



# Capital Budgeting and Finance: A Guide for Local Governments

*A. John Vogt*

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# **Capital Budgeting and Finance: A Guide for Local Governments**

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## **Capital Budgeting and Finance: A Guide for Local Governments** A. John Vogt

Vogt (public finance and government, U. of North Carolina at Chapel Hill) describes models and practices of the brick-and-mortar and communications projects essential to economic development, transportation, delivery of essential services and environmental management. He examines the framework of capital budgeting, rationale, scope and policies of the significant reasons for projects and their classifications, and the process of capital budgeting on both the theoretical and practical levels. He describes programming and prioritizing capital projects, financing strategies, including pay-as-you-go financing, types of debt, and planning and structuring debt. He also examines the finer points of financing capital projects, including bond ratings, interest rates, yields and pricing, selling local government debt, and multiyear financial forecasting. He includes a glossary and a sample list of jurisdictions. Annotation ©2004 Book News, Inc., Portland, OR

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