**Section 1 - Governmental Budgeting Overview (10% - 8 questions)**

**Objective:** Recall the role of the budget.

* Budgeting Fundamentals
  + Definition
  + Benefits of the budget
  + Basis of accounting versus Budgetary Basis

**Objective:** Identify the types of budgets used in governments.

* Budget Types

**Objective:** Recall the budget process and steps

* Budget Manual
* Steps from Audit to Evaluation
* Roles and Responsibilities

**Section 2 – Budget and Planning Processes and Best Practices (50% - 38 questions)**

**Objective:** Recognize Florida laws (statutes) that govern the budget process.

* Legal Requirements (TRIM / Public Engagement)
  + Chapter 200, Florida Statutes
    - Rolled-back rate
  + Adopting the budget
    - Voting requirements
  + Amending the budget

**Objective:** Recall the National Advisory Council on State and Local Budgeting (NACSLB) principles and elements for budgeting best practices.

* Recommended Overall Budget/Planning Policies
  + Long-Term (Strategic) Planning
* Approaches to Budget Process
  + Budget Calendar / Structure
  + Priority Setting / Goal Definition

**Objective:** Differentiate the various costs of providing government services.

* Common terminology

**Objective:** Recall categories and criteria for GFOA Budget Award.

* Four categories
* Mandatory versus non-mandatory requirements

**Section 3 – Revenue Management and Forecasting (15% - 11 questions)**

**Objective:** Identify techniques used in revenue forecasting.

* Forecasting / Annual Projections
* Forecasting methods

**Objective:** Identify GFOA Best Practices for evaluating service delivery alternatives.

* Strategic link
* Cost/Service quality

**Objective:** Define the components of a revenue manual.

* Benefits of a revenue manual

**Section 4 – Capital Improvement Program (10% - 7 questions)**

**Objective:** RecallCIP best practices and advantages.

* Definitions and common terminology
* Steps to identify and evaluate capital projects
* Funding sources for capital projects

**Section 5 – Budget Monitoring, Performance Management and Outcomes (15% - 11 questions)**

**Objective:** Identify GFOA recommended best practices for budget monitoring.

* Elements to review
* Monitoring expenditures
* Analysis

**Objective:** Identify techniques used in variance analysis.

* Budget Projections and Analysis
* Encumbrance accounting

**Objective:** Recall performance measures and characteristics of each.

* Performance Management
* Performance Benchmarks
* Measuring Outcomes / Accountability