

Resource Matrix for Municipal Finance Professionals

March 2007



Resource Matrix for Municipal Finance Professionals

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Resource Matrix for Municipal Finance Professionals

INTRODUCTION

The purpose of this “resource matrix” is to provide municipal finance professionals with an easy-to-use reference guide on where to find information on a wide variety of municipal financial management topics.

It is organized into four sections:

Resources by Functional Area

Identifies professional organizations and state and governmental agencies that can assist with information on the topic area. The web site (with hyper-text links) is provided for each organization. Key areas (with sub-areas in some cases) include:

- Accounting & Financial Reporting
- Budgeting
- Investing
- Debt Financing
- Payroll & Human Resources
- Retirement
- Fiscal Policies
- Redevelopment Agencies
- Risk Management
- Revenue Projections, Management & Monitoring
- Revenue Limits
- State Takeaways
- SB 90 Mandated Costs
- Purchasing
- Utility Billing
- Economic Development
- Ethics
- Demographics

Key State Constitutional and Statute Provisions

Identifies key State constitutional and statute provisions that govern municipal finance in California. As noted in the matrix, the State maintains an on-line, searchable index of all State constitutional provisions and statutes by code at www.leginfo.ca.gov/calaw.html.

Key Publications

Identifies key publications that municipal finance officers should have access to along with a brief summary of what it covers and who it is available from.

Organization Abbreviations

In several cases, the *Resources by Functional Area* matrix uses abbreviations for space reasons. This page provides the full name for all abbreviated organizations.

Annual Update. The Career Development Committee will review this matrix for updates at least annually. Along with hard copy distributions as appropriate, it will be posted on the CSMFO’s web site at www.csmfo.org.

Suggestions for revisions and updates are always welcome from our members. Please call 916.658.8210 or send them via email to career-development@csmfo.org.



Resource Matrix for Municipal Finance Professionals

RESOURCES BY FUNCTIONAL AREA

See last page for full names of abbreviated organizations

Resource	Web Site	Accounting & Financial Reporting				Budgeting				Investing	Debt Financing
		Govt Acctg Principles	Annual Reports/ CAFR	Grant Mgt	Cost Acctg	Operating Budgets	Capital Budgets	Long-Range Plans	Performance Budgeting		
Professional Associations											
<i>Professional group services typically include a full range of publications, training, resource links, "best practices," email group, professional development and networking opportunities</i>											
CSMFO	www.csmfo.org	x	x	x	x	x	x	x	x	x	x
APWA	www.apwa.net										
CALED	www.caled.org										
CCMA	www.csmfo.org	x	x								
CMRTA	www.cmrt.org										
CMTA	www.cmta.org									x	x
CRA	www.calredevelop.org										x
GFOA	www.gfoa.org	x	x	x	x	x	x	x	x	x	x
GASB	www.gasb.org	x	x						x		
The Innovations Group	www.ig.org					x	x	x	x		
Institute for Local Government	www.ilsg.org					x	x				
League of California Cities	www.cacities.org	x	x	x		x	x		x		x
CLGFA (League-Sponsored)	www.californiacityfinance.com					x	x	x			
NACSLB	www.gfoa.org/services/nacslb					x	x	x	x		
UUTTTF	www.uutinfo.org										
State of California											
CalPERS	www.calpers.ca.gov									x	
CDIAC	www.treasurer.ca.gov/cdiac										x
Department of Finance	www.dof.ca.gov										
FPPC	www.fppc.ca.gov										
Franchise Tax Board	www.ftb.ca.gov										
Government Codes	www.leginfo.ca.gov/calaw		x							x	x
Legislative Analyst's Office	www.lao.ca.gov										
Board of Equalization	www.boe.ca.gov										
State Controller's Office	www.sco.ca.gov		x								
State Treasurer's Office	www.treasurer.ca.gov									x	x
Federal Government											
Bureau of Labor Statistics	www.bls.gov/cpi										
Internal Revenue Service	www.irs.gov										



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RESOURCES BY FUNCTIONAL AREA

