

Florida Government Finance Officers Association

Your professional resource for education, networking, leadership and information.

August/September 2007



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FEMA Public Assistance Program

By Gary Freerksen, State Public Assistance Officer

Recent changes in the Federal Emergency Management Agency (FEMA) Public Assistance Program.

Public Law 109-295 provided for a pilot program in four sections which can work independently by project for newly declared disasters, waiving certain requirements of the regulations. One section provides little benefit for local governments in Florida; the other three can be very beneficial. If the local government has a pre-approved debris management plan, the federal share of the debris removal will be increased 5 percent. For the last several years the Emergency Management Division has been strongly encouraging local governments to have a pre-event debris plan to make recovery easier and reduce later eligibility issues. Now FEMA will provide an added financial incentive for pre-event plans. More information can be found at www.FloridaPA.org, including the status of plans submitted to FEMA for their approval.

As an incentive to recycle, FEMA will allow the local government to retain funds received from debris and wreckage removal. The sorting of debris can still be eligible costs under the Public Assistance program, if the costs are reasonable. Regular salaries and benefits of permanent full-time employees performing debris-related activities can also be eligible if payment does not prolong debris-removal operations. In addition to the obvious direct savings, this may encourage local governments to use their own regular full-time employees to monitor debris removal contractors, improving the contractors' efficiency. This will require documenting the hours and other costs, as well as the volume of debris removed if applicable.

Local governments will be asked to offer input and assist in evaluating the pilot program before included in the regulations. For more information on the pilot program, check PA Information at www.FloridaPA.org or e-mail papilot@FloridaPA.org.

2007 School of Governmental Finance

Registration begins mid-September.

November 12-6, 2007

PGA National Resort & Spa
Palm Beach Gardens, Florida

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President's Message



Mark A. Fostier, CPA, CGFO, CPFO
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Hats off to each of you for the countless hours spent implementing the recently enacted property tax reform legislation. In true form, you stepped up to the plate and completed critical tasks (Florida Department of Revenue certifications, revisions to proposed budgets, etc.) within extremely short deadlines. This is what government finance officers do and, often times, your efforts go unnoticed by the citizenry you serve. However, please remember that the financial functions you continually and consistently perform are a critical component for the provision of essential public services. I also want to thank the Legislative Committee and chair Kent Olson for their responsiveness in providing timely information regarding this issue to our membership. We trust that you found this information to be beneficial, especially the sample DR 420 forms for cities and counties.

The Career Development Committee, led by Katrina Laudeman, is planning to offer two sessions this fall on property tax reform. Topics under consideration include an overview of property tax reform, methods to determine and evaluate its potential impact (with an emphasis on the possible "super" homestead exemption), and possible techniques to mitigate its effect, to name a few. Please stay tuned as we continue to pursue this opportunity.

The FGFOA is continuing its outreach efforts, particularly to small governments, by exhibiting at various conferences to promote the benefits of our association. We staffed an exhibit booth at the Florida City and County Management Association conference on May 16-17, the Florida Association of Counties conference on June 13-14, and the Florida Association of Court Clerks/Comptrollers conference on June 18-19. We also will be exhibiting at the Florida League of Cities conference on August 16-17. Many thanks to those who volunteered their time towards this worthwhile initiative.

Speaking of small governments, I am pleased to announce that Joe Van Zile with the City of Clermont has been appointed Chair of the Small Government Committee. This new committee will focus its efforts entirely on small governments with the intent of improving the services we provide to this important part of our constituency. The committee plans to conduct a needs assessment, work with the Conference Program Committee to enhance the small government track and continue the development of a small government financial resources manual. If you are interested in serving on this committee, please contact me at *mark.fostier@occompt.com*.

The School of Governmental Finance Committee, under the leadership of Barry Skinner, has been meeting since last November to ensure that the 2007 School is a quality educational event. It will be held from November 12-16, 2007, at the PGA National Resort & Spa in Palm Beach Gardens. Mark your calendars now because this is one opportunity you surely will not want to miss. As in past years, CFGO exam review courses will be held in conjunction with the School, with the exam offered on Friday, November 16.

As I continue this year as your President, I want to personally thank each of you for the confidence you have expressed in me to lead our association. It is truly an honor and privilege to do so and with your help we can achieve another successful year!

TRIM Compliance

By *Letecia Blick, Florida Department of Revenue & Ron Harring, City of Tarpon Springs*

Truth in millage (TRIM) requires a taxing authority levying ad valorem taxes to hold two public hearings to openly discuss the budget, millage rate and reason for any tax increase. Below is a timetable for the TRIM process.

Day 1 is July 1, or date of certification, whichever is later

Day 1 = July 1

Property Appraiser certifies the taxable value of the taxing authority on Forms DR-420 and DR-420S (Schools), to each taxing authority. (The time periods specified herein shall be determined by using the date of certification of value or July 1, whichever date is later, as day 1).

15 Day = July 15

Within 15 days of certification of value, the county (board of county commissioners) budget officer submits a tentative budget to the board. (Section 129.03(3), Florida Statutes)

35 Day = August 4

Within 35 days of certification of value, each taxing authority shall advise the property appraiser of the prior year's millage rate, current year's proposed millage rate, current year's rolled-back rate (computed pursuant to Section 200.065, Florida Statutes), and the date, time and meeting place of the tentative budget hearing and tentative millage rate (final hearing for school districts). This is accomplished by returning the appropriate copies of the signed DR-420 to the property appraiser and the tax collector.

