

Florida Government Finance Officers Association

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



December 2007/January 2008

BOARD OF DIRECTORS

President

Mark Fostier, CPA, CGFO, CPFO
(407) 836-5690
mark.fostier@occompt.com

President-elect

Linda Davidson,
CPA, CGFO, CPFO
(561) 393-7737
ldavidso@ci.boca-raton.fl.us

Secretary/Treasurer

Ricky G. Helms, CGFO, CGFM
(863) 402-6519
rhelms@bcc.co.highlands.fl.us

Directors

Mary Anderson-Pickle, CGFO
(561) 799-4164
manderson@pbgfl.com

Bill Bogan Jr., CPA, CGFO, CPFO
(850) 627-7681 ext. 219
bbogan@myquincy.net

Pamela Childers, CPA, CGFO
(850) 435-1818
pchilders@ci.pensacola.fl.us

James M. Dwyer, CPA
(850) 487-9031
kaseydx49@aol.com

Christopher H. Lyons,
CPA, CGFO, CPFO
(941) 954-4185
Christopher_Lyons@sarasotagov.com

Francine L. Ramaglia, CPA
(561) 791-4110
framaglia@ci.wellington.fl.us

Diane Reichard, CPA, CGFO
(813) 989-7103
dreichard@templeterrace.com

Jeffrey R. Smith, CPA, CGFO
(772) 567-8000 ext. 1395
taxcollector@irctax.com

Executive Director

Jeannie Garner
(850) 222-9684
jgarner@flcities.com

Property Tax Reform

By Kent Olson, Budget Officer, City of Jacksonville

The Legislature was bound and determined to pass legislation this year to reduce property taxes. If you count the regular session and two special sessions, it took three tries to come up with the final language to put on the January 29, 2008 ballot. Even though the final bills passed with overwhelming majorities, there is a general sense that not everyone was pleased with the final result and there will be more attempts to "reform" (read: cut) property taxes regardless of the outcome of the upcoming referendum. The potential sources for additional revisions include the Legislature, the Taxation and Budget Reform Commission and citizen referendum initiatives.

We have watched a series of proposals floated since February 2007 to "reform" the property tax system. The solutions have been wide-ranging: replace the property tax with an increase in the sales tax, portability of Save Our Homes (SOH), doubling the homestead exemption, exempting low-income seniors from property taxes entirely, additional exemptions for first-time homebuyers, exemptions tied to the median just value of the county, etc. The

proposals that did not make it into any of the final bills of either special session on property taxes are not necessarily "dead" at this point. However, below we will focus on what did pass and the implications for the future.

There are four bills that you need to be familiar with to follow the property tax reform trail this year.

- **House Bill 1B** is the bill passed in the June special session which implemented several changes, both statutory and constitutional.

- **Senate Joint Resolution 4B (SJR4B)** contained the constitutional changes for the super exemption, among other items, that originally were proposed for the January 29, 2008, ballot. The lawsuit (*Hersh v. Browning*) challenging the constitutionality of SJR4B was ultimately successful in removing the referendum from the ballot thanks to a favorable ruling in the 2nd District Court in Tallahassee.

- The adoption of **Senate Joint Resolution 2D (SJR2D)**, however, led the state to withdraw the appeal to the

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2008 FGFOA Annual Conference

May 18 – 21, 2008

Jacksonville Hyatt
Regency

Save the Date!

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President's Message



Mark A. Fostier, CPA, CGFO, CPFO
mark.fostier@occompt.com

While this year's School of Governmental Finance may have had a drop in attendance (due to property tax reform), it surely didn't have a drop in quality. As a matter of fact, I believe it was the best School yet, of course, I may be bias. From the variety, relevance and timeliness of topics to the impressive schedule of speakers and presenters, this year's School was second to none. Although the surrounding accommodations were sometimes less than accommodating (construction noise, closed bathrooms, fire alarm testing, etc.), the excellent hospitality suite, two evening receptions and resilience of the members who attended made those distractions go unnoticed. Many thanks to Committee Chair Barry Skinner, the entire School of Governmental Finance Committee, the Florida League of Cities staff and all those who attended in making this such an outstanding educational and networking event.

In conjunction with the School, the Certification Committee held review classes and proctored the CGFO exam for 56 candidates. These were the first review sessions offered since the committee completed the refinement of the recommended reading materials. In addition, the committee also proctored GFOA's CPFO exam. Many hours of preparation and hard work are involved in administering the CGFO program. Kudos are in order for Certification Committee Chair Mary Lou Pickles and the Certification Committee for a job well done!

Each of you should have received the e-bulletin regarding FGFOA's 2008 Legislative Policy Statements. As requested by the Florida Taxation and Budget Reform Commission, the Legislative Committee, under Kent Olson's leadership, included proposed bill and/or constitutional language (i.e., draft bill format) as part of the policy statements. They did this while simultaneously analyzing and informing our membership regarding property tax reform. These policy statements are available on our Web site, www.fgfoa.org, and are intended to be a tool for local governments in the development of legislative agendas. Congratulations to Kent and the Legislative Committee for all of their accomplishments to date.

The next Career Development Seminar will be held in Tallahassee on Friday, January 18, 2008. The topics to be presented include IRS audits and the Florida Department of Financial Services' new Annual Financial Reporting System (LOGGER). Please plan to attend this timely and informative seminar.

The Technical Resources Committee, led by Ron Haring, responded to GASB's Exposure Draft "Accounting and Financial Reporting for Derivative Investments." As you know, this is a very complex issue and our thanks go out to Lynda Dennis for her involvement in preparing the response. A copy of FGFOA's response can be found on our Web site.

While the focus for the last six months has been on the School and property tax reform, the attention now turns to our signature event. Our 2008 annual conference will be held from May 18-21 at the Hyatt Regency in Jacksonville. However, don't think the Conference Host and Conference Program committees are just getting started. Committee Chair Karen Myers and the Conference Host Committee have been busy planning several events since the last conference. Committee Chair Gary Perdew and the Conference Program Committee are well on their way to completing the conference educational program. Both committees have been diligently working to ensure a quality experience for all who attend. Please stay tuned as further details become available.

As the holidays are upon us, I would like to wish each of you a joyous holiday season and a happy new year!

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Supreme Court for SJR4B, rendering the changes that were dependent upon the passage of the proposed amendment moot.

- **Senate Bill 4D (SB4D)** contains the statutory language for implementing the constitutional changes proposed in Senate Joint Resolution 2D. There are other changes in SB4D discussed below, but they do not directly affect local governments at this time. All four bills can be downloaded at either the Florida House or Senate Web sites.

The statutory changes made in HB1B (sections 1 through 12) were not changed by the statutory changes adopted in SB4D. As a reminder, here are the changes we face going into the future from HB1B. For FY 2009 and beyond, there are no penalty strokes of rollback minus a percentage (3 percent, 5 percent, 7 percent, or 9 percent); the rolled-back rate calculation will include an adjustment for growth in per capita income. The Fire/EMS MSTUs that were treated as an independent district in FY 2008 will be folded back into the local government's rolled-back rate calculation for FY 2009 and after.

