

# Budget Advisory Committee

City of Englewood, Colorado

City Manager's Office

1000 Englewood Parkway

Englewood, CO 80110-2373

Website: [www.Englewoodgov.org](http://www.Englewoodgov.org)



## AGENDA

Englewood Civic Center

Community Development Conference Room, Third Floor

Tuesday, October 15, 2013

4:30pm to 6:00pm

These meetings are recorded, please be mindful of side conversations.

1. Call to Order and Roll Call of Members
2. Approval of Meeting Minutes – September 17, 2013
3. New Business
  - Update on 2014 Proposed Budget (Gary Sears)
  - TABOR (Frank Gryglewicz)
  - Economic Incentive Policy (Mike Flaherty)
  - Review Capital Projects Decision Making/Prioritization Process and ICMA Capital Projects Related Materials (Mike Flaherty and Gary Sears)
4. Old Business
  - None
5. Budget Advisory Members' Choice
  - Update on Citizen Advisory Groups from Other Jurisdictions (Joel Day and Steve Ward)
  - Discuss whether to Approve Meeting Minutes if not listened to (Christine McGroarty)
  - Revenue Possibilities / Brainstorming Revenue Ideas (Christine McGroarty)
6. Adjourn

Please note: If you have a disability and need auxiliary aids or services, please notify the City of Englewood (303-762-2409) at least 48 hours in advance of when services are needed. Thank you.

## Memorandum

**To:** Budget Advisory Committee  
**From:** Frank Gryglewicz, Director of Finance and Administrative Services  
**Date:** September 25, 2013  
**Re:** Taxpayer's Bill of Rights (TABOR)

The Taxpayer's Bill of Rights (TABOR) was approved by the voters and went into effect on December 31, 1992. A copy of the text of TABOR is attached.

TABOR restricts the revenues governments in Colorado can collect and retain. The amendment prohibits governments from imposing new taxes or increasing existing taxes. Also, the Amendment restricts "multiple-fiscal year direct or indirect debt or other financial obligation," defines election dates, requires holding "emergency reserves," as well as other restrictions and requirements

The City of Englewood is "de-Bruced." TABOR allows voters to determine if a government can collect and retain excess revenues. In 1997, voters approved to allow the City to retain excess revenues going forward by a vote of 4,291 to 2,047.

The City has not increased tax rates (including the property tax) or added any new taxes since TABOR was enacted. The City placed two TABOR questions (a mill levy increase and the addition of an occupational privilege tax) on the ballot in 2003. Both measures were defeated.

The City of Englewood is required to hold a "TABOR Reserve" of three (3) percent of revenues; at this time, \$1.2 million is reserved and cannot be used unless an emergency occurs; emergencies do not include "economic conditions, revenue shortfalls, or district salary or fringe benefit increases." It is generally understood that, if the emergency reserve is used, it must be replenished prior to the end of the fiscal year.

Incurring any "multiple-year direct or indirect debt or other financial obligation" requires an affirmative vote of the citizens prior to incurring the obligation. The City has been successful in getting approval to issue general obligation bonds for Water projects (debt service is paid from Water Fund operating revenues) and Parks and Recreation projects (debt service is paid by a separate mill levy and varies depending on the debt service payment requirement for a given year).

Attachment

# The Taxpayer's Bill of Rights (TABOR)

(Colorado Constitution)

**Note: Bold underlined text indicates text added since the original TABOR was enacted.**

**Article X, section 20. The Taxpayer's Bill of Rights. (1) General provisions.** This section takes effect December 31, 1992 or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.

**(2) Term definitions.** Within this section:

- (a) "Ballot issue" means a non-recall petition or referred measure in an election.
- (b) "District" means the state or any local government, excluding enterprises.
- (c) "Emergency" excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.
- (d) "Enterprise" means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.
- (e) "Fiscal year spending" means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.
- (f) "Inflation" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) "Local growth" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

### **(3) Election provisions.**

(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) **At least 30 days** before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. **The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs.** Titles shall have this order of preference: "NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE." Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost, and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment cost.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by **45** days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. **The provisions of this subparagraph**

**(v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.**

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayment costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, "**SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?**" or "**SHALL (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT COST OF (maximum total district cost), ...?**"

**(4) Required elections.** Starting November 4, 1992, districts must have voter approval in advance for:

(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

**(5) Emergency reserves.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year's reserve.

**(6) Emergency taxes.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:

(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.

**(7) Spending limits.** (a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

(b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reductions, (1) and (3) (c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

**(8) Revenue limits.** (a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and, for residential real property, determined solely by the market approach to appraisal.