55 Day = August 24

The property appraiser shall mail out the Notice of Proposed Property Taxes (TRIM Notice) not later than 55 days after certification of value, pursuant to Section 200.069, Florida Statutes

80 Day = September 3/September 18

Within 80 days of certification of value but not earlier than 65 days after certification, the taxing authority shall hold a public hearing on the tentative budget and tentative proposed millage rate. It is important to remember that the resolution or ordinance adopting the tentative budget and tentative millage rate is required to be read in full at the public hearing. The tentative millage rate is required to be adopted before the tentative budget. If there is a tax increase, the reason for it has to be stated at the hearing.

95 Day = September 18/October 3

Within 15 days following the tentative budget and tentative millage rate public hearing, the taxing authority shall advertise its intent to adopt a final millage rate and final budget. The following are required for compliance:

- Two ads, either a "Notice of Budget Hearing" ad if the tentative millage is the rolled-back rate or less or a "Notice of Proposed Tax Increase" ad if the tentative millage rate is greater than the rolled-back rate, and the budget summary" ad.
- The ads must be the correct size and adjacent.
- For each millage rate, at least 95 percent of ad valorem taxes must be included in the budget.
- All funds must be shown and should balance. Also, the total of all funds should balance.
- If the proposed operating budget expenditures are more than last year's total operating expenditures, a statement as to the percentage increase has to be at the top of the budget summary ad.
- The ads cannot be placed in the legal or classified section of the newspaper.
- The TRIM staff at the Department of Revenue is available to check your resolutions/ordinances and advertisements prior to your meetings to make sure they are in compliance.

97/100 Days

A public hearing to adopt a final millage rate and final budget shall be held not less than two days or more than five days after the day that the advertisement is first published. (Section 200.065(2), Florida Statutes). It is important to remember that the resolution or ordinance adopting the final budget and final millage rate are required to be read in full at the public hearing. The final millage rate is required to be adopted before the final budget. If there is a tax increase, the reason for it has to be stated at the hearing

Within three days of the final hearing, the resolution or ordinance adopting the final millage rate shall be forwarded to the property appraiser and the tax collector.

Within three days after receipt of certification of final taxable value (Form DR-422), the taxing authority completes and certifies final millage(s) to the property appraiser. Within 30 days of the final hearing, following adoption of the final millage rate and final budget ordinances/resolutions, each taxing authority shall certify that they have complied with the provisions of Chapter 200, Florida Statutes, to the Property Tax Administration Program, Florida Department of Revenue, by returning a completed Form DR-487 with the following documents:

- Copy of DR-420 or DR-420S for schools;
- Ordinance or resolution adopting final millage rate and final budget, with agenda indicating order of adoption;
- Entire page from the newspaper for all newspaper advertisements;
- Proof of publication from the newspaper for all advertisements; and
- Completed Form DR-422.

An Important Reminder of the most violated E-mail Etiquette Rules!

By Ann Marie S. Ricardi, City of Naples

E-mail – it’s changed the way the world communicates.

E-mail can be a delightful one-sided conversation because you can select your words carefully so the message is clear, and you can rethink and rewrite your message until it’s exactly what you want to convey.

It’s such an efficient mode of communications because it eliminates the extra time and effort required for effective verbal communication: You’ve avoided hellos, good-byes and idle chit-chat. It’s not interactive, so you don’t have verbal distractions or interruptions. With e-mail you deal only with the message, and you save yourself time by getting straight to the point.

You would therefore think it should be the perfect mode of communication. Yet, surprisingly enough, that’s not what usually happens.

Many of us send and receive more than 50 e-mails per day. Nearly all of us, however, have sent at least one that we shouldn’t have, and we have all undoubtedly cursed at 10 percent of those we have received. More than likely, the frustration could have been avoided by using a list of 13 common etiquette rules that many of us are familiar with but may have forgotten. I would like to share this list with you so you can improve your e-mail communications:

1. Do not write in CAPITALS. That’s the e-mail equivalent to shouting.
2. Be concise and to the point by identifying exactly what you want. Make your message brief, but clear.
3. Write your e-mail as if it will be forwarded to your boss and your mom – Use proper spelling, grammar and punctuation, and don’t use bad or ugly language.
4. Sign your e-mail with your name and title/department. Not everyone remembers who “Ann” is.
5. When you are replying, answer all questions clearly. Reply with full sentences, or at least phrases that identify the question that you are answering.
6. Do not forward chain letters or virus warnings. Period.
7. Do not copy (or forward) a message or attachment without permission of the author.
8. There is no such thing as a private e-mail, so avoid including confidential information or any other thing that you wouldn’t care to see plastered across the newspaper.

9. Use cc: and Reply All fields sparingly. Not everyone needs to be involved with every aspect of every conversation.

10. Leave out the colorful backgrounds, scripty fonts and animated images for your message. It consumes space, may not appear clearly for your recipient, and is unprofessional.

11. Don’t bother with smart aleck replies in a business e-mail. If you don’t have anything to say, don’t say anything.

12. If you are a “copy” recipient, i.e. not the “to” recipient, carefully evaluate your need to respond. It is not necessary to respond to everything.

13. The most important rule is this one: Read your e-mail before you send it. Read it again. Make sure that even if you did not write it, you would understand it. Make sure that it should be sent. If you’re not sure, wait one-half hour then read it again.



Committee Reports

Career Development Seminar Committee

Katrina A. Laudeman, City of Orlando, Chair

The committee had its first meeting at the FGFOA annual conference in Orlando on May 21. Some of our objectives are to reach as many members as possible throughout the state and address the financial challenges that Florida governments are facing due to legislative changes. We are encouraging the participation of local chapters in all of our seminars, and looking for outside partnerships if possible.

