



resources for city halls, since income of city halls has a great effect on providing services to (Jamshidzadeh, 2003). Stable income must be constant, healthy and appropriate. Being stable means that economic and social fluctuations can have an effect in receiving and level of it. Therefore, it guarantees urban health and does not have negative environmental effects. Being appropriate means that it must have positive social effects (Hassanzadeh and Khoshroshahi, 2009). Therefore, lack of access to stable income resources-for meeting stable fees-may ruin financial and budget planning of city halls and current income resources will not be sufficient for increasing expenditures in the future (Ghaderi, 2006). Peter Martin believes that the most important challenges in urban management in third millennium will be on expenditures and fees (Gasparini, 2005) based on which main focus of gaining income will be center of policy-makings in local management level (Sullivan, 2003). In Iran management system of city and city hall is no longer responsible for urban problems, since today city halls are not regarded a service institution they are considered a social institution (Azizi B. Amin Nayeri\*, M. Tabibian2., 2011). In the research we deal with urban management and the way of making an income by city halls (case sample: Saggez City), problems in urban management facing city halls as main institution of urban management and the way of making an income where following questions were mentioned:

- 1) Is there a balance between level of income and cost of city hall in Saggez?
- 2) Are costs in Saggez City hall in accordance with needs and priorities of urban problems?
- 3) Is there a relation between rise of income of Saggez City Hall and providing urban services for citizens?

## MATERIALS AND METHODS

### Literature Review

Management is the way of achieving objectives which are considered for organization. (Saeedinia, 2004). In other words, it is working with individuals and groups for reaching objectives of organization which is responsible for various duties such as planning (specifying objectives and targets of organization), organizing (gathering resources, individuals and devices), supervision and motivation (criticizing result and following tasks or in other words compar-

ing tasks done with organization plans. (Hersi and Blanchard, 1992). Urban management from aspect of system includes a wide organization containing all official and non-official elements which are effective in various social, economic and physical dimensions of city life with the aim of running, controlling and developing city which in this concept urban management is open and complex human and social system facing various elements and relations (Kazemian and Saeedi Rezvani, 2003). We may analyze it to a system for understanding urban management, since urban management is formed of sectors such as assistances and organizations or offices related which have interactive relations with a single structure to reach a goal (see Fig. 1) (Sherzeeci, 2008).

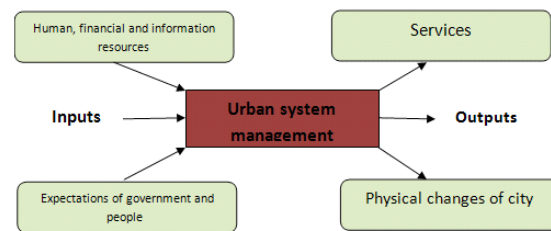


Fig. 1: Diagram of input and output of urban management system (Saeednia, 2004)

Power in urban management is established in the way of deploying and running of cities based on cultural types and political-social structure of communities. City halls are regarded main elements of decision-making in local level and have the most important role in urban management (Rajab Salahi, 2002).

In another definition, city hall is a legal, local and independent organization which is formed in city for meeting civil welfare and service needs of people which has a local aspect where problems are solved with participation of citizens (Ayat Elahi, 2008).

On the other hand, today the argument of the way of making an income in a stable manner in city hall is a key issue in cities so that continuity of rising income and having facilities must be followed with keeping quality of environment high (Bahl and Linn, 1992). Various countries have a similar idea on achieving new city incomes and modification where manner of income and providing financial resources of city hall are regarded instable incomes in order to create services required by citizens, especially if they lead to reduction of quantity and quality of cities (Anderson, 2000).

### Research Methodology

The research seeks to review urban management and solutions for rising income of Saggez City Hall and to identify intimidations. It also seeks to present strategies and plans for turning weakness and intimidation points into strengths and opportunities. Hence the research is an applied one and research method is cross-sectional. Also data were gathered through documentary-survey method and for analyzing data and information, we used books, articles and also SWOT model. Fig. 2 demonstrates research conceptual model of this study which was provided by authors.

