

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC
BOARD OF DIRECTORS MEETING
FRIDAY, JANUARY 26, 2007
SITTIG HALL, FLORIDA LEAGUE OF CITIES
TALLAHASSEE, FLORIDA

The Board meeting of the FGFOA Board of Directors took place on Friday, January 26, 2007 at The Florida League of Cities office, Tallahassee, Florida.

OFFICERS AND BOARD MEMBERS

PRESENT:

Amy Elliott, President, City of Melbourne
Mark Fostier, President-Elect, Orange County Comptroller's Office
Linda Davidson, Secretary/Treasurer, City of Boca Raton
Bill Bogan, Jr., Director, City of Quincy
Mary Anderson-Pickle, Director, City of Palm Beach Gardens
Pam Childers, Director, City of Pensacola
Jim Dwyer, Director, Auditor General's Office
Rick Helms, Director, Highlands County – BCC
Christopher Lyons, Director, City of Sarasota
Francine Ramaglia, Director, Village of Wellington
Diane Reichard, Director, City of Temple Terrace

COMMITTEE CHAIRS

Donna Wright, Career Development
Mary Lou Pickles, Certification
Kristopher S. Shoemaker, Conference Host
Ray New, III, School of Governmental Finance

STAFF IN ATTENDANCE

Jeannie Garner, Florida League of Cities
Penny Mitchell, Florida League of Cities
Kelly Shine, Florida League of Cities
Barbara Solis, Florida League of Cities
Melanie Howe, Florida League of Cities
John Wayne Smith, Florida League of Cities
Robby Fuselier, Web Architect - Technology Services

OTHERS IN ATTENDANCE

Jeff Smith, Small Government Task Force
Karen Myers, St. Johns River Water Management District

CALL TO ORDER

At 9:15 a.m., President Elliott called the meeting of the FGFOA Board of Directors to order. A quorum of the Board was present.

APPROVAL OF THE AGENDA

The first order of business was the approval of the agenda. One agenda item was added under the President's report--Reports from GFOA Standing Committee Members. **Ms. Childers moved, seconded by Mr. Bogan, to approve the agenda as amended for January 26, 2007. Motion passed unanimously.**

APPROVAL OF THE MINUTES

The next order of business was consideration of the minutes for the meeting of the FGFOA Board of Directors on November 14, 2006. **Ms. Davidson moved, seconded by Mr. Helms, to approve the November 14, 2006 minutes as amended. Motion passed unanimously.** The next order of business was consideration of the minutes of the FGFOA Board of Directors on November 22, 2006, via conference call. **Ms. Childers moved, seconded by Ms. Anderson-Pickle, to approve the November 22, 2006 minutes as amended. Motion passed unanimously.**

PRESIDENT'S REPORT

Nominating Committee Report

The Nominating Committee met on January 19, 2007 at the Florida League of Cities office in Orlando. In Attendance:

Chair

Immediate Past President-Gib Mitchell, City of Sarasota

Members

President-Amy Elliott, City of Melbourne

President-Elect-Mark Fostier, Orange County Comptroller's Office

Tim Pozza, Okaloosa County CCC

Kim Adams, City of Largo

Carlos Garcia-City of Hollywood

Sarah Koser-Citrus County CCC

Carol Himes-Hannigan-City of Boca Raton

John Hearn-Orlando Utilities Commission

Christine Francis-Leon County CCC

Ruth Remsen, City of Jacksonville

Nominations were reviewed for Secretary-Treasurer and for the two Director positions open for 2007-2008.

Rick Helms was nominated for Secretary-Treasurer. The Nominating Committee agreed that he met the criteria and guidelines for recommendation to be placed on the ballot for the Officer position.

Five nominations were submitted for the Director positions. They were Bill Bogan, Jr., Jim Lewin, John Pryor, Kris Shoemaker and Jeff Smith. The Nominating Committee reviewed all the candidates against the minimum criteria and the guidelines as listed in the Policies and Procedures. All candidates met the requirements, but the Committee

made the determination that Kris Shoemaker was not eligible to run for the Board due to the fact that he is from the same government as a current Board member. The Nominating Committee recommended that the other four candidates be placed on the ballot for the Director positions.

