

# Florida Government Finance Officers Association

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

February/March 2008



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## Investment Requirements for Finance Officials

By Ron Haring, Assistant Finance Director, City of Tarpon Springs

With all that has recently happened with investments, now is a good time to review some investment requirements for government finance officials in Florida. This article is divided into sections, the first being a review of Florida Statute 218.415 on investment policy requirements (which includes CPE requirements for finance officials). That will be followed by a review of Florida Statute 280 "Security for Public Deposits" Qualified Public Depositors Act, and a FY 2007 sample note disclosure concerning the State Board of Administration.

### Investment of Public Funds - Investment Policy

During the 2000 legislative session, the Florida Legislature passed CS/SB 372 relating to the investment of public funds, also referred to as Chapter 2000-264, Laws of Florida. The bill provides uniform guidelines for the investment of public funds by school districts, counties, municipalities and special districts. The bill created investment policy guidelines, limitations and conditions for the investment of the assets of local retirement plans and of other public funds available to units of local government.

This law provides that local governments must adopt a written investment policy to invest the assets of any local retirement system or plan (pension plan), and must either adopt a written investment plan for the investment of general public funds or must invest only in investments listed by Florida Statute 218.415 (17). Chapter 2000-264, Laws of Florida became effective October 1, 2000.

### Pension Plans

Chapter 2000-264, Laws of Florida created Section 112.661, Florida Statutes which states, "Investment of the assets of any local retirement system or plan must be consistent with a written investment policy adopted by the Board." The reference to "Board" is a reference to the Board having operational control over the local retirement system or plan.

Section 112.661 provides that plans adopt investment policies, which must be structured to maximize the financial return to the retirement systems or plans, consistent with risks incumbent in each investment. Investment policies must also be structured to establish and maintain

## 2008 FGFOA Annual Conference

May 18 – 21, 2008

Jacksonville Hyatt  
Regency

Registration now open!

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# President's Message



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

By the time you read this newsletter, the fate of the January 29, 2008 constitutional amendment regarding property tax reform will be known. Irrespective of whether or not it passes, this issue will continue to play a significant role regarding local government finances for the foreseeable future. If that wasn't enough to occupy our time, now we must devote significant attention to the State Board of Administration's Local Government Investment Pool. Many questions and concerns still exist regarding this very important and controversial issue.

That is why you won't want to miss the 2008 Annual Conference from May 17-21 at the Hyatt Regency Riverfront in Jacksonville. The Conference Program Committee, led by Gary Perdew, has put together an outstanding line up of quality educational sessions with an emphasis on investments and property tax reform. At the pre-conference seminar and throughout the conference, participants will learn about the current investment market, yield curve analysis, various investment alternatives and how to write effective investment policies. Delegates also will be educated on alternative revenue sources, how to reduce waste and develop a "lean" government, as well as the latest developments in property tax reform.

The Conference Host Committee, under the leadership of Karen Myers, has put together several impressive networking opportunities for all to enjoy. This year's Association Night will feature interaction with our exhibitors, followed by a dinner buffet and entertainment. The Tuesday Night Event begins with a full course dinner and will conclude with a concert by the high-energy band "LoCash Cowboys." As tempting as it will be, we promise not to introduce them by saying "As a direct result of property tax reform and for your entertainment pleasure, the 'LoCash Cowboys.'" This group is well known for audience participation so don't be surprised if you see a few familiar faces on stage (Mickey, you've been warned!). Please be sure to register early for the 2008 Annual Conference as you won't want to miss FGFOA's signature event!

Speaking of educational opportunities, please plan to attend one of our last two remaining Career Development Seminars. On March 7, 2008, Courtenay Thompson (a nationally renowned speaker on fraud) will be presenting "Fraud Awareness for Finance Professionals" in Clearwater Beach. The topic for our final seminar will be "Risk Management and Insurance." The seminar will be held on April 11, 2008, in Orlando.

I want to remind everyone of three very important upcoming items. First, online voting for Secretary-Treasurer and Board of Director positions, as well as the By-laws amendment adding a new retiree membership category, will be available from March 10-April 8, 2008, so please take a few minutes to cast your ballot. Remember, you are electing the future leaders of the association!

Second, nominations for the 2008 Lifetime Achievement Award are due March 17, 2008. If you know someone deserving of this prestigious award, please be sure to complete an application on their behalf.

Lastly, committee applications have been distributed and President-Elect Linda Davidson soon will begin the important task of organizing next year's committees. As you know, the committees are the life blood of FGFOA and, as an added benefit, you will not find a more positive and enthusiastic leader than Linda.

Finally, many thanks to Jeannie Garner for her tireless efforts in chairing the SBA's Local Government Investment Pool Advisory Committee as well as keeping our membership informed on a variety of topics this year. And, to set the record straight, there is no truth to the rumor that Jeannie is taking productivity enhancers (just kidding!).

