

Fall 2023 • Wednesdays 5:30pm to 8:00pm • Classroom: Swen Parson Hall 150

PSPA 611

## Public Revenue Analysis & Financial Management

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Office: IASBO Building (2nd Floor)

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### Course Description

*Theories and politics of taxation, features and impacts of alternative revenue generation methods, and financial management topics including procurement and procurement systems, enterprise resource planning systems, and contract management. — NIU Graduate Catalog*

This course is one of the two core budgeting and finance courses in the NIU MPA curriculum. Students will be introduced to the economics of and the theoretical basis for government financial activity, as well as the linkages between the expenditure and revenue sides of budgeting and financial administration. A significant portion of the course will be spent investigating various revenue sources available to public sector entities, the economic characteristics of each source, as well as the relative advantages and disadvantages of the various revenue sources under different economic and political conditions. Principles of financial accounting will be learned. Armed with this knowledge, we will also discuss the relationship between public finance and economic development. The remainder of the course will focus on financial administration and on policy discussion based on analytical papers and presentations by members of the class.

### Textbooks

#### Required

There is a three required textbooks for this course. If you take further public finance/financial management courses in your program of study, it is highly likely many or all of these texts will be required or recommended. *Please keep in mind that it is almost always cheaper to purchase books published by ICMA Press directly from ICMA (and even cheaper if you are a member).*

- Robert L. Bland and Michael R. Overton. 2019. *A Budget Guide for Local Government*. 4th ed. Washington, DC: ICMA Press. (Also required for PSPA 610)
- Ronald C. Fisher. 2023. *State and Local Public Finance*. 5th ed. New York: Routledge. (The 4th edition is also acceptable; readings for both are included below)
- Sharon Kioko and Justin Marlowe. 2017. *Financial Strategy for Public Managers*. Seattle, WA: The Rebus Foundation. ([eBook here](#))

Additional required readings, as detailed below, will be available either online through the library or on [Blackboard](#).

#### Recommended

We will read a few chapters from the below book (the chapters will be on Blackboard). If you are planning on specializing in fiscal administration, you may want to add it to your collection.

- David N. Ammons and Dale J. Roenigk. 2022. *Tools for Decision Making: A Practical Guide for Local Government*. 3rd ed. New York: Routledge. (Also required for PSPA 610)

- John R. Bartle, W. Bartley Hildreth, and Justin Marlowe, eds. 2013. *Management Policies in Local Government Finance*. 6th ed. Washington, DC: ICMA Press.

## Assignments

Assignment	Points	Percent
Discussion Boards (7 × 10)	70	10%
Weekly Check-ins (7 × 10)	70	10%
Case Analysis 1: Home Rule and the ROT	100	14%
Case Analysis 2: Property Tax Communications	100	14%
Case Analysis 3: Choice of Financial Analysis	100	14%
Revenue Analysis Paper	200	29%
Revenue Analysis Presentation	50	7%
Total	690	—

**Class Preparation and Participation** Class preparation and participation are essential parts of this course. I expect you to do the week’s reading and (applicable) pre-work and be ready to engage in the online discussions for that week. I expect you to be a consistent and active participant in the course.

**Case Memos** The primary means of evaluation in this course is three case-based memo assignments. You will be given a short case relevant to prior course topics and be asked to provide a viable solution to you city manager based on the course materials. These assignments will take place over the course of one week.

**Revenue Analysis** The primary writing assignment for this course is a revenue analysis of an IL local government of your choice in consultation with the instructor (*each student must have a unique government*). The details of this assignment will be distributed on the first day of class; however, you may request your local government prior to the first day of class.

**Presentation** Each student will conduct a brief presentation (roughly 8-12 minutes) of their revenue analysis (hence the need for unique local governments). More guidance about the format/content of the presentation will be distributed at the beginning of class.