The Nominating Committee had a lengthy discussion about the eligibility of a candidate who is from the same government entity as a current Board member. The Policies and Procedures state, "No person shall be placed on the ballot, or elected in the event of a write-in, who is from the same governmental entity as any other member continuing to serve as an officer or Board member." There was much discussion about what is meant by *the same governmental entity*. Is it the same name, the same reporting entity, the same constitutional office, etc.? The Nominating Committee requested that the Board clarify what is meant by "the same governmental entity" to provide direction to future Nominating Committees. The Nominating Committee took a vote and unanimously supported the belief that it means one person per one total entity, and wished to convey their interpretation to the Board for consideration.

It was determined, after lengthy discussion that Mr. Fostier would provide wording clarification to the Nominating Committee on what would determine a candidate to be from the same entity. This will be on the agenda for the March Board meeting. **Ms. Ramaglia moved, seconded by Mr. Lyons, to approve the Nominating Committee report. Motion passed unanimously.**

Lifetime Achievement Award Selection Committee

The call for Lifetime Achievement Award nominations will go out in the next Newsletter. Nominations are due March 2, 2007. (Note: The deadline for nominations was revised to March 23, 2007.) The Lifetime Achievement Award Selection Committee is:

Gibson Mitchell	Past President
Deborah Girard	Past President
Amy Elliott	Current Officer
Rick Helms	Current Board Member
Mary Lou Pickles	Member at Large

Property Tax Reform

Questions have been raised as to whether FGFOA will be taking a position on Property Tax Reform in advance of the 2007 Legislative Session. The Association's position is to encourage legislators to let the previously established committees do their work, then evaluate their recommendations, and develop meaningful legislation. This is the position as stated in the Legislative Policy Statements, but the FGFOA can react and promote certain positions acceptable to the Board as issues arise.

The concern is that legislators have a mandate from the voters to make a quick fix now, and perhaps FGFOA should be out in front with a position/proposal for property tax reform instead of being in a reactive mode when bills are filed and/or being discussed. It

was agreed to postpone discussion on this item until John Wayne Smith could join the meeting.

GFOA Representative

GFOA Representative terms expired on 12/31/2006. Christine Francis agreed to serve another term as the North Florida representative. Paul Wunderlich agreed to serve as the Central Florida representative. The Board still needs to recruit a representative from the South Florida area to replace John Pryor.

Committee Goals

Ms. Elliott requested that the committee chairs provide a status report on the Committee Goals under their committee reports.

FGFOA Laptop Purchase

It was recommended that FGFOA purchase a new laptop for use at conferences and Career Development seminars. **Ms. Davidson moved, seconded by Mr. Fostier, to approve the purchase of a new laptop. Motion passed unanimously.**

GFOA Standing Committee Reports

Ms. Davidson provided a brief report on the GFOA Standing Committees, indicated there were several opportunities to serve on committees, and said Florida needed a larger representation. Ms. Davidson is on the Committee on Accounting, Auditing and Financial Reporting (CAAFR) Committee as a member; Jeannie Garner is on the Debt Committee as an advisor. It was noted that Ben Watkins serves on the Debt Committee, Roz Homer serves on the CAAFR Committee, and Jim Lewin serves on the Economic Development & Capital Planning Committee. At the January GFOA Committee meetings in Washington, DC, Stephen Gauthier reviewed GFOA's position in response to GASB and there is definitely a concern in response to the Financial Accounting Foundation authorizing GASB to proceed with the service efforts and accomplishments project. Ms. Garner gave a brief report on the Debt Committee activities.

PRESIDENT-ELECT'S REPORT

Chapter Liaison Report

Mr. Fostier reported on the Chapter President's Conference Call. Five out of twelve presidents joined the call. There was discussion on the IRS stand on taxability of personal use of a business cell phone.

Committee Membership Selection Process

Notification requesting members who are interested in serving on any 2007-08 FGFOA Committees to complete a Committee application by February 27, 2007 was included in the January 8, 2007 FGFOA E-bulletin. This information will also be included on the website as well as the next newsletter.

