

Acknowledgements

This work has its origin in a book I finished in 1984, *Costing Government Services: A Guide for Decision Making*. Based substantially on work I did under a federal grant, *Costing Government Services* was published by the Government Finance Officers Association (GFOA) and stayed in print for 14 year, something of a record. Because of steady interest in the topic of using cost information in government decision making, I decided to revise and expand my original ideas and use the Internet to make them available free to government analysts, managers, program leaders, teachers, students and generally to anyone who has interest in the topic. It seems to me that this will be easier than responding to requests for copies of an out-of-print book.

GFOA graciously left *Costing Government Services* in the public domain so I decided that expanding and updating the ideas it contained would provide the greatest benefit to government officials. I spent over seven years working for local governments and I have poured my experiences into this book in the hope it will, in some small measure, ease the difficulty of their work.

The perspective of this book is that of a government official who either must make decisions or recommend decisions to others. This group includes analysts of all stripes, program leaders at all levels, governmental executives and legislators. Because of this, my emphasis has been on USING information to make decisions. I have included sufficient information about how data is stored in accounting systems to assist in retrieving it for analysis but have avoided delving too deeply into the formalities of accounting.

The technique I have used throughout the text makes extensive use of examples and case studies. This is a “how to” book that shows the principles in numerical action, so to speak.

Costing Government Services: A Guide for Decision Making has its own acknowledgments which I won't repeat here. In addition to those who are named there I would be remiss if I did not include Steve Gordon, Sally Polzin, [to be completed as appropriate].

The author has one request of the reader: if you find any errors in this material that you email detailed and specific descriptions of them to me (jkelley@world.std.com) so that I can make corrections. It is very difficult to assure the complete correctness of a work as large as this but with the help of interested readers, this can be done. Internet publishing has advantages and reader feedback on corrections is one where each individual can benefit from other users.

The views expressed are mine; any errors of fact or interpretation contained herein are solely my own.

Draft

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