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Should We Rethink Reserves? - GFOA Publication

GFOA’s best practice “Fund Balance Guidelines for the General Fund” is one of GFOA’s most often cited standards. However, GFOA’s consulting work with local governments has revealed that there are many opportunities for reserve optimization beyond the guidance provided in the best practice. This paper brings what we have learned together with university research to describe new opportunities for local governments to get the best value from their reserve strategies.

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