



## RESEARCH ARTICLE

### MACRO TRENDS OF SUSTAINABLE INCOME FOR SUSTAINABLE DEVELOPMENT; CASE STUDY OF TEHRAN MUNICIPALITY

<sup>1,\*</sup>Kamran Yeganegi and <sup>2</sup>Amir Mahmood Zadeh

<sup>1</sup>Futurology Department, Ph.D., Student, Shakhes Pajouh Institute, Isfahan, Iran

<sup>2</sup>Futurology Department, Assistant Professor, Shakhes Pajouh Institute, Isfahan, Iran

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#### ABSTRACT

In many countries, municipalities have been in the position of local governments, and decisions on many of the economic aspects of each city are entirely left to the municipalities to decentralize the activities of the central government. Naturally, municipalities and local governments are in need of funding to cover their current costs and to finance construction projects. At first glance, the option of receiving funding from the central government may be proposed as an easy way to finance the needs of the municipalities, but it is clear that the more independent of the state budget and the more self-sufficient the local governments and municipalities are in their sources of income, the more political and financial stability they will have in providing their financial resources. Political stability means that the dependence of municipal (local governments) budgets on direct government assistance, especially in large cities, increases the ability of state politicians to politically influence municipal decisions. Also, financial stability means that the more independent the funds of municipalities (local governments) are of government grants, the instability of municipal revenue will be lowered, or at least the instability will not be subject to decisions outside the municipality's complex. Therefore, municipalities will be able to predict their income situation more precisely and have their long-term and mid-term plans more readily. On the whole, it can be said that the greater self-support of municipalities can initiate their higher political and financial independence, which is the basis for the selection of appropriate local policies by municipalities and local governments. In this paper, the income sources of Tehran municipality have been addressed.

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## INTRODUCTION

Generally, the income sources of the municipalities of Iran during different periods have varied. By 1983, the government had virtually contributed to the financing of the municipalities of the country. But in the same year's budget law, municipalities were expected to become self-sufficient within three years. Accordingly, the Interior Ministry was supposed to provide a new financial system for municipalities. As a result of this law, an important part of the state financial assistance to the municipalities was cut off while a new income system didn't replace the government's grants. Simultaneously with the application of self-sufficiency policies, municipalities resorted to various forms of urban spending. The most important and most commonly used methods are the introduction of new impositions or the development of impositions. Revenues such as the impositions of buildings, selling building density, penalties such as fines for land use change, fines for increasing

the number of floors of buildings, fines for removing parking lots from buildings, and fines assigned by Article 100 Commission (construction violations) (Akbari and Yarmohammadian, 2012: 104). As a result, not taking into account the harmful consequences of the instability of these revenues, municipalities were gradually forced to resort to instable revenues such as impositions on buildings and land, construction permits, selling building density and fines due to violations. (Basiri Parsa and Akbari, 2010: 1). This issue in Tehran was more severe than other cities in the country. The municipality of Tehran is one of the oldest and largest municipalities in Iran, which has been in existence for more than 100 years. Tehran Municipality is currently in charge of providing daily services to more than 8 million people from Tehran and thousands of people visiting the city from around the country. Tehran municipality is also considered to be the most profitable municipality in the country and alone accounts for nearly half of the total revenue of the municipalities of the country in 2008 (Pour Zarandi, 2009: 8). On the other hand, Tehran as the most populous city and capital of the country needs the development of appropriate infrastructure.

\*Corresponding author: Kamran Yeganegi,  
Futurology Department, Ph.D., Student, Shakhes Pajouh Institute,  
Isfahan, Iran.

Obviously, the utilization and implementation of large urban projects is required for the growth, and development. The implementation and construction of large projects requires the use of large funds that exceed the Tehran Municipality's budget for covering all costs. Financing problems in urban infrastructure are generally due to factors such as low productivity and institutional and organizational barriers (Wu, 1999: 2263; Bird, 2005: 3 and Liu, 2005: 12). According to Tsui (2011), the amount of infrastructure investment has a reverse relationship with the amount of local debt accumulation and the accumulation of the debt is resulted in a concern about the sustainability of infrastructure financing (Tsui, 2011: 686).