## Learning Outcomes

In order to become effective public leaders, students must develop a solid foundation in technical, analytical, ethical, diversity, accountability, and leadership skills. In addition, students receive greater depth in a specialty area training of their choice: local government management, public management and leadership, fiscal administration, or nonprofit management.

To this end the Department of Public Administration uses a competencies based curriculum which establishes specific skills and abilities acquired by the students as they complete the required courses. A portfolio of completed work is displayed by the graduate as evidence of proficiencies in distinct categories of public service. Each course contributes to the competencies based curriculum by focusing on student learning related to some subset of these competencies. Expected mastery of skills in each competency is defined by a hierarchy related to the level of student learning associated with that competency.

**Foundation Knowledge** This level refers to students’ ability to understand and remember specific information and ideas. Foundational knowledge provides the basic understanding that is necessary for other kinds of learning. We expect that students will be at the foundational level early in their development as they are learning on the job and taking introductory courses. For example, students might be able to define cost efficiency or citizen engagement but they have not yet applied those concepts.

**Application** Beyond foundational, students also learn how to engage in some kind of action; doing something. This is where they start to see their foundational knowledge as useful because they can apply what they are learning. At the application stage, students are still taking a lot of direction on what to do, when, and how. This could be something creative or practical such as writing a memo, creating a budget or learning how to manage more complex projects (but not managing it themselves yet). The student can use the concept of cost efficiency or citizen engagement and correctly apply it to an issue or situation that is the object of the memo.

**Integration** At this stage, students have specialized knowledge (foundational) and are able to apply that knowledge(application) but they also see and understand the connection between ideas, people or classes and work. This act of making new connections raises their intellectual capacity to the highest stage of learning. Integration also means they are able to successfully manage whole projects and make critical decisions about its design, working independently (under guidance). At this stage, students should be able to bring information from a variety of sources (examples: theory, demographic data, opinions of elected officials, new research etc.) and integrate that information into their work. A student could integrate the concepts of cost efficiency and citizen engagement to address a complex problem or issue and propose creative solutions to a dilemma. Students don't see themselves as separate from what is happening around them, but see themselves as connected to everyone and everything. It is expected that most students will not reach the integration stage until they are near completion of the program and beyond.

This course (PSPA 611) is designed to address the following program competencies:

Outcome	Evidence	Level
Effectively work with internal and external stakeholders	Memos	Foundation
Use strategic management to facilitate goal identification and execution	Memos, Revenue Analysis	Applied
Apply decision-making theories to frame and solve public service problems	Memos	Applied
Conduct environmental scans and identify the windows of opportunity to influence decisions	Memos, Revenue Analysis	Applied
Evaluate public service issues in terms of effectiveness, efficiency, equity and economy	Memos, Revenue Analysis	Applied
Communicate effectively both orally (public speaking) and in writing (analytical and persuasive) for a public service organization and in the public policy process	Memos, Revenue Analysis, Presentation	Applied
Develop or adapt policies, programs, goods or services to accommodate changing social demographics for the population they serve	Revenue Analysis	Applied/Integration

## Course Policies

### Communications

Course announcements will be made via email so it is imperative that you check your e-mail daily. "I didn't get the email" is never a valid excuse. The most effect method of communicating with me is using email; however, you are also encouraged to [schedule a meeting](#) at my office or a phone call.

### Late Assignments

All course assignments are due at 11:59pm unless otherwise noted. Course policy is that late work will not be accepted. That said, you should always turn in your work, even if late. Generally, you will receive at least partial credit for late work, depending on the assignment. This is better than receiving a 'o' on the assignment. All assignments are due at the beginning of class on the assigned due date, unless otherwise specified. For students who contact the instructor before the assignment deadline regarding extenuating circumstances constituting an emergency, the instructor will consider

those circumstances and evaluate whether an accommodation can and should be made based on equity, fairness, and compassion. However, an accommodation should not be considered a matter of right in such circumstances.

