

FISCAL CRISIS CHECKLIST AND RESOURCE GUIDE

EVALUATE THE SITUATION

Understanding the budget, including revenue and expenditure projections, is the first step in evaluating a jurisdiction's claims of a budget deficit or budget "crisis."

- *Knowing the Numbers: A Guide to Public Budget Analysis*
<http://www.afscme.org/wrkplace/ktntc.htm>
- *Making Sense of Budgets*
http://www.afscme.org/wrkplace/cbr298_2.htm

ACTION PLAN

Identify Additional Revenue Sources

- *Digging for Dollars*
<http://www.afscme.org/wrkplace/digtc.pdf>
- *Easing the Local Government Squeeze*
<http://www.afscme.org/action/fiscal02/squeeze.pdf>
- Institute on Taxation and Economic Policy:
 - *The ITEP Guide to Fair State and Local Taxes* – ITEP provides a very thorough review of current tax policy at the state and local level. Everything anyone could ever want to know about state and local taxes can be found in this report.
<http://www.itepnet.org/guide.htm>
 - *ITEP Policy Briefs* – These are short two-page briefs that examine important state and local tax issues. They mirror the *ITEP Guide to Fair State and Local Taxes*.
<http://www.itepnet.org/iteppub.htm#brief>
- *PILOTs (Payments in Lieu of Taxes) Give Local Government Revenues a Lift*
http://www.afscme.org/wrkplace/cbr202_1.htm

Review Expenditures and Spending Priorities

- *Budget Gimmicks: "The Good, the Bad, and the Ugly"*
http://www.afscme.org/wrkplace/cbr301_5.htm

Review Public Bonds and Borrowing

- *Public Bonds* – Learn the process of issuing bonds, get familiar with the leading players in the bond market, and understand how public borrowing affects budgets and public services and infrastructure. Includes a special focus on financing private prisons with public debt.
<http://www.publicbonds.org/>

Review Fund Balances

- *Appropriate Level of Unreserved Fund Balance in the General Fund*, Government Finance Officers Association, 2002
<http://www.gfoa.org/services/rp/budget.shtml#10>

Review Workers' Compensation Costs – Improvements in workplace health and safety programs can reduce these costs.

- *Safe Jobs Now: An AFSCME Guide to Health and Safety in the Workplace*
<http://www.afscme.org/health/safetc.htm>

Question Privatization Contracts – Identify Work to Bring Back In-house.

- *Power Tools for Fighting Privatization*
<http://www.afscme.org/private/toolstc.htm>

Protect Health Benefits and Pensions Against the Budget Ax

Health Benefits

- *Health Plan Information Request – What You Need to Know to Evaluate Your Health Plan's Usage*
<http://www.afscme.org/wrkplace/hpfir.htm>
- Flexible Spending Accounts
- “Consumer” Driven Health Plans

Pension Benefits

- *Pensions: Gambling Our Futures*
http://www.afscme.org/wrkplace/cbr297_2.htm
- *Defined Benefit vs. Defined Contribution Debate*
<http://www.afscme.org/wrkplace/pensdeba.htm>

- *A Comparison of Defined Benefit and Defined Contribution Pension Plans*
<http://www.afscme.org/wrkplace/defined.htm>

Review Alternatives to Layoffs

- *Put Down that Ax: Alternatives to Layoffs*
http://www.afscme.org/wrkplace/cbr301_1.htm

Develop Bargaining Strategies

- *Bargaining in Uncertain Times*
http://www.afscme.org/wrkplace/cbr102_2.htm

Identify New Ways of Working

Use union-only and joint labor-management teams or committees to gather ideas on how to increase revenues, reduce costs, and improve quality through changes in work processes

- *Redesigning Government: The AFSCME Approach to Workplace Change*
<http://www.afscme.org/wrkplace/redgo.htm>
- *Working Together for Public Service: Report of the Secretary of Labor's Task Force on Excellence in State and Local Government through Labor-Management Cooperation*
<http://www.dol.gov/asp/programs/history/reich/reports/worktogether/>
- *Partners for Change – Case Studies of AFSCME Labor-Management Partnerships*
<http://www.afscme.org/private/tools10.htm>
- *Public Sector Labor-Management Committee - Public Service, Public Savings: Case Studies in Labor-Management Initiatives in Four Public Services (Education, Police, Social Services, Water)*
<http://www.pslmc.org>

Target and Challenge Business Tax Breaks, Low Interest Loans and Other Forms of Corporate Welfare

- *No More Secret Candy Store: A Grassroots Guide to Investigating Development Subsidies*
<http://www.goodjobsfirst.org/research.htm>
- *Rethinking Growth Strategies: How State and Local Taxes and Services Affect Economic Development*

http://www.epinet.org/content.cfm/books_rethinking_growth

CREATE A CAMPAIGN

Present the AFSCME Plan to Policy Makers and Taxpayers through Coalitions and the Media

- *Local Union Lobbying: How to Support it With Coalition Building and Media Relations*
<http://www.afscme.org/action/lobbying.htm>

LONGER TERM STRATEGIES UNDER CONSIDERATION

Government Reorganization and Consolidations

- *When Governments Merge or Break Apart: Issues for the Union*
http://www.afscme.org/wrkplace/cbr202_2.htm

Regional Tax-Base or Revenue Sharing

- *Fact Sheet*
<http://www.naiop.org/governmentaffairs/growth/rtbrs.cfm>

Smart Growth – Sprawl

- *Labor Leaders as Smart Growth Advocates: How Unions See Suburban Sprawl and Work for Smart Growth Solutions*, Greg LeRoy, Good Jobs First
<http://www.goodjobsfirst.org/gjfpubs.htm>

Metropolitan Agenda

- *A Progressive Agenda for Metropolitan America*, Bruce Katz, The Brookings Institution
http://www.brookings.edu/urban/publications/200405_katzgreenbook.htm

Prepared by AFSCME Department of Research and Collective Bargaining Services, June 2004