In general, urban development projects can be divided into two categories in terms of financing for construction and operation:

- Income projects that can generate revenue in addition to the cost of building a project within a time frame after construction. Freeways, amusement parks, cultural clubs, public libraries, metro and bus systems, chain stores and urban tourism centers are examples of these projects.
- Projects that do not have the revenue-generating capacity for the municipality and are more of a public-benefit dimension and are more conducive to the well-being of the citizens, such as the expansion of passages, the construction of urban parks, the construction of urban air and ground bridges, the construction of interstate highways, inland tunnels, and so on.

### Sustainable Development

Development must have four attributes so that it can be called sustainable.

**Productivity:** A dynamic equation between the natural system and the socioeconomic systems that guarantees people's food and other commodities without harm to the system. Productivity measures society's ability to use or transform natural systems in food and commodity production with optimal returns.

**Justice:** It means the community's capacity to distribute equally opportunities and threats that arise from the use or transformation of natural systems around the environment, such as the distribution of what is being achieved through the development process. This term also applies to the distribution of wealth among people

**Flexibility:** The ability of society to respond to natural or imposed pressures or sudden impacts. Flexibility means the system's ability to repair or maintain a level of productivity in short or long term disorder.

**Stability:** the capacity of society to continue using or changing the process of natural systems without severe transformation (Gharkhlu and Hosseini, 2006: 159).

Bass and others adopt a financial approach in explaining the crisis criteria in sustainable development, and believe that access to energy is one of the critical criteria for sustainable development. Hence, financing for energy gain is one of the essential requirements in this regard. According to these authors, funding ranges as one of the potential financing mechanisms for sustainable development are effective in three different ways: first, as an approach to analyze the flows of

financing in the projects, then as a means to produce a long-term sustainable input and, finally, as a mechanism to help build long-term strategies to stabilize projects (Bose *et al.*, 2012: 79).

Sustainable development has the different dimensions, the most important of which are:

**Economic Sustainability:** Which means better resource allocation and more efficient management of resources and the ongoing flow of private and public investment.

**Social sustainability:** It means the creation of a development process the continuation of which depends on other growth, and here the goal is to create a human civilization with a fair distribution of assets and revenues to reduce the gap between the rich and the poor.

**Ecological Sustainability:** Which can be strengthened using the following tools:

- Limiting the consumption of various fuels and finite fuel supplies
- Reducing waste and pollution and recycling resources
- Promoting the refusal of consuming resources
- Trying to innovate technologies that cause less waste.
- Determining the rules and apparatus and the appropriate legal system

**(D) Sustainable Development:** Emphasizing the following with a view to achieving more balanced rural-urban development and better distribution of land for human settlement purposes:

- Reducing overconcentration in around areas
- Preventing the destruction of vulnerable ecosystems caused by immigration processes
- Promoting new farming and forestry practices among small farmers
- Discovering and exploiting environmental capabilities for centralized industrialization combined with new technologies with particular emphasis on biomass industries and their role in creating non-agricultural rural employment
- Creating a network of naturally protected environment to preserve biodiversity

**E) Cultural sustainability:** It includes finding roots of modernization patterns and agronomic systems and processes that make changes in the process of cultural continuity (Krizzeg and Power, 2009: Introduction). Table 1 presents a table of executive strategies for achieving sustainable urban development. Article 50 of the Constitution of the Islamic Republic is also about environmental protection. According to the principle: "The protection of the environment where the present and future generations must have growing social life is considered as a public task; hence, economic and other activities that are associated with environmental pollution or its inalienable degradation are forbidden" (Ghorbanpour, 2009: 1).

### Tehran municipality Income

Generally, the income sources of the municipalities of Iran during different periods have varied. By 1983, the government had virtually contributed to the financing of the municipalities of the country. But in the same year's budget law, municipalities were expected to become self-sufficient within three years. Accordingly, the Interior Ministry was supposed to

Table 1. Table of Implementing Strategies for Achieving Sustainable Urban Development