Currently, we are finalizing the seminar schedule for the upcoming year. This will soon be available for viewing on the FGFOA Web site. If there are any questions, suggestions or partnership interest, please contact Katrina Laudeman at katrina.laudeman@cityoforlando.net or call (407) 246-2685. We hope you will take advantage of the educational opportunities that will be offered to you this coming year.

Certification Committee

Mary-Lou Pickles, St. Johns River Water Management District, Chair

The Certification Committee was honored to recognize Doreen Lam, Treasurer, City of Hollywood, as the winner of the second annual "CGFO of the Year" award at the conference in Orlando. Ms. Lam earned this award for scoring the highest on all five parts of the CGFO exam. Congratulations Doreen!

The Certification Committee held its first meeting for the 2007-2008 association year on May 21, 2007. New committee members are committed to continuing the hard work of the previous committee to further enhance the value of the CGFO program. To achieve this, we are actively working on the following goals assigned to us by the FGFOA Board of Directors:

- Updating the recommended reading materials for the CGFO program to aid participants in their exam studies.
- Designing specifications for online CPE reporting.
- Updating review course presentations to ensure high-quality classes are offered that continue to teach relevant subject matter.

The committee encourages all eligible FGFOA members who are not already certified to pursue the CGFO designation. The next exam will be held in November at the School of Governmental Finance. Complete information about the CGFO program is posted on the FGFOA Web site at www.fgfoa.org

Lastly, the committee values the input of all FGFOA members. If you have any suggestions for improving the CGFO program, please e-mail me at mpickles@sjrwmd.com.

Conference Host Committee

Karen Myers, St. Johns River Water Management District, Chair

The 2008 Conference Host Committee has already begun preparations to make the upcoming annual conference in Jacksonville a special event for the FGFOA membership. Jacksonville is a diverse city offering many activities, and everyone is sure to enjoy their visit.

The 2008 conference theme is "TEAMWORK" and we are currently developing logo ideas focusing on this theme. Our Host Committee "Team" includes Charmon Buchanan, Logo/Welcome Chair; April Mitchell and Cindy Davis, Opening Session Co-Chairs; Cindy Gardner, Tuesday Night Event Chair; Mitch Perin, Hospitality Suite Chair; Patti Clifford, Volunteers Chair; Kris Shoemaker, Golf Event Chair; Wisteria Striglers, President's Reception Chair; and Bella Babilio, Association Night Chair. Thanks to all for their commitment and support.

It's not too late to join the Host Committee for those interested in taking an active role. The conference will require many volunteers, so plan to join "Team Jacksonville" and show your support for our outstanding FGFOA organization.

Conference Program Committee

Gary Perdew, St. Lucie County-Fire District, Chair

The 2007 Annual Conference had not yet concluded when the 2008 Conference Program Committee began planning for the 2008 FGFOA Annual Conference which will be held at the Hyatt Regency Jacksonville Riverfront on May 18-21. We held our first meeting at the 2007 Annual Conference at the Rosen Shingle Creek Resort on May 21. Sixteen of the 21 committee members were able to attend. After introductions, the committee began work immediately by establishing the six subcommittees that will be responsible for developing the program for the 2008 Annual Conference. The chairs of the subcommittees are:

- Accounting, Auditing & Financial Reporting: Andy Andiric, City of Alachua
- Small Government: Fred Bezel, City of Clearwater
- Management and Budget: James Lewin, Lee County
- Economics, Pensions, Personnel and Risk: Diane McDonald, City of Ocala
- Treasury Management and Technology: Stephen Moskun, City of Clearwater
- Pre-Conference: Larry Napier, City of Fellsmere

The subcommittee for management and budget has already identified 11 primary and four alternative topics they would like to present during the conference. A few of their suggestions are: preparation of a revenue manual,

performance audits, reserves analysis, full cost recovery for enterprise activities (other than utilities), and the impact of property tax reform. They also suggest setting aside a session hosted by recipients of the GFOA Distinguished Budget Presentation Award who will discuss their program and offer tips on how to implement a similar program.

Because of its importance to those of us charged with investing government funds, the focus of the pre-conference will be investments. This will be a perfect opportunity for many of our members to receive the required annual training in investments. Specific topics will include: the investment team and process, investment policy and objectives, investment instruments, cash flow forecasting, and investment reporting.

Although it is still early in the process, the members of the Conference Program Committee are energized and looking forward to developing a program that will set a new standard for future committees. If you have a specific seminar topic and/or a speaker you would like the committee to consider, please send your recommendation to gperdew@slcfd.org, and I will forward the information to the appropriate subcommittee.

Legislative Committee

Kim Adams, City of Largo, Communications Subcommittee Chairperson

Since the Annual Conference, the Legislative Committee has held two meetings, one at the Annual Conference and one teleconference call, to establish subcommittee assignments and plan for the upcoming year. The Committee has had a busy first quarter addressing various aspects of state property tax reform legislation. Committee members reviewed proposed Department of Revenue forms and made several suggested changes to the DOR to improve the forms.

The Legislative Committee's next major task will be to review prior year legislative policies and determine whether the policies should be continued or changed. The Committee will also be evaluating ideas for new policies, based on the last legislative session and anticipated initiatives in the upcoming session.

One of the Legislative Committee's main goals for the coming year is to improve the flow of information and education for FGFOA members and Legislators. The Committee is discussing the best methods for conveying information in order to help everyone better understand policy issues.

