**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