Other provisions in HB1B remain in effect that were first changed in FY 2008. These include 1) the tax-increment financing adjustment to the rolled-back rate calculation, 2) the required adjustment to the tax rate if the final assessed value on the DR-422 is more than 1 percent than the preliminary assessed value on the DR-420, and 3) the potential loss of half-cent sales tax revenues for 12 months for non-compliance. The DR-420C, DR420C-P, DR420I, DR420I-P, DR420M and DR420M-P as well as the flagship DR420 all are expected to be revised to reflect the changed rules for FY 2009 and forward.

The only new provisions in SB4D that are statutory changes and not dependent upon the passage of the constitutional amendment relate to 1) authorizing emergency rule-making by the Department of Revenue in anticipation of a successful referendum and 2) preparing a report on the results of implementing HB1B for FY 2008. Included in the report will be the millage rates that local governments adopted and how they compare to rolled-back rate and prior year. In other words, the Legislature wants to know who busted the caps and by how much. The report also is to include recommendations on information that can be gathered from local government officials (including property appraisers and tax collectors) that would improve the ability of the state to estimate the impacts of proposed changes to the property tax system.

Interestingly enough, the provision in HB1B creating a new section 200.186 is absent from SB4D. In the event the original referendum passed, section 200.186 mandated the property appraiser to adjust the assessed value of each city and county such that for purposes of calculating the rolled-back rate, the loss of assessed value due to the

referendum passing would not be reflected on form DR420. This section also provided for a 2/3 vote to recover 2/3 of the loss created by the constitutional amendment, and a unanimous vote to recover all of the loss. While these provisions are not in SB4D, it is possible for the statute to be changed in the new legislative session next spring.

The proposed constitutional provisions found in SJR2D contain some of the proposals found in SJR4B from the June session, but there are some noteworthy deletions and additions. The deletions include: 1 – the super exemption (it has been replaced, see discussion below); 2 – language that mandated the Legislature to limit the ability of local governments to raise property taxes; and 3 – mobile home owners will not receive the break on their tangible personal property taxes allowed in SJR4B. On the other hand, the new provisions in SJR2D include 1 – portability; 2 – a \$25,000 tangible personal property exemption for businesses (also in SJR4B); 3 – a second exemption of \$25,000 for homestead beginning above \$50,000 in just value; 4 – assistance for fiscally constrained counties; and 5 – a 10-percent cap on non-homesteaded property annual assessment increases beginning at the earliest in FY 2010. Only items 1) and 2) are applicable to school district levies.

The portability provisions will apply statewide, allowing homeowners to take all or part of their accumulated SOH benefit to their new home regardless of location. The benefit is limited to \$500,000, less than the \$1-million limit proposed by the House during the October 2007 special session. If the just value of the prior homestead is less than or equal to the just value for the new homestead, the homeowner will be able to take up to \$500,000 of the accumulated SOH benefit to the new homestead. If the just value of the new homestead is less than the prior homestead's just value, the homeowner may "port" a benefit based upon the proportion of the new homestead's just value divided by the prior homestead's just value. The portability provision is available beginning with homesteaders in 2007 who established a new homestead in 2008 or to homesteaders who had a homestead in one of the prior two years beginning in 2009. In order to "port" the SOH benefit, homeowners will be required to provide the property appraiser with the "Notice of Proposed Taxes" from the prior homestead or produce other documentation to verify their homestead status for the prior home.

The \$25,000 tangible personal property (TPP) exemption is expected to remove many small businesses from the tax rolls. Businesses that do not have more than \$25,000 in TPP will not be required to file returns after they have filed an initial return that indicates that their TPP is less than the \$25,000 threshold. This will qualify the business for a waiver from filing returns in the future, as long as their TPP remains valued at or less than \$25,000. While this raises an issue of

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verification, there are severe penalties for businesses that underreport the value of their TPP.

The second \$25,000 exemption is pretty straightforward. Beginning with just value of \$50,000, an additional exemption is available for homesteaded properties. As noted above, this exemption is not applicable to school district levies.

In order to provide relief to fiscally constrained counties, the Legislature shall appropriate funds to offset the impacts of the amendment upon these counties. The funds will be distributed among these counties based upon the proportion of tax revenues that were lost as a result of the amendment. By February 1 of each year, each fiscally constrained county would apply to the Governor's Office to participate in this program, providing justification supporting the county's estimated reduction in tax revenues. At this time, there is no such provision for cities in fiscally constrained counties or cities in fiscal distress.

The 10-percent cap sunsets after 10 years and must be reauthorized in conjunction with the regular election in 2018. Given the 60-percent requirement for referendum approval, this could make for an interesting vote that year on whether to extend this provision or not. No other provision in the proposed amendment is subject to a reauthorization vote.

Opposition to the amendment from various groups is already materializing. With some claiming the impact of the amendment will be too much and others claiming it offers too little savings, the amendment's fate at the polls is uncertain. With or without passage, the speaker and others in the House seem poised to make more changes. In addition, changes can be proposed by the Taxation and Budget Reform Commission as well as by any well-organized citizens' group. In 2008, proposals likely will be advanced that will eliminate or grandfather SOH in one way or another to end the disparities that system has produced. We also are likely to see more proposals that will substitute sales taxes for property taxes to some degree. Other proposals that did not make it are likely to be resurrected, including 1) senior exemptions, 2) additional exemptions for first-time homebuyers, 3) relief for affordable and workforce housing, 4) relief for working waterfront properties, 5) presumption of correctness of property appraisers and 6) relief based upon the median value of property within each county. One thing appears to be clear: the battle over property tax reform is not likely to end on January 29, regardless of the vote's outcome.

CRA Reporting Requirements at a Glance

By the Florida Redevelopment Association (FRA)

Community redevelopment agencies (CRAs) must file the following annual reports, as dependent special districts and as governmental agencies.

I. Audit and annual report to taxing entities: city, county, special districts if applicable

II. Special district reporting to the Florida Department of Community Affairs (DCA)

III. Annual financial report (AFR) to the Florida Department of Financial Services

IV. Budget reports to creating entities

The Legislative Auditing Committee will petition the DCA to initiate enforcement, as penalty for failing to file these reports. This action begins if a CRA fails to respond to the DCA's written offer of technical assistance and a time extension.

I. Audit and Annual Report to Taxing Entities

At the time of filing the report, the agency shall publish in a newspaper of general circulation in the community a notice to the effect that such report has been filed with the county or municipality and that the report is available for inspection during business hours in the office of the clerk of the city or county commission and in the office of the agency.

Checklist

- Obtain copy of annual CRA audit from independent auditor or finance office - year to date: assets; liabilities; income; operating expenses.
- Publish annual report (may be basic, samples on file through FRA): How much money came in from which taxing entities. Projects finished, started, planned and related costs/totals over last year. Description of the CRA area(s) over last year. CRA history as appropriate.
- Take out ad in local newspaper stating that this information also is available at the CRA and clerk's office.
- Send audit and annual report to taxing entities.

Tip: Send by certified mail with a cover letter to the chairpersons of the city/county/special district that pays into the CRA. Take the opportunity to outreach and do positive marketing. List the CRA commissioners, include before and after photos of the area and offer to provide further information.

