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improvement district is considering the  
installation of a new lighting system for  
the district. If the lighting system is  
installed, all the businesses in the area will  
benefit/ and there will be no way in which

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a business that does not pay for a share of the system can be denied full benefits from the system.

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standards, this Sixth Edition of *Financial Management for Public, Health, and Not-for-Profit Organizations* provides a comprehensive yet practical introduction to the financial decision-making and management skills required of students and practitioners in the public, health, and not-for-profit sectors. Assuming that readers have no prior training in financial management, the authors artfully combine the principles, theory, and analytics of accounting and finance. In every chapter, a wide range of exercises, case studies, and problems help students develop strong financial assessment and judgment proficiencies while reinforcing the essential mechanics of accounting. Instructors, sign in at [study.sagepub.com/finkler6e](http://study.sagepub.com/finkler6e) for chapter-specific discussion questions, editable PowerPoint® slides, and more!

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A user-friendly textbook for students and teachers, *The Philosophy of Public Administration* covers all aspects of the public administration and management process as an instrument of serving the public. It lays a sound foundation of the basic principles and values, and it facilitates excellence in all the varied circumstances a professional public manager/administrator may encounter in practice. An MS PowerPoint presentation is also available on CD-ROM for instruction.

*The Handbook of Public Sector Economics* builds an understanding of the role of public economics in public administration, public policy, and decision making. The handbook introduces a wide variety of current issues related to the public provision and production of goods and services. The volume documents the

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history of economics and fiscal doctrine, explores the theory of public goods and the structures from which resources are collected and expanded, and analyzes heavily debated issues of economics that are important to current and future practitioners of public policy and administration. It focuses on the effects of fiscal policy on savings and investment, consumer behavior, labor supply, wealth, property, and trade. Written in a simple and straightforward style, the initial chapters establish the foundation of public economics, with the subsequent chapters addressing the collection and distribution of government resources and market reactions to fiscal policies.

First published in 2003. Routledge is an imprint of Taylor & Francis, an informa company.

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Unlike other textbooks on the subject, *Criminal Justice Policy and Planning: Planned Change*, Fifth Edition, presents a comprehensive and structured account of the process of administering planned change in the criminal justice system. Welsh and Harris detail a simple yet sophisticated seven-stage model, which offers students and practitioners a full account of program and policy development from beginning to end. The authors thoughtfully discuss the steps: analyzing a problem; setting goals and objectives; designing the program or policy; action planning; implementing and monitoring; evaluating outcomes; and reassessing and reviewing. Within these steps, students focus on performing essential procedures, such as conducting a systems analysis, specifying an impact model, identifying target populations, making cost projections, collecting



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monitoring data, and performing evaluations. In reviewing these steps and procedures, students can develop a full appreciation for the challenges inherent in the process and understand the tools that they require to meet those challenges. To provide for a greater understanding of the material, the text uses a wide array of real-life case studies and examples of programs and policies. Examples include policies such as Restorative Justice, Justice Reinvestment, Stop-and-Frisk, and the Brady Act, and programs such as drug courts, community-based violence prevention, and halfway houses. By examining the successes and failures of various innovations, the authors demonstrate both the ability of rational planning to make successful improvements and the tendency of unplanned change to result in undesirable outcomes. The result is a powerful

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argument for the use of logic, deliberation, and collaboration in criminal justice innovations.

This text provides both a conceptual and a practical introduction to financial management techniques, budgeting and taxation. Its extensive coverage includes budgeting and budget processes, revenue policy and administration, intergovernmental fiscal relations, debt administration and treasury management. Students are provided with a full understanding of revenue options and systems and also have an extensive range of end-of-chapter questions and exercises to complete which provide them with templates and practice for realistic scenarios. Although operational in orientation, the text also develops the analytical framework needed for flexibility as fiscal systems change.

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