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**SURVEY THE EFFECT OF INCOME ON THE FINANCIAL
SUSTAINABILITY OF MUNICIPALITIES (CASE STUDY:
MUNICIPALITY OF ESLAMABAD-E GHARB)**

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ABSTRACT

One of the most discussed topics in urban management is sustainable revenue sources and how to achieve the correct cost planning with value engineering approach. The challenge of municipalities now, in order to carry out its statutory mandate and mission, to meet citizens' needs and their words are faced with serious problems. Research ahead to studying Islam Abad Gharb municipality in western Kermanshah Province, located in half it, as an applied research and research methods, is descriptive - analytical, and data needed by a library of documents, have been collected. This study intends to investigate and identify sources of municipal revenue of Islam Abad Gharb in different periods, to assess the stability of each of these sources of municipal revenues. The results of this research show that more sources of income of the municipality of Islamic Abadgharbis unstable and this cannot cause to be financial stability in the municipality.

Keywords: City of Eslamabad-e Gharb, Income, Municipality, Stability

INTRODUCTION

Financial management system in the municipalities in Iran involves several problems and these problem caused to be called on to provide services to their citizens and not proportional, (Ghaderi, 2005). The rapid growth of urban population, low quality of the urban environment is involved, hence the planning of urban infrastructure, improve the quality of service and quality... and the urban management is needed, On this basis, providing high quality services in the following domain of Infrastructure and sustainable sources of income is need during the time that an effective role in the town's economic dynamism would also play a role (Akhoondi, 2013). The income share of the top of the unstable sources that are more relevant to construction supplies has caused municipalities with income fluctuations caused by uncertainty are facing the uncertainty of the municipalities in implementing programs and delivering services to citizens will trouble (Akbari *et al.*, 2013) and the importance of this issue more clear when know today more than 95% of revenues for local municipalities to finance municipal Urban supply and dependence on aid public of less than 5 percent (Ziyari *et al.*, 2013) to solve the problem of improving the income of municipalities have integrated strategies planned and put into effect (Dastgiri, 2012). Statistics and records of the municipal income of Eslamabad-e Gharb is indicative of the fact that most income is not from sustainable sources of supply. In this way the necessity of further studies in this field of high importance for the sustainability of revenue and make the appropriate quality of life for citizens is important.

Literature History

Rafiean and colleagues in a study on the topic enjoying Stabilization Funds Municipal Finance Urban decay residents emphasized the WTP approach in 2010 to have completed, First financial resources feature to municipalities have been paid and then review and W.T.P approach in the field of application to identify the extent of urban neighborhoods, residents tend to be paid towards urban development projects,

Research Article

particularly projects of urban decay has been paid, eventually the researchers of this approach is a stable funding source for municipalities have been introduced (Rafiean *et al.*, 2010).

Ryuji and colleagues in a study by the Financial Stability topic with solid waste management - cost and Ethiopia Bahir conducted in 2013, First examine the costs and revenues paid by private companies collect rubbish in Bahir of Ethiopia, The studies conducted by the authors in the overall cost of collecting the solid waste management system Bahyr significantly increased, Due to increased transportation of waste have been considered, and the cost of collecting garbage from homes, institutions and businesses that Covers approximately 50 % of the total costs, as a source of income in the study area were mentioned, Actions such as government support of local authorities, in order to increase the efficiency and the strong alliance between the municipality and the private companies to improve financial stability is important (Riuji, 2013).

A survey in 2013 by Chirieleison and colleagues assessed the costs and revenues of the local government in the city of Perugia, Italy conducted a case study, exhibitions and special events in partnership with the private sector as a powerful tool for attracting domestic and foreign tourists to earn money to local governments has been much emphasis. The researchers note the cost of commercial exploitation of public spaces, parking, accommodation and notes....As well as the authors of the outcome of the lack of transparency of costs and revenues of the municipality, holding the exhibitions, creating hostility between the local community with the local Government to set up these events have been mentioned. Researchers for the purpose of this research will provide a detailed method with which to classify and determine additional costs and local government revenues as a direct result of hosting a special event they have expressed. In this research project, researchers presented data from the study were collected in collaboration with the Municipality of Perugia (Chirieleison, 2013).

