics addressed are performance management and process planning. Key topics: HR strategic planning

Reno, Nev., “City Clerk Position Description,” *International City/County Management Association, 2005*, <www.icma.org> (2006).

This is an example of a job description used in the City of Reno for the City Clerk position. Key topics: job description

———, “Management Employee Performance Evaluation,” *International City/County Management Association, 2004*, <www.icma.org> (2006).

The employee performance evaluation form is used to evaluate the performance of all Reno employees and is an excellent resource for ideas regarding what topics should be addressed in evaluations. Twenty topics are addressed including oral and written communications, decision making, leadership, knowledge, and interpersonal skills. Each criterion has detailed standards used to determine how each employee should be evaluated within each category. Key topics: performance evaluation

Salisbury, Md., “Employee Handbook,” *City of Salisbury, 2003*, <www.ci.salisbury.md.us/Portals/0/Departments/EmployeeHandbook-Revised-Jul-03.pdf> (2006).

This is an example of another municipal employee handbook. It is not considered a perfect example of what an employee handbook should look like, but it is a good tool for comparison purposes. Key topics: compensation; employee benefits; employee discipline; personnel manual

Shafritz, Jay M., David H. Rosenbloom, Norma M. Riccucci, Katherine C. Naff, and Albert C. Hyde, *Personnel Management in Government: Politics and Process*, 5th ed., Marcel Dekker, New York, 2001.

Among the topics included in this book are human resources planning, classification and compensation, recruitment and selection, performance appraisal, training and development, and diversity in the workforce. The chapters regarding human resources planning and performance appraisal are the main reasons this work has been included as a reference. Key topics: HR strategic planning; job descriptions; recruitment; training budget; turnover; workforce data

Stephens, Brady, and Kim Riley, "Developing Annual Estimates of Hires and Separations," *Bureau of Labor Statistics*, August 2005, <www.bls.gov/ore/pdf/st050250.pdf> (2006).

The authors discuss calculating annual separation or turnover rates, and data for national turnover rates by industry is included in this source. Key topics: turnover rate

U.S. Department of the Interior, *Strategic Human Capital Management Plan: FY 2003-2007*, September 27, 2002, <www.doi.gov/pfm/human_cap_plan/> (March 2006).

The *Strategic Human Capital Management Plan* is a valuable framework for a human resources management plan. It contains specific considerations that are critical to human resources planning including attrition projections, evaluating trends affecting mission delivery, and defining critical skill shortages. Key topics: HR strategic planning; workforce data

Van Poucker, Heather, "Job Descriptions: A Helpful Management Tool," *Michigan Municipal Review*, May-June 2004, <www.icma.org> (2006).

Van Poucker provides an overview of the value found in creating and actively using job descriptions. Key topics: job descriptions

Whittier, Calif., "Whittier Organizational Chart," *International City/County Management Association*, 2003, <www.icma.org> (2006).

This is an example of an organizational chart. Key topics: personnel manual

Winnipeg, Canada, “Human Resource Strategic Plan,” *City of Winnipeg*, 2001,
<winnipeg.ca/csinter/hrdevelopment/HRSP%20Condensed%20-%20Final.pdf> (2006).

This human resource strategic plan is a helpful document to gain a better understanding of strategic planning from the human resources perspective. Key topics: HR strategic planning

Workinfo.com, *A Guide to Strategic Human Resource Planning*, 1998,
<www.workinfo.com/free/downloads/176.htm> (March 2006).

This is a valuable resource used to gain an overview of the human resource management process and to identify what considerations must be evaluated in conjunction with the planning process. Key topics: HR strategic planning