The role of people's participation	Urban development field	Environmental planning field
<ul style="list-style-type: none"> <li>- Increasing cultural and educational activities of urban agents dealing with environmental protection, especially grass fields</li> <li>- Teaching citizens strategies for sustainable urban development</li> <li>- Encouraging citizens to develop green communities and urban environmental support groups</li> <li>- Providing citizens with free and inexpensive services in terms of beauties and naturalism</li> </ul>	<ul style="list-style-type: none"> <li>- Paying attention to the needs and problems of citizens, especially taking into account the factor of time - the interval in the investigations</li> <li>- Considering the two-way relationship between city and village</li> <li>- Paying attention to the cultural, social and economic level of citizens</li> <li>- Paying attention to natural factors, especially climates</li> <li>- Efforts to achieve orderly and well-developed development in cities and the quantitative and qualitative increase of urban services and facilities</li> <li>- Organizing transportation and urban traffic</li> <li>- Increasing urban safety and protecting citizens against natural disasters</li> <li>- Locating appropriate places for services and infrastructure facilities in cities with respect to the population density</li> <li>- Keeping all types of urban usages</li> </ul>	<ul style="list-style-type: none"> <li>- Urban life must be in harmony with the surrounding area (city and village complement each other)</li> <li>- Paying attention to the bottlenecks and environmental constraints in planning</li> <li>- Emphasizing capabilities, facilities, standards and per capita in urban environmental planning</li> <li>- Emphasizing climate design for the use of natural materials in urban projects</li> </ul>

provide a new financial system for municipalities. As a result of this law, an important part of the state financial assistance to the municipalities was cut off while a new income system didn't replace the government's grants. Simultaneously with the reduction of the state's grants to municipalities and the application of self-sufficiency policies, local organizations, and municipalities resorted to various forms of urban spending. The most important and most commonly used methods are the introduction of new impositions or the development of impositions. In recent years, the most reliable source of revenue for municipalities for urban expenditures has been mainly based on the impositions of buildings, selling building density, and transformation of land use change (Akbari and Tavassoli, 2009: 12). In this new approach, municipalities ignored the criteria of sustainability, adequacy and justice using unsustainable earnings and ignored other existing potentialities and capabilities of financial resources (Moghari, 2014: 2). The sources of income of municipalities before the year 2002 were divided into two groups: municipal general income and income of institutions and affiliated organizations, and all municipal revenues were ultimately calculated and earned by the income unit. This division has been as follows:

#### A). Municipal General Revenues include the following income codes:

Code 10 - Municipality quotas on payments from the Ministry of the Interior  
 Code 20 - impositions together with on-site tax  
 Code 30 - Impositions on buildings and lands  
 Code 40 - Impositions on communication and transportation  
 Code 50 - Impositions on licenses, sales and entertainment  
 Code 60 - Revenues from sales and services  
 Code 70 - Revenues from municipal institutions and fines  
 Code 80 - Revenues from Municipal Property Funds  
 Code 90 - Grants, gifts, loans, and use of inventories of previous periods.

#### B) Income of institutions and affiliated organizations

In each fiscal year of the municipality, which is usually a solar year, revenues are predicted, and after being listed in the relevant codes, each project must deduct the share of construction projects from current costs and at least 40% of the income code to development projects and a maximum of 60% of the amount of revenue codes to current costs. Since 2002, a new classification of municipal income has been made, in

which all municipal revenues were divided into seven income codes:

1000 - Revenues from General impositions (Continuous Revenues)  
 2000 - Revenues from special impositions  
 3000 - Prices of services and revenues of municipality's profitable institutes  
 4000 - Revenues from municipal funds and property  
 5000 - Grants from government and governmental organizations  
 6000 - Revenues from donations, gifts and assets  
 7000 - Other sources of funding (Basiri Parsa and Akbari, 2010: 5).

Summing up with the above, the main sources of urban management revenues can be categorized as follows:

- Revenues from General Impositions
- Impositions with on-site tax
- Impositions on buildings and lands
- Impositions on communication and transportation
- Impositions on licenses, buying and selling
- Revenues from the sale of movable and immovable property and revenues from services rendered
- Revenues from municipal facilities and fines
- Revenues from municipal funds and property
- Grants of government and governmental organizations
- Donations by individuals and private organizations
- Revenues from the sale of equity bonds
- Revenues from the municipal partnership with private organizations
- Revenues from grants of public non-governmental organizations
- Revenues from loans granted by banks and other institutions
- Revenues from services and municipal profitable institutions
- Share of the municipality from the public budget of the country
- Revenues from Special Impositions (Tehran Center for Planning Studies, 2014: 2014).

