

Attachment B: Resources

1. Comptroller of the Treasury
 - Guide For The Issuance Of Notes By The Counties, Consolidated Governments, And Municipalities Of Tennessee (www.tn.gov/comptroller/lf/pdf/guide2003.pdf)
2. Government Finance Officers Association (GFOA) (www.gfoa.org)

Best Practices Governmental Debt Management

- [Analyzing an Advance Refunding](#) (1995)
- [Business Preparedness and Continuity Guidelines](#) (2005 and 2008)
- [Debt Management Policy](#) (1995 and 2003)
 - [Post Issuance Compliance Checklist](#)
- [Debt Service Payment Settlement Procedures](#) (2003 and 2007)
- [Investment of Bond Proceeds](#) (1996 and 2007)
- [Issuer's Role in Selection of Underwriter's Counsel](#) (1998 and 2009)
- [Issuing Taxable Debt by U.S. State and Local Governments](#) (1998)
- [Maintaining an Investor Relations Program](#) (1996, 2003 and 2010)
- [Payment of the Expense Component of Underwriters' Discount](#) (1996 and 2010)
- [Pricing Bonds in a Negotiated Sale](#) (1996, 2000, and 2010)
- [Public-Private Partnerships for Economic Development](#) (2008)
- [Role of the Finance Officer in Privatization](#) (2009)
- [Selecting and Managing the Method of Sale of State and Local Government Bonds](#) (1994 and 2007)
- [Selecting Bond Counsel](#) (1998 and 2008)
- [Selecting Financial Advisors](#) (2008)
- [Selecting Underwriters for Negotiated Bond Sales](#) (2008)
- [Tax Increment Financing as a Fiscal Tool](#) (2006)
- [Understanding Your Continuing Disclosure Responsibilities](#) (2010)
- [Use of Debt-Related Derivatives Products and the Development of a Derivatives Policy ADV](#) (1995, 2003, 2005 and 2010)
 - [Derivatives Checklist](#)
- [Using a Web Site for Disclosure](#) (2002 and 2010)
- [Web Site Presentation of Official Financial Documents](#) (2009)

Best Practices Budgeting and Fiscal Policy

- [Adoption of Financial Policies](#) (2001)
- [Incorporating Capital Project Budget in the Budget Process](#) (2007)

Advisories Governmental Debt Management

- [Auditor Association with Financial Statements Included in Offering Statements or Posted on Web Sites](#) (2005 and 2006)
- [Evaluating the Sale and Securitization of Property Tax Liens](#) (1997)
- [Evaluating the Use of Pension Obligation Bonds](#) (1997 and 2005)
- [Issuing Build America and other Direct Subsidy bonds](#) (2010)
- [Need for Considerable Caution in Regard to OPEB Bonds](#) (2007)

- [Understanding the Issuer's Role in Secondary Market Securitization of Tax-Exempt Obligations](#) (1993, 1996, and 2005)
- [Underwriter Disclaimers in Official Statements](#) (2000)
- [Using Variable Rate Debt Instruments ADV](#) (1997 and 2010)

[Publications: Capital Finance and Debt Administration](#) (11 titles)

- *Benchmarking and Measuring Debt Capacity*
- *Debt Issuance and Management: A Guide for Smaller Governments*
- *An Elected Official's Guide to Debt Issuance*
- *An Elected Official's Guide to Tax Increment Financing*
- *An Elected Official's Guide to Rating Agency Presentations*
- *A Guide for Preparing a Debt Policy*
- *A Guide for Selecting Financial Advisors and Underwriters: Writing RFPs and Evaluating Proposals*
- *Making Good Disclosure: The Role and Responsibilities of State and Local Officials Under the Federal Securities Laws*
- *Purchasing Credit Enhancement: How to Decide if Bond Insurance Makes Sense*
- *Structuring and Sizing the Bond Issue*
- *Tax Exempt Financing: A Primer*

[Publications: Financial Management and Budgeting](#) (26 titles)

- *Financing the Future: Long-Term Financial Planning for Local Governments*

3. International City/County Management Association (<http://icma.org/en/icma/home>)
 - Management Policies in Local Government Finance, 5th edition (http://bookstore.icma.org/product1.cfm?product_ID=1190&DID=7)
4. Municipal Technical Advisory Service (<http://www.mtas.tennessee.edu/>)
5. County Technical Assistance Service (<http://www.ctas.utk.edu/>)
6. Rating Agencies:
 - a. Fitch Ratings (www.fitchratings.com)
 - b. Moodys (www.moodys.com)
 - c. Standard & Poors (www.standardandpoors.com)
7. Municipal Securities Rulemaking Board (www.msrb.org)
 - Electronic Municipal Market Access (www.emma.msrb.org)
8. Securities Industry and Financial Markets Association (www.sifma.org)
 - Investing in Bonds (<http://investinginbonds.com/>)
9. California Debt and Investment Advisory Commission (www.treasurer.ca.gov/cdiac/)