B-5. Information Management Reference Grid

Topic	Informational Sources	Best Practice Examples	
		Source	Population*
Data Analysis & Decision Making	Saffady & Sandars	GPP	N/A
Data Management	Cerullo, Gordon, Maxwell School, Mims, Saffady, Sandars, & Toigo	GPP	N/A
Funding & Contracting	Blackstone	Berry (Dover, Del.)	32,135
		Fairfax County, Va.	969,749
Investments & Purchasing	Blackstone		
IT Human Resources	Blackstone & Otte		
IT Strategic Planning	Bhatnager, Blackstone, Cerullo, Kahan, Moon, Otte, & Toigo	Berry (Dover, Del.)	32,135
		Cohen	N/A
		Fairfax County, Va.	969,749
		GFOA (<i>Computer</i>)	N/A
		ICMA ("Disaster")	N/A
Municipal Strategic Planning	Gordon, Miller, Plant	GFOA (<i>Recommended</i>)	N/A
		ICMA (<i>ICMA's Strategic</i>)	N/A
Performance Management	Altmayer, Aristigueta, Hatry, & Lawson		
Public Access & Involvement	Bhatnager, Blackstone, Epstein, & Moon	Cohen	N/A
		GFOA (<i>Using</i>)	N/A

Note. Multiple sources from the same author are listed according to the title's first word(s). *U.S. Census 2000

B-6. Information Management Annotated Bibliography

Altmayer, Christina, "Moving to Performance-Based Management," *Government Finance Review*, June 2006, pp. 10-14, <www.gfoa.org/services/gfr/documents/main.pdf> (July 2006).

This article provides a good framework and perspective for municipalities who are trying to establish performance-based management. Key topics: performance management

Aristigueta, Maria Pilar, *Managing for Results in State Government*, Quorum Books, Westport, Conn., 1999.

The author reviews the experiences six states have had with managing for results and identifies lessons learned. Although this book is aimed at state government, the principles are also all applicable to local governments. This is not a book that will necessarily teach step-by-step how to implement a managing for results program, but it has insights to improve programs already in place. Key topics: performance management

Berry, Dunn, McNeil & Parker, “Long Range Strategic Information Technology Plan,” City of Dover, Del., 2004.

Dover’s information technology strategic plan is an example of what a plan can look like and what elements can be addressed. It is anticipated that Middletown’s IT plan will be much simpler than Dover’s. The use of GIS is mentioned throughout the plan. Key topics: funding and contracting; IT strategic planning

Bhatnagar, Subhash C., *E-Government: From Vision to Implementation*, Sage Publications, New Delhi, 2004.

This book details four critical stages of e-government evolution, from a municipality’s initial web presence to transaction and transformation. Key topics: IT strategic planning; public access and involvement

Blackstone, Erwin A., Michael L. Bognanno, and Simon Hakim, *Innovations in E-Government*, Rowman & Littlefield Publishers, Lanham, Md., 2005.

This book is particularly helpful for information regarding an IT strategic plan. It also contains information about improving quality of life through e-government, using technology to reduce costs and improve service, and details case studies of various different cities’ e-government strategies. Key topics: funding and contracting; investments and purchasing; IT human resources; IT strategic planning; public access and involvement

Cerullo, Michael J., R. Steve McDuffie, and L. Murphy Smith, “Planning for Disaster,” *The CPA Journal*, June 1994.

This article outlines the necessary components of an effective disaster recovery plan and describes how computer contingency planning helps firms quickly regain their capabilities to process information. Key topics: data management; IT strategic planning

Cohen, Steven and William Eimicke, “The Use of the Internet in Government Service Delivery,” *The PricewaterhouseCoopers Endowment for the Business of Government*, February 2001, <egov.vic.gov.au/pdfs/CohenReport.pdf> (2005).

This report details how six different governments have effectively implemented web-based services to citizens. Cohen and Eimicke provide valuable insights into planning, piloting, and evaluating web-based government services. Key topics: IT strategic planning; public access and involvement

Epstein, Paul D., Paul M. Coates, and Lyle D. Wray, *Results That Matter*, Jossey-Bass, San Francisco, 2006.

The main point of this text is how governments can engage citizens to obtain results. It will be useful in determining how to effectively involve citizens in municipal government affairs. Key topics: public access and involvement

Fairfax County, "FY 2007 Information Technology Plan," *Fairfax County*, 2006, <www.fairfaxcounty.gov/dit/itPlan/itPlanFiles/fy07/adopted_2007ITPlan.pdf> (2006).