#### Methods of using financial resources in municipalities

One of the key factors in the economic growth of countries, especially developing countries, is the provision of financial resources to meet the needs of economically effective activities. Funding refers to the process of concentrating financial

resources or capital in the form of medium and long term. By financial resources, it is meant sources that are obtained by using financing tools either directly (cash) or indirectly, and the purpose of the financial system is, in fact, to create a reasonable relationship between investors and borrowers (those who need financing). On the one hand, we can classify financing types in Iran in terms of cost, mechanisms and types of investors. Among the various types of financing methods based on mechanisms are the following: bank loans, financing facilities, issuance of commercial papers, issuance of bonds and credit card balances. Among the various types of financing methods based on expenditures, the following can be noted: personal expenditures, capital investment projects, governmental expenditures and investments, and foreign investments, and among the various types of financing methods based on the type of investors, the following can be noted: Foreign investors, governmental investors, corporate investors and real savers. (Hassanzadeh, 2011: 4). Financing methods in municipalities can be distinguished from different dimensions, such as being based on internal or external resource provision, traditional and new sources of funding, or on the basis of borrowing or non-borrowing sources of funding.

**Domestic and foreign financing:** In a general division, revenue sources of municipalities can be divided into two general categories of domestic revenue sources and foreign revenue sources. This division refers to the distinction made between resources directly attracted by the municipality itself and resources attracted in the form of a loan or capital through institutions outside the municipality unit. Internal revenue sources consist of two groups including revenue sources from taxes and revenue sources from impositions and services. The funding provided in the budget laws is also included in domestic resources. Foreign income sources include three groups including government grants, borrowings and funds. These income sources are revenues received outside municipal organizations (Dirie, 2005: 13). In fact, any financing method operated through an entity outside the government and municipality complex is considered an external financial method (Seyyed Mohammad Tabatabaye Nejad and Seyyed Ali Tabatabaye Nejad, 2012: 244).

- The most important forms of internal financing are:
- Financing from the predicted budget of the government
- Financing from the predicted budget for public participation

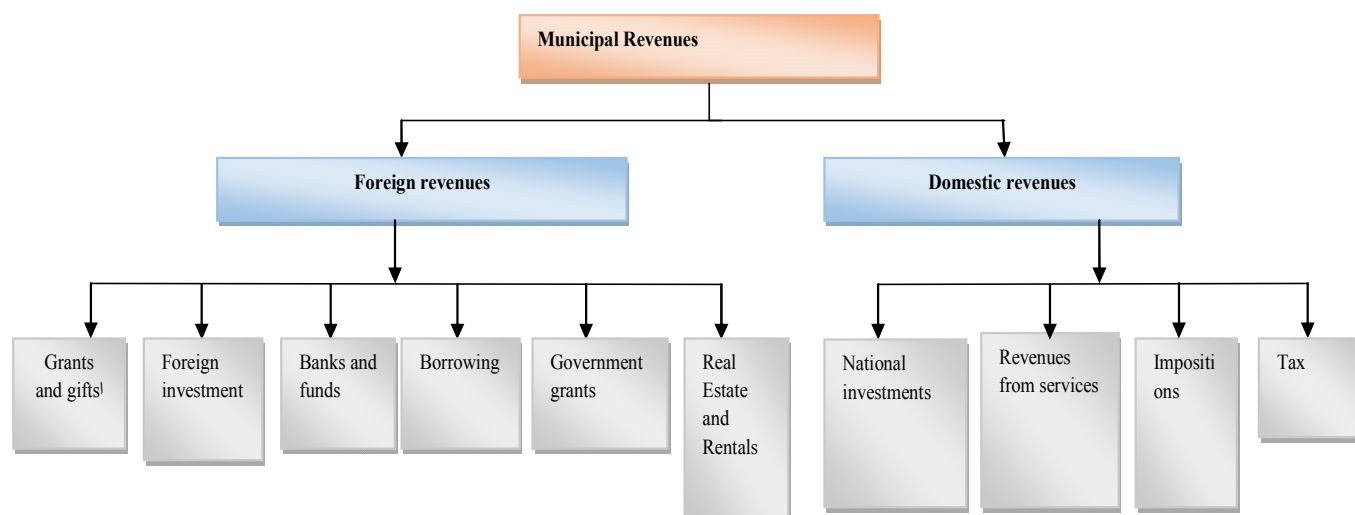


Chart 1. Municipality Revenues

**Borrowing and non-borrowing financing:** From a point of view, investment methods are of two types: a borrowing type and a non-borrowing type. In the borrowing method, the provider of funds neither has any role nor takes a risk in the project, and only contributes to the project's progress by providing loans and so on. But in non-borrowing method, the provider of funds himself has a role in the project and its implementation and pursues the return of its capital from the source of the project's revenue (Hassanzadeh, 2011: 4).