MATERIALS AND METHODS

The research in this study is based on objective, practical and based on the nature of research, analytical, according to statistics provided by the Municipality of Eslamabad-e Gharb. In this case, first examine the sources of income of the municipality have been paid and then analyze the different cities of the world and revenue codes municipalities involved in Iran. And more items of income statistics of the municipality in the city of Eslamabad-e Gharb during the year 2010-2014 in each of the income codes was interpreted. Finally, the extent of stable and unstable sources of income in the municipality's financial stability is investigated and the library studies and references to tables, figures and key figures is used in the study's methodology.

Theoretical Foundations

Sources of Municipal Revenue

Municipalities required of citizens as well as the growth of expenditure, it is evident that the question of how to provide the financial resources immediately in order to provide these services will be raised. Because the costs associated with growing urbanization has definitely increased but the revenue will grow equally not so clear. In such a situation the intervention on how to allocate and optimize the use of urban facilities without access to sufficient resources by municipalities is not possible (Sharzei and Associates, 2012) generally supply revenue to be municipalities from two sources:

1-domestic sources of income: the income received from the municipality includes direct effects of real estate (land and property) and is a non-toll revenue from real estate.

1-foreign income sources: these resources include the income that is received outside of the municipal organizations, such as the incoming effects of water, electricity, phone and similar urban requirements, factories as well as Government grants (Said, 2004).

Municipal and Stable and Unstable Income Sources

Along with the concept of urban management, similar concepts such as management or administration of the municipality and the local government are that many times they are used interchangeably. But usually, urban management defined and treated as a subset of the local government and the council has said (Saeednia, 2004), the economy of the municipality as a public sector entities responsible for generating

Research Article

and delivering public goods and services (urban) citizens is required (NasreEsfahani *et al.*, 2012). Among the various sectors of the municipality provide financial resources and income has a special importance to municipalities (Ghanbari *et al.*, 2011), the financing of the municipalities has its own complexities, On the one hand and urban authorities must earn their required of the supply system of the city and the citizens and on the other hand should be a source of income, the process of moving towards sustainable development of the urban city with the risk and the opportunity to face life for present and future generations will also keep track (Sharzei *et al.*, 2011) in the municipalities of financial self-sufficiency after 62 years later, today, in addition to insufficient sources of income, they are faced with issues such as the instability of financial resources and income.. (Shahraki, 2014), meaning that for the financial requirements, many municipalities use funds efficiently unstable but diverted. Sources of revenue that are unstable because of the uncertainty of aims not be relied upon and not proceeds to predict (Akbari *et al.*, 2013) point out that the current unsustainable fiscal revenues generated, to enter the field of urban management, urban management trustee devices inability to attract and produce other resources obtained that due to the high dependence on unstable sources and non-participatory municipal elections to the people and institutions of the city makes it a functional with small changes to the national policy and the financial administration, developments drastically affect them (Rafiean *et al.*, 2011) to the instability of the resources that actually exist and make it a special action by the owners of the resources is not. In other words, sustainable sources of income related to production and consumption flows are dependent on unstable sources (Shahraki, *et al.*, 2014).

Analysis of Municipal Revenue Sources from Different Countries in the World and Iran:

Based on the experiences of various countries in revenue through taxes and rational and balanced, to assist managers in a fair rule and avoid multiple funds in the form of taxes. This is because the entity must be a multiple of urban management through the financial resources to achieve self-sufficiency. Table 1 shows the sources of municipal revenue three cities of Tokyo, Osaka and Los Angeles are briefly presented.