This is an example of an information technology plan that is accessible on the Internet. It is more complex than the plan that Middletown would create, but it is a good resource for potential components that could be included in a plan. Six pages in the plan are devoted to Geographic Information Systems, which might be of interest to the Town. Key topics: funding and contracting; IT strategic planning

Gordon, Gerald L., *Strategic Planning for Local Government*, 2nd ed, International City/County Management Association, 2005.

Covers all of the steps involved in formulating, using, and revising strategic plans for local governments, including identifying important environment features, vision, goals, and objectives; performance management; gaining consensus on a plan; and using performance data to re-plan as needed.

Gordon, Jack, "Making Knowledge Management Work," *Trainingmag.com*, August 2005.

This article discusses the use of knowledge management, information sharing, and the workplace implications of knowledge sharing. Key topics: data management

Government Finance Officers Administration, *Computer Disaster Recovery Planning*, 1999, <www.gfoa.org/committees/caafr/documents/RP9-Computerdisasterrecovery.doc> (2006).

This report outlines the recommended practices for governments in the event of a disaster. Minimum policy and procedure guidelines are detailed in this report. Key topics: IT strategic planning

———, *Recommended Budget Practice on the Establishment of Strategic Plans*, 2005, <www.gfoa.org/services/rp/documents/StrategicPlanningRPOrlando.pdf> (July 2006).

This document is targeted to financial strategic planning, but it gives a good overview of the planning process, which would be the same for both the town as a whole and for individual departments. This report provides thirteen steps to strategic planning. While the Town might not feel all the steps are necessary, this is a good place to start when charting a strategic planning path. Key topics: municipal strategic planning

———, *Using Websites to Improve Access to Budget Documents and Financial Reports*, 2003, <www.gfoa.org/services/rp/caafr/caafr-budgets-to-websites.pdf> (2006).

This report outlines the specific benefits of including the budget document and the CAFR on the government's website and provides towns with GFOA recommendations regarding the posting of these electronic records. Key topics: public access and involvement

Government Performance Project, "2004 Survey Questions: Information," *Government Performance Project*, 2004, <results.gpponline.org/Documents/Information.pdf> (January 2006).

This is the questionnaire used to evaluate information technology capacity for the Government Performance Project. Key topics: data analysis and decision making; data management

Hatry, Harry P., Donald M. Fisk, John R. Hall, Philip S. Schaenman, and Louise Snyder, *How Effective Are Your Community Services? : Procedures for Performance Measurement*, 3rd ed., Urban Institute, International City/County Management Association, Washington, D.C., 2006.

International City/County Management Association, "Disaster Preparedness," *IQ Report*, November 2003.

This report broadly reviews disaster preparedness, with three pages devoted to "Planning for Continuity of Information Technology Services." It essentially explains how to plan to minimize the impact of a disaster and to recover quickly. Key topics: IT strategic planning

———, *ICMA's Strategic Plan*, July 2000, <www.icma.org> (July 2006).

This is ICMA's strategic plan and is an excellent example of how a strategic plan really sets forth the vision and goals of the organization, and should not be weighted down with specific details to accomplish the identified goals and objectives. While the content of this plan varies from the content of a municipality's plan, this document clearly illustrates how simple a strategic plan can be. Key topics: municipal strategic planning

Kahan, Stuart, "This is only a test: once is not enough—firms' disaster recovery plans must be tested, tested, and tested again," *Accounting Today*, April 2004.

Kahan provides advice on disaster recovery planning procedures and recommends that organizations continuously test and refine these plans on a regular basis. Key topics: IT strategic planning

Lawson, Michael. "Why Performance Matters," *Public Management*, April 2006, 8-12.

This reference is useful for a concise overview of the performance management process (see figure 1), uses of performance measurement, types of measures, and a "pyramid for reporting performance."

The Maxwell School of Citizenship and Public Affairs, *The New Jersey Initiative*, Syracuse University, 2002, <www.maxwell.syr.edu/campbell/nji/report/NJI_full_report.pdf>, 2006.

This was primarily a source used as a framework for the study conducted. However, there is information found within the criteria that sheds light on how information technology resources should be managed. Key topics: data management

Miller, Thomas I., and Michelle Miller Kobayashi. *Citizen Surveys: How to Do Them, How to Use Them, What They Mean*, 2nd ed., International City/County Management Association, Washington, D.C., 2000.