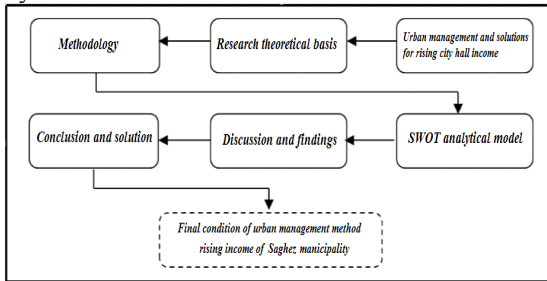


Fig. 2: Research conceptual model

### Study Setting

Saggez City, as the second city of Kordestan Province, is located in western north of the province. It is located in three-way road of Sanandaj, Mahabad and Baneh. Geographically, it is located in mountainous area in 46 degrees and 16 minutes of eastern length and 36 degrees and 15 minutes of northern width (Shams B. Amin Nayeri\*, M. Tabibian2., 2001). Based on statistical data of census in 2006, Saggez had 133331 people and based on physical divisions it has 8 districts and 22nd neighborhood (Comprehensive Plan of Saggez City, 2005). Also based on census of 2006, 28360 normal families were living in Saggez City and dimension of family was estimated 4.6 people (Iranian Statistic Center, 2011). Fig. 3 represents geographical position of the setting.

### RESULTS AND DISCUSSION

Saggez is one of the counties in Kordestan Province which is the second largest city in terms of population in urban hierarchy of province. City hall of Saggez City is in the ninth place which has limited

financial and technical facilities and abilities. In ad

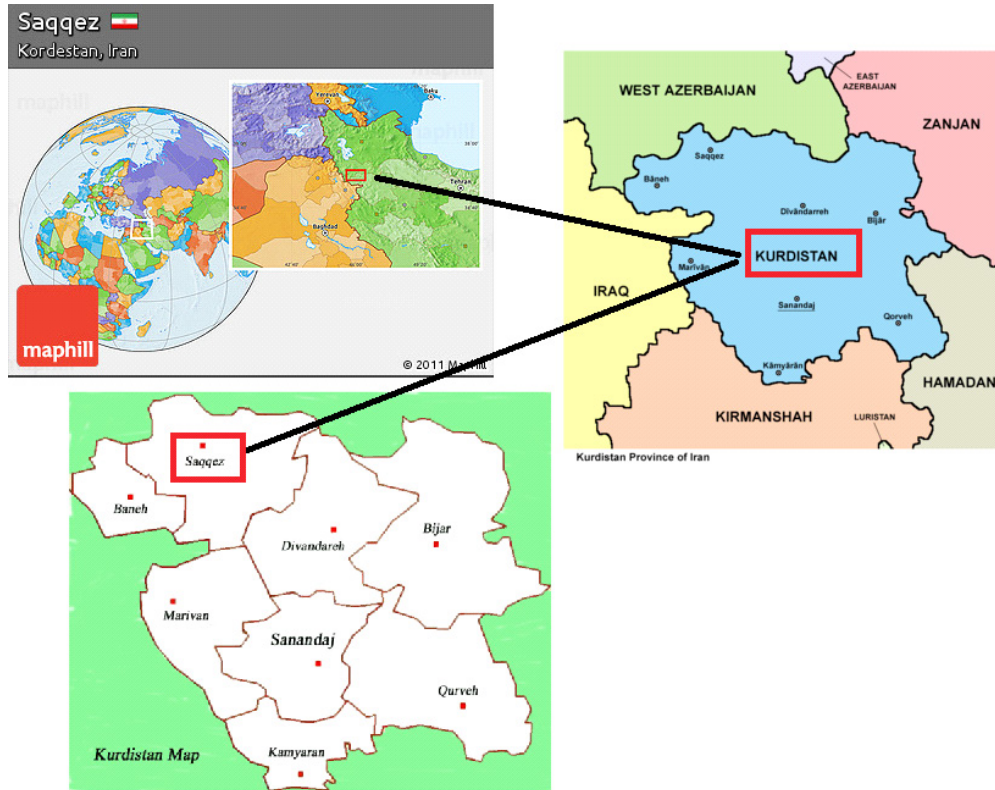


Fig. 3: Geographical position of case study (Comprehensive plan for Saggez City, 2011)