The strategy for appointing Committee members is as follows:

1. Provide Committee Chairs with the names of those individuals who completed the Committee application
2. Ask the Committee Chairs to contact those individuals on the FY 07 Committees who did not complete an application to determine if they would like to continue to serve
3. For those Committees that still need additional members, accept recommendations from the Chairs and Board members as to additional appointees
4. As President-Elect, make individual calls to solicit additional members

Sending out a separate Committee application has had limited success (little response) but appears to be a better approach than having members check a box on the membership application. The above strategy will be successful if all concerned parties (i.e., Chairs, Board members, President-Elect) make a concerted effort to adequately staff committees with qualified members.

2007-2008 Strategic Planning Session

The Strategic Planning session for the 2007-2008 fiscal year has been scheduled for Wednesday and Thursday, April 25 and 26, 2007. Georgette Carroll with Carroll Consulting, Inc. will be facilitating the session. Board members will meet on April 25th from 4:00 to 5:30 p.m. at the Sheraton Orlando Downtown to be followed by a full day meeting (10:00 a.m. to 4:00 p.m.) on April 26th at the FLC office in Orlando.

The Committee Chair and Chapter Presidents orientation will be the day before, Wednesday, April 25, 2007, at the Sheraton Orlando Downtown. The Committee Chair orientation will be from 10:00 a.m. to noon and the Chapter Presidents orientation will be from 1:00 p.m. to 3:00 p.m. Both groups will be invited to participate in lunch from noon to 1:00 p.m.

SECRETARY/TREASURER REPORT

Audit Committee Report

Ms. Davidson reviewed the audit financial statements from Shorstein & Shorstein. Form 990 was filed. Shorstein & Shorstein was recommended as external auditor for next year. **Mr. Lyons moved, seconded by Ms. Childers, to approve the Audit Committee Report. Motion passed unanimously.**

Quarterly Financial Statements as of December 31, 2006

Ms. Davidson reviewed the quarterly financial statements, approved the FGFOA budget, the 2006 School of Governmental Finance budget, and the 2007 Annual Conference budget. **Mr. Helms moved, seconded by Ms. Childers, to accept the financial statements and budget reports. Motion passed unanimously.**

Investment Report

Ms. Davidson reviewed the Vanguard Fund and the three Certificates of Deposits. A CD was purchased on January 12, 2007 with BB&T for \$100,000 for 10 months at 5.15% with a yield of 5.25%. **Pam Childers moved, seconded by Mary Anderson-Pickle, to accept the Investment Report. Motion passed unanimously.**

FGFOA Fee Analysis and Revisions to FY 07 Budget.

The FGFOA Board selected Sea World for its Tuesday Night Event at the annual conference and decided not to charge a separate fee to members. Direction was given to prepare a fee analysis and recommendation of the amount to be charged for guests and children for the Tuesday Night Event. The recommended fee for the Tuesday Night event for guests is \$30.00 and for children (ages 3-12) is \$20.00. Children under 3 are free. The Conference Host committee is recommending a fee of \$85.00 (\$100.00 late) for the Golf Tournament and \$20.00 fee for Association Night. The Conference Host Committee also provided updated cost information as part of the fee analysis and it is necessary to amend the Annual Conference budget as follows:

Tuesday Night from \$65,000 to \$85,000, an increase of \$20,000
 Transportation from \$2,000 to \$9,000, an increase of \$7,000

The recommendation of the fee for the pre-conference seminars and annual conference is:

PRE-CONFERENCE

Pre-Conference Seminar Member	90.00
Pre-Conference Seminar Member Late	130.00
Pre-Conference Seminar Associate Early	130.00
Pre-Conference Seminar Associate Late	170.00
Pre-Conference Seminar Non-Member Early	165.00
Pre-Conference Seminar Non-Member Late	205.00
Ethics Class only (90/2 + 55 = 100)	90.00
Ethics Class + 4 hours behavioral	
Pre-Conference Seminar Member Early	145.00
(\$90.00 per-conf fee + \$55.00 Instructor Fee)	
Pre Conference Seminar Member Late	185.00
(\$90.00 per-conf fee + \$55.00 Instructor Fee)	
Pre-Conference Seminar Associate Early	185.00
Pre-Conference Seminar Associate Late	225.00
Pre-Conference Seminar Non-Member Early	220.00
Pre-Conference Seminar Non-Member Late	260.00
Guest fee—no CPE	50.00
Exhibitor* extra lunch ticket	20.00

*Exhibitors will receive two lunch tickets with Exhibitor registration.

Mr. Bogan moved, seconded by Ms. Reichard, to accept the recommendation of Fees for the Annual Conference. Motion passed unanimously.

LEGISLATIVE UPDATE

John Wayne Smith, Assistant Director, Legislative & Public Affairs, reported on current legislative issues. With the passage of Insurance Reform the legislature will be working on Property Tax Reform. Mr. Smith spends considerable time briefing the Board on various issues that are driving the interest in property tax reform and various proposals being suggested. Members were advised to provide accurate information to their elected officials on the impact of the property tax reform proposals.

SMALL GOVERNMENT TASK FORCE

The Small Government Task Force has been in organization mode. A list of potential members is being evaluated. Once the task force has been selected, a survey will be created and disseminated to all local governments as defined by the prior task force. Each member will be assigned a portion of the list to follow up with a government to ensure that we have enough responses to develop a plan of action.

The goal is to identify the most pressing needs for small governments and to proceed with them in priority order so as to be an effective tool to the small governments.

Mr. Fostier moved, seconded by Ms. Davidson, to approve the report. Motion passed unanimously.

MEETING PLANNER REPORT

The final registration for the 2006 School of Governmental Finance was 409.

Ms. Solis reported on the 2007 Annual Conference. A Monday lunch will be provided in the adjoining space to the exhibit hall and the wall will be open so that the exhibitors can also participate. A self parking rate of \$4.00 per day will be available. The room block has been increased from 2,575 to 2,708.

Ms. Solis reviewed the quotes for cancellation insurance to cover the Annual Conference of \$1,561.00 and the School of Governmental Finance of \$690.00. **Mr. Lyons moved, seconded by Mr. Bogan, to obtain cancellation insurance to cover both the 2007 Annual Conference and School of Governmental Finance. Motion passed 8-3, with Mr. Fostier, Ms. Childers and Ms. Reichard opposed.**

Ms. Solis reported on the overflow hotel for the 2009 Annual Conference. The Embassy Suites hotel is located directly across the street from the Tampa Marriott Waterside. The Embassy can either do \$169.00 with 10% commission or \$159.00 with no commission.

Mr. Fostier moved, seconded by Mr. Dwyer, to reserve the room block at \$159.00 with no commission. Motion passed unanimously.

EXECUTIVE DIRECTOR REPORT

Ms. Garner reported that membership as of January 12, 2007 was 2,808. The 2007 directory has been mailed. The Florida League of Cities' customer service program "iMIS" implementation is on track. Ms. Garner then introduced Mr. Robby Fuselier who briefed the Board on iMIS.

“iMIS” Database

Robby Fuselier, Web Architect - Technology Services, presented an update on the new customer service management system being used by the FLC. He also provided an update on the new FGFOA website.

STANDING COMMITTEE REPORTS

Career Development Committee

Donna Wright, Committee Chair, provided the Committee report. The January seminar on budgeting was a success with over 135 attendees. The remaining seminars are:

February 23, 2007 in Orlando
March 9, 2007 in Tampa
April 27, 2007 in Ft. Lauderdale

Board members volunteered to attend these seminars as follows:

Mark Fostier—Orlando
Diane Reichard—Tampa
Linda Davidson—Ft. Lauderdale

Ms. Wright requested assistance with organizing the April seminar. The Committee goals were reviewed and have been met.

Ms. Davidson moved, seconded by Mr. Bogan, to accept the report. Motion passed unanimously.

