**Florida Statutes**

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

* + Chapter 129.06 - Execution and Amendment of Budget (Counties)
  + Chapter 163 – Intergovernmental Programs
    - Part III – Community Redevelopment
  + Chapter 166.41- Procedures for adoption of ordinances and resolution (Cities)
  + Chapter 189.016 – Reports; budgets; audits (Special Districts)
  + Chapter 200 – Determination of Millage
    - 200.065 – Method of fixing millage
    - 200.068 – Certification of compliance
    - 200.071 – Limitation of millage; counties
    - 200.081 – Millage limitation; municipalities
    - 200.18 – Bond payments; tax levies; restrictions

**National Advisory Council on State and Local Budgeting (NACSLB)**

* + Budgeting Best Practices
    - Principles and Elements

**Government Finance Officers Association**

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

* + An Elected Official’s Guide to Revenue Forecasting
  + An Elected Official’s Guide to Performance Measurement
  + An Elected Official’s Guide to Debt Issuance
  + Budgetary Pooled Contingency Policy Template
  + Capital Improvement Programming: A Guide for Smaller Governments
  + Distinguished Budget Presentation Award Criteria

<https://gfoaorg.cdn.prismic.io/gfoaorg/8a42cc08-d162-463d-8060-4be2092b5320_BudgetCriteriaExplanations2022.pdf>

* + Government Finance Review
    - October 2021 “Stress Tests; Building Resilience in an Unpredictable World”
    - June 2022 “Rethinking Strategic Planning”
  + Why do We Need to Rethink Budgeting

<https://www.gfoa.org/materials/why-do-we-need-to-rethink-budgeting>

* + Best Practices
    - Achieving a Structurally Balanced Budget
    - Basis of Accounting versus Budgetary Basis
    - Budgeting and Financial Planning
    - Budget Control
    - Budget Monitoring
    - Effective Budgeting of Salaries & Wages
    - Evaluating Service Delivery Alternatives
    - Fund Balance Guidelines for the General Fund
    - Long-Term Financial Planning
    - Strategies for Managing Health Care Costs
    - Working Capital Targets for Enterprise Funds
  + Governmental Accounting, Auditing and Financial Reporting
    - Chapter 16 – Budgetary Integration and Reporting
    - Chapter 17 – Performance Measurement