Covers all aspects of designing, conducting, and analyzing citizen surveys.

Mims, Julian L., "Why records cooperatives? For participants, records cooperatives provide local governments with worthwhile benefits including efficiency, economy, and performance." *Information Management Journal*, Nov-Dec 2004.

This article provides detailed information regarding records cooperatives, elements of successful cooperatives, and their advantages and disadvantages. Key topics: data management

Moon, M. Jae, "The Evolution of E-Government Among Municipalities: Rhetoric or Reality?" *Public Administration Review*, July/August 2002.

This article examines the current state of municipal e-government implementation and assesses its effectiveness. Moon's study also explores the relationships between size and type of government that contribute to the adoption of e-government in municipalities. Key topics: IT strategic planning; public access and involvement

Otte, David E., "Manage technology, or suffer the consequences; successful information technology

departments put out the daily fires, but remain focused on the long term," *New Jersey Law Journal*, August 2002, <www.lib.udel.edu> (2005).

This article discusses five essential elements of successful information technology departments. It is particularly useful for information regarding IT planning, people, and applications. Key topics: IT human resources; IT strategic planning

Plant, Thomas, “The Performance Measurement Paradox in Local Government Management,” *Public Management*, May 2006, pp. 16-20.

This article is useful to gain understanding into the municipal government performance management model outlined by the author, which includes macro-level performance evaluation and decision making, operational performance implementation and improvement, and enabling conditions that enhance the performance of the overall system. Key topics: municipal strategic planning

Saffady, William, “Knowledge Management: An Overview,” *Information Management Journal*, July 2000.

This excerpt discusses the importance of knowledge management, the relationship between knowledge and records management, and the how records managers can use information to support their daily needs. Key topics: data analysis and decision making; data management

Sandars, John, “Knowledge Management: Information Technology,” *Work Based Learning in Primary Care*, Radcliffe Publishing, Manchester, UK, 2004.

Sandars identifies how efficient communication and information sharing enhance professional expertise. He also discusses the potential of IT to improve knowledge management through core competencies and interconnectivity. Key topics: data analysis and decision making; data management

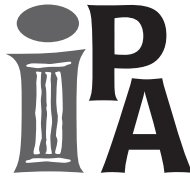
Toigo, Jon William, *Disaster Recovery Planning*, 2nd ed., Prentice Hall PTR, Upper Saddle River, N.J., 2000.

Toigo identifies strategies for protecting information assets, analyzing risk, protecting facilities, data recovery planning, and system recovery. He discusses best practices for avoiding disasters and safeguarding businesses, which can be applied to municipalities as well. Key topics: data management; IT strategic planning

B-7. Organizations and Website References

This is by necessity an incomplete list, but can serve as a starting point. Most of the listed websites include external links.

American Management Association (AMA), www.amanet.org
American Planning Association (APA), www.planning.org
American Society for Public Administration (ASPA), www.aspanet.org
Association of Government Accountants, www.agacgfm.org
Delaware Association for Public Administration (DAPA), www.ipa.udel.edu/dapa
Delaware Public Purchasing Association (DPPA), www.state.de.us/dss/dppa
Government Finance Officers Association (GFOA), gfoa.org
Government Performance Project (new, Pew Charitable Trusts version), www.gpponline.org
Government Performance Project (old, Maxwell School version), www.maxwell.syr.edu/gpp
Governmental Accounting Standards Board (GASB), main site, www.gasb.org
GASB performance measurement site, seagov.org
International City/County Management Association (ICMA), www.icma.org
MuniNetGuide, www.muninetguide.com
Municipal Research and Services Center, www.mrsc.org
National Advisory Council on State and Local Budgeting (NACSLB),
www.gfoa.org/services/nacslb
National League of Cities (NLC), www.nlc.org
The New Jersey Initiative (NJI), www.maxwell.syr.edu/campbell/nji
Society for Human Resource Management (SHRM), www.shrm.org

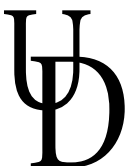


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