### **Lauren's Promise**

I will listen and believe you if someone is threatening you. Lauren McCluskey, a 21-year-old honors student athlete, was murdered on October 22, 2018 by a man she briefly dated on the University of Utah campus. We must all take action to ensure that this never happens again.

If you are in immediate danger, call 911.

If you are experiencing sexual assault, domestic violence, or stalking, please report it to me and I will connect you to resources or call NIU's Counseling and Consultation Services (815-753-1206).

Any form of sexual harassment or violence will not be excused or tolerated at Northern. NIU has instituted procedures to respond to violations of these laws and standards, programs aimed at the prevention of such conduct, and intervention on behalf of the victims. NIU Police officers will treat victims of sexual assault, domestic violence, and stalking with respect and dignity. Advocates on campus and in the community can help with victims' physical and emotional health, reporting options, and academic concerns.

### **Accessibility**

If you need an accommodation for this class, please contact the Disability Resource Center as soon as possible. The DRC coordinates accommodations for students with disabilities. It is located in the Campus Life Building, Suite 180, and can be reached at 815-753-1303 or [drc@niu.edu](mailto:drc@niu.edu).

Also, please contact me privately as soon as possible so we can discuss your accommodations. Please note that you will not be required to disclose your disability, only your accommodations. The sooner you let me know your needs, the sooner I can assist you in achieving your learning goals in this course.

### **Name and Pronoun Statement**

Class rosters and University data systems are provided to faculty with the student's legal name and legal gender marker. As an NIU student, you are able to change how your preferred/proper name shows up on class rosters. This option is helpful for various student populations, including but not limited to: students who abbreviate their first name; students who use their middle name; international students; and transgender students. As a faculty member, I am committed to using your proper name and pronouns. We will take time during our first class together to do introductions, at which point you can share with all members of our learning community what name and pronouns you use, as you are comfortable. Additionally, if these change at any point during the semester, please let me know and we can develop a plan to share this information with others in a way that is safe for you.

Should you want to update your preferred/proper name, you can do so by looking at the following guidelines and frequently asked questions:

- [https://www.niu.edu/regrec/preferred\\_proper\\_name/index.shtml](https://www.niu.edu/regrec/preferred_proper_name/index.shtml)
- [https://www.niu.edu/regrec/preferred\\_proper\\_name/preferrednamefaq.shtml](https://www.niu.edu/regrec/preferred_proper_name/preferrednamefaq.shtml)

### **Academic Integrity**

The following statement is from the NIU 2017-18 Graduate Catalog:

“Good academic work must be based on honesty. The attempt of any student to present as his or her own work that which he or she has not produced is regarded by the faculty and administration as a serious offense. Students are considered to have cheated, for example, if they copy the work of another or use unauthorized notes or other aids during an examination or turn in as their own a paper or an assignment written, in whole or in part, by someone else. Students are guilty of plagiarism, intentional or not, if they copy material from books, magazines, or other sources without identifying and acknowledging those sources or if they paraphrase ideas from such sources without acknowledging them. Students guilty of, or assisting others in, either cheating or plagiarism on an assignment, quiz, or examination may receive a grade of F for the course involved and may be suspended or dismissed from the university.[<sup>^</sup>[http://catalog.niu.edu/content.php?catoid=44&navoid=2110&hl=%22plagiarism%22&returnto=search#acad\\_inte](http://catalog.niu.edu/content.php?catoid=44&navoid=2110&hl=%22plagiarism%22&returnto=search#acad_inte)]

The university has adopted additional policies and procedures for dealing with research misconduct among its students, faculty, and staff. The guidelines, entitled Research Integrity at Northern Illinois University, are available in department offices, in the office of the dean of the Graduate School, and online at [www.niu.edu/provost/policies/appm/I2.shtml](http://www.niu.edu/provost/policies/appm/I2.shtml), and pertain to the intentional commission of any of the following acts: falsification of data, improper assignment of authorship, claiming another person's work as one's own, unprofessional manipulation of experiments or of research procedures, misappropriation of research funds.