See last page for full names of abbreviated organizations

Resource	Web Site	Payroll & Human Resources					Retirement		Fiscal Policies	Redevelopment Agencies	Risk Mgt
		FLSA	Deferred Comp	Workers Comp	Health Insurance	Labor Relations/ MOA's	Pensions	Retiree Health Benefits			
Professional Associations											
<i>Professional group services typically include a full range of publications, training, resource links, "best practices," email group, professional development and networking opportunities</i>											
CSMFO	www.csmfo.org	x	x	x	x	x	x	x	x	x	x
APWA	www.apwa.net										
CALED	www.caled.org									x	
CCMA	www.csmfo.org									x	
CMRTA	www.cmrt.org										
CMTA	www.cmta.org								x		
CRA	www.calredevelop.org									x	
GFOA	www.gfoa.org	x	x				x	x	x		x
GASB	www.gasb.org						x	x			
The Innovations Group	www.ig.org			x	x	x	x	x	x		x
Institute for Local Government	www.cacities.org								x		
League of California Cities	www.cacities.org		x	x	x	x	x	x	x	x	x
CLGFA (League-Sponsored)	www.californiacityfinance.com									x	
NACSLB	www.gfoa.org/services/nacslb										
UUTTTF	www.uutinfo.org										
State of California											
CalPERS	www.calpers.ca.gov		x				x	x			
CDIAC	www.treasurer.ca.gov/cdiac								x		
Department of Finance	www.dof.ca.gov										
FPPC	www.fppc.ca.gov										
Franchise Tax Board	www.ftb.ca.gov										
Government Codes	www.leginfo.ca.gov/calaw			x		x	x			x	
Legislative Analyst's Office	www.lao.ca.gov			x	x	x	x	x	x	x	
Board of Equalization	www.boe.ca.gov										
State Controller's Office	www.sco.ca.gov										
State Treasurer's Office	www.treasurer.ca.gov										
Federal Government											
Bureau of Labor Statistics	www.bls.gov/cpi										
Internal Revenue Service	www.irs.gov		x								



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RESOURCES BY FUNCTIONAL AREA

See last page for full names of abbreviated organizations

Resource	Web Site	Revenue Projections, Management and Monitoring									
		General: League Handbook	Sales Tax	Property Tax	RDA Tax Increment	Transient Occupant Tax	Utility Users Tax	Business Tax	User Fees	Develop Impact Fess	Special Assessments
Professional Associations											
<i>Professional group services typically include a full range of publications, training, resource links, "best practices," email group, professional development and networking opportunities</i>											
CSMFO	www.csmfo.org		x	x	x	x	x	x	x	x	x
APWA	www.apwa.net										
CALED	www.caled.org										
CCMA	www.csmfo.org										
CMRTA	www.cmrt.org							x			
CMTA	www.cmta.org							x			
CRA	www.calredevelop.org										
GFOA	www.gfoa.org										
GASB	www.gasb.org										
The Innovations Group	www.ig.org										
Institute for Local Government	www.cacities.org										
League of California Cities	www.cacities.org	x	x	x	x	x	x	x	x	x	x
CLGFA (League-Sponsored)	www.californiacityfinance.com		x	x	x	x	x	x			
NACSLB	www.gfoa.org/services/nacslb										
UUTTF	www.uutinfo.org						x				
State of California											
CalPERS	www.calpers.ca.gov										
CDIAC	www.treasurer.ca.gov/cdiac										
Department of Finance	www.dof.ca.gov										
FPPC	www.fppc.ca.gov										
Franchise Tax Board	www.ftb.ca.gov										
Government Codes	www.leginfo.ca.gov/calaw		x	x	x	x	x	x	x	x	x
Legislative Analyst's Office	www.lao.ca.gov										
Board of Equalization	www.boe.ca.us		x								
State Controller's Office	www.sco.ca.gov		x								
State Treasurer's Office	www.treasurer.ca.gov										
Federal Government											
Bureau of Labor Statistics	www.bls.gov/cpi										
Internal Revenue Service	www.irs.gov										



