

## 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>
- Debt Formulas / Calculations:
  - Net Debt Per Capita
  - Debt service coverage ratio