All FGFOA members are encouraged to review the FGFOA's prior year legislative policies, which are listed on the FGFOA web site, and forward any comments regarding the policies to the Legislative Committee. Also, please let the Committee know whether other issues that you feel are important are facing your jurisdiction. Please forward any comments to Kent Olson at kolson@coj.net or any other member of the Legislative Committee.

Member Services Committee

Anne Marie Ricardi, City of Naples, Chair

The Member Services Committee met on July 10, 2007, via phone conference to discuss our 2007-08 projects. We focused on these issues: writing the spotlight and non-technical articles, encouraging member involvement, and updating the document repository.

If you're not currently on a committee but want to participate, any committee chair can quickly bring you up to speed and use your talents. Visit the committee Web site at www.fgfoa.org/about/committees.aspx, and contact the chairperson of a committee you think you'd like to join. You can join an FGFOA standing committee anytime; you don't have to wait until membership renewal. Get the reward of participating in your professional organization, and be appreciated!

The Member Services Committee wants to promote the "It's About You" article in the newsletter. If you have a significant professional achievement, or one of your co-workers has a significant achievement, please send the information to Kelly Davis at kshine@flcities.com. You deserve the attention for a job well done!

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Call to all members! If you've had a good finance-related RFP or bid that you've issued and awarded in the past two years, please email it to aricardi@naplesgov.com. We're trying to update the document repository for the benefit of all.

School of Governmental Finance Committee

Barry Skinner, Orange County Comptroller's Office, Chair

Mark your calendar for the FGFOA School of Governmental Finance the week of November 12-16, 2007, at the PGA National Resort & Spa in Palm Beach Gardens.

Thus far, the committee has scheduled 54 two-hour sessions for the week. The breakdown of CPE credit by tract is as follows:

Accounting and Financial Reporting	13
Budgeting	10
Debt Management	10
Financial Management/Leadership	12
Treasury Management	9

Included in the accounting and financial reporting tract again will be a four-hour session on ethics, which is designed to fulfill the CPAs' ethics requirement.

Like last year, there will not be an association sponsored golf outing. However, anyone interested in playing golf while they are attending the School may contact Larry Napier at (772) 571-1616 to obtain information about golfing opportunities during the week.

The committee will continue to work over the coming months to secure speakers and fine tune the schedule. We look forward to seeing all of you in November where we will all "Master the Course."

If you have suggestions for the School that you would like the committee to consider, please send an e-mail to barry.skinner@occompt.com.

Technical Resource Committee

Ron Haring, City of Tarpon Springs, Chair

The committee held its organizational meeting at the annual conference in Orlando. We appreciate everyone who volunteered to work on the committee. We reviewed the committee's purposes and goals, which revolve primarily around responding to GASB exposure drafts, developing technical articles for the FGFOA newsletter, and monitoring the discussion board.

GASB Exposure Drafts – The committee will be working on a response to an exposure draft that was issued June 29, 2007, by GASB on "Accounting and Financial Reporting for Derivative Instruments" with a comment deadline of October 26, 2007. The exposure draft can be found on the GASB Web site at www.gasb.org. If anyone has a comment

on the exposure draft, please forward it to the Technical Resources Committee for review.

Newsletter Articles - We have two articles in this newsletter that we thought would be appropriate for this time of year, one on TRIM compliance and the other from FEMA on their new pilot program. We appreciate Letecia Blick for providing us with the TRIM article and Gary Freerksen for the FEMA article. We are still compiling timely and interesting technical topics for the next five issues.

Discussion Board – The committee will continue to monitor the Discussion Board which is located under the Resources tab on the home page of the FGFOA Web site. We encourage all members, whether you have a question or could help someone else with a question, to visit the Discussion Board.

If anyone has any questions or suggestions, please let us know. Members with technical questions have the following three points of contact:

- Discussion Board at the FGFOA Web site under the Resources tab, www.fgfoa.org.
- Kelly Davis at (850) 222-9684 or e-mail kshine@flcities.com.
- TRC Chairman Ron Haring at (727) 942-5612 or rharing@ci.tarpon-springs.fl.us.



Chapter Reports

Central Florida Chapter

Imtiaz F. Khan, Osceola County

The Central Florida Chapter of FGFOA held its first luncheon/CPE meeting of the 2007-2008 administrative year on Thursday, July 12, 2007, at the Maison and Jardin Restaurant in Altamonte Springs. Shelley Gray Kolarczyk, Special Agent from the U.S. Secret Service, gave a presentation on counterfeit currency. This presentation described the characteristics of genuine currency versus counterfeit currency, the printing process and how to detect counterfeit notes. This will assist those present in identifying counterfeit currency. The next luncheon seminars are scheduled for August 9, September 13 and October 11.

The chapter would like to thank the following individuals who have now assumed their roles on the board for the 2007-2008 administrative year which started on July 1, 2007.

President:	Fazie Khan, Osceola County
President-elect:	John Dufresne, City of Apopka
Secretary:	Katrina Laudeman, City of Orlando
Treasurer:	Lori Houghton, City of Tavares
Directors:	Lynda Flynn, Osceola County Doug Horner, City of Orlando Linda Howard, Orlando Utilities Commission
Past President:	Thomas P. Klinker

The chapter thanks Past President Tom Klinker for the outstanding job he did this past year while serving as president.

We look forward to seeing you during our monthly luncheon seminars. Notices of these meetings are provided to all members by e-mail. Please remember to renew your membership.

Florida First Coast Chapter

Karen Myers, St. Johns River Water Management District

The First Coast Chapter celebrated its five-year anniversary in June to kick-off our new chapter year. The chapter has a lot to do in the year ahead, and we are fortunate to have a strong membership to support all of our upcoming challenges. Incoming 2007-2008 Board members are: Karen Myers, President; Cindy Gardner, President-elect, Laura Stagner-Crites, Secretary/Treasurer; Elani Cruise, Board Member; Mitch Perin, Board Member; Kent Olson, Board Member; Ashlee Gossett, Board Member.

Our next quarterly meeting is scheduled for September 7, 2007, in the Clay County Administration Building in Green Cove Springs, beginning at 12:00 noon with lunch, followed by one hour CPE. For the 2007-2008 year, our meetings are scheduled as follows: December 7, 2007, Hyatt Regency, Jacksonville; March 7, 2008, City of Jacksonville Beach City Hall; June 6, 2008, City of Jacksonville City Hall.

We invite all government finance professionals from Duval, Nassau, Clay, St. Johns, Baker, Columbia, Putnam and Flagler counties to join the First Coast Chapter. A membership application is available through the First Coast Chapter link located on the FGFOA Web site. Benefits of chapter membership include high-quality, inexpensive CPE, networking opportunities, and great fellowship.

Our chapter is the host chapter for the 2008 Annual Conference in Jacksonville May 18-21, 2008. The following chapter members are serving on sub-committees: April Mitchell and Cindy Davis, Opening Session Co-Chairs; Cindy Gardner, Tuesday Night Event Chair; Mitch Perin, Hospitality Suite Chair; Patti Clifford, Volunteer Chair; Wisteria Striglers, President's Reception Chair; Bella Basilio, Association Night Chair; Jim Desuyo, Laura Stagner-Crites and Associate Member Linda Dufresne. We are looking forward to the opportunity to host our fellow FGFOA members, and to showcase the great city of Jacksonville.

Gulf Coast Chapter

Dan C. Katsiyannis, City of Pinellas Park

We held our annual chapter meeting on June 26, 2007, during which our new Board of Directors and Officers were installed for the 2007-2008 fiscal year. The annual financial statements for year ending June 30, 2007, were reviewed and approved by all members attending the meeting.

We had as our guest speaker Lawrence Wolfenden of the FBI Cyber Crime Division. His discussion concerning fraud committed using computers was both fascinating and very troubling. He gave several examples including hijacking someone else's computer, then using the hijacked computer to perpetuate a fraud. The hijacked computer then is in the history trail of investigators as opposed to the fraudster's own computer. Mr. Wolfenden also discussed hackers obtaining access to address books and other vital information. He stressed the importance of firewalls, up-to-date virus protection, anti-spyware, and limiting access to personal information such as social security and account numbers, etc.

The chapter is going to be offering some top-quality CPE at a great, low cost to its members on a first-come basis. We have obtained the services of Paul Glick to provide CPE concerning both intermediate and advanced governmental accounting. We will be offering this CPE on September 25 and 26 at the rock-bottom rate of \$45 per day including breakfast, lunch, dessert, snacks and coffee and soda. You

may sign up for a particular session or attend both sessions which will be held at the City of Pinellas Park's new Park Station in the heart of Pinellas County. There is only enough room for around 45 people to attend each session, and parking is limited (car pooling is encouraged).

We also discussed our chapter's commitments to the FGFOA committees. Ron Haring (Past President) and Jay Ravins (Secretary) will continue to be involved with the Technical Resource Committee. As a new President, I will encourage other members to get involved with some of the other FGFOA committees as well. This will be more of my focus this fall after the upcoming CPE with Paul Glick.

Nature Coast Chapter

Melisa J. Lowe, Southwest Florida Water Management District

The Nature Coast Chapter is going into its third year and has been successful in providing opportunities to earn quality, economical CPE credits using interesting and informed speakers. The chapter covers a five-county area including Citrus, Hernando, Levy, Marion and Sumter counties. Quarterly meetings are held in July, October, January and April on the third Wednesday of the month. The meetings begin at 12:00 noon with lunch being served by 12:30 p.m., followed by the CPE portion of the meeting from 1:00 p.m. to 4:00 p.m. Our location at Citrus Hills Golf and Country Club in Citrus County provides a great meeting room and quality food at a reasonable cost.

With hurricane season just getting started, the chapter's July meeting focused on emergency-management topics. Speakers included: Gary Freerksen, State Public Assistance Officer, and Dee Giles, Public Assistance Financial Supervisor, from the Florida Division of Emergency Management; Charles Dugger, PA Branch Deputy Director, QC, from FEMA; Tom Leto, Hernando County Emergency Management Director, Hernando County; and Captain Chip Wildy, Marion County Emergency Management Director, Marion County Sheriff's Department. Some of the topics covered included: FEMA's new Public Assistance Pilot Program, increasing flexibility in grant administration, revised and alternate projects, the reimbursement process, the close-out process and final inspections, debris-hauling contracts, local business involvement and the best time to prepare for an event.

As a follow up to the previous article written about the chapter's sponsored scholarship in memory of Karen Tillery in the amount of \$500, the chapter is pleased to announce that Casey Howard is the first recipient of the scholarship. Casey is planning to major in business management and in his free time plays football and baseball, wrestles, coaches 9-12 year olds in softball, and volunteers for the Shriner's Rodeo. Karen's mom has offered to fund the scholarship in future years which will continue to provide assistance to future graduates.

In closing, on behalf of the entire chapter, I would like to thank Amy Gillis for her dedication and leadership during her presidency for the 2006-2007 term. Amy worked very hard to ensure the chapter was able to provide quality CPE credits that would benefit the majority of our members. Thanks to her leadership, the board's dedication and participation by its members, the Nature Coast Chapter continues to be successful.

Palm Beach Chapter

Jeff Price, City of Greenacres

The Palm Beach County Chapter's annual business luncheon was held on June 28, 2007, at the Airport Hilton. A presentation titled "Leadership – Going Beyond Apathy" was presented by Nicole Gasparri from the City of Boca Raton.

Before the presentation the chapter voted on new board members for the term July 1, 2007, through June 30, 2008. The newly elected officers are as follows:

- President: Jeff A. Price, City of Greenacres
- President-elect: Cheryl Somers, Town of Palm Beach
- Treasurer: Lee Anna Claridge, City of West Palm Beach
- Secretary: Richard Iavarone, PBC Clerks and Comptroller
- Director: Jim McInnis, City of Greenacres
- Director: Sarah Varga, City of Palm Beach Gardens

I would like to take this opportunity to personally thank the outgoing board for all the hard work and dedication they provided to our chapter during this past year. The success of our chapter would not be possible without the dedication of our elected officers and devoted volunteers. We wish you the best. On that note let me say welcome to all of the newly elected officers and committee volunteers, as well as new and returning members! We have a new year ahead and look forward to many exciting things. The newly elected board and committee chairs met in July 2007 at the Airport Hilton for a breakfast meeting to discuss the upcoming year's events. The discussion evolved around planning tentative business luncheon meeting dates, topics for future presentation, the investment seminar and the holiday social event. When the meeting dates and topics have been confirmed, a notice will be sent out to all local chapter members.

The membership applications for 2007-2008 are rolling in. We have received and processed more than 150 applications. If you have not submitted your renewal, please expedite your application. The membership directory is due for distribution in August. We want to make sure everyone is included. Anyone interested in becoming a member or renewing may contact Victoria Guinn vguinn@ci.boca-raton.fl.us for a membership application.

Panhandle Chapter

Amanda Lewis, Leon County Sheriff's Office

On April 20, 2007, the Panhandle Chapter hosted a session on "Budgeting Cash Flows" presented by Steve Teiper, City Treasurer for Plano, Texas. Our speaker at the July 20, 2007, meeting was Mike Diehl, Vice President of SunTrust Bank, who spoke on "Reducing the Cost of Debt Issuance" and "Current Trends in Treasury Management for Local Governments."

Our membership is diverse geographically as well as professionally. Aside from the affordable CPE and fabulous buffet lunch, both currently provided at no cost, local chapter membership promotes a sense of community and the opportunity for professional contacts and friendships. Meeting information and membership applications are available on the FGFOA Web site, or by contacting Charlotte Dunworth, Secretary/Treasurer, at cdunworth@fwb.org, or me at lewisa@leoncountyfl.gov.

Four quarterly meetings have been tentatively scheduled for the 2007-2008 year:

Friday, November 9, 2007

Friday, January 11, 2008

Friday, April 18, 2008

Friday, July 18, 2008

These dates and the associated CPE topics will be updated and listed in the Local Chapter section of the FGFOA Web site. The quarterly luncheon meetings are held from 10:30 a.m.-2:30 p.m. (Central Time) at the Best Western Crossroads Inn in DeFuniak Springs at I-10 Exit 85.

I'd like to acknowledge and thank Gary Stanford and the presidents before him, for their time and hard work that have made the Panhandle Chapter of the FGFOA a quality organization. I also want to thank Leon County Sheriff Larry Campbell and Major Scott Bakotic for their support in allowing me to serve on the Panhandle Chapter Board.

I invite and encourage you to join us for educational and networking opportunities throughout the year.

South Florida Chapter

Doreen A. Lam, City of Hollywood

The chapter's dinner meeting on June 28, 2007, was well attended. More than 80 members came to hear Lori Parrish, Broward County Property Appraiser, discuss property tax reform requirements as well as provide an overview of her office and Web site. The new board officers for 2007-2008 were also sworn in. The new Board Members are Doreen Lam, City of Hollywood, President; Patricia Bliss, City of North Miami Beach, Vice President; Patricia Varney, City of Dania Beach, Treasurer; Asceleta Hammond, City of Pompano Beach, Secretary; and Rene Gonzalez, City of Pembroke Pines, Past President.

Linda Davidson, President-elect of the FGFOA, also attended the meeting and gave a brief update on the status of the 2008 GFOA national conference to be held in Fort Lauderdale next June.

The chapter is busy planning an all-day seminar to be held on Friday, September 21, 2007. The morning session features Stephen Gauthier of the GFOA and a panel discussion on funding OPEB liabilities. The afternoon session will focus on what governments can do between now and their 2009 budget preparation to address the actual and possible future impacts of property tax reform legislation.

The chapter has also been working with FGFOA administrative staff about archiving more information at the chapter's location on the FGFOA Web site. We hope to be able to archive the official course outlines and CPE approvals for all the speaker presentations offered by the chapter for our members' future reference, if needed.

Our next dinner meeting is scheduled for August 23, 2007.

Space Coast Chapter

Michele Ennis, City of Melbourne

The Space Coast Chapter held a breakfast meeting on June 28, 2007 to formally induct the new board members. The chapter presented Past President Heidi Soto with a plaque honoring her eight years of service as a board member. Many thanks to Heidi for her dedication and leadership. Amy Elliott, FGFOA Past President, provided the members with an update of the recent legislative session and the changes resulting from the recent property tax reform. Needless to say, it was a lively discussion and very timely.

A four-hour CPE training session is scheduled for August 10, 2007, at the Melbourne International Airport. The City of Palm Bay will be sponsoring the session. Topics include a FEMA update, SAS 112, FLSA and an ethics overview.

Membership renewals have been sent to all members and invitations to join the chapter have been extended to other interested parties. The chapter currently has more than 60 members and covers all jurisdictions in Brevard County. If you are interested in joining our friendly and professional group, please contact Michele Ennis at mennis@melbourneflorida.org.

Treasure Coast Chapter

Carl Trabulsy, St. Lucie County Fire District

The Treasure Coast Chapter met on Friday, June 22, 2007, in the conference room of the Springhill Suites in Port St. Lucie. After the usual half-hour of networking and socializing, a buffet luncheon was served. Shortly after, Carl Trabulsy, President, called the group of 46 attendees to order and conducted a brief business meeting.

After approving the minutes of the previous meeting and having no old business, Carl conducted a brief meeting followed by the introduction of our speakers. The speakers for this meeting were Bob Davis, St. Lucie County Tax Collector and Jeff Furst, St. Lucie County Property Appraiser. With all that is going on regarding property tax reform, we were very privileged to have Mr. Davis and Mr. Furst take time out of their busy schedules to come speak to the chapter. As you can imagine, many questions were asked regarding property taxes and what taxpayers could expect for the future. Bob and Jeff did a fantastic job answering everyone's questions. Thanks again.

The Treasure Coast Chapter has 112 members who are current in their dues. Our next gathering is scheduled for Friday, September 14, 2007, at the Springhill Suites located at the interchange of St. Lucie West Boulevard and I-95. As of now, no speaker has been selected, but we are working on it. As always, anyone in the area at that time is welcome to attend. Please contact Carl Trabulsy at carltrabulsy@slcfd.org or Karin Ashmore at kashmore@ci.stuart.fl.us for directions.



FGFOA Calendar at a Glance

November 2007

12-16 2007 FGFOA School of Governmental Finance – PGA National Resort & Spa, Palm Beach Gardens

May 2008

18-21 2008 FGFOA Annual Conference Hyatt, Jacksonville Jacksonville

June 2008

22-25 2008 GFOA Annual Conference Fort Lauderdale

November 2008

17-21 2008 FGFOA School of Governmental Finance – Hilton, St. Petersburg

May 2009

May 30- June 3, 2009 FGFOA Annual Conference Tampa Marriott Waterside Tampa

June 2009

June 28-July 1, 2009 GFOA Annual Conference Seattle, Washington

November 2009

16-20, 2009 FGFOA School of Governmental Finance – Hilton, St. Petersburg St. Petersburg

Member Spotlight



John McKinney, Controller, City of Titusville

After a brief stint in private industry, John McKinney returned to his hometown of Titusville to work in local government accounting and finance. In December 2002, he moved into his present position as controller for the City of Titusville and is responsible for supervising the Accounting Division of the Finance Department. During this brief tenure, John has demonstrated his leadership and has accomplished many achievements to maintain the integrity of the accounting records and the timely and accurate publication of financial reports for the city. A short list includes in-house preparation of the city's CAFR under GASB 34; automation of the city's P-Card program; enhancement of "budget to actual" management reports; and continuous implementation upgrades and improvements to the city's enterprise-wide financial system H.T.E. SunGuard.

John graduated from the University of Central Florida with a BS in business administration in accounting and graduated from Stetson University with a masters in business administration in finance. In 1994, he started his career in local government at Brevard County, followed by an accountant position at the City of Lake Mary where he gained broad experience in working the daily grind of general ledger, fund accounting and annual budget. In 2000, he accepted a position in private industry with Siemens Westinghouse, but after a couple of years he missed his true passion of local government finance and, of course, his hometown roots of Titusville.

To say John is a family man is an understatement! John and his wife Kim have two very active boys, Nathan and Nicolas, ages 7 and 3 respectively. Both boys are very helpful with daddy-daycare activities such as yard-of-the-month chores, building room additions and other fun "curtain-climber" stuff. John recognizes the importance of quality of life, balancing family and work.

Since moving back into local government finance, John has been very active with the GFOA, FGFOA and the Space Coast Chapter. He is on the path to future leadership in government finance. John is a GFOA special reviewer for the CAFR certificate program, serves on the FGFOA Technical Resources Committee, and was recently elected to the position of secretary of the Space Coast FGFOA Chapter. He has conducted several training programs for various professional groups including rules on income and fringe benefits of the IRS. At the City of Titusville, he has been recognized for outstanding leadership, extra-mile achievement and has received the efficiency award. Clearly John has found his niche in local government finance. His supervisor predicts he will one day be awarded the FGFOA Lifetime Achievement Award, as he is considered a dedicated "lifer" in his vocation that also is his avocation.

Member Spotlight

Joyce Renee Beckham, FGFOA member since 1989

Joyce Renee Beckham, age 43 of Jacksonville, Florida passed away on Friday, July 20, 2007 in Jacksonville, Florida. Mrs. Beckham was born November 20, 1963 in Jacksonville, Florida. Renee graduated from Andrew Jackson High School in 1981 and graduated from the University of North Florida in 1987 with an Accounting Degree. Renee was

also a Certified Public Accountant and a Certified Fraud Examiner. She worked as a City Council Auditor for the City of Jacksonville for 19 years. She was a member of the First Baptist Church, Jacksonville. Renee was the sweetest, most selfless person and allowed God's love to overflow into all that were privileged to meet her.