If a graduate student fails to maintain the standards of academic or professional integrity expected in his or her discipline or program, the student's admission to the program may be terminated on recommendation of the student's major department. A statement on students' rights to the products of research is available in department offices, in the office of the dean of the Graduate School, and online at [www.niu.edu/provost/policies/appm/I11.shtml](http://www.niu.edu/provost/policies/appm/I11.shtml)."

**Ethics:** In case it is not yet crystal clear, there is zero tolerance for plagiarism in this course, this program and this university. Anyone who violates the ethical imperative to cite the work of others that is used in writing course papers is subject to an F for the course and possible dismissal from the university. If in doubt, cite the source, whether a quotation or a paraphrasing of someone else's work. I am happy to provide advice on how to cite works in specific situations. Use the Turabian style manual for all paper citations.

The English Department's statement on Plagiarism is direct and to the point: [www.engl.niu.edu/composition/guidelines/plag.shtml](http://www.engl.niu.edu/composition/guidelines/plag.shtml). I recommend you take the online tutorial available from the NIU website to be sure you understand the rules and principles [writingtutorial.niu.edu/writingtutorial/style/plagiarism01.html](http://writingtutorial.niu.edu/writingtutorial/style/plagiarism01.html).

## Course Outline

**Week 01, 10/23:** Introduction to Public Finance

*Topics:* Government finance tools; Dillon's rule/home rule; Theory of taxation

### Required

- Bland and Overton (2019), Chapters 1 and 2.
- Fisher (2023), Chapters 1, 2 and 11 OR Fisher (2016), Chapters 1, 2, and 12

*Home rule in Illinois*

- The Status of Illinois Home Rule, Part I: Home Rule Cities And The Voters.<sup>1</sup>
- The Status of Illinois Home Rule, Part II: Home Rule and Taxes.<sup>2</sup>
- The Status of Illinois Home Rule, Part III: Do Home Rule Communities Levy More Property Taxes?<sup>3</sup>

### Recommended

- Liz Farmer, "The 7 Deadly Sins of Public Finance" *Governing*, June, 2014.
- NPR Planet Money "Episode 945: The Liberty City," October 18, 2019
- Kioko and Marlowe (2017), Chapter 1

### Assignments

- Get approval of your instructor for a local government annual financial report that you will review during the course. Obtain a city, county or special district finance document from your community or the community where you work (or live). The community's budget and capital improvement plan (if there is one) may also aid you in your revenue analysis. You can upload these as well. *Best option: Obtain the ACFR from your PSPA 610 community (the same as for your budget review). Contact me if you have any problems obtaining this report.*
- Contribute to the discussion board

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1. Banovetz (2002)

2. Banovetz and Kelty (2003a)

3. Banovetz and Kelty (2003b)

**Week 02, 10/30:** Income and Consumption Taxation

*Topics:* Income taxes; Sales taxes

**Required**

*Income Taxes*

- Bland and Overton (2019), pg. 101-106
- Fisher (2023), Chapters 14 and 15 OR Fisher (2016), Chapters 16 and 17
- IL Commission on Government Forecasting and Accountability. 2020. “[Illinois Tax Handbook for Legislators](#),” pg 55-65 (Individual and corporate income tax).
- Center for Tax and Budget Accountability. 2013. “Section 17. Local Government Revenue Sharing.” in *The Illinois State Budget and Tax Primer*, pg 51-52.

