

CGFO Planning and Budgeting Exam

Suggested Reading List – Effective August 19, 2024

Florida Statutes

<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

- 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

CGFO Planning and Budgeting Exam

Suggested Reading List – Effective August 19, 2024

- 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