Table 1: Sources of municipal revenue in the three major cities of the world, Saeednya, 2003

The name of the municipality	Sources of income(percent)
(Tokyo Japan)	- 40 % local tax, corporate, residential, real estate, vehicles, style, tobacco, mining, bathroom... - 35/5 % of central government - 8/7% of bonds -Other income from the proceeds of property or services acquired
Osaka (Japan)	-37 % municipal tax -19 % of central government -19 % tax on municipal documents -15 % of local gifts - 2 % inheritance tax - 18 % Other Sources
(Los Angeles America)	- 42/95 % personal income (income wastewater, gifts, admission to specialized services, etc.) -57/05 % other private income (revenue departments, police, fire, public activities) - Other income includes: collecting violations, maintenance and repair of streets, transportation, recreation and parks, construction and Health Administration.

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Of municipal revenue sources in these three cities can be concluded that local taxes (taxes on jobs, taxes on goods and services, etc.), the municipality has a steady supply of income. In most countries the most accepted method of revenue for municipalities is persistent. Taxes and duties with expert diagnosis and precise criteria and confidence to engage with citizens to be communicated, Jamshidzadehziazy, (2001) support the central government as well as a resource efficient, could have contributed to the empowerment of municipal finance. And the government should as responsible for the lives of citizens, the percentage of the financial burden borne by municipal utilities that have been out on the floor (Saeednya, 2004). The share of state aid should not cause too much for the efforts of local governments to provide sources of income Municipal. As shown in Table 1 bonds among citizens as well as one of the main sources of financing projects in the municipality of Tokyo 's urban powder. Which is considered as a stable income and can be effective in municipal financial sustainability and one of the reasons for the boom town of bonds, despite the potential sale of the securities to those citizens who have positive side effects resulting from the implementation of municipal projects benefit.

Income Sources of Tehran

Table 2: The share of income of the municipality of Tehran in 2011, Rajabi et al., 2014

Description	Share(percent)
Complications from general revenues (revenues continued)	78/92
Revenues from special events	2/82
Pricing services and specialized agencies of municipal revenues	1/94
The proceeds of the funds and property of the municipality	4/14
Government grants and government agencies	1/11
Donations and gifts and assets	10/91
Proceeds and income effects of shielding Privacy	157%
Total revenues	100/00

As seen in Table 2, where the main income sources of Tehran Municipality in Table 7 are provided, The revenues of the General effects of about 79 percent of the total revenues of the municipality is assigned to their valuable contribution in the Finance of the municipality and its significant effect on changes will be in the budget of the municipality. Mention this essential point seems to be that such a share of the total revenues of the municipality is not only related to the year 2010, but on the basis of existing studies over the years -2005, 83 percent of the total revenues received by Tehran municipality is dedicated to the General effects of the receive (Rajabi et al., 2014).

Understanding of Research

Eslamabad-e-Gharb City, with an area of four thousand square kilometers located in the western half of province and in north of the city Javanrood, from the East to the city of Kermanshah, Ilam province in the south of the city of West Gilangharb and Sarpolzohab limited. West of Islamabad city has two cities of Eslamabad-e Gharb and Kerndgharb and four sections, namely Central, Homeyl, Kerend and Gahwareh. Eslamabad-e Gharb in the city center and is located in the central and northern outskirts of the village (Revised comprehensive plan of Eslamabad-e Gharb, 2005).

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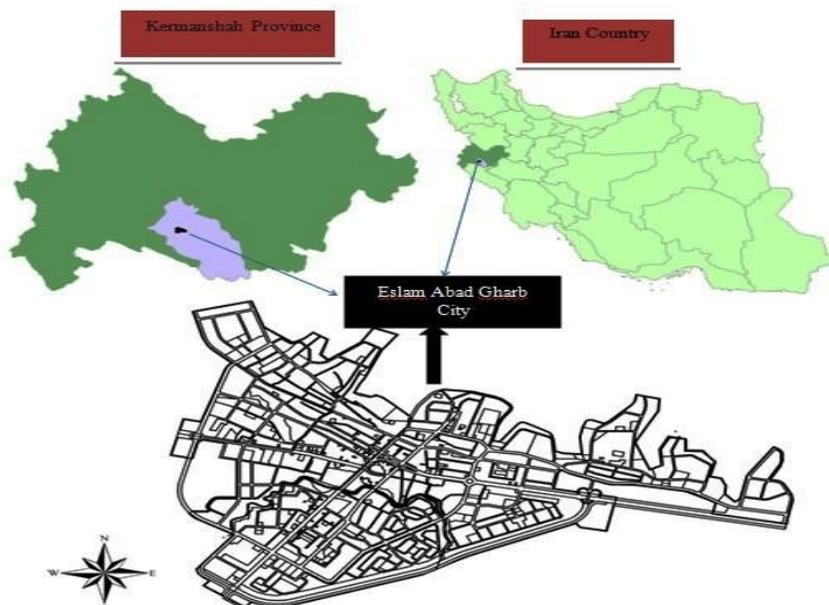