**(9) State mandates.** Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state

may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

Enacted by the People November 3, 1992 -- Section 1 of article V of this constitution provides that initiated measures shall take effect upon the Governor's proclamation. Subsection (1) of this section provides that this section shall take effect December 31, 1992, or as stated. (See subsection (4).) The Governor's proclamation was signed January 14, 1993. (For the text of this initiated measure, see L. 93. p. 2165.); section 20 (3)(b)(v) amended November 8, 1994 -- Effective upon proclamation of the Governor, January 19, 1995. (See L. 94, p. 2851.); the introductory portion to section 20 (3)(b) and (3)(b)(v) amended November 5, 1996 -- Effective upon proclamation of the Governor, December 26, 1996. (For the text of the amendment and the votes cast thereon, see Laws 1995, p. 1425, and Laws 1997, p. 2393.)

RESOLUTION NO. 76  
SERIES OF 2012

A RESOLUTION ADOPTING "CITY OF ENGLEWOOD ECONOMIC DEVELOPMENT INCENTIVE POLICY" FOR THE CITY OF ENGLEWOOD, COLORADO.

WHEREAS, THE City of Englewood is supportive of business attraction and development-related projects and is committed to supporting new opportunities to diversify the local economy; and

WHEREAS, the Englewood Economic Development Incentive Policy provides a broad Goal Statement that states in part, "... to assist targeted businesses, priority development sites, and projects that enhance the quality of life and fiscal condition of the community"; and

WHEREAS, the Government Finance Officers Association (GFOA) recommends that jurisdictions using or considering the use of economic development incentives create a policy that, at a minimum, defines goals and objectives; the types of incentives and extent of their use; an evaluation process, i.e., cost/benefit analysis, and performance standards; and

WHEREAS, this Policy is consistent with the recommendation in the GFOA document; and

WHEREAS, adopting the City of Englewood Economic Development Incentive Policy establishes goals and objectives or parameters which may be applied to applications for financial assistance; and

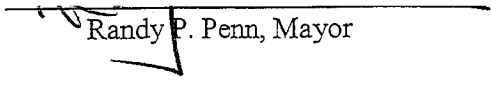
WHEREAS, instituting the Policy also provides the parameters for staff to employ when responding to current and future private requests related to development projects that might go forward only with some form of City assistance;


NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ENGLEWOOD, COLORADO, AS FOLLOWS:

Section 1. The City Council of the City of Englewood hereby authorizes adoption of "City of Englewood Economic Development Incentive Policy," attached hereto as Exhibit A.

ADOPTED AND APPROVED this 4th day of September, 2012.


ATTEST: 

  
Randy P. Penn, Mayor

 Loucriskia A. Ellis, City Clerk



I, Loucrishia A. Ellis, City Clerk for the City of Englewood, Colorado, hereby certify the  
above is a true copy of Resolution No. 76, Series of 2012. *A*

  
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Loucrishia A. Ellis, City Clerk

## City of Englewood



### Economic Development Incentive Policy

#### Goal Statement

The City of Englewood is supportive of business attraction and development-related projects and is committed to supporting new opportunities to diversify the local economy. Englewood strives to provide for the fiscal health of the community by creating mechanisms to assist targeted businesses, priority development sites, and projects that enhance the quality of life and fiscal condition of the community.

#### Intent/Purpose

- Create a tool to assist economic development efforts
- Foster diversification of economic base, including expansion of retail sales tax base
- Assist in attracting desired businesses and development to City
- Assist in redevelopment or reuse of priority redevelopment sites

#### Eligible Uses of Incentive Funding

- Improvements to public infrastructure that benefit a larger area or the public at large, including but not limited to: street improvements, traffic signalization, sidewalks or trails, water and sanitary sewer lines, storm sewer lines, drainage improvements, water quality improvements, or electrical or natural gas lines.
- Costs incurred in eliminating features that detract from the surrounding neighborhood or render a site difficult to redevelop, such as undergrounding electrical lines, removal of environmental contamination, removal or relocation of utility substations or other facilities, or demolition or renovation of structures that are obsolete or in poor condition.
- Costs incurred in providing public spaces, landscaping, or elements of streetscape beyond that required by ordinances of the City.

#### Economic Development Criteria - Eligible Projects

- Retail developments or expansion of existing retail uses that will generate additional sales tax shall be a priority of the City.
- Office or manufacturing uses creating or adding jobs.
- Underrepresented or desirable retail establishments. (e.g. table-service restaurants, electronics and clothing stores )
- Residential projects that demonstrate benefit to the community, development on underutilized sites, or within proximity of light rail station or other transit amenity.
- Any project deemed by City Council to be unique, advantageous, or desirable additions to the community
- A determination of whether the project would proceed if the incentive is not provided.