**Providing traditional, modern and postmodern funds:** In this division, the traditional method refers to the ways in which the municipal system depended on revenues from imposition, urban taxes, and the use of the bank loan system in the past. On the contrary, the modern method is one that relies on the capital system the most such as the modern partnership bonds or the various financial accounts that have been formed in this way. Revenues from telecommunications, satellites, internet activities, art galleries, stock trades, etc. can be mentioned in the postmodern way (Hassanzadeh, 2011: 5).

- Financing through the creation of joint public and governmental companies
- Financing from the establishment of public corporations
- Financing by obtaining facilities from banks against Covenant
- Financing through Islamic contracts
- Financing by obtaining facilities against bank documents
- Financing through the acquisition of worthy documents
- Financing through the acquisition of cooperative contract facility
- Financing through the sale of domestic bonded bonds
- Financing from the credit line in the current account or previously approved loans
- Formation of an investment fund
- Transforming assets into bonded bonds
- Contracts of reconstruction, use and transfer
- Contracts of modernization, use and transfer (Mahmoudi et al., 2011: 5).
- Financing through post-modern revenues (revenues from telecommunications, satellites, internet activities, art galleries, stock trades, etc.)

**Problems facing Tehran Municipality in attracting financial resources:** Since the municipality provides residents with services by charging urban impositions and services, the lack of timely collection of these impositions will disrupt the implementation of municipal projects and development projects. Some of the most important factors affecting the sustainable revenue absorption from urban incomes are as follows:

**Legislative system:** It is effective in earning revenues through the introduction of financial and tax laws and impositions or modifying their rates in various forms including Islamic City Councils or the Islamic Consultative Assembly. The Islamic councils of the city and the Islamic Consultative Assembly can improve the financial capacity of municipalities by reducing the costs and increasing revenues through the amendment and completion of city affair laws.

**Anti-tax culture:** People have certain beliefs about the functioning of municipalities, and they are negatively affected by the performance of public institutions due to incorrect engagements that may have been rooted in decades. Their expectations are far more than the duties and abilities of the municipalities. Due to this mental background, they don't pay their share of the city's costs appropriately and do not consider public property as their own property and assets.

The basic challenges of the municipal revenue system can be summarized as follows:

**Relying on revenues from unsustainable construction:** One of the challenges faced by urban executives in the municipality is the instability of revenue sources. Although the issue of financing of municipalities in the form of a macroeconomic system of the country has never been defined since the beginning of the formation of municipalities, the instability of the municipality's sources of income has been increasing, and the trend towards unsustainable earnings has been taken into consideration since 1983 when the self-sufficiency policy of municipalities in the form of annual budget was proposed, and the issue was emphasized in the form of law of the first development plan of the Islamic Republic of Iran.

**The unwillingness of citizens to pay municipal impositions and fees:** Citizens are not willing to pay impositions and fees for various reasons, and in cases where the money is paid, it is not by willingness. Perhaps some of the main reasons for this phenomenon are the lack of transparency and proper correlation between municipal revenues and the costs incurred in the city.

**Lack of access to financial markets:** Municipalities presently need to equip financial resources through dealing with financial markets due to the increasing gap between revenue and expense sources. Unfortunately, in our country due to the lack of development of financial markets, municipalities have not yet been considering the proper use of financial market facilities. Therefore, one of the solutions in the current situation is the direct entry of municipalities into financial and monetary markets and the establishment of a financial and credit institution or bank that will enable municipalities to provide the necessary funds. Referring to foreign financial markets and the benefit of partnership papers are also issues that can be addressed (Asif, 2012: 36).