*Consumption Taxes*

- Bland and Overton (2019), pg. 84-101
- Fisher (2023), Chapter 13 OR Fisher (2016), Chapter 15
- [IL Sales & Use Taxes](#). State and Local Finance Initiative, Urban Institute “[Marijuana Taxes](#)”

**Assignments**

- Contribute to the discussion board

## Week 03, 11/06: Property Taxes and User Fees

Topics: Property taxes; User fees; Fines; Asset Forfeiture; Miscellaneous revenues

### Required

#### Property Taxes

- *The Illinois Property Tax System*, ILDOR.
- Bland and Overton (2019), Chapter 3
- Fisher (2023), Chapter 12 OR Fisher (2016), Chapters 13 and 14
- Elaine S. Povich, “Why Are Property Taxes so Unpopular in Many States?” *Governing*, May 14, 2014.
- Jason Grotto, “How Unfair Property Taxes Keep Black Families from Gaining Wealth.” *Bloomberg Businessweek*. March 9, 2021.
- Christopher Ingraham, “Home in poor neighborhoods are tax at roughly twice the rate of those in rich areas, study shows.” *The Washington Post*. March 12, 2021.

#### Fines & Fees

- Bland and Overton (2019), Chapter 5
- Fisher (2023), Chapter 8 OR Fisher (2016), Chapter 9
- Andrea Noble, “Georgia Towns Too Reliant on Fines and Fees as a Revenue Generator,” *Route Fifty*, October 28, 2019.
- Mike Maciag, “Addicted to Fines,” *Governing*, August 21, 2019.
- Robert Mackey, “Tennessee Firefighters Watch Home Burn,” *The Lede*, October 6, 2010.
- TN Firefighters Watch Home Burn To The Ground Because Homeowner Forgot To Pay Fee, Youtube.

#### Asset Forfeiture

- Sarah Stillman, “Taken,” *The New Yorker*, August 5, 2013.
- “Addicted to the Drug War: The Role of Civil Asset Forfeiture as a Budgetary Necessity in Contemporary Law Enforcement”<sup>4</sup>
- “When Law Enforcement Pays: Costs and Benefits for Elected Versus Appointed Administrators Engaged in Asset Forfeiture”<sup>5</sup>

### Recommended

- “Deterring Property Tax Delinquency in Philadelphia: An Experimental Evaluation of Nudge Strategies”<sup>6</sup>
- Civil Forfeiture: Last Week Tonight with John Oliver (HBO)
- Municipal Violations: Last Week Tonight with John Oliver (HBO)

### Assignments

- Write Memo 1 Case [Due on November 12 at 11:59pm]
- Contribute to the discussion board

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4. Worrall (2001)

5. Mughan, Li, and Nicholson-Crotty (2020)

6. Chirico et al. (2019)



**Week 04, 11/13:** Financial Accounting I

*Topics:* Financial statements; Balance sheets

**Required**

- Kioko and Marlowe (2017), Chapter 2
- “Accounting and Financial Reporting”<sup>7</sup>
- Village of Algonquin, IL, [Annual Comprehensive Financial Report, Fiscal Year Ended April 30, 2022](#)
- Village of Algonquin, IL, [Popular Annual Financial Report, Fiscal Year Ended April 30, 2022](#)
- [GFOA Certificate of Achievement for Excellence in Financial Reporting Checklist](#)
- [GFOA PAFR Award Checklist](#)

**Assignments**

- Contribute to the discussion board

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7. Mead (2013)

**Week 05, 11/20:** Financial Accounting II

*Topics:* Auditing; Financial statement analysis

**Required**

- Kioko and Marlowe (2017), Chapter 3
- “Auditing and Financial Condition”<sup>8</sup>

**Recommended**

- “The 10-Point Test of Financial Condition: Toward an Easy-to-Use Assessment Tool for Smaller Cities”<sup>9</sup>
- “Revisiting Kenneth Brown’s 10-Point Test”<sup>10</sup>
- “Conceptualizing Financial Condition in Local Government”<sup>11</sup>
- “Implementation of Financial Condition Analysis in Local Government”<sup>12</sup>
- “Local Government Fiscal Health: Comparing Self-Assessments to Conventional Measures”<sup>13</sup>