dition, city hall is in charge of running many urban services such as graveyard, livestock slaughter, fire station, green space and city parks and also supervising taxi organization and cost of taxi driver in city. Conducting such services in big cities is done through independent organizations or organizations dependent on city hall. New instruction of ministry divided city hall income into 7 classes in terms of resource similarity. Each class has several resources. Contract number of incomes in 6 digits which the last two numbers from the left is for income class and the next two digits from left to right is for under class and the last two digits are for class part, respectively.

- 10000. Incomes of public tax (continuous);
- 20000. Incomes of specialized tax;
- 30000. Price of services and incomes of non-state city hall institutions;
- 40000. Incomes of funds and properties of city hall;
- 50000. Funds paid by state organizations and government;
- 60000. Gifts and assets;
- 70000. Other resources for providing credit.

### Costs

Costs of city hall are divided into three groups: first, cost of administrative services duty, second: cost of urban services duty. Third: cost of civil services duty. All expenditures paid by city hall will be recorded as costs, in return for receiving types of services and goods right after compliance.

During five-year period study by Saggez City Hall for enforcing current duty, 81/27 Billions Rials were

allocated as it can be observed in [Table 1](#). 19/48 Billion of which was for conducting administrative services and 61/70 billion Rials for civil services.

During five-year period of study, Saggez City Hall allocated 116/61 Billion Rials to enforcing civil plans indicated in [Table 2](#). Most of which was for transportation plans and improving urban traffic and next there is planning for urban development and planning for establishing income-generating installations indicating gradual process of Saggez City hall in investing in income-generating projects and reaching self-sufficiency in facilitating income.

Another point which must be noticed is sudden reduction of city hall incomes in 2009 and consequently more reduction of civil activities of city which was due to lack of financial support from government to Saggez City Hall or in other words city hall self-sufficiency in this year (see [Table 3](#)).

Incomes of Saggez City Hall from seven income sources

In [Table 4](#), city hall income in five-year during 2006-2011 from seven income sources is displaced:

As it can be observed from [Table 4](#), total income during the period was nearly 134185 Billion Rials and nearly 5655 Billion Rials or 3, 05 percent was provided by state support. From 2009 on the city hall did not receive any fund from government or state organizations. The rest of incomes which is nearly 97 percent was either from payments of citizens in various forms to city hall or from municipal income-generating activities and a wide part of payments by citizens was for penalties for violations of building, land use change and density of retail.

Table 1: Sum of budget in Saggez City Hall during five-year period, 2006-2010, Values in thousand Rials ([Saggez Comprehensive plan, 2014](#))

Order	Description	2006	2007	2008	2009	2010	5 Years Sum	%
Administrative services duty	Administrative services	3.873.863	4.077.854	2.821.620	3.525.000	5.186.000	19.484.337	23.98
	Sum of credits for administrative services duty	3.873.863	4.077.854	2.821.620	3.525.000	5.186.000	19.484.337	23.98
Urban duty Services	Urban services	10.384.272	10.930.709	13.119.177	11.313.000	16.037.000	61.784.158	76.02
	Sum of credits for services duty	10.384.272	10.930.709	13.119.177	11.313.000	16.037.000	61.784.158	76.02
Total current budget during 5-year period, case study	14.258.135	15.008.563	15.940.797	14.838.000	21.223.000	81.268.495	100	

Table 2: Summary of civil plans of Saggez City Hall during 2006-2011,  
Values: thousand Rials (Saggez Comprehensive plan, 2014)