Employment Announcements

This is a condensed listing of postings. Visit www.fgfoa.org for a complete job posting description.

Finance Director - St. Lucie County

Please send resume to Attention: Human Resource, 2300 Virginia Avenue., Fort. Pierce, FL 34982 or joanneb@co.st-lucie.fl.us. www.hollywoodfl.org

Finance Director - Town of Dundee

Please submit resume with current salary information to: Town Clerk, P.O. Box 1000, 105 Center Street, Dundee, FL 33838 or townclerk@townofdundee.com.

www.townofdundee.com.

Budget/Financial Analyst - City of Tarpon Springs

Applications available at: City of Tarpon Springs, Human Resources, 324 E. Pine Street, Tarpon Springs, FL 34689 or fax to (727) 942-5621. Job Line (727) 942-5602. www.ci.tarpon-springs.fl.us

Financial Manager 1 - Seminole County Government

Apply to Human Resources at:

1101 E. First Street, Sanford, FL 32771.

Resume may be faxed to (407) 665-7939 or e-mailed to hr@seminolecountyfl.gov www.seminolecountyfl.gov

Director of Finance/Support Services - City of Aventura Send resume, including salary requirements to Personnel Officer, City of Aventura, 19200 W. Country Club Drive., Aventura, FL 33180 or fax to (305)-466-8919.

Utility Accountant - City of Fort Pierce

www.fpu.com.

Information Technology Division Director - St. John's River Water Management District

www.sjrwmd.com.

Director of Finance - Town of Lauderdale-by-the-Sea

Town of Lauderdale-by-the-Sea, HR Department, 4501 Ocean Drive, Lauderdale-by-the-Sea, FL 33308; (954)-776-0576 or fax request to (954)-776-1857 or e-mail lbtsjudy@bellsouth.net

Finance Director - City of Okeechobee

John Hayford, Executive Director, Okeechobee Utility Authority, 100 S.W. 5th Avenue Okeechobee, FL 34974-4221.

Controller - University of Central Florida

www.jobswithucf.com. For further information, contact Recruitment at (407) 823-2771.

Senior Accountant - City of Belle Isle

Submit resume with references to City Manager, 1600 Nela Avenue, Belle Isle, FL 32809 (e-mail cobimrodriguez@bellsouth.net for position description).

Controller - City of Cape Coral

www.capecoral.net/jobs.

Assistant Finance Director - Miami Shores Village

Please submit resume to: Barbara Estep, MMC, Village Clerk, Miami Shores Village, 10050 N.E. 2nd Avenue, Miami Shores Village, FL 33138 or estepb@miamishoresvillage.com.

Finance Director/Town Clerk - Town of Sewall's Point Submit resumes to Robert Kellogg, Town Manager, Town of Sewall's Point, One S. Sewall's Point Road, Sewall's Point, FL 34996.

Manager School Accounting/Property Control - Viera

Please apply in writing with current résumé to: Ms. Jo Ann Clark, Director, Office of Accounting Services, ESF, 2700 Judge Fran Jamieson Way, Viera, FL 32940.

Accountant - Orange County Comptroller's Office Submit application and resume to: Orange County Government, Human Resources Division, P.O. Box 1393, 450 E. South Street, Orlando, FL 32802-1393, or fax to the Human Resources Division at (407)-836-2913. www.orangecountyfl.net.

Accountant Supervisor - Orange County Comptroller's Office Submit application and resume to: Orange County Government, Human Resources Division, P.O. Box 1393, 450 E. South Street, Orlando, FL 32802-1393, or fax to the Human Resources Division at (407)-836-2913. www.orangecountyfl.net.

Finance Director - Miami Shores Village

Submit resume with current salary information to: Village Clerk, 10050 N.E. 2nd Avenue, Miami Shores Village, FL 33138 or e-mail to: estepb@miamishoresvillage.com.

Strategic Planner - City of Gainesville

www.cityofgainesville.org.

Accountant I - Town of Lauderdale-by-the-Sea

To obtain application package contact Town of Lauderdale-by-the-Sea, HR Department, 4501 Ocean Drive, Lauderdale-by-the-Sea, FL 33308; (954)-776-0576 or fax request to (954)-776-1857 or email lbtsobrien@bellsouth.net.

Accounting and Purchasing Specialist - Port of Palm Beach District Apply via e-mail to: humanresources@portofpalmbeach.com.

Accountant - City of Oakland Park

Submit application and resume to Human Resources Dept., City of Oakland Park, 3650 NE 12th Avenue, Oakland Park, FL 33334 or download the application online at www.oaklandparkfl.org. First Review: 08/03/07.

Chief Financial Officer - School Board of Sarasota County www.Sarasota.k12.fl.us/humres/.

Senior Accountant - City of Parkland Finance & Administrative Services www.cityofparkland.org. Submit with cover letter, salary history and resume to: City of Parkland, Human Resources Department, 6600 University Drive, Parkland, Florida 33073

Accountant - City of Ocoee

Finance Department Applications may be obtained from the Human Resources Department, 150 N. Lakeshore Drive, Ocoee, FL 34761.

Financial Services Director- Flagler County

Email jmayer@fcbcc.org www.flaglercounty.org

Accounting Grants Coordinator - City of Cape Coral

Please apply online at www.capecoral.net/jobs

Assistant to the Finance Director - Boynton Beach

www.boynton-beach.org. Fax completed apps to 561-742-6274. E/m: Hr@ci.boynton-beach.fl.us

