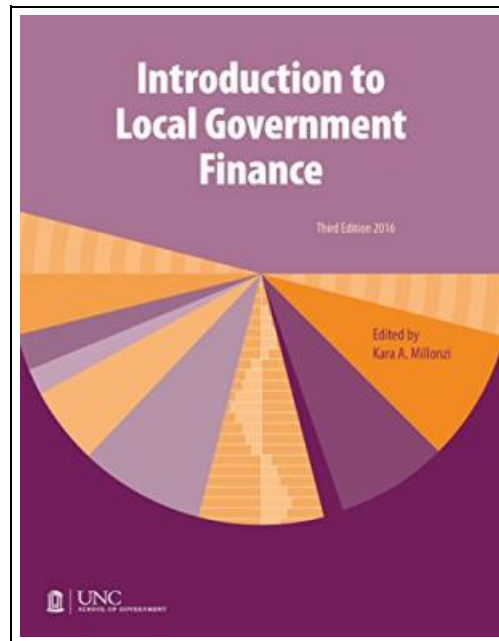


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School of Government, United States, 2016. Paperback. Condition: New. 3rd Revised edition. Language: English . This book usually ship within 10-15 business days and we will endeavor to dispatch orders quicker than this where possible. Brand New Book. This textbook provides an overview of the budgeting and financial management laws and practices applicable to local governments and public authorities in North Carolina. The new edition is divided into four main sections.1. Legal Framework This section provides an overview of the public purpose clause, the fundamental constitutional limitation on local government finance; and the Local Government Budget and Fiscal Control Act.2. Budgeting and Revenues These chapters summarize budgeting processes and identify revenue sources available to fund both operating and capital expenses. This section also includes a detailed discussion of the property tax administration and provides revenue forecasting tools for local officials.3. Financial Management Chapters within this section discuss cash management and investments; preaudits and disbursements; and accounting, financial reporting and auditing requirements.4. Select Expenditure Categories The final section highlights some of the major expenditure areas for local governments, including general purchasing and contracting, public enterprises, public schools, and community and economic development. This edition covers legislative changes through July 1, 2016. It replaces the second edition published in fall 2014.



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