- Incentives are not intended to unduly enrich an individual developer or business or to create an unfair advantage.
- A statement from the business or developer to verify the need for the incentive in terms of 'why this investment is necessary to foster the development or business activity.'

### Cost Benefit Analysis

- Staff will provide a cost benefit analysis for any incentive agreement. The three components of a cost benefit analysis are:
  - Identify direct benefits: The true measure of project value includes all property taxes, sales and use taxes, impact fees, licenses and permit fees.
  - Calculate impact of the project. Direct costs are matched against direct revenues. If costs exceed revenues, the desirability of the project needs further analysis. If the direct revenue exceeds costs the analysis can help identify the break-even point by determining the number of years it will take for the project to payback the incentives and other public costs.
  - Identify direct public costs: In addition to the costs of incentives, all other direct costs associated with the project are totaled to include infrastructure costs, utility, increased fire, police and any other public expenses associated with the project.
- The break-even point or payback period of the proposed incentive will be estimated.
- Impact of the project on existing Englewood businesses will be analyzed.

### INCENTIVE TYPES

#### **Coordinated Development Approach**

The City of Englewood is committed to providing exceptional customer service and ensuring that its applicants experience a quality development process. All projects are eligible for a formal in-person Development Review Team (DRT) meeting, in which the responsible City departments provide comments, suggestions, and recommendations prior to formal permit submittal to ensure an efficient and effective process.

#### **Sales Tax Reimbursements**

The City may consider a share-back or partial reimbursement of the incremental City collected portion of retail sales tax generated from the project. All proceeds of a sales tax reimbursement must be utilized for purposes outlined under "Eligible uses of incentive funding."

Sales tax rebates shall not exceed 50% over the term of the agreement (with a maximum rebate to be determined by cost/benefit analysis) of the *actual* incremental increase in sales tax revenue generated by the use or site.

### **Building Use Tax Reimbursements**

The City may consider a reimbursement of construction and equipment use tax generated by the development of a project. All proceeds of the use tax reimbursement must be utilized for purposes outlined under "Eligible uses of incentive funding."

Building use tax rebates shall not exceed 50% (with a maximum rebate to be determined by cost/benefit analysis) of the *actual* use tax collected.

### **Furniture Fixtures and Equipment Use Tax Reimbursements**

The City may consider partial or full reimbursement of the use taxes paid for furniture fixtures and equipment generated by a project. All proceeds of the use tax reimbursement must be utilized for purposes outlined under "Eligible uses of incentive funding."

Rebates of up to 100% (with a maximum rebate to be determined by cost/benefit analysis) may be given for furniture, fixtures and equipment use tax.

### **Tax Increment Financing**

The City may consider utilizing Tax Increment Financing (TIF) through the Englewood Urban Renewal Authority (EURA) only after an urban renewal area has been established. The City will only consider utilizing TIF for projects that are unique, significant in magnitude, and have considerable regional benefit. This could potentially include property taxes.

### **Reduction in Fees**

The City may consider offsetting all or a portion of the development fees for commercial or residential projects that meet the goals and objectives of the Comprehensive Plan and Sub-Area Plans (if applicable), and provide a unique and quality project in terms of product type, tenant mix, and overall physical environment.

Rebates of up to 100% (with a maximum rebate to be determined by cost/benefit analysis) may be given for building permit fees and development application fees, not to include plan review fees or other contractual fees.

The City of Englewood is supportive of economic development and redevelopment related projects. City Council will consider financial incentives to support economic development and redevelopment activities on a case-by-case basis. The incentives outlined in this policy are provided at the sole discretion of City Council and are not to be considered an entitlement for any eligible or otherwise qualified project.

## COUNCIL COMMUNICATION

<b>DATE:</b> September 4, 2012	<b>AGENDA ITEM:</b>  11 c ii	<b>SUBJECT:</b> Economic Development Incentive Policy
<b>INITIATED BY:</b> City Manager's Office		<b>STAFF SOURCE:</b> Darren Hollingsworth, Economic Development Manager

### COUNCIL GOAL AND PREVIOUS COUNCIL ACTION

Council discussed the Economic Development Incentive Policy at the July 2, August 6, and August 20 study sessions.

### RECOMMENDED ACTION

Council's approval of the attached Resolution adopting the Economic Development Incentive Policy establishes goals and objectives or parameters for application related to financial assistance. Instituting the Policy provides the parameters for staff to employ when responding to current and future private requests related to development projects that might go forward only with some form of City assistance.