**Assignments**

- Write Memo 2 Case [**Due on November 26 at 11:59pm**]
- Contribute to the discussion board

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8. Wang (2013)

9. Brown (1993)

10. Maher and Nollenberger (2009)

11. Rivenbark, Roenigk, and Allison (2010)

12. Rivenbark and Roenigk (2011)

13. Lesier and Mills (2019)

**Week 06, 11/27: Cost Accounting**

*Topics:* Cost analysis

**Required**

- Kioko and Marlowe (2017)}, Chapter 5 “A Historical Overview of Cost Accounting in Local Government”<sup>14</sup>

**Recommended**

- “Cost Estimation”<sup>15</sup>
- “An Analysis of the Purposes of Cost Accounting in Large U.S. Cities”<sup>16</sup>
- “Performance Measurement and Cost Accounting: Are They Complementary or Competing Systems of Control?”<sup>17</sup>

**Assignments**

- Contribute to the discussion board

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14. Rivenbark (2005)

15. Wang (2010)

16. Mohr (2015)

17. Mohr (2016)

**Week 07, 12/04: Procurement & ERPs**

*Topics:* Procurement; Enterprise resource planning systems

**Required**

- “Procurement”<sup>18</sup>
- “Public procurement re-examined”<sup>19</sup>
- “Strategic Management in State Government Two Servants of the Same Master: Procurement and Finance”<sup>20</sup>
- “Competition and Federal Contractor Performance”<sup>21</sup>
- City of Naperville, IL, [Purchasing and Bids](#)
- Bart Perkinsi, [What is ERP? Key features of top enterprise resource planning systems](#), *CIO*, February 22, 2019.
- Nathan Frey, [Is It Time for the Public Sector to Move to ERP in the Cloud?](#), *ISG*
- Mark Ressler and Jason Takenouchi, [ERP Implementations in the Public Sector: Special Challenges](#), *Government Technology*, October 18, 2018.
- “Public Sector ERP Implementation: Successfully Engaging Middle-Management!”<sup>22</sup>

**Assignments**

- Write Memo 3 Case [**Due on December 10 at 11:59pm**]
- Contribute to the discussion board

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18. Coe (2013)

19. Thai (2001)

20. Abutabenjeh (2021)

21. Brunjes (2020)

22. Sommer (2011)

**Week 08, 12/11:** What is an ideal revenue system?

**Required**

- “[Are State and Local Revenue Systems Becoming Obsolete?](#)”<sup>23</sup>
- Government Finance Officers Association, [Rethinking Revenue](#).

**Assignments**

- Revenue Analysis Presentation [**Due on December 12 at 11:59pm**]
- Turn in Revenue Analysis [**Due on December 15 at 11:59pm**]

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<sup>23</sup>. Tannenwald (2001)