Refer to the following Florida Statutes pertaining to community redevelopment agencies: Audit S. 163.387(8), Florida Statutes; Audit S. 218.39, Florida Statutes; and Annual Report S. 163.356(3) (c), Florida Statutes.

II. Special District Reporting to DCA

Basic information on special districts in Florida must be made available to legislators, the public and other officials, such as how many districts are in existence, what their functions are and where to go for further information on their activities. The basic reporting requirements to the Department of Community Affairs, Special District Information Program are the following:

Checklist

- File the creation documents, a boundary map and any amendments to either within 30 days after adoption/ approval.
- The invoice will arrive approximately October 1 and also will serve as an update form. Submit the invoice along with \$175 and note any changes to the information presented.
- File merger documents if applicable within 30 days of effective date.
- File dissolution document within 30 days of dissolution effective date.

III. Annual Financial Reports (CAFR/AFR) to the Florida Department of Financial Services

Annual Financial Report S. 189.418, F.S.

The city or county submits this with the annual financial audit report on behalf of the CRA unless otherwise provided. This report is sent by the city/county each year, within 12 months of the fiscal year end (September 30) and 45 days of audit completion.

Checklist

- Check with the finance director to get a copy of the portion that relates to the CRA.
- Ask that useful information be tracked in the report, and that the format of the CRA portion be consistent in order to compare data year to year.
- Keep a copy handy to include in annual or other reports.

Tip: This report is done each year by the city or county, and useful financial information on the CRA report usually is included. If the CRA report is included in the city or county's CAFR, it should be clearly stated that the CRA data is reflected within their report. However, you should keep a copy of the CRA portion of this report, as a historical record of the TIF each year.

IV. Annual Budget Requirements (reviewable by creating entity)

Checklist

- Adopt budget by resolution each fiscal year and file with the local governing authority, if they request it.
- The total amount available from taxation and other sources, including amounts carried over from prior fiscal years must equal the total of appropriations for expenditures and reserves.
- The adopted budget must regulate expenditures of the special district.

- It is unlawful to expend or contract for expenditures in any fiscal year except in pursuance of budgeted appropriations.

- A local governing authority may review the budget or tax levy of any special district located solely within its boundaries.

- The budget must be presented in accordance with generally accepted accounting principles.

- The budget must be contained within the general budget of the local governing authority (unless the local governing authority consents to a separate budget).

- The budget must clearly be stated as the budget of the CRA.

Tip: Discuss how the budget process will work with the appropriate persons at the city or county before drawing up a budget each year. The FRA has sample budgets and information on how other CRAs plan, adopt and implement their budgets.

For further information, please see the following points of contact:

Annual Financial Audit Reports Questions:

Marilyn Rosetti, Office of Auditor General
(850) 487-9031
Flaudgen_localgovt@aud.state.fl.us

Annual Financial Reports (AFR) Questions:

Justin Young, Supervisor
Department of Financial Services
Bureau of Local Government
Division of Accounting and Auditing
(850) 413-5712
justin.young@fldfs.com

Florida Redevelopment Association

Carol Westmoreland, Executive Director
P.O. Box 1757, Tallahassee, FL 32302-1757
(850) 222-9684; Fax (850) 222-3806
cwestmoreland@flcities.com
www.redevelopment.net

Special District Reporting Questions:

Jack Gaskins, Jr.
Department of Community Affairs
Special District Information Program
2555 Shumard Oak Boulevard
Tallahassee, Florida 32399-2100
(850) 922-1457
Jack.Gaskins@dca.state.fl.us
www.FloridaSpecialDistricts.org

Boosting Employee Morale

Darlene Malaney, Senior Consultant, The Bogdahn Group

“People go where the money is.” False! All the studies show otherwise. A Robert Half International survey which demonstrates that “compensation is not the predominant reason why people leave their jobs for supposedly greener pastures.” People are hungry for opportunities to grow into their jobs. They crave advancement, both in position and stature, and in responsibility and opportunity.

The most effective way to boost employee morale is to provide an optimum working environment. This can not be done simply with pep talks when you notice a drop in the level of enthusiasm. You have to create an optimal environment in the employee’s perception, as part of an integrated strategy that inspires people to do their best day in and day out.

There are several key issues in creating such an environment:

Appreciation

Research shows that people often leave an employer because they haven’t received the recognition they want, or feedback on how they are doing.

Perhaps the first step in creating an atmosphere that will motivate employees is expressing appreciation. Supervisors should commend progress toward agreed-upon goals in a continual and consistent manner. Remember to express your appreciation for the invisible people; the receptionist, the janitor, the payroll clerk, as well as the stars. These employees all need to be singled out from time to time and commended for their efforts in keeping the company running smoothly.

Show pride in your staff. You might reprint an article that quotes an employee and send it to interested customers. Publish news about an employee’s participation in a trade or professional association in your company newsletter. And post copies of letters of appreciation to personnel on the staff bulletin board.

Involvement

People want to feel involved in their jobs and important to the success of their companies. They are closest to the work for which they are responsible, and know how it can most effectively be done. Supervisors can motivate staff by asking them to set their own job goals and suggest better ways to do things.

Employees appreciate knowing they work for a company with a clear sense of the future; they are even more committed when they help define that future. While the benefits of having a company mission statement are great, the benefits of involving each and every employee in constructing that statement are inestimable.

Management Concern

People appreciate help on personal problems, and want the boss to care about them as individuals. Today’s manager must invest a significant amount of time in advising, counseling, coaching, training and listening. Employees who are helped to perform will feel better about themselves and the company for which they work.

Management Loyalty

If you expect your people to be loyal to you, you have to be loyal to them. That means, backing up personnel when they need help in dealing with customers or suppliers, and understanding when they make an honest mistake. Make it clear to employees from the very beginning, that they will never be ridiculed or punished for well-intentioned actions.

Working Environment

The physical place in which people work says a lot about the organization, its values and its policies. Employees are more productive when their environment is comfortable, pleasant, and efficiently organized for the tasks to be performed. Make sure the heating, ventilation and air-conditioning systems work properly, that desks are spaced so phone conversations can be private, and that the noise level is comfortable.

Respect

While working with your people as a group, never forget that each of them is an individual. While they see themselves as part of the team, even more importantly, they see themselves as individuals. Value all employees for who they are, and recognize the contribution each person makes to the overall organization.

Everyone Needs Attention

At a time when small-business owners are hard pressed to maximize every payroll dollar, recognizing and rewarding employee contributions through recognition programs can be an excellent way to boost productivity and morale. In addition, they reinforce specific behaviors and types of performance the company values, such as innovation or good customer service.

It’s important to tailor the recognition program to what motivates your employee base. Workers who put in long hours on a successful project, for example, may be motivated by getting extra time off. Personnel working in companies where top management is not highly visible may value a handwritten thank-you note from the president. Those who work the night shift or behind the scenes may be inspired by having their picture on a poster that is prominently displayed.

Despite the best of intentions in creating an optimal working environment, not every employee will respond the same way to everything you do. “A good leader should focus on treating each employee not equally, but fairly. More than

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ever before, we are leading a workforce of individuals. It is essential we recognize that and appreciate their differences." People are hungry for opportunities to grow into their jobs. They crave advancement, both in position and stature, and in responsibility and opportunity.