Code	Urban City Duty	2006	2007	2008	2009	2010	5-year Sum	
							Price	%
301	Urban development planning	6.256.606	5.759.848	1.975.201	1.700.000	2.375.000	18.066.655	15.49
302	Plan for guiding urban surface water	229.764	211.521	916.550	1.740.000	976.000	4.073.835	3.49
303	Plan for transportation and improving urban traffic	12.174.439	11.207.820	16.207.820	10.022.000	15.745.000	65.677.734	56.32
304	Plan for establishing urban guard installation	585.595	539.100	721.360	100.000	115.000	2.061.055	1.77
305	Urban space improvement plan	1.572.195	1.447.367	2.383.445	1.400.000	413.000	7216.007	6.19
306	Plan for establishing sport, cultural and tourist spaces	1.085.462	999.2796	636.434	150.000	38.000	2.909.175	2.4
307	Plan for establishing other installations and urban ones	1.614.684	1.486.482	2.333.700	500.000	1.476.000	7.410.866	6.33
308	Plan for establishing income installations	22.3999	20.621	1.192.717	1.050.000	6.909.000	9.194.737	7.89
	Total Urban civil duty	23.541.144	21.672.038	26.687.882	16.662.000	28.047.000	116.610.064	100

Table 3: Budget level of city hall and portion of civil activities in city during 2006-2010, Values in thousand Rials (Saggez Comprehensive plan, 2014)

Des.	2006	2007	2008	2009	2010	5-year sum
City hall incomes	31.884.226	35.124.337	40.276.226	31.560.000	46.289.200	185.133.898
Civil activity of city	23.541.144	21.672.038	26.687.882	16.662.000	28.047.000	116.610.064

Table 4: City hall income from seven income sources during 2006-2011,  
Values are in thousand Rials (Saggez Comprehensive plan, 2014)

Order	Des.	2006	2007	2008	2009	2010	5-year period
Class No.	Total	31.844.226	35.124.337	40.276.226	31.560.000	46.289.200	185.133.898
01	Incomes of public tax	14.935.459	15.721.536	18.132.500	18.132.500	29.901.500	96.823.495
02	Incomes of specialized tax	2.102.531	2.213.190	1.952.036	2.685.000	600.500	9.553.257
03	Incomes of non-state institution services price	1.853.612	1.951.171	3.832.014	2.747.000	2.910.500	13.294.797
04	Incomes of funds and properties of city hall	771.887	812.513	578.090	533.000	511.500	3.206.990
05	Incomes of funds provided by government and state governments	1.144.451	1.204.685	3.306.228	0	0	5.655.364
06	Incomes of receiving rewards and assets	3.431.626	3.612.238	4.861.220	3.862.000	2.524.000	18.291.284
07	Incomes of Other credit provision resources	7.644.660	9.609.004	7.614.138	3.600.000	9.841.802	38.308.802

**FINDINGS AND CONCLUSION**

In state of problem three questions were mentioned:

- Is there a balance between level of income and cost of city hall in Sagez?
- Is there a relation between rise of income of Sagez City Hall and providing urban services for citizens?
- Are costs in Sagez City hall in accordance with needs and priorities of urban problems?

Based on the statistics and information and due to prevention of state support for Sagez City Hall or self-sufficiency of city hall, the need to substitute financial resource provision is felt and performance of city hall was in this direction according to tables, statistics and values. As for the second question we need to argue that on the alternative years city hall had better performance in gaining income compared to previous year. And every year incomes for conducting city hall services increased. In other words, it focused on incomes of people support. Still city hall is able to approach stability in income sources by investing in some income-generating projects. City halls as the most important trustee institution are invited in city and citizenship affairs. In order to do their commitments, which are in fact comfort and convenience of citizens, they are bound to provide service across city and the servicing needs stable income. The results indicate that people and incomes of public payment have maximum portion in city hall incomes and state and governmental organizations support from nearly 3 percent of city hall income and the rest of income sources are somehow in line with actions and activities of people. Also we need to mention that with prevention of state support to city hall in 2009, in this year there was a recession in civil activities of city hall and it has to replace new income sources to compensate its budget. Most of the income was

from penalties of building violation and land use change which can be troublesome in future for city and citizens and may devastate beauty of city. In this section research questions were reviewed:

- Is there a balance between level of income and cost of city hall in Sagez?