## IMPORTANT – PLEASE READ

If you are not receiving frequent FGFOA E-Bulletins from Jeannie Garner, FGFOA Executive Director, ([jgarner@flcities.com](mailto:jgarner@flcities.com)) that means we do not have your correct email address or your spam filter is not allowing the emails in.

The FGFOA sends out informative E-Bulletins on timely topics (bond insurer downgrades, property tax information, SBA LGIP information, etc.) as well as notices for our educational events. If you are not receiving these emails, first check with your IT department to make sure they are not going to your junk folder and, if not, please contact Kelly Davis @ [kdavis@flcities.com](mailto:kdavis@flcities.com) to ensure the database has your email address.

an appropriate diversification of the retirement systems' or plans' assets.

Section 112.661 also provides that investment policies include: 1) scope, 2) investment objectives, 3) performance measurement, 4) investment and fiduciary standards, 5) authorized investments, 6) maturity and liquidity requirements, 7) portfolio composition, 8) risk diversification, 9) expected annual rate of return, 10) third-party custodial agreements, 11) master repurchase agreement, 12) bid requirements, 13) internal controls, 14) continuing education, 15) reporting, 16) filing of investment policy, and 17) valuation of illiquid investments.

**General Public Funds**

Chapter 2000-264, Laws of Florida amends current Section 218.415, Florida Statutes regarding local government investment policies. Investment activity by a unit of local government must be consistent with a written investment plan adopted by the governing body or, in the absence of the existence of a governing body, the respective principal officer of the unit of local government and maintained by the unit of local government. Units of local government shall have an investment policy for any public funds in excess of the amounts needed to meet current expenses as provided in sub-sections (1) – (16) of Florida Statute 218.415. In the absence of a written investment policy, a unit of local government must invest only in investments listed in sub-section (17) of 218.415. Florida Statute 218.415 requires that investment policies be structured to place the highest priority on the safety of principal and liquidity of funds, investment returns being of secondary importance.

Units of local government excess funds investment policy requirements are listed below (see Florida Statute 218.415 for a full description):

1) scope, 2) investment objectives, 3) performance measurement, 4) prudence and ethical standards, 5) listing of authorized investments, 6) maturity and liquidity requirements, 7) portfolio composition, 8) risk and diversification, 9) authorized investment institutions and dealers, 10) third-party custodial agreements, 11) master repurchase agreement, 12) bid requirement, 13) internal controls, 14) continuing education, 15) reporting, 16) authorized investments, written investment policies, 17) authorized investments, no written investment policy, 18) securities, disposition, 19) sale of securities, 20) pre-existing contract, 21) preemption, 22) audits, and 23) authorized deposits.

**Continuing Professional Education (CPE) Requirements for Finance Officials - Sub-section (14) of Florida Statute 218.415:**

The investment policy shall provide for the continuing education of the unit of local government's officials

responsible for making investment decisions or the chief financial officer. Such officials must annually complete eight hours of continuing education in subjects, or courses of study, related to investment practices and products. To be in compliance, eight hours of attendance within the fiscal year being audited must be completed in accordance with 218.415 (14), F.S.

Also, make sure with any course you sign up for that the CPE is approved and you will receive a certificate with the course name, date, hours of CPE approved, and the approved course number from the state.

If you are looking to fulfill your eight hours of CPE as required, check the FGFOA Web-site. The Career Development Committee usually offers at least one eight-hour seminar each year throughout the state. The annual FGFOA Conference usually offers a variety of investment courses as well. This year, the conference will be in Jacksonville from May 17 - 21, 2008. The pre-conference seminar on Saturday, May 17, 2008, will provide eight hours of CPE on "Investments". The annual FGFOA School of Governmental Finance in November also provides investment courses. The next school will be held in St. Petersburg from November 17 - 21, 2008.

Check with your local FGFOA Chapter for investment seminar offerings. A few chapters do try to offer investment seminars so their members can fulfill the required eight hours of CPE.

The above is a brief summary of the requirements of Florida Statute 218.415 covering local government investment policies. All finance officials handling investments should review the requirements of Statute 218.415 annually. Sample investment policies can be found on the FGFOA Web-site.

**Florida Security for Public Deposits Act**

How do you ensure your organization's money is safe? One method is by placing funds in financial institutions authorized as Qualified Public Depositors under Chapter 280, Florida Statutes "Security for Public Deposits." The act requires banks, savings banks or savings associations that qualify to pledge collateral to the percentage required by the chief financial officer of the State of Florida to cover public deposits.