## References

- Abutabenjeh, Sawsan. 2021. "Strategic Management in State Government Two Servants of the Same Master: Procurement and Finance." *International Journal of Public Administration* 44 (7): 607–621.
- Banovetz, James M. 2002. "The Status of Illinois Home Rule, Part I: Home Rule Cities And The Voters." *Illinois Municipal Review* (September).
- Banovetz, James M., and Thomas W. Kely. 2003a. "The Status of Illinois Home Rule, Part II: Home Rule and Taxes." *Illinois Municipal Review* (March).
- . 2003b. "The Status of Illinois Home Rule, Part III: Do Home Rule Communities Levy More Property Taxes?" *Illinois Municipal Review* (April).
- Bland, Robert L., and Michael R. Overton. 2019. *A Budget Guide for Local Government*. 4th ed. Washington, DC: ICMA Press.
- Brown, Ken W. 1993. "The 10-Point Test of Financial Condition: Toward an Easy-to-Use Assessment Tool for Smaller Cities." *Government Finance Review* (December): 21–26.
- Brunjes, Benjamin M. 2020. "Competition and Federal Contractor Performance." *Journal of Public Administration Research & Theory* 30 (2): 202–219.
- Chirico, Michael, Robert Inman, Charles Loeffler, John MacDonald, and Holger Seig. 2019. "Deterring Property Tax Delinquency in Philadelphia: An Experimental Evaluation of Nudge Strategies." *National Tax Journal* 72, no. 3 (September): 479–506.
- Coe, Charles K. 2013. "Procurement." In *Management Policies in Local Government Finance*, 6th ed., edited by John R. Bartle, W. Bartley Hildreth, and Justin Marlowe. Washington, DC: ICMA Press.
- Fisher, Ronald C. 2016. *State and Local Public Finance*. 4th ed. New York: Routledge.
- . 2023. *State and Local Public Finance*. 5th ed. New York: Routledge.
- Kioko, Sharon, and Justin Marlowe. 2017. *Financial Strategy for Public Managers*. Seattle, WA: The Rebus Foundation. <https://press.rebus.community/financialstrategy/>.
- Lesier, Stephanie, and Sarah Mills. 2019. "Local Government Fiscal Health: Comparing Self-Assessments to Conventional Measures." *Public Budgeting & Finance* 39 (3): 75–96.
- Maher, Craig S., and Karl Nollenberger. 2009. "Revisiting Kenneth Brown's '10-Point Test'." *Government Finance Review* (October): 61–66.
- Mead, Dean Michael. 2013. "Accounting and Financial Reporting." Chap. 5 in *Management Policies in Local Government Finance*, 6th ed., edited by John R. Bartle, W. Bartley Hildreth, and Justin Marlowe. Washington, DC: ICMA Press.
- Mohr, Zachary T. 2015. "An Analysis of the Purposes of Cost Accounting in Large U.S. Cities." *Public Budgeting & Finance* 35 (1): 95–115.
- . 2016. "Performance Measurement and Cost Accounting: Are They Complementary or Competing Systems of Control?" *Public Administration Review* 76 (4): 616–625.
- Mughan, Siân, Danyao Li, and Sean Nicholson-Crotty. 2020. "When Law Enforcement Pays: Costs and Benefits for Elected Versus Appointed Administrators Engaged in Asset Forfeiture." *The American Review of Public Administration* 50 (3): 297–314.
- Rivenbark, William C. 2005. "A Historical Overview of Cost Accounting in Local Government." *State & Local Government Review* 37 (3): 217–227.
- Rivenbark, William C., and Dale J. Roenigk. 2011. "Implementation of Financial Condition Analysis in Local Government." *Public Administration Quarterly* 35 (2): 241–267.
- Rivenbark, William C., Dale J. Roenigk, and Gregory S. Allison. 2010. "Conceptualizing Financial Condition in Local Government." *Journal of Public Budgeting, Accounting and Financial Management* 22 (2): 149–177.
- Sommer, Rainer. 2011. "Public Sector ERP Implementation: Successfully Engaging Middle-Management!" *Communications of the IBIMA* 2011 (October).
- Tannenwald, Robert. 2001. "Are State and Local Revenue Systems Becoming Obsolete?" *New England Economic Review*, no. 4, 27–43.
- Thai, Khi V. 2001. "Public Procurement Re-Examined." *Journal of Public Procurement* 1 (1): 9–50.
- Wang, XiaoHu. 2010. *Financial Management in the Public Sector: Tools, Applications, and Cases*. Armonk, NY: M.E. Sharpe.
- . 2013. "Auditing and Financial Condition." In *Management Policies in Local Government Finance*, 6th, edited by John R. Bartle, W. Bartley Hildreth, and Justin Marlowe. Washington, DC: ICMA Press.
- Worrall, John L. 2001. "Addicted to the Drug War: The Role of Civil Asset Forfeiture as a Budgetary Necessity in Contemporary Law Enforcement." *Journal of Criminal Justice* 29 (3): 171–187.