For testing the hypothesis, process of income and costs of city hall during 2006 -2011 were reviewed using descriptive method. Investigations indicate that ratio of total costs to income has always been smaller and average this ration during those years was 0/81. The ratio indicates that city hall did not face any shortcoming during this period and incomes were more than expenditures. We should bear in mind that income and expenditure of city hall have a balance at the end of fiscal year. The reason for high level of city hall income is settlement in municipal budget, lack of in-time payment of past debts and budgets allocated to city hall and paying them one year before finishing fiscal year, where there was not any plan for such income items and it is mentioned as the last item of year (see Table 5).

Therefore, the hypothesis that there is a balance between income and expenditure of city hall, is approved.

- Is there a relation between rise of income of Sagez City Hall and providing urban services for citizens?

The first restriction for solving urban problems and inefficiency of servicing to citizens comes from lack of sufficient financial resources. Experts in public financial problems presented different criteria and solutions for providing income resources of city halls based on which they gained an income in order to provide appropriate servicing. Studies show that during 2006 to 2008 and with the rise of city hall income, services for citizens had high qualitative and quantitative condition. Table 6 indicates with the rise of incomes, expenditures for servicing increased.

**Table 5:** ratio of income to Sagez City Hall income during 2006 to 2011, Values are in thousand Rials (Sagez City Hall, 2014)

Des.	2006	2007	2008	2009	2010	2011
Cost	1717661	3022417	6042966	8067629	10365475	13412282
Income	2662361	4727806	8224537	9448947	11206397	14770374
Cash available late of year	944700	1701388	2181607	1381317	840922	1358091
Ratio of cost to income	0.64	0.63	0.73	0.85	0.92	0.90
Average of cost ratio to income	0.81					

**Table 6:** Level of expenditures established for appropriate services for citizens from total city hall expenditures

Des.	Transportation and improving urban traffics	Guiding and removing surface water	Urban development planning	Urban environment improvement	Establishing other installations and urban facilities
2006	65.8	1.8	14.8	6.5	0
2007	76.2	0.21	11.1	9.2	0
2008	40.8	0.43	18.6	13.07	0.84
2009	43.6	0.57	25.3	10.01	0.47
2010	40.6	0.68	25.9	5.5	0.93
2011	33.9	0.61	57	5.04	1

Linear simple regression coefficient was used for testing the hypothesis. Multiple correlation coefficient between urban services and rise of income was 0.966 which is significant with 99 percent confidence level. Coefficient of determination was 0.933. In other words, 99.2 percent of variance of distributing urban services is determined by rise of income in city hall and the rest 0.8 percent is for other factors (Table 7).

Also, Table 8 approves analysis of variance for significance of regression in 99 percent confidence level.

Table 9 for variable for regression model shows that with one change unit in standard deviation and distributing services to citizens, 0.966 percent of change unit will be established in standard deviation of Saggerz City hall.

Therefore, it can be argued that with the rise of incomes in Saggerz City Hall, distributing urban services for citizens will increase, too. In other words, the relation between the two variables is approved. As a result hypothesis is approved.

- Are costs in Saggerz City hall in accordance with needs and priorities of urban problems?

