



Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE

Published on *MTAS* (<https://www.mtas.tennessee.edu>)

November 12, 2019

Budget Guide Resources

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

The University of Tennessee
Municipal Technical Advisory Service
1610 University Avenue
Knoxville, TN 37921-6741
865-974-0411 phone
865-974-0423 fax
www.mtas.tennessee.edu

Table of Contents

Budget Guide Resources	3
------------------------------	---

Budget Guide Resources

Reference Number: MTAS-1891

Bland, R.L. and Rubin, I.S. 1997.

Budgeting: A Guide for Local Governments.

Washington, D.C.: International City/County Management Association.

Gauthier, S.J. 2012.

Governmental Accounting, Auditing, and Financial Reporting.

Chicago, IL: Government Finance Officers Association.

Mikesell, J.L. 1991.

Fiscal Administration: Analysis and Applications for the Public Sector.

3rd ed. Belmont, CA: Brooks/Cole Publishing Company.

Riley, S.L., and Colby P.W. 1991.

Practical Government Budgeting: A Workbook for Public Managers.

Albany, NY: State University of New York Press.

The Government Finance Officers Association webpage [1] provides over 40 best practices on the budgeting process. Click on 'Products and Services', then 'Best Practices', then 'Budgeting and Financial Planning'.

The ICMA website [2] includes a number of articles and publications on budgeting.

The Tennessee Comptroller Office of State and Local Finance [3] approves most local government budgets in Tennessee. The website includes the annual 'budget memorandum', sample budget ordinance, a checklist for items to be submitted to their office with the budget, and examples and blank copies in Excel format of the required worksheets to be submitted.

Links:

[1] http://www.gfoa.org/http://www.gfoa.org/best-practices?field_committee_value=All&term_node_tid_depth%5B%5D=2&term_node_tid_depth%5B%5D=2

[2] <http://icma.org/en/icma/home>

[3] <http://www.comptroller.tn.gov/sl/>

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

Source URL (retrieved on 11/12/2019 - 5:10pm): <https://www.mtas.tennessee.edu/reference/budget-guide-resources>



Municipal Technical Advisory Service
INSTITUTE for PUBLIC SERVICE