**Debt Administration - Effective September 3, 2024**

* Florida Statutes:

[***www.leg.state.fl.us***](http://www.leg.state.fl.us)

* + FS163.335 Findings and Declarations of Necessity
	+ FS200.065 Method of Fixing Millage
	+ FS218.25 Limitation of Shared Funds
	+ FS 218.38
	+ FS 218.385
	+ FS 215.84
* Internal Revenue Service
	+ “2017 Act”
	+ Publication 4079, Tax-Exempt Government Entities
* SEC Rule – 15c2-12
* Municipal Securities Rulemaking Board (MSRB)
	+ Rule G-23
* Rating Agencies – Standard and Poor’s, Moody’s and Fitch
* Government Finance Officers Association

[***www.fgfoa.org***](http://www.fgfoa.org)

* + Debt Issuance and Management
	+ An Elected Official’s Guide to Debt Issuance
	+ An Elected Official’s Guide to Rating Agency Presentations
	+ Investing Public Funds
	+ GFOA Advisories – Use of Debt-Related Derivatives Products
	+ Best Practices
		- Debt Management Policy
		- Debt Service Payment Procedures
		- Investment and Management of Bond Proceeds
		- Post-Issuance Policies and Procedures
		- Maintaining an Investor Relations Program
	+ Debt: How Much is too Much
	+ Government Finance Officers Association Governmental Accounting, Auditing, and Financial Reporting
		- Debt (Chapter 23)
		- Statistical Section (Chapter 35)
		- Converting and Consolidating Fund Data (Chapter 18)
* [***https://www.investopedia.com/terms/c/certificateofparticipation.asp#toc-understanding-a-certificate-of-participation-cop***](https://www.investopedia.com/terms/c/certificateofparticipation.asp#toc-understanding-a-certificate-of-participation-cop)
* Debt Formulas / Calculations:
	+ Net Debt Per Capita
	+ Debt service coverage ratio