To be a Qualified Public Depository, a bank, savings bank or savings association has to meet the requirements of Chapter 280. A list of Qualified Public Depositories can be found on the Florida Department of Financial Services Web-site or you can check the list that is sent out in October of each year.

Public deposits means the moneys of the state, state university, county, school district, community college district, metropolitan government, or municipality,

*(continued on page 4)*

including agencies, boards, bureaus, commissions, any court, and moneys of county officers that are placed on deposit in a bank, savings bank or savings association for which they are required to maintain reserves.

Public deposits that are covered by the Public Deposits Act are time deposit accounts, demand deposit accounts and non-negotiable certificates of deposit. Moneys in deposit notes, repurchase and reverse repurchase agreements, securities, mutual funds and similar types of investments are not considered public deposits and shall not be subject to the provisions of Chapter 280.

Requirements for public depositors of public deposits under Section 280.17, Florida Statutes are briefly summarized and include:

1) Each official custodian of moneys that meet the definition of a public deposit under Section 280.02, Florida Statutes shall ensure such moneys are placed in a qualified public depository.

2) Each depositor is responsible for any research or defense in asserting that monies meet the definition of a public deposit under Section 280.02.

3) Ensure that the name of the public depositor is on the account or certificate or other form provided to the public depositor by the qualified public depository.

4) Maintain a current Public Deposit Identification and Acknowledgment form for each public deposit account.

5) Each public depositor shall review the chief financial officer's published list of Qualified Public Depositories and ascertain the status of depositories used.

6) Notify the chief financial officer of the State of Florida whenever public deposits are in a Qualified Public Depository that has been declared to be in default or insolvent.

7) Each public depositor shall confirm annually that public deposit information as of the close of business on September 30 has been provided by each Qualified Public Depository and is in agreement with the public depositor records.

8) Each public depositor shall submit, not later than November 30, an annual report to the chief financial officer of the State of Florida which includes:

- a) The official name, mailing address and federal employer identification number of the public depositor.
- b) Verification that confirmation of public deposit information as of September 30, mentioned in 7) above, has been completed.
- c) Public deposit information filed in a report format prescribed by the chief financial officer.
- d) Confirmation that a current Public Deposit Identification and Acknowledgment form has been completed for each public deposit account and is in the possession of the public depositor.

9) If a public depositor does not comply with Chapter 280, Florida Statutes, on each Public Deposit account, the protection from loss provided in Chapter 280 is not effective as to that public deposit account.

Public deposits covered in this section include your basic checking and savings accounts, certain money market accounts and non-negotiable certificates of deposit with Qualified Public Depositories. It is a good idea to check with the Qualified Public Depository to ensure that your public deposit is covered under Chapter 280. Diversification of your public deposits also is important to ensure that your money is not with just one financial institution.

The above information is a brief summary of the requirements of Chapter 280 - Florida Security for Public Deposits Act. All finance officials that handle investments and have public deposits with Qualified Public Depositories should review the requirements of Chapter 280 annually.

#### **Fiscal Year 2007 Sample State Board Note Disclosure**

Below is sample subsequent event note disclosure language regarding the SBA's Local Government Surplus Funds Trust Fund Investment Pool. This language is intended to assist local governments in their note disclosure for FY 2007. Actual note disclosure should be based on each government's specific circumstances giving appropriate consideration to such factors as materiality, subsequent changes in policies developed by the SBA, etc. The sample note disclosure also assumes that a write down of assets is not appropriate at this time based on current information. However, this issue should specifically be discussed with each entity's external auditor. In addition, for those local governments participating in the SBA's Loan Program (or any other loan program for liquidity purposes), additional disclosure concerning this program should be made (if material). Lastly, for those entities that chose to withdraw funds and pay the 2percent redemption fee, additional note disclosure may be warranted (if material).

#### **Sample Subsequent Event Note Disclosure**

As discussed in Note \_\_\_\_, at September 30, 2007, the (city, county, school board, etc.) had \$\_\_\_\_\_ invested in the State Board of Administration's Local Government Surplus Funds Trust Fund Investment Pool (Pool). On November 29, 2007, the State Board of Administration implemented a temporary freeze on the assets held in the pool due to an unprecedented amount of withdrawals from the fund coupled with the absence of market liquidity for certain securities within the pool. The significant amount of withdrawals followed reports that the pool held asset-backed commercial paper subject to sub-prime mortgage risk. On December 4, 2007, based on recommendations from an outside financial advisor, the State Board of Administration restructured the pool into two separate

pools. Pool A consisted of all money market appropriate assets, which was approximately \$12 billion or 86percent of pool assets. Pool B consisted of assets that either defaulted on a payment, paid more slowly than expected, and/or had any significant credit and liquidity risk, which was approximately \$2 billion or 14percent of pool assets. At the time of the restructuring, all current pool participants had their existing balances proportