

Subcommittee on Accounting and Budgeting
of the
Standing Committees on Cities and Towns

NOTE: The following is the text of the minutes of the Subcommittee's only meeting, held the same day the Subcommittee's report was presented orally to the Legislative Council. The minutes were subsequently submitted in lieu of a written report.

"The first meeting of the Accounting & Budgeting Subcommittee of the Standing Committees on Cities & Towns was called to order at 10 a.m., Tuesday, December 16, 1969, in Room 24, State House, Des Moines, Iowa, by the Committee Chairman, Senator Wayne Keith, with the following members in addition to the Chairman present:

Senator Alden J. Erskine
Senator Chester O. Hougen

Other persons present were:

Mr. K. C. Henke, Jr., Office of Planning & Programming
Mr. J. Robert Krebill, Office of Planning & Programming
Mr. M. O. Grummert, Iowa Taxpayers Association
Mr. Charles A. Morrison, Des Moines City Manager's Office
Mr. W. Kenneth Gearhart, Office of Planning & Programming
Mr. C. W. Ward, State Auditor's Office
JoAnn Brown, Legislative Service Bureau
Mr. Howard Bell, Municipal Laws Review Study Committee
Mr. J. Michael Casey, City of D.M. Budget & Research Office
Mr. Gerald Pecinovsky, City of Des Moines Finance Department
John M. Walsh, State Senator
Mr. N. E. Hays, League of Municipalities

Chairman Keith introduced Mr. A. N. McDonald representing the firm of Baster, McDonald & Co., Berkley, California, who reported on accounting and budgeting procedures as recommended by his firm.

Significant remarks in Mr. McDonald's presentation were as follows: Cities & Towns should prepare meaningful budgets which could be understood by the general public; budgets should be made to cover a longer period of time; departments should spell out why money is needed and what performance can be expected from the expenciture.

Senator Hougen moved that this committee recommend the League of Municipalities, the Office of Planning & Programming, and Mr. Angus McDonald, Consultant, prepare an outline and give suggestions relative to legislation needed to implement ideas presented, and present a report to the Accounting & Budgeting Subcommittee as soon as the Legislature meets in 1970. Motion seconded by Senator Erskine and adopted on a voice vote.

The Subcommittee meeting adjourned at 2:00 p.m.

Respectfully submitted,

ELEANOR LUNDBERG
Subcommittee Secretary"