Figure 1: Position of Eslamabad-e Gharb on a national and provincial scale

The Findings

Check the source of municipal revenue of Eslamabad-e Gharb:

Based on their knowledge of Eslamabad-e Gharb municipality or local conditions and facilities to the city, in many ways to earn money taking the most important sources of income during the past 7 seasons as follows:

- Revenues from public events
- Revenues from special events
- Pricing for-profit institutions, municipal services and revenues
- Revenues from municipal funds and property
- Government grants and government agencies
- Donations, gifts and assets
- Other Resources

Studies show that during different periods, sustainable incomes for local taxes (taxes on housing, cars, real estate tax and income tax effects, toll, grants from government bond sales bonds, fixed assets tax, city planning tax (renewal complications, etc.), fuel tax, the revenue derived from the sale of services, buy furniture and assets, etc., of income due to licensing, permissions, rent, fines, etc., value added tax, income tax, legal institutions, income from property management property transfer proceeds from the municipality, and technical services, mining tax, a tax on the use of urban spaces, water-supply, installation proceeds of sewage collected, devices Garbage collection, use of kindergartens, recreation and leisure, income from partnerships between the public and private sectors, leasing municipal property, income from sales of the late payment penalties, income from the flow of goods and services, the effects of electricity, gas and water consumers in the jurisdiction of the city, suburban passenger transportation side, a downward trend and increased revenues have been volatile.

In such a way that this increase in revenue derived from sales of funds and codes are the property of the municipality and public revenues of complications the complications on the buildings and lands the biggest share in the income of the municipality is the Eslamabad-e Gharb. But this source of income, the more unstable as a source of income that is dependent on economic conditions of land and housing in the city.

Research Article

Review of Municipal Revenues Eslamabad-e Gharb

Table 3: The total annual income of the municipality of Eslamabad-e Gharb 01/01/2014 - 29/12/2014, Source: Municipality of Eslamabad-e Gharb, 2014

Row	Description	The amount of income (Rial)	The amount of income (percent)
1	Income from public duties	38372245799	36/6
	1- Tolls by other institutions	1- 2366923109	1- 2/2
	2- Effects on buildings and land	2- 29420707284	2- 28
	3- Effects on Transport and Communications	3- 2648227437	3- 2/6
	4- Effects on business licenses and sales	4- 3936387969	4- 3/8
2	Revenues from special events	5023963980	4/8
3	Pricing services and income-profit institutions	3969954522	3/8
	- Pricing revenues from municipal services		
4	Revenues from municipal funds and property	991647487	0/9
	Revenues from funds		
	Revenues from property		
5	Concessional assistance from the Government and organizations	31243787938	29/8
6	Donations, gifts and assets	16081433428	15/3
7	Other sources of funding	9197174002	8/8
-	Sum	104880207156	100

Revenues from Public Events

○ *Tolls by Other Institutions:* The toll that Eslamabad-e Gharb has the lowest share in the revenues of the municipality, if the income must have the highest share in the revenues of the municipality, It can be said that with the expansion of cities and urban population increases, the effects of these items naturally increases. However, in recent years, official documents with side effects, water, electricity, gas and telephone services were the most important sources of municipal revenue Eslamabad-e Gharb. Results show reviews in the municipality of Eslamabad-e Gharb, revenue proceeds by other institutions, always a very small percentage of the total municipal revenues accounted learned in Table 1, about 2.2 of the total annual revenues allocated to municipalities.