According to studies and investigations, it became evident that with the rise of income of city hall, civil planning increases. But ways for gaining income prevented city halls from responding key

priorities and problems of city. So that conflict of several factors (selling parking, land separation, land use change and so on) as violating rule, led to incompatibility city hall planning with current reality of areas and neighborhoods and it had a large financial burden for city hall. E.g. during preparation of lands for 10 hector, 40 percent included remote areas (public spaces, developing green spaces, light of streets and improvement of traffic, and so on) and the remaining 60 percent of the lands were allocated to building of 300 units of houses where 200 square meters were specified. City hall had a plan to provide services for 300 families while due to illegal structure in each piece of land three units of house was built instead of one. According to commissions Article 100 in dealing with this affair, only 5 percent of costs for building such units is received as penalty in which city hall will have large financial burden in return for servicing for these families. Hence, illegal construction and ignoring city hall rules made city hall lose its concentration for solving problems of other cities. As a result many priorities and problems such as lack of sport space, entertainment, training center and improving urban space remained unsolved. City hall needs to spend much which is not in accord with urban priorities. Therefore, the hypotheses is not approved.

**Table 7:** statistics for analyzing regression of services for citizens and rise of income in city hall

Multiple correlation coefficient	Explanation coefficient	Determined coefficient	Sta. deviation
0.996	0.993	0.992	471988.2

**Table 8:** analysis of variance and regression of distributing services to citizens and rise of income in city hall

Sources of changes	Total squares	Level of freedom	Average squares	F Quantity	Significance level
Effect of regression	0.885	1	0.885	845.9	0.000
Left	0.337	6	0.228		
Sum	1.222	7	-		

**Table 9:** statistics for variables of regression model

Variable name	Non-standard coefficient		Standard coefficient	T	
	B	error B	$\beta$		
Intercept	0.486	-	3.726-	399075.6	0.010
Services for citizens	1.011	0.996	29.085	0.035	0.000

*Strategic planning of city and city hall of Saggez*

The first step in analyzing strategic planning is to identify influential dimensions and variables in development of cities. Hence using chapters three, and four we extracted weakness, strength, opportunities and intimidations of Saggez city and city hall. Weakness and strength are factors which have internal and inner aspect. Opportunities and intimidations have external aspect. The most important variables exacted for strategic planning are as follows:

- Lack of participation of people in paying their debts to city hall (x1);
- Pessimism of people to city hall and reducing support from private organizations and individuals (x2);
- Historical, cultural and religious sites in Iran (x3);
- Possessing income resources across city through industries and factories (x4);
- Potential available in industries inside city in an industrial center (x5);
- Lack of updating land and building prices (x6);
- Appropriate public communication (x7);
- Low level of stable incomes and high rate of tax and uncontentious incomes (x8);
- Large area of special spaces (gardens, lands, urban storage and unused lands), (x9);
- Being close to Yazd City as detached area (x10);
- Lack of taxi system in city (x11);
- Lack of using modern systems for quality management (the most important process approach sample) (x12);
- Inappropriate structure for allocating civil credits and current credits (x13);
- Lack of training space (x14);
- Lack of comprehensive studies on surface water (x15);
- Lack of appropriate distribution of various land uses in neighborhoods (x16);
- 1/5 percent reduction of value added tax and its removal from city hall and getting involved in tax and finance of department (x17);
- Lack of new urban plans (x18);
- Low capitation of some cases such as sports for women, swimming pool etc. (x19);
- Allocation of a wide range of incomes (71 percent) to civil credits (more than maximum), (x20);
- University in city (x21);
- Presence of other urban management organizations in city and appropriate communication of city hall with them (x22);
- Great number of teenager and youths (mainly 15 to 24years old) (x23)
- Being located near one of the main heavy traffic roads of Iran (x24);
- Lack of long-term and average-term planning (x25);
- Lack of comprehensive studies on future traffic of city and some problems (x26);
- Lack of deploying gathering and sanitation system (x27);
- Historical age of city and presence of historical, religious and tourist sites in city (x28);
- Relative appropriateness of urban services (x29);
- Appropriate infrastructure of city hall information systems (x30);
- Not respecting city hall rules such as renewing (x31);
- Lack of expert human force in some positions of city hall (x32);
- Wide activities without authorization across city (x33);
- Low level of gross density and net density of population (x34);
- Restriction of city compared to potentials available (x35);
- High rate of population growth rate compared to average of Iran (x36);
- Old water network and its problems (x37);
- High rate of city hall possession (x38);
- Abiding by principle of provision (x39);
- Inappropriate space condition (low rainfall, coldness etc.) (x40);