Resources: www.sba.gov (Small Business Administration)

Committee Reports

Career Development Committee

Katrina A. Laudeman, City of Orlando, Chair

The Career Development Committee has finished the 2007 calendar year with two successful seminars completed. The first seminar on revenue reduction and budget was held on September 28 in Altamonte Springs. Many thanks to Wil Brown (Palm Beach County – BCC), Karen Russell (St. Lucie County – CCC) and Laurie Nossair (City of Orlando) for their hard work putting the September seminar together. The October 11 seminar was held in Sarasota on the subjects of OPEB and GASB. Mark Boghich (City of Tampa) and Rebecca Reynolds (Fifth Third Bank) did a great job on lining up the speakers and preparing the order of the seminar. Our first seminar for the New Year will be on January 18, 2008, on IRS/financial reporting in Tallahassee. After that, we still have three more educational seminars in a queue. For more information on the entire schedule and current seminars, please visit the FGFOA Web site, www.fgfoa.org. As always, if you have any questions or require additional information, contact Katrina Laudeman at katrina.laudeman@cityoforlando.net or call (407) 246-2685. Happy Holidays!

Certification Committee

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

The Certification Committee is pleased to announce interest in the CGFO program is growing as evidenced by the record number of candidates who attended the review classes and/or who sat for the CGFO exams at the School of Governmental Finance in November. In total, 65 individuals took 234 review sessions and 56 candidates took 175 exams. Congratulations to the candidates who took one or more exams - I know you are anxiously waiting to get the results of your efforts and we will send them to you very soon. I would like to thank Ted Byrd, Marcia Dedert, David Pollard and Bill Rotella for volunteering their time to help proctor the exams. I would also like to thank Scott Simpson for proctoring the CPFO exam.

CGFO examinations will be offered again on March 7, 2008, in Jacksonville, Miami and Orlando and the committee encourages all members who are not already certified to pursue the CGFO designation. To assist candidates with their studying efforts, the FGFOA Board has approved a spring review class pilot project. If at least 25 individuals register, review classes will be held on March 4 - 6 in Orlando. For more information on the pilot project or the CGFO program in general, please visit the FGFOA Web site www.fgfoa.org or contact mpickles@sjrwmd.com.

Conference Host Committee

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

Save the Date!

2008 FGFOA Annual Conference • May 18-21, 2008 • Jacksonville Hyatt Regency

Conference Program Committee

Gary Perdew, St. Lucie County Fire District, Chair

Our 2008 annual conference in Jacksonville is six months away and counting down. Members of the six subcommittees have decided on the topics for their sessions and are in the process of contacting potential speakers. Including pre-conference sessions focusing on investments and the ethics seminar, the committee has developed a varied program that offers you a choice between 50 relevant topics.

2007-2008 COMMITTEE CHAIRS

Career Development

Katrina A. Laudeman
(407) 246-2685

katrina.laudeman@cityoforlando.net

Certification

Mary Lou Pickles
(386) 329-4279

mpickles@sjrwmd.com

Conference Host

Karen Myers
(386) 312-2387

kmyers@sjrwmd.com

Conference Program

Gary Perdew
(772) 621-3340

gperdew@slcfd.org

Legislative

Kent Olson
(904) 630-1286

kolson@coj.net

Member Services

Ann Marie Ricardi,
(239) 213-1820

aricardi@naplesgov.com

School of Governmental Finance

Barry Skinner
(407) 836-5719

barry.skinner@occompt.com

Technical Resources

Ron Harring
(727) 942-5612

rharring@ci.tarpon-springs.fl.us

State Representatives

Northern Region

Christine Francis,
(850) 577-4020

chrisf@leoncountyfl.gov

Central Region

Paul Wunderlich,
407-836-5715

paul.wunderlich@occompt.com

Southern Region

Allan Owens,
(561) 799-4163

aowens@pbgfl.com

For the first time I can recall, the Government Finance Officers Association has agreed to allow more than one of their experts to address our members during the annual conference. We are pleased to announce that Jake Lorentz, Assistant Director of Technical Services; Amy Zachary Reynolds, Economist, Research and Consulting; and Shayne Kavanaugh, Senior Manager, Research and Consulting are among the speakers the committee has secured for the 2008 annual conference.

Currently, we are finalizing the program. However, 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. I will forward the information to the appropriate subcommittee and, if possible, they will incorporate your suggestion into the program.

See you on the Jacksonville Riverfront!

Legislative Committee

Kent Olson, City of Jacksonville, Chair

According to 19th Century New York State Judge Gideon Tucker, "No man's life, liberty or property are safe while the Legislature is in session." Based on the past few months, the 21st Century version should be, "No one's life, liberty or property are safe, nor is any local government's right to Home Rule and self-determination safe, while the Florida Legislature is in session, after session, after session."

Despite the laser focus on tax reform this year (read, "tax reduction"), your FGFOA Legislative Committee has been working hard to identify all issues facing our profession in the coming year. The committee has identified several important issues and has developed clear, concise policies to guide our association's efforts in the upcoming legislative session(s).

After careful review and discussion, the FGFOA Board of Directors approved the Legislative Committee's proposed policies at their November 2007 meeting. Copies of all adopted policies are available on the FGFOA Web site, www.fgfoa.org and are summarized below by title.

The FGFOA's next task involves working with state legislators to help them understand the importance of the adopted policies. The Legislative Committee is asking every FGFOA member to support our legislative policies by taking the following steps.

• **Step #1** – We are asking every member to review the adopted policies on the home page of the FGFOA Web site www.fgfoa.org.

• **Step #2** – Please select one or two policies that are of interest to you and your jurisdiction.

• **Step #3** – Schedule time with your chief executive officer and chief elected official to determine if there is support for the selected policy(ies).

• **Step #4** – If there is local support, ask your elected

officials if they would meet with you and your state legislators to discuss the policy. Your elected officials should send a brief letter to selected state legislators outlining the selected policy and requesting a meeting. Please help prepare the letter, which may include the policy or a brief summary of the policy.

Don't try to meet with every legislator. Target your time and efforts to legislators who may be receptive, or at least aren't openly opposed to the policy. Be sure to ask for the legislator's support by way of sponsoring a bill or an amendment to a bill. Sample bill language is included with each policy on the Web.

• **Step #5** – If there isn't sufficient local support, don't give up! You still may be able to discuss the policy with one or more state legislators. Making even one contact may yield positive results now or later. Making legislative changes sometimes takes more than one session.

The objective of the above process is to ensure your state legislators are aware of FGFOA policies and help them understand why the policies are important to you and your jurisdiction. For maximum effect, these steps should be completed before the regular legislative session begins. Even if you can't complete the process **before** session starts, it's never too late to start the communication process!

The FGFOA will do everything possible in the coming year to communicate the adopted legislative policies to all state legislators and request their support. If you have any questions or need assistance, please call Kent Olson, Legislative Committee Chair, at (904) 630-1301 or Kim Adams, Communications Subcommittee Chair, at (727) 587-6747, or any other Legislative Committee member.