○ *Effects on buildings and land* in the city include side effects, building permits, the excess density effects, and side effects of the separation of land and buildings is an immovable property transactions. Effects of the construction permit, although the housing sector is affected by fluctuations in activity. But in general there is an effective demand for housing in the city, the continuity is maintained and if all the items of income, stable income urban conditions verified. And the results of the annual revenues of the municipality of Eslamabad-e Gharb significant percentage of this income is approximately 28 % is allocated to.

○ *Effects of Transport and Communications:* This code only includes the effects of income on trading vehicles that only 6.2 percent of the total municipal income to be allocated.

○ *Effects on license acquisition and sale* of these revenues include revenues from the effects of the license business and craft and licensing complications contracts, effects on production or sale of products and the effects of 3 percent to inspect the Consultant in Revenue Codethereis, 3.8 % of total revenue in 2013 is provided, and as a source of stable income and income is more important among other items.

Research Article

- *Revenues from Special Effects*: including the effects of sales density premium.... This section is about 8.4 % of total revenue in 2013 was that of the municipality or unsafe favorable income of it is unstable.

- *Pricing for-Profit Institutions, Municipal Services and Revenues*: revenues from value of municipal services including excavation and restoration of the asphalt, the expertise and sales plans, services, preparation, service contractors and other patients. Most of the income from the services provided by municipalities in competition with the private sector, but in any case, these activities in addition to creating income for municipalities in order to update the services to citizens are also and can be regarded as a stable source of income. Approximately 3.8 % of the total annual income is allocated to municipalities in 2013.

- *Proceeds from the Funds and Property of the Municipality*: With regard to the attitude of the urban management trimmed to invest in various sectors and the lack of a systematic thinking in connection with investments in the municipalities it is the source of income in the municipality of Eslamabad-e Gharb share of very little about .9 % Percentage of municipal income includes items include:

o *Revenues from Municipal Funds*: Revenues include revenues from municipal funds are deposited by the municipality, the proceeds from the investment of public and private sector. Since the municipality as a public institution is responsible for providing a public service, to do the necessary investment in this area.

o *Income from Municipal Property*: Eslamabad-e Gharb municipal revenues earned in this item of income through income from the rental of machinery and vehicles, buildings and leasehold revenue from the facility. Given the increasing number of vehicles and urban traffic restrictions and the continuing importance of this item of income will be more in the future.

- *Government Grants and Government Organizations*: Government grants for municipalities and government agencies Eslamabad-e Gharb an item of income is considered active. But practically from 2006 to change the attitude of the country self-sufficient in terms of funding and insisting on municipalities, the state aid with a downward trend reached its minimum, and about 29/8 % of the total annual income in 2013 includes the municipalities of Eslamabad-e Gharb. Therefore, the continuation of a long-term source of income from property and income are not considered unstable.

- *Other Sources of Funding (the Sale of Municipal Property)*: This type of Eslamabad-e Gharb municipal revenues, revenues from the sale of immovable property and the property (land and buildings and municipal facilities) achieved a revenue component is unstable and total annual revenues of municipalities in 2013 to about 8.8 % of total revenue accounted for by the sum of the survey period (01/01/2013 to 29/12/2013), the amount of municipal revenues of Eslamabad-e Gharb, the proportion of revenues from unstable to stable revenues have been increasing dramatically.

Table 4:. Eslamabad-e Gharb annual revenues over the period of Islamic Councils, Source: Municipality of Eslamabad-e Gharb, 2014

Row	Years	Description	The total amount of money (Rial)
1	2009	Total annual revenues of municipalities	5512282023
2	2010	Total annual revenues of municipalities	77911580346
3	2011	Total annual revenues of municipalities	85581861588
4	2012	Total annual revenues of municipalities	109381774440
5	2013	Total annual revenues of municipalities	104880207156

Tables 1 and 2 suggest this important point that the municipality of Eslamabad-e Gharb based on knowledge of local conditions and existing facilities has taken various recognized income for the city government that based on existing studies in the years 2009-2013 the main source of income consists of mentions of 7 chapters as Tables 1. Accordingly, revenues from general effects, effects on buildings and land has the biggest share in revenues to municipalities over the years but this source of income, is as a source of unstable income depending on economic conditions of land and housing in the city.