- Lack of organizations related to urban management independently in city such as education department (x41);
- Preparing guidance and explanatory plans by expert engineers (x42);
- Unfair division of tax value added and taxes of integration between city halls of province without caring about their income resources (x43);
- Housing and city planning organization as urban land custodian (x44);
- Lack of caring from urban planning supervisor in great plans (x45);
- Lack of presence of law for providing state houses to city hall (x46);
- Lack of updating of information on houses and level of their income (x47);
- Similarity of annual city hall budget as a short-term plan (x48);
- Presence of agriculture products for exporting (x49).

After analyzing variables and condition in city and city hall of Saggez, size of data for each 49 variables was standardized from 1 to 10 (Table 5). Finally, average coefficient of each SWOT criteria in city and city hall of Saggez was calculated. According to calculations conducted weakness points is average coefficient 3/8, weakness points 9/8, opportunities 5/4 and intimidations is 4/6.

Therefore, process of reduction of city hall incomes is in accord with 44/8 percent of weakness points available in city and city hall structure, so that integrating of several actions in gaining an income for city hall along with not respecting urban management law is the most important influential factor in rising weakness points in city and city hall of Saggez (Table 10)

Once internal factors and external ones with their coefficients were specified, percent of each factors in city and city hall of Saggez is presented in Table 8.

In SWOT column, percent of variables estimated on model in city is presented. Then, it is determined what percent is for strength, weakness, opportunity and intimidation. Finally, based on percent calculated type of strategy for improving urban management and rise of income of city hall and reduction of its costs is selected.

Based on Table 11, it became evident that city and city hall of Saggez have substantial weakness points for 44/8 percent in its urban structure. Also based on level of strength and opportunity points we may use them for reducing weakness and intimidations points. According to above table, type of strategy for enabling urban management of Saggez was selected. Hence, some strategies are presented for approaching appropriate urban management which is significant for cities of county today. In this respect, there are five types of strategy including (Gasparini, 2005):

*Strategy type one (strengths)*

The strategy focuses on strengthening positive internal and external aspects of city and city hall assuming that in this method negative elements are absorbed and removed by positive aspects. This strategy is applied when strength and opportunities points are countless stable and secure. This way effects of intimidations and weakness are reduced. Hence, in this strategy we need to plan for strengthening weakness and opportunities points in order to reach appropriate management of city and city hall.

Table 10: standardization of variable coefficients (from 1 to 10) in WSOT model in Saggez City

(T)		(O)		(W)		(S)		City
Mean coefficient	Variable name	Mean coefficient	Variable name	Mean coefficient	Variable name	Mean coefficient	Variable name	
4.6a	$X_{14}, X_{18}, X_{36}$	5.4	$X_3, X_4, X_9, X_{10}$	9.8	$X_1, X_2, X_6, X_8$	3.8	$X_5, X_7, X_{20}$	Saggez City
	$X_{37}, X_{38}, X_{40}$		$X_{21}, X_{22}, X_{23}$		$X_{11}, X_{12}, X_{13}$		$X_{29}, X_{30}, X_{42}$	
	$X_{41}, X_{44}, X_{46}$		$X_{24}, X_{28}, X_{34}$		$X_{15}, X_{16}, X_{17}$		$X_{49}$	
			$X_{35}$		$X_{19}, X_{25}, X_{26}$			
					$X_{27}, X_{31}, X_{32}$			
					$X_{33}, X_{39}, X_{43}$			
					$X_{45}, X_{47}, X_{48}$			



- Developing intra-organization trainings for potentials of personnel of city hall (and the need to modify structure in Saggez City hall if needed);
- Producing mass flower and plant and green house plants and selling them according to climate (recycling);
- Applying new mechanism methods for reducing personnel costs;
- Establishing transformation industries such as paper recycling and plastic with bank participation and private sector;
- Establishing renting center (bank) for city hall civil machineries;
- Establishing gas station with ownership of city hall of Saggez etc;
- Preparation and establishing several newsstand in road of park ;
- Planting trees and using trees for green space and selling them for income generation of city hall;
- Installing necessary box for newsstands in several locations of city;
- Support of private and public companies (mines around the city) and support from people.

## REFERENCES

- Ayat elahi, A., (2008). Financial Provision of French City Halls, Tehran: Tehran city hall publication, Financial and administrative assistance of Tehran,Iran.
- Jamshidzadeh, E, (2001). Tax for Assets, The Most Important resource in Southern of Asia. City hall Publ, 31: 67- 84.
- Jamshidzadeh, E, (2003). Reviewing and Analyzing Costs and Credits of City Hall During 1971-1976 and 1992-2000. Research chapter of management and planning. No.13.
- Hassanzadeh, A, Khosroshahi, P, (2009). Model of Providing Efficient Fund for City Halls of Metropolis. Tehran: Financial research center of central bank.
- Rajabsalahi, H, (2002). Local Government Structure and City Hall Management. Planning and urban Management, Theoretical problems and experimental challenges. Tehran: City hall publication.
- Rezazian, M, (2008). Effectiveness of Recognition System. Abstract of City Hall Financial Conference and Problems and Solutions of City Hall Publications. Tehran: Financial and administrative assistance.
- Saeednia, A, (2004). Urban Management in Iran. Tehran: City hall publication.
- Saeedi, M., Sharzei, G. A, (2008). Identifying and Analyzing Stability of Income Items. Urban Manage, 20: 23-37.
- Shams, M., Ghamari, M, Aboudi, E, Mohamadi, K, (2011). Reviewing Rural Immigrations and Its Effects on City Morphology. First Year, No. 3: 21-34.
- Abedin Darkoush, S., (2003). Urban Financial Manage., 4(13): 15-27.
- Azizi, M. M, Abouei, A, Mohammad Nouri, N, (2011). Role of Rules and Regulations in Integrated Management in Urban Complex of Tehran. Archit. City Plann, 32: 117-128.
- Aliabadi, J, Jalan. M, (2001). Challenges in Urban Management in Iran. City hall Mag., 35: 8-18.
- Ghaderi, J, (2006). Assessing Financial System and City Hall Incomes of Iran. Econ. Stud., 3: 34-41.
- Ghaleदार, H, (2003). Comparing Income Resources of City Halls in Big Cities of Iran and Review Its Physical Effects. M.A. thesis, Shiraz University.
- Kazemian, G. R, Saeedi Rezvani, N, (2003). Feasibility New Duties to City Halls. First volume. City hall publ., Tehran,Iran.
- Kumars, I, (2015). Reviewing Stable Financial Resources of City Halls. Problems and Solutions. Tehran: City hall publication.
- Civil Assistance of Planning Ministry of Iran (1995). Introduction on Studies of City and City Hall, No.29.
- Moazi Moghaddam, H, (2002). Methods of Providing Income Resources of City Hall, Planning and Development Assistance. Tehran: City hall publ.
- Moshaver-Naghsh Pirvash Co. engineering, (2014). Saggez City comprehensive plan.
- Engineers in Moshaver-Naghsh Pirvash Co. (2004). Methods of Rising Income and Reducing Costs of City Hall. Tehran: City hall publ.
- Nazemi, S., Hosseini, S. Z, Saniei A, (2009). Reviewing Feasibility of Deploying Urban Integrated Management in Iran (Mashhad case study),6th Conference of Urban Planning and Management with Emphasize of Elements of Islamic City,1(2): 1-19
- Herci, P, Blancahrd, K. L, (1992). Organizational Conduct Management. Translated by Ghassem Kabiri. Jahad Daneshgahi Publ., Tehran, Iran.