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RESOURCES BY FUNCTIONAL AREA

See last page for full names of abbreviated organizations

Resource	Web Site	Revenue Limits				State Take-Aways	SB 90 State Mandated Costs	Purchasing			
		Prop 13	Gann Limit	Prop 62	Prop 218			General	Construction Projects	Credit Cards	Accounts Payable
Professional Associations											
<i>Professional group services typically include a full range of publications, training, resource links, "best practices," email group, professional development and networking opportunities</i>											
CSMFO	www.csmfo.org	x	x	x	x	x	x	x	x	x	x
APWA	www.apwa.net										
CALED	www.caled.org										
CCMA	www.csmfo.org										
CMRTA	www.cmrt.org										
CMTA	www.cmta.org										
CRA	www.calredevelop.org										
GFOA	www.gfoa.org							x			x
GASB	www.gasb.org										
The Innovations Group	www.ig.org										
Institute for Local Government	Www. cacities.org										
League of California Cities	www.cacities.org	x	x	x	x	x	x	x	x	x	
CLGFA (League-Sponsored)	www.californiacityfinance.com	x	x	x	x	x	x				
NACSLB	www.gfoa.org/services/nacslb										
UUTTF	www.uuttf.org										
State of California											
CalPERS	www.calpers.ca.gov										
CDIAC	www.treasurer.ca.gov/cdiac										
Department of Finance	www.dof.ca.gov		x			x	x				
FPPC	www.fppc.ca.gov										
Franchise Tax Board	www.ftb.ca.gov										
Government Codes	www.leginfo.ca.gov/calaw					x		x	x		x
Legislative Analyst's Office	www.lao.ca.gov					x	x				
Board of Equalization	www.boe.ca.gov					x					
State Controller's Office	www.sco.ca.gov					x	x				
State Treasurer's Office	www.treasurer.ca.gov									x	
Federal Government											
Bureau of Labor Statistics	www.bls.gov/cpi										
Internal Revenue Service	www.irs.gov										x



Resource Matrix for Municipal Finance Professionals

RESOURCES BY FUNCTIONAL AREA

See last page for full names of abbreviated organizations

Resource	Web Site	Utility Billing	Economic Development	Ethics	Demographics		
					Population	Consumer Price Index	Other Demographic Information
Professional Associations							
CSMFO	www.csmfo.org	x		x			
APWA	www.apwa.net	x					
CALED	www.caled.org		x				
CCMA	www.csmfo.org						
CMRTA	www.cmrt.org						
CMTA	www.cmta.org			x			
CRA	www.calredevelop.org		x				
GFOA	www.gfoa.org			x			
GASB	www.gasb.org						
The Innovations Group	www.ig.org			x			
Institute for Local Government	www.cacities.org			x			
League of California Cities	www.cacities.org		x	x			
CLGFA (League-Sponsored)	www.californiacityfinance.com						
NACSLB	www.gfoa.org/services/nacslb						
UUTTF	www.uutinfo.org						
State of California							
CalPERS	www.calpers.ca.gov						
CDIAC	www.treasurer.ca.gov/cdiac			x			
Department of Finance	www.dof.ca.gov				x		x
FPPC	www.fppc.ca.gov			x			
Franchise Tax Board	www.ftb.ca.gov						
Government Codes	www.leginfo.ca.gov/calaw			x			
Legislative Analyst's Office	www.lao.ca.gov						
Board of Equalization	www.boe.ca.gov						
State Controller's Office	www.sco.ca.gov						
State Treasurer's Office	www.treasurer.ca.gov						
Federal Government							
Bureau of Labor Statistics	www.bls.gov/cpi					x	
Bureau of the Census	http://factfinder.census.gov/home/saff/main.html?_lang=en				x		x



Resource Matrix for Municipal Finance Professionals

KEY STATE CONSTITUTIONAL AND STATUTE PROVISIONS

The following summarizes key California Code sections

California Code	Section	Topic
State Constitution	XIII-A	Limitations on setting and increasing taxes ("Proposition 13")
	XIII-B	Limitations on appropriations from tax proceeds ("Proposition 4: Gann Spending Limit")
	XIII-C and D	Limitation on setting and increasing taxes, assessments and property-related fees ("Proposition 218")
	XVI	Limitations on debt
Government Code	36500	Government provisions of general law cities
	53232	Travel and meal reimbursement requirements for elected officials
	53311 to 53368	Communities Facilities Districts ("Mello-Roos Districts")
	16481.2, 53601, 53635 and 53646	Investments
	53890 to 53897	Annual reporting requirements to the State Controller.
	56000	Setting development review and impact fees ("AB 1600")
Health & Safety Code	33300 to 34008	Redevelopment law
Public Contract Code	20160 to 20175.2	Bidding and contracting for construction projects; use of "force account"
	22000	Alternative bidding procedures; uniform construction cost accounting
Revenue & Taxation Code	95	Allocation of property tax revenues ("AB 8")
	7200	Allocation of sales tax revenues ("Bradley-Burns Uniform Local Sales and Use Tax")
Streets & Highways Code	36500 and 36600	Business Improvement Districts

Note: A searchable index of all State constitution and statute provisions is available at www.leginfo.ca.gov/calaw.html.



Resource Matrix for Municipal Finance Professionals

KEY PUBLICATIONS

The following summarizes key publications that all finance officers should have access to

Title	Publisher	Topic
California Municipal Law Handbook	League of California Cities	Comprehensive guide to a broad range of state and federal laws governing city operations. Chapter V is dedicated to Finance and Economic Development; and Chapter VII to Public Contracting; and Chapter VIII to acquiring and disposing of public property. Your City Attorney almost certainly has a copy of this manual; and it should be one of your first stops in researching the state and federal laws relating to financial management practices.
Governmental Accounting, Auditing and Financial Reporting (GAAFR: "The Blue Book")	GFOA	Comprehensive guide to the preparation of annual financial reports
Governmental Accounting Standards Series	GASB	Authoritative statements on generally accepted accounting principles for state and local governments
Revenue Handbook	League of California Cities	Comprehensive overview of municipal revenue sources
Pamphlet Series on Finance for Government Officials	GFOA	Series of pamphlets on a broad range of financial management issues, including investments, fund balance, financial reporting and budgeting. While designed for elected officials, these are excellent resources for "practitioners," too.
Quick Reference Guides on Municipal Finance	Institute for Local Government (ILG)	Series of excellent reference guides on a broad range of municipal finance topics, including revenue sources and financial management checklist for elected officials (excellent checklist of "best practices" for finance officials, too).
California Debt Issuance Primer	CDIAC	This 606-page handbook comprehensively covers a wide-range of debt issuance issues, and is available on-line for free at http://www.treasurer.ca.gov/cdiac/debtpubs/primer.pdf
California Public Fund Investments Primer	CDIAC	This 427-page handbook comprehensively covers a wide-range of investment management issues, and is available on-line for free at http://www.treasurer.ca.gov/cdiac/invest/primer.pdf



Resource Matrix for Municipal Finance Professionals

ORGANIZATION ABBREVIATIONS

CSMFO	California Society of Municipal Finance Officers
APWA	American Public Works Association
CALED	California Association for Local Economic Development
CCMA	California Committee on Municipal Accounting
CMRTA	California Municipal Revenue and Tax Association
CMTA	California Municipal Treasure Association
CRA	California Redevelopment Association
GFOA	Government Finance Officers Association of the United States and Canada
GASB	Governmental Accounting Standards Board
CLGFA *	California Local Government Financial Almanac (Michael Coleman, League Consultant)
NACSLB	National Advisory Council on State and Local Budgeting
UUTTF	Utility Users Tax Technical Task Force
CalPERS	California Public Employees Retirement System
CDIAC	California Debt and Investments Advisory Commission
FPPC	Fair Political Practices Commission

* Sponsored by the League of California Cities