Certification Committee

Mary-Lou Pickles, Committee Chair, reported on the Committee goals. The Committee has finalized four of the six goals. A conference call meeting was held on January 10, 2007 with 8 out of 14 members participating to discuss the remaining two goals. Goal one: To evaluate effectiveness of reading materials for the CGFO program. Goal two: to review CPE reporting period and propose recommendations to keep or change from current 3 years.

The Committee recommended changing from the current three-year renewal cycle to two years and revising the “Requirements for Continuing Professional Education Reporting Under the Certified Government Finance Officers Program”. A summary of the recommended changes are:

- Changing from a triennial to a bi-annual reporting period with a phased in schedule.
- Allowing CGFOs who are also CPAs the ability to have their renewal periods coincide by having a short period renewal.
- Updating the information to reflect implementation of the new Ethics exam requirements.
- Clarifying the amount of CPE credits given for college courses.
- Specifying activities that do not qualify for CPE.
- Increasing the fee for late renewals from \$10 to \$25.

The Committee also recommended that break times be established when the CGFO exams are administered setting a maximum of 10 minutes between tests and a 30 minute lunch break.

Mr. Bogan moved, seconded by Mr. Lyons, to obtain a fee proposal from Rob Garner as consultant to refine the reading materials for the CGFO tests. Motion passed unanimously.

Ms. Davidson moved, seconded by Mr. Bogan, to approve the changes to the “Requirements for Continuing Professional Educational Reporting and the Ethics Law Examination” Motion passed unanimously.

Conference Host Committee

Mr. Shoemaker, Committee Chair, distributed an update on the 2007 FGFOA Annual Conference activities. **Ms. Davidson moved, seconded by Ms. Reichard, to approve the report. Motion passed unanimously.**

Conference Program Committee

Mr. Dwyer, Board Liaison, provided the Committee report Most speakers have been selected. The deadline for turning speaker information is February 9, 2007. **Ms. Reichard moved, seconded by Mr. Bogan, to accept the report. Motion passed unanimously.**

Legislative Committee

Ms. Reichard, Board Liaison, presented the Committee report. The Committee goals have been met. The “Hot Topics” Bulletins are very important and will be distributed by the FLC. **Mr. Bogan moved, seconded by Ms. Anderson-Pickle, to approve the report. Motion passed unanimously.**

Member Services Committee

Ms. Childers, Board Liaison, presented the report. The Committee goals have been met. **Ms. Davidson moved, seconded by Mr. Fostier, to accept the report. Motion passed unanimously.**

School of Governmental Finance Committee

Ray New, Committee Chair, reported on the success of the 2006 School of Governmental Finance. **Ms. Anderson-Pickle moved, seconded by Ms. Childers, to accept the report. Motion passed unanimously.**

Technical Resources Committee

Mr. Helms, Board Liaison, presented the report. The Committee established a small working group to review the GASB Invitation to Comment (ITC) on Fund Balance Reporting and Governmental Fund Type Definitions. FGFOA should respond to the ITC,

and the Committee submitted a draft response for the Board's consideration. The Board reviewed the draft response and suggested several revisions. **Ms. Childers moved, seconded by Mr. Bogan, to approve the draft response to GASB as amended. Motion passed unanimously.** (Note: The response was mailed to GASB on January 30, 2007.) The Committee goals have been met.

Linda Davidson left the meeting at this time.

Property Tax Reform

Ms. Elliott opened the floor for discussion on the Board's stand on Property Tax Reform. There was a lot of discussion by various Board members. The consensus was that FGFOA members should be informed about the issues, that the FGFOA remain neutral on particular proposals, that the FGFOA provide information to support the FLC and FAC in their education efforts, and that the FGFOA stay within its general guideline of not supporting legislation that would restrict local government's ability to raise or use revenues for local government purposes.

NEXT MEETING

The next meeting of the Board of Directors will be Friday, March 2, 2007, at the Rosen Shingle Creek Resort, Orlando, Florida...

ADJOURNMENT

There being no further business, President Elliott adjourned the meeting of the FGFOA Board of Directors at 2:36 p.m.

Respectfully submitted,

Jeannie Garner
Executive Director, FGFOA

ATTEST:

Amy Elliott, President

Linda Davidson, Secretary/Treasurer