All legislative policies are on the home page at www.fgfoa.org. Policy titles are, as follows:

Target Items:

- Property Tax Reform
- Repeal of Public Service Tax Fuel Adjustment Charge Exemption
- Revisions of Public Service Tax on Utility Services
- Surtax on Deeds
- Local Option Food and Beverage Tax Revisions
- Local Business Tax Receipt Revisions
- Financial Reporting

Other Items:

- Public Records
- Bed Tax on Internet Sales of Lodging
- Sales Tax on Internet Transactions
- Article V
- Indexing Motor Fuel Rates
- Collective Bargaining for Public Safety Pension Benefits
- Premium Taxes to Fund Police and Firefighter Pension Benefits
- Consultants Competitive Negotiation Act

- Unfunded Mandates

Federal Issues:

- Credit Card Fees and Surcharges

Member Services Committee

Ann Marie Ricardi, City of Naples, Chair

Visit the FGFOA document repository for your information needs at www.fgfoa.org/resources/samples.aspx. The Member Services Committee's current project relating to the document repository is enhancement of the finance-related policies section. If you have a good policy or a set of policies that you'd like to share, contact any member of the committee or me (aricardi@naplesgov.com).

The committee is continuing to develop ways to encourage new member agencies to join the FGFOA as well as a strategy to market the CGFO program.

Check out the spotlight articles written by committee members. At the next conference, be sure to find the featured members and tell them that you saw them in the newsletter. It will make their day.

2007 School of Governmental Finance Committee

Barry Skinner, Orange County Comptroller's Office, Chair

The 2007 School of Governmental Finance concluded on November 16, 2007. Once again, the School was a spectacular success. The sessions were relevant and the speakers were very well received by the attending members. Because of our reputation for professionalism and doing things in a first-class manner, the FGFOA and the School attract more nationally recognized speakers each year. The School would not have been such a success without the hard work and dedication of the School of Governmental Finance Committee, the Florida League of Cities staff and our speakers; thank you all.

The 2008 School of Governmental Finance will be held November 17-21 at the Hilton St. Pete Bayfront. Carol Himes, City of Boca Raton, the incoming chair, already has started planning and I suspect the committee will hold a kick-off meeting during the month of February. Carol has been involved with the FGFOA for many years and has been active on many committees. I am sure she will do an excellent job chairing the School committee. Carol is compiling a list of potential members for the 2008 School of Governmental Finance Committee which she must submit to President-Elect Linda Davidson for appointment. If you are interested in taking an active role in orchestrating the 2008 School, please e-mail Carol at chimes@ci.boca-raton.fl.us. I can guaranty two things: You will enjoy serving on the School of Governmental Finance Committee and you will derive a tremendous sense of accomplishment by having done so.

Small Government Committee

Joe Van Zile, City of Clermont, Chair

In an effort to accomplish the goals set by the Board, the committee has organized into three sub-committees. Elly Gumera, City of Winter Garden, is chairing the Small Government Resources Manual sub-committee. Terry Sharp, City of Lighthouse Point, is chairing the outreach efforts sub-committee and Wes Hamil, City of Winter Park, is chairing the needs assessment sub-committee. Sub-committees have been meeting and members continue to be excited about this opportunity to hopefully improve the service level to our smaller governments.

If anybody has any suggestions or comments regarding the above noted sub-committees, please contact the chair persons or jvanzile@clermontfl.org.

Technical Resources Committee

Ron Harring, City of Tarpon Springs, Chair

The Technical Resources Committee has three main areas of responsibility which consist of responding to GASB exposure drafts, developing technical articles for the FGFOA newsletter and monitoring the discussion board.

GASB Exposure Drafts – The committee responded to the Board on the 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. A lot of thanks go to Lynda Dennis for her work on this response. We will monitor GASB for any further exposure drafts; one on fund balance reporting is anticipated during the first quarter of 2008.

Newsletter Articles – We have two articles in this newsletter, one on "Property Tax Reform" from Kent Olson, Chair of the FGFOA Legislative Committee, and the other titled "CRA Reporting Requirements at a Glance" by the Florida Redevelopment Association (FRA). We appreciate Kim and the FRA for providing us with these articles.

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 kshine@flcities.com.
- TRC Chair Ron Harring at (727) 942-5612 or rharring@ci.tarpon-springs.fl.us.

Central Florida Chapter

Imtiaz F. Khan, Osceola County, President

Chapter News and Announcements

The Central Florida Chapter of FGFOA held its most recent monthly luncheon/CPE meeting on October 11, 2007, at the Maison and Jardin Restaurant in Altamonte Springs. Benton N. Wood, partner in the law firm Fisher & Phillips, LLP, gave a presentation on employment law. The presentation was well received by those in attendance and left the membership with many pointers on the do's and don'ts during the hiring process. Mr. Wood was a last minute substitution for the original speaker who was called to court duty, out of state. The chapter takes a break until January 10, 2008. This next seminar will be on Investments and will provide four hours CPE. Other monthly seminars are scheduled for February through April 2008.

The chapter holds eight to nine meetings on the second Thursday of the month during the year. Normally, the months skipped are November, December, May and June. We look forward to seeing you at these monthly luncheon seminars. Notices of these meetings will be sent to all active members by e-mail. Reservations can be made to Chapter Secretary Katrina Laudeman at Katrina.laudeman@cityoforlando.net.

First Coast Chapter

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

Our most recent First Coast Chapter quarterly meeting was held December 7 at the Hyatt in downtown Jacksonville. Special Agent Mark Warren of the FDLE provided our group with helpful information regarding identity theft, and how we can protect ourselves both personally and professionally.

Our chapter is hosting the 2008 Annual Conference, May 18-21, 2008, and we encourage all members to join the Host Committee and take an active role in planning and coordinating conference activities. As well, many volunteers will be needed during the actual conference, so please contact Volunteer Chairman Patti Clifford at pclifford@fbfl.org if you would like to become involved. All FGFOA members are welcome to join.

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.

Gulf Coast Chapter

Dan Katsiyiannis, City of Pinellas Park, President

We held our holiday luncheon at 12:00 p.m. on December 4, 2007, at Tucson's restaurant in Clearwater. It was a lot of fun and very informative. Guest speaker state Sen. Dennis Jones (R) discussed tax reform. We got his thoughts about reform, the upcoming referendum, Rubio's Citizen Tax Petition, and last, but not least, the possible direction(s) that the Taxation and Budget Reform Commission may take.

In addition, we had entertainment from representatives of the Little Hometown Soldiers, an organization, from the Tampa/St. Petersburg area comprised of children. They have performed at military bases, veterans' centers, and in Washington DC, etc. The Little Hometown Soldiers are Christian-based and were excellent performers.

We also had a special holiday game for the attendees. It was a lot of fun for everyone, and was rewarding as well!

We have several items for members and associates to note and place on their upcoming calendar for 2008. We have scheduled our all-day investment seminar for February 8 at Tucson's restaurant. We are working on having some different speakers and topics than we have had in past years. In addition, we will have our next quarterly luncheon on March 18,

2007-2008 CHAPTER PRESIDENTS

Central Florida Chapter

Imtiaz F. Khan, CPA, CGFO
(407) 343-2700
fkhan@osceola.org

Florida First Coast Chapter

Karen Myers
(386) 312-2387
kmyers@sjrwmd.com

Gulf Coast Chapter

Dan C. Katsiyiannis, CPA, CIA, CFE, CGFO
(727) 541-0744
dkatsiyiannis@pinellas-park.com

Heartland Chapter

Penny Robinson
(863) 402-7369
probinson@highlandssheriff.org

Hillsborough Chapter

Catherine Edwards
(813) 276-2029, ext.6153
edwardsc@hillsclerk.com

Nature Coast Chapter

Melisa J. Lowe
(352) 796-7211 ext. 4119
melisa.lowe@swfwmd.state.fl.us

Palm Beach Chapter

Jeff Price, CGFO
(561) 642-2013
jprice@ci.greenacres.fl.us

Panhandle Chapter

Amanda Lewis, CPA, CGFO
(850) 414-7185
lewisA@leoncountyfl.gov

South Florida Chapter

Doreen A. Lam, CGFO
(954) 921-3232
dlam@hollywoodfl.org

Southwest Florida Chapter

Sharon Knippenberg
(941) 575-3334
skfinance@ci.punta-gorda.fl.us

Space Coast Chapter

Michele Ennis, CGFO, CGFM, CPFO
(321) 953-6247
mennis@melbourneflorida.org

Treasure Coast Chapter

Carl Trabulsky
(772) 621-3343
carltrabulsky@SLCFD.org

2008, (speaker to be determined).

Hillsborough Chapter

Catherine Edwards, Hillsborough County – CCC, President

Hillsborough Chapter's most recent membership meeting and training session was held on Friday, December 7, 2007. We hosted a holiday luncheon at 12:30 p.m. The topic was "Financial Management – Tax Collector's Office" and was presented by Al Castano, Finance Director, and Steve Zarycki, Asst. Finance Director, Hillsborough County Tax Collector.

The chapter's meeting schedule for 2008 has been finalized. Below is a list of the dates, topics and speakers.

- **February 15: Cyber Crime**
Lawrence Wolfenden, Agent, Federal Bureau of Investigation
- **May 16: Forensic Accounting – The Expansion of Proactive Fraud Detection**
Laura Kruerger-Brock, CPA, CFA and Kirkland, Russ, Murphy & Tapp
- **August 18: The Sterling Award**
Pat Sciarappa, Original Development Coordinator, Florida Sterling Council
- **November 14: Risk Management, Insurance Liability and Claims**
Christina Swanson, Division Director, Human Resources, Hillsborough County

The primary mission of the Hillsborough Chapter is to provide convenient, cost-effective training opportunities to members as well as opportunities to network with others who work in the local government community. The chapter is in its third full year, continues to provide training at no cost and also has been able to keep very reasonable membership dues. Chapter dues are \$5 per year for active members and \$10 per year for associate members. A membership application can be found on the FGFOA Web site or by contacting Peggy Conkel at pconkel@hcsa.tampa.fl.us or (813) 247-8276.

Nature Coast Chapter

Melissa Lowe, Southwest Florida Water Management District, President

The Nature Coast Chapter 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 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 & Country Club in Citrus County provides a great meeting room and quality food at a reasonable cost.

If you are located in the counties served by the Nature Coast Chapter or have interest in our chapter, we welcome you as a member. Annual membership dues are only \$15. Our quarterly meetings are centrally located in the area we serve. Our next quarterly meeting will be held January 16, 2008. For the nominal price of \$20 for members or \$35 for non-members, you'll receive lunch and three hours of CPE credit. For more information, please check the chapter information on the FGFOA Web site or contact Melisa Lowe at melisa.lowe@SWFWMD.state.fl.us or (352) 796-7211, ext. 4119.

Palm Beach Chapter

Jeff Price, City of Greenacres, President

The Palm Beach County Chapter's most recent luncheon meeting was held on October 25, 2007, at the Airport Hilton. The topic was "Fraud in Government Agencies" presented by Jodi Swargen with RSM McGladrey, Inc. This presentation gave the audience insight into the "how's and why's" of fraud in the workplace. She analyzed the type of person who would commit fraud and tips on how management can decrease the risk. The chapter provided a certificate of CPE credits for all attendees of this meeting.

The chapter's holiday social will be held December 7, 2007, at Benny's on the Beach in Lake Worth Beach. After a very exhausting year, thanks to the state Legislature, we plan to relax and share "war stories." Come and enjoy an evening at the beach with your friends.

Our meeting notices, chapter happenings and events are done by e-mail only, so contact Victoria Guinn, vguinn@ci.boca-raton.fl.us, to be placed on the meeting notification list if you are not a member or would like to become a member. Please encourage other qualified members in your organization to join our chapter for the training and networking opportunities provided.

Panhandle Chapter

Amanda Lewis, Leon County Sheriff's Office, President

The most recent Panhandle Chapter meeting was held on November 16, 2007. Although we were few in number,

members in attendance enjoyed speaker Lt. Steve Harrelson of the Leon County Sheriff's Office. His presentation included "Assisting the Financial Investigator" and "Making Employees into Partners." Two very different topics, but both were informative and fun.

Chapter member Dave Reavis has created a Web site for our chapter. It is a work in progress, but we hope to use it as additional means to communicate meeting information and other CPE opportunities. Please visit <http://panhandlefgfoa.info>. Thank you, Dave!

The remaining quarterly meetings tentatively scheduled for the 2007-2008 year:

- Friday, January 11, 2008
- Friday, April 18, 2008
- Friday, July 18, 2008

(Subject to change)

These dates and the associated CPE topics will be updated and listed in the Local Chapter section of the FGFOA Web site, www.fgfoa.org. 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.

I invite and encourage you to join us for educational and networking opportunities throughout the year. Meeting information and membership applications also are available on the FGFOA Web site, or by contacting Charlotte Dunworth, Secretary/Treasurer, at cdunworth@fwb.org, or me at lewisa@leoncountyfl.gov.

South Florida Chapter

Doreen Lam, City of Hollywood, President

The South Florida Chapter is pleased to report that it now has more than 200 enrolled members! We welcome all our new members, and value the continued participation and support of our long-time members.

The chapter held an all-day seminar on September 21, 2007, titled "Hot Topics in Local Government Finance: Issues and Challenges 2007-2008" that provided eight hours of CPE credit. The morning session featured Stephen Gauthier of the GFOA and a panel discussion on funding OPEB liabilities. The afternoon session provided a review of ideas to maximize revenues, recover the cost of governmental services with user fees, and reduce expenditures using possible service-delivery solutions in light of property tax reform budgetary impacts. More than 200 people attended including more than 150 registered attendees. We had a separate exhibitors hall with 16 participating vendors, a property tax "help clinic" staffed by the Broward County Property Tax Appraiser's Office, and a Welcome Booth for the 2008 GFOA National Conference that will be in Fort Lauderdale. Thanks to everyone who attended and participated!

The chapter's dinner meeting on October 25, 2007,

was well attended. About 60 members came out to hear Fernando Echevarria, Federal, State and Local Government Specialist with the Internal Revenue Service, explain the difference between an IRS compliance check and an examination, and discuss the most common findings that seem to be impacting local governments in South Florida.

The chapter is organizing a luncheon for the first week in December that will feature guest speaker Kevin SigRist, Deputy Executive Director of the State Board of Administration (SBA). We have invited Mr. SigRist to provide an update on current issues facing the SBA with time set aside for questions and answers.

We expect to have the applications out shortly for eligible chapter members wishing to apply for continuing education assistance to attend either a state or national conference in 2008. Because the national GFOA conference will be in Fort Lauderdale next year, the chapter will be offering assistance to pay for conference registration as well as tuition to attend one or more of the six pre-conference sessions. With property tax reform impacting local government education budgets, we encourage all eligible members to apply!

To finish out the year, the chapter held its annual holiday party on December 7, 2007. Many wishes to all our members for a safe and prosperous new year!

Our next dinner meeting is February 28, 2008.

Space Coast Chapter

Michele Ennis, City of Melbourne, President

The Space Coast Chapter met on November 2, 2007, for a regular business meeting followed by four hours of CPE at the Brevard County Sheriff's Office in Viera. Topics included an update on property tax reform by Lee Feldman, City Manager for the City of Palm Bay; fraud prevention presented by Brenda Edgerton of Wachovia Bank, and tips on how to prepare an award-winning CAFR by Charles Holland from the City of Cocoa Beach.

The annual Christmas business meeting and social is scheduled for December 14, 2007, at 3:00 p.m. at Mimi's Cafe in Viera. Keeping with tradition, an optional auction gift exchange will take place following the meeting. Plans currently are in place for a business meeting followed by four hours of CPE on February 8, 2008, to be held at the Brevard County Sheriff's Office. If you have any topics you would like to include in the training, please contact Denise Postlethweight at dpostlethweight@bcso.us.

For any additional information on the Space Coast Chapter, contact Michele Ennis at mennis@melbourneflorida.org.

Treasure Coast Chapter

Carl Trabulsy, St. Lucie County Fire District, President

The Treasure Coast Chapter met on September 14, 2007, in the conference room of the Springhill Suites in Port St.

Lucie. A buffet was served at 12:30 p.m. followed by the seminar. Our speaker was Lisa Miller from Wachovia Bank. Lisa and a couple of her colleagues spoke on lockbox, EDI, cash concentration, electronic bill payment and presentment, check conversion and new image services.

The next meeting for the Treasure Coast Chapter will be held on January 11, 2008, at the Springhill Suites in Port St. Lucie. We currently are in the process of trying to secure a speaker for this meeting.

There are approximately 100 paid members to date.

As always, anyone in the area at the time of the January 11 meeting is welcome to attend. Please contact Carl Trabulsy at carltrabulsy@slcfd.org or Karin Ashmore at kashmore@ci.stuart.fl.us for information and directions.

Doreen Lam, CGFO

Member Spotlight



Doreen Lam, City Treasurer for the City of Hollywood, is the president of the South Florida Chapter of the FGFOA. Doreen has been active in the Chapter for many years, and has served on its Board of Directors for the past two years as treasurer and vice-president. She is committed to building the Chapter's foremost purpose as a source of local education and professional support for government finance officers and city clerks throughout Broward and Miami-Dade Counties.

Doreen was hired as Hollywood's first treasurer in September 1993. She started with a staff of five employees, and now supervises over 20 City employees. Reporting to the financial services director, Doreen is responsible for the City's cash and investment management program, including banking relations; cash receipting; administering the contract for the City's outsourced utility billing and customer service functions; accounts receivable management covering the billing and collection of local business taxes, code enforcement fines and fees, emergency alarm

charges, and bulk water and sewer fees; monitoring all revenue-producing city contracts and agreements; revenue accounting and compliance auditing; and debt administration.

Before coming to Hollywood, Doreen was treasurer for the City of Pompano Beach, and an assistant comptroller for the City of Chicago, Illinois.

Doreen earned a bachelor of arts degree with honors from Northwestern University in Evanston, Ill., and a master of arts degree in public policy studies from Duke University in Durham, N.C.. She is presently a student at Nova Southeastern University working towards a second master's degree in the field of accounting.

In 2006, the FGFOA recognized Doreen for professional excellence for having received the highest grade of all candidates who took the CGFO exam in Florida. She is a two-time recipient, in 2004 and 2007, of the Internal Customer Service Excellence Award presented by the city manager of Hollywood.

Doreen has been an active member of the GFOA for many years, and served as Vice Chair of the Cash Management Standing Committee for four years. In addition to her active involvement in government work and professional organizations, Doreen serves on the board of her homeowners association, is a supporter of several humane societies and is a dedicated animal enthusiast.

Finance Director – Sumter County

Resumes may be mailed to Clerk of Court, P.O. Box 247, Bushnell, FL 33513 or e-mailed to: greynolds@sumterclerk.

It's About You

John McKinney, formerly with the City of Titusville, has assumed the position of Finance Director for Brevard County Fire Rescue.

Ken Killgore will be retiring as Finance Director for the City of Cocoa Beach to become the Director of Finance for the City of Sebastian, effective December 10, 2007.

Employment Announcements

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

com.

Assistant Finance Director – North Bay Village

Please forward resume and salary requirements to City Clerk, City of North Bay Village, Human Resources Department, 1666 Kennedy Causeway, Suite 700, North Bay Village, FL 33141 or fax to (305) 865-9423.

Financial/Budget Analyst - City of Port Orange

Apply online at www.port-orange.org or fax a cover letter and resume to (386) 756-5290.

Controller - Town of Miami Lakes

Please forward letter of interest, resume and salary history to Town of Miami Lakes via email to: jobs@townofmiamilakes.com or via fax: (305) 558-8511.

Finance Director - City of Quincy

A resume should be mailed to: KMR Consultants, LLC, RE: City of Quincy, Finance Director Application, 3065 Highland Oaks Terrace; Tallahassee, Florida 32301; fax: (850) 561-0397; e-mail address: LindaD@kmrconsultants.com.

Budget Director - Lake County

Apply online at www.lakecountyfl.gov.

Finance Director - City of Edgewater

Apply online at www.cityofedgewater.org.

Finance Director – City of North Lauderdale

Mail resume to City of North Lauderdale, Human

Resources Director, 701 S.W. 71 Avenue, North Lauderdale, FL 33068, e-mail to eking@nlauderdale.org or fax (954) 720-2064. www.nlauderdale.org.

Director of Finance - City of Sebastian

Apply online at www.cityofsebastian.org.

Financial Analyst II - Palm Beach County - SO

Apply online at www.pbso.org or submit to Palm Beach County Sheriff's Office, HR, 3228 Gun Club Rd., West Palm Beach, FL 33406.

Police Department (Fiscal Services) Administrative Services Manager - City of Largo

Applications are available at www.largo.com, for questions call Jodi Marra (727) 587-6716, ext. 7703.

Account Payable Clerk - Miami Parking Authority

Please send resume to: 190 NE 3rd St., Miami FL 33132 or fax: (305) 371-9451 or e-mail: employ@miamiparking.com.

Senior Accountant - City of Casselberry

Apply online at www.casselberry.org. Resumes can be forwarded to the City of Casselberry Human Resources Department at 95 Triplet Lake Drive, Casselberry, FL 32707; or e-mailed to hr@caselberry.org or by telephone to (407) 262-7700, ext. 1122.

Management & Budget Analyst - Polk County BCC

Apply online at www.polk-county.net.

Budget Officer - City of Plant City

Submit cover letter, resume and salary history to Mr.

Sanders Bush, Human Resources Director, City of Plant City 302 W. Reynolds St., Plant City, FL 33563 or to sbush@plantcitygov.com.

Principal Internal Auditor - City of Jacksonville

Apply at www.coj.net and fax copy of resume, CPA Certification, and transcripts to (904) 630-8240.

Accountant - City of Oakland Park

Posting #: 002-2007. Submit application and required attachments to: Human Resources Department; 3650 NE 12th Avenue, Oakland Park, FL 33334. (954) 630-4313

Accountant - City of Coral Springs

Apply online at www.coral springs.org/Employment or submit inquires to csjobs@coralsprings.org.

Staff Accountant - Islamorada, Village of Islands

Send resume along with salary history to: Islamorada, Village of Islands, Attn: HR, P.O. Box 568, Islamorada, FL 33036.

Finance Director - Town of Jupiter

Application required; available at Town Hall, Human Resources Dept., 210 Military Trail, Jupiter, FL 33458, or apply online at www.jupiter.fl.us. Please include resume.

Payroll Supervisor - School Board of Brevard County

Announcement No: S-0599. Contact: Ms. Jo Ann Clark, Director, Office of Accounting Services, ESF 2700 Judge Fran Jamieson Way, Viera, FL 32940

Senior Budget Analyst - West Palm Beach

Apply online at www.sfwmd.gov. Job Reference NB50057888.

Chief Accountant - City of Titusville

Job Line (321) 383-4395, TDD (321) 383-5706, City Hall (321) 383-5775. Interested applicants must submit a completed employment application to the Human Resources Department, 555 S. Washington Avenue, Titusville, FL 32796

Fiscal Analyst II - City of Titusville

Job Line (321) 383-4395; TDD (321) 383-5706; City Hall (321) 383-5775 Interested applicants must submit a completed employment application to the Human Resources Department, 555 S. Washington Avenue, Titusville, FL 32796.

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

FGFOA Calendar at a Glance

May 2008

18-21

**2008 FGFOA Annual Conference
Hyatt, Jacksonville
Jacksonville**

June 2008

15-18

**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**

**FGFOA Annual Conference
Tampa Marriott Waterside
Tampa**

June 2009

**June 28-
July 1**

**GFOA
Annual Conference
Seattle, Washington**

November 2009

16-20

**FGFOA School of Governmental Finance – Hilton, St. Petersburg
St. Petersburg**

Post Office Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, FL 32302-2270
Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: www.fgfoa.org

MEMORANDUM

DATE: December 5, 2007
TO: FGFOA Active Members
FROM: Mark A. Fostier, President
SUBJECT: 2008 Lifetime Achievement Award

The FGFOA is soliciting nominations for the 2008 Lifetime Achievement Award. This award, sponsored by the Florida Government Finance Officers Association, will recognize and honor a Finance Officer who has made a lasting and worthwhile contribution to the citizens of Florida through their efforts and dedication in the performance of their duties on a local level, and who has served the FGFOA in its efforts to enhance the profession.

CRITERIA: The Board of Directors has approved the criteria to be used as a guide for evaluating the nominees. The nominee must:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who have been retired less than three years prior to the application deadline may also be considered.
2. Have served the FGFOA as an officer, director, committee chairman, state director, or local chapter president.
3. Have made a significant and specific contribution to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

Nominations must include three letters of support from other general groups not affiliated with the nominee's current local government or state agency.

Please find enclosed the Nomination Form. Nominations must be received in the FGFOA office no later than **Monday, March 17, 2008**. The recipient will be announced at the 2008 FGFOA Annual Conference in Jacksonville, Florida.

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION LIFETIME ACHIEVEMENT AWARD

PURPOSE: This award, sponsored by the Florida Government Finance Officers Association, will recognize and honor a Finance Officer who has made a lasting and worthwhile contribution to the citizens of Florida through their efforts and dedication in the performance of their duties on a local level, and who has served the FGFOA in its efforts to enhance the profession. This award will be given no more often than annually, if a nomination is deemed qualified by the committee described below.

METHOD OF SELECTION: Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee will consist of an officer, a current board member, and two past presidents of the FGFOA, and one FGFOA member at large. This selection committee may make no more than one recommendation to the Board annually, but will do so only when the committee concludes that the nomination meets the criteria established. The FGFOA Board of Directors will vote to ratify the nomination. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed. The process will then be repeated each succeeding year.

NOMINATION PROCEDURE: Nominations may be received from FGFOA members, local FGFOA chapters, or by the government served by the nominee. No individual or group will submit more than one nomination. Nomination forms and the deadline for nominations will be included in the FGFOA newsletter. Nominations will be submitted to the FGFOA Executive Director no later than sixty days prior to the Annual Conference.

CRITERIA: The Board of Directors has approved the criteria to be used as a guide for evaluating the nominees. The nominee must:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who have been retired less than three years prior to the application deadline may also be considered.
2. Have served the FGFOA as an officer, director, committee chairman, state director, or local chapter president.
3. Have made a significant and specific contribution to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

Nominations must include three letters of support from other general groups not affiliated with the nominee's current local government or state agency.

THE RECIPIENT WILL RECEIVE:

1. A specifically designed award suitably inscribed.
2. A distinctive lapel pin or medallion, which may be worn at all gatherings of finance officials.
3. An announcement in the FGFOA Newsletter.
4. A press release distributed to the local press in the recipient's hometown.
5. Annual listing of all Lifetime Achievement Award winners published in the annual membership directory and Annual Conference program.

Please mail this form to: FGFOA Office, Post Office Box 10270, Tallahassee, FL 32302-2270 or Fax it to: (850) 222-3806 no later than Monday, March 17, 2008.

**OFFICIAL NOMINATION FOR
FLORIDA GOVERNMENT FINANCE OFFICERS
"2008 LIFETIME ACHIEVEMENT AWARD"**

THE UNDERSIGNED ARE PLEASED TO NOMINATE:

Name: _____

Title: _____

Government: _____

Address: _____

City: _____ State: _____ Zip: _____

Number of years of FGFOA membership: _____

Number of years of service to local governments or state agencies: _____

List all service to the FGFOA as an officer, director, committee chairman, state director, or local Chapter president.

Describe all contributions to the growth or enhancement of the profession.

List any service in representing the FGFOA in presentations, public forums, legislative hearings, or in any other capacity.

ATTACH THREE LETTERS OF SUPPORT FROM GROUPS NOT AFFILIATED WITH THE NOMINEE'S CURRENT GOVERNMENT OR STATE AGENCY.

Signature of Nominator: _____ Date: _____

Address of Nominator: _____

City: _____ State: _____ Zip: _____

Phone: _____

Please mail this form to: FGFOA Office, P.O. Box 10270, Tallahassee, FL 32302-2270 or fax to (850) 222-3806 no later than **Monday, March 17, 2008.**