### BACKGROUND, ANALYSIS, AND ALTERNATIVES IDENTIFIED

The City of Englewood is supportive of business attraction and development-related projects and is committed to supporting new opportunities to diversify the local economy.

The Policy provides a broad Goal Statement that states in part, "...to assist targeted businesses, priority development sites, and projects that enhance the quality of life and fiscal condition of the community."

The Government Finance Officers Association (GFOA) recommends that jurisdictions using or considering the use of economic development incentives create a policy that at minimum defines goals and objectives, the types of incentives and extent of their use, an evaluation process, i.e., cost/benefit analysis, and performance standards. The Policy is consistent with the recommendations in the GFOA document.

### FINANCIAL IMPACT

The Policy states that incentives may be considered on a case-by-case basis. There is no direct financial impact without the consent of Council. All incentive requests will be presented with a cost-benefit analysis so that Council can consider the financial impact of any proposed incentive.

### LIST OF ATTACHMENTS

Resolution Adopting Economic Development Incentive Policy

**Englewood Economic Development Incentive Policy**

**Project Descriptions and Incentives Granted**

	<b>Overview</b>	<b>Incentive Amount</b>	<b>Use of Public Funds</b>
<b>King Soopers</b>	Demolition of obsolete grocery store and replacing with modern 78,000 square foot facility.	Incentive capped at the lessor of 4 years or \$510,500. 1) 50% of use taxes. 2) 50% rebate of sales tax revenues actually collected.	Storm sewer replacement, water line improvements, access modifications, and electrical line undergrounding.
<b>Oxford LCP</b>	This \$35 million project will create 252 residential units on a 3.5 acre industrial site near the Oxford Light Rail Station.	1) Rebate building use tax 55% or \$260,000. 2) Rebate 100% use tax on FF&E or \$17,500. 3) Waiver of permit fees 50% or \$44,500. 4) Reduce the park fee in lieu from \$20,000 per acre to \$10,000 per acre.	Construct sidewalk enhancements wholly in the public right of way.
<b>Flood Middle School</b>	This \$38 million project will create 310 new residential units that will house approximately 500 new residents.	1) \$170,000 rebate of use tax. 2) Reduce park fee in lieu by 50%, from \$20,000 per acre to \$10,000 per acre. 3) City to use undergrounding fund to relocate Xcel's overhead utility lines total cost approximately \$300,000.	Relocate city ditch, relocate sanitary sewer line, upgrade water line, and underground electrical lines.
<b>Restaurant at Englewood Market Place</b>	Restaurant taking 3,000 square foot end cap at Englewood Market Place. Currently vacant.	\$100,000 to fund landscape and maintenance to public plaza adjacent to development.	Landscaping, maintenance and ADA ramp.
<b>Cadence dba Broadbell, llc - for Sprouts Farmers Market</b>	Redevelop vacant Larry Miller Nissan property with Sprouts, Advance Auto Parts and 8,000 s.f. retail space	1) Rebate 50% BUT and FF&E use tax from project not to exceed \$68,000. 2) Rebate sales tax from project not to exceed \$182,000 or 3 years.	\$250,000 for use of intersection and signalized intersection.

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Economic Benefits	Status
<p>\$17 million project that involves the retention of existing business with 90 jobs. Employment will increase by 38 full time jobs. Estimated doubling of sales tax revenue.</p>	<p>Approved by Council. Pending Construction.</p>
<p>Total City revenues for development net of incentive will be approximately \$345,000 with property taxes totaling \$544,000 over the next 10 years.</p>	<p>Approved by Council. Pending Construction.</p>
<p>Property tax will be approximately \$11,000 annually. \$500,000 in building use taxes to be generated. The 500 residents are projected to have a household income of \$85,000 to \$100,000, which will support the purchase local goods of and services.</p>	<p>Approved by Council. Pending Construction.</p>
<p>Tenant will have an estimated taxable sales of \$1.5 million annually, plus approximately \$700,000 in tenant finish. New jobs created will be approximately 18.</p>	<p>Approved by Council. Pending Lease by Tenant</p>
<p>Transition vacant car lot into Grocery-anchored retail development comprising a total of approximately 43,000 s.f.</p>	<p>Pending building permit and approval of easement vacation.</p>

## **Chapter 3**

# Evaluation and Prioritization of Capital Assets

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FROM CAPITAL BUDGETING AND FINANCE:  
A GUIDE FOR LOCAL GOVERNMENTS

### **Second Edition**

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A. John Vogt

**ICMA** PRESS