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Study of stable and unstable incomes Eslamabad-e Gharb and its impact on the financial sustainability of the municipal city council:

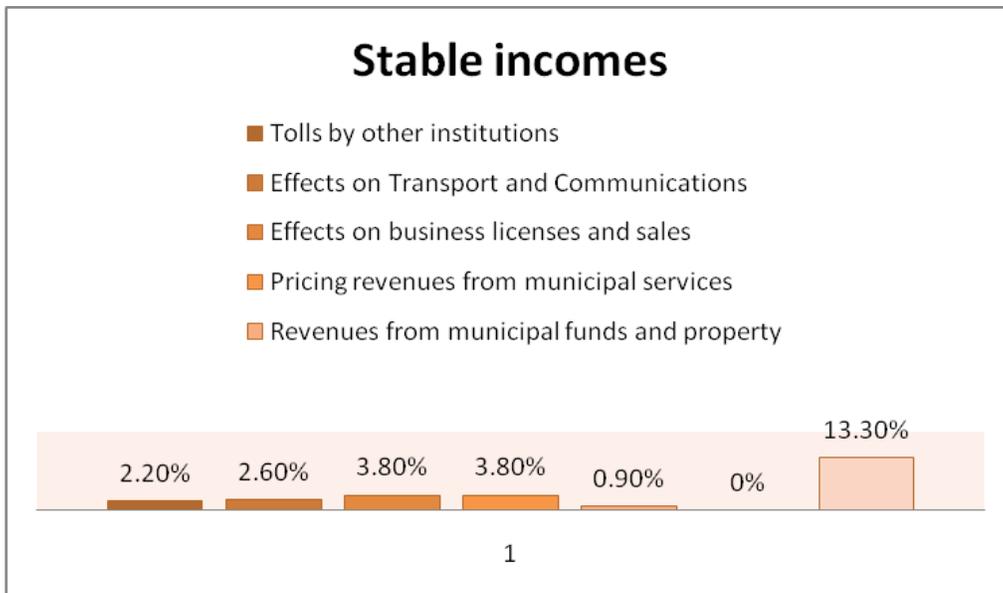


Chart 1: Percentage of municipal income Eslamabad-e Gharb of stable earnings

As seen in Figure 1, 13.3 % of the total revenues of the municipality of Eslamabad-e Gharb stable revenues, which include tolls by other institutions, effects on transport and communications, and sales side of the business license, proceeds from the value of the funds and property of the municipality and the municipality. Most revenue from services provided by municipalities price competitive with the private sector. But these activities have been continued and in addition to creating income for municipalities in order to update the services to citizens as well as sustainable revenues, and so are considered component. The effects on the business license and sales, as well as with the expansion of the city's economic development will increase which of course the status of getting these effects negative effects and will not be part of the losses to the city.