## Strategies of providing sustainable revenue sources

Providing revenue sources is one of the most important tasks of public institutions such as municipalities. Although municipality funds are obtainable in a variety of ways, they do not all have stable income characteristics. Sustainability in revenues requires that, firstly, these items have a relative continuity, and secondly, the achievement of these revenues not endanger the quality of the city and threaten it. Therefore, municipalities, as a public entity responsible for city management, using the experiences of developed countries, should reduce their reliance on unstable revenues and provide goods and the services required by the citizens by increasing the share of sustainable revenues in their revenue items. Based on the surveys, the following strategies can somehow make stable revenues for municipalities. These strategies include:

- Revision of the Municipal Law in accordance with the existing conditions and the drafting of a new law with the aim of empowering municipalities;
- Creation of more sustainable revenues by using development credits and defining revenue-generating projects in various industrial, service and ... dimensions;
- Use of the potentiality of people in defining developmental and revenue-generating projects;
- Improvement of the revenue structure of municipalities;
- Improvement of management and planning system;
- Development of intra-organizational training on empowering municipal staff if necessary;
- Using the potentiality of citizen cooperation to improve consultation on the independence of urban organs, as well as management interactions with other organizations require the development of interactions between city councils and municipalities.
- Development of monitoring all existing activities by improving the quality of management system and using modern quality management systems
- Attracting people's contributions to city affairs
- The municipality's access to up-to-date information on the city's land properties and accordingly revenues;
- Enacting local impositions on the productive capacity of cities;
- Removing the decision-making departments of urban management which are parallel with municipalities and forming the municipal unit management
- The conversion of the endowed lands to the optimum and the optimal use of them will result in revenue for the municipal administration;
- Paying attention to some laws approved by the municipality, including renovation and updating of regional prices of real estate and buildings without imposing on the pretext of Islamic republican principle in order to prevent municipal reliance on housing and false revenues;
- Tourism and tourism development; for the second route
- Investing on recreational facilities, this type of investment can be considered as a beneficial activity and sustainable revenue-generating, due to its beneficial nature and the similarity of the subject with the activities of municipalities and despite the purpose of its monetization (Abasi and Bagheri, 2011: 27).

- One of the strategies that has been emphasized in Iran's legal system for providing revenues is to split up the impositions of municipalities. That is, it is easier for citizens to pay by installment.

Another way to tackle revenue instability in municipalities is the use of intergovernmental financial transfers. Many central governments, along with the endowment of empower to local governments provide their resources either giving tax power or by financial support (Akbari and Yarmohammadian, 2012: 104). The Shah believes that governments can support municipalities in two ways to tackle instability: the first method is to use cash aid and the second method is to give authority and legal assignments to them (shah, 2004). Privatization can be a sustainable way of generating revenue sources by municipalities.

Although municipalities are classified as non-governmental public entities according to the law and are not subject to the general provisions of Article 44, there are certain economic reasons that emphasize the need for the transfer of municipal activities to private entities. On the one hand, these reasons are based on the general preference of the private entity and, on the other hand, are due to the specific requirements of the field of urban management. In addition to economic arguments, the legal environment provided in recent years by the city management- municipal councils and municipality-privatization is strongly supported, and some executive actions related to this process are also foreseen. The main aspects of privatization of municipal activities are as follows:

- Absorption of necessary and timely funds for activities and services to projects
- Use of private and managerial power of the private entity in the development and promotion of activities
- Performing activities in an optimal and economical manner
- Minimizing organizations, both in terms of administrative and personnel facilities, and in particular the hierarchy of decision-making for proper and timely service.
- Establishing a direct relationship among the execution system, citizens, and their dependence on citizen satisfaction

The private sector can be active in the three main areas of urban environmental management, urban land management and urban infrastructure management, and has the ultimate impact on eradicating urban poverty (Knowledge of Jafari and Karimi, 2011: 129).

**Summary and Conclusion:** In the system of providing funds by municipalities of Iran, including the municipality of Tehran, the vacancy of banks, institutions and investment funds is crystal clear. The only bank in this field, which has had an incredible role in the access of municipalities to the capital market since 2011 is the City Bank. Considering that at present, the main sources of revenues of municipalities are based on instable earnings, such as the sale of building density and the penalty of use transfer, the existence of banks and the financial support of large projects in Tehran is a very positive opportunity in this regard. In this paper, stable urban development methods for Tehran municipality were discussed.

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