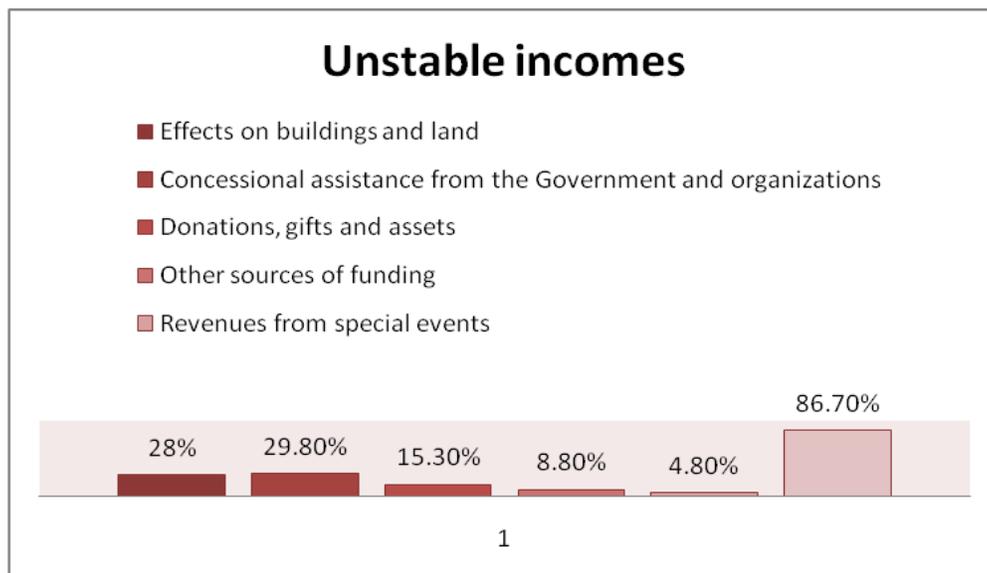


Chart 2: Percentage of income from earnings volatility of Eslamabad-e Gharb municipal

Research Article

And then the effects on transport and communications by 6.2 percent, tolls by other institutions with 2/2 percent and income from municipal funds and property / 9. Percent, and the effects of modernization almost zero percent, the least stable source of income for the municipality of Eslamabad-e Gharb is included. Effects of modernization in terms of continuity and permanence of the property on the one hand, and quality and safety of the other side is a stable income. So that fluctuations in the economic and social developments and changes in the urban areas will eliminate the income. Review of the determination of the tax base and tax rate in the context of the reform of the tax system can be an active and stable income for the municipality. With regard to the attitude of the urban management trimmed to invest in various sectors and the lack of a system of thinking in connection with investments in the municipality of Islam garb and a lack of trust and create the necessary conditions for the participation of citizens, etc. has led. Stable revenue sources tiny share of total municipal revenues will be included. The items for continuity, stable earnings components are considered.

Figure 2 is based on the income share of grants from government agencies and the effects on buildings and lands, each with 29.8 % and 28% the most unstable income from earnings and revenues Eslamabad-e Gharb Municipality are included and revenues related to donations, gifts and assets, other sources of financing (sale of immovable property, etc.), and special effects to the 3/15 %, 8/8 %, 8/4 % of total revenues, unstable have been allocated. As the view gets one of the most important of the municipality has in the field taking advantage of the high dependence on sources of financing municipal revenues, especially items related to complications of unstable buildings and lands and granted assistance from the State and the organizations. Each of these sources, depending on the social, economic, political and society will change... and will have continual process of municipal financing. And this income in the process during 2009-1392 has been evident in anticipation for this method of income, during the forthcoming years, in addition to being a negative impact on the performance of the municipality, over the years, in addition to having a negative impact on the performance of the municipality of the city will also propel toward an unsustainable development and will become irregular.

CONCLUSION

One of the essential needs of urban communities, living in a clean, healthy and enjoy the social life of the facility, including: Recreation, work, shopping, education, and easy traveling, social security and... the common needs of the community. Perhaps the most complete local organization is based on the council that if financing can partially fulfill these requirements and provide. Today, many municipalities, including the municipality of Eslamabad-e Gharb sustained encounter with the problem of shortage of funds. The results show that the share of sustainable municipal revenues of Eslamabad-e Gharb as local effects, side effects of modernization and low and unstable incomes have increased dramatically, In such a way that this increase in income sources and the effects of the sale of property the municipality buildings that the biggest share in the revenues from the public side and also in the Government and aid organizations, endowments and gifts can be seen clearly.

Thus, the process of increasing the share of income in the municipality of unstable incomes can be seen in the lack of attention to the renovation of the effects as high and stable income to rely on the public sector side municipality income side effects in part of the building and land, Lack of investment in economic and income-generating activities in partnership with the private sector and the lack of appropriate income-generating programs, which are the main threats to the municipality of Eslamabad-e Gharb. It seems that the supply sources of income, so the process in the municipality, in a way, not only the financial problems faced by the municipality a great, but also lack of satisfaction will be in the citizens of the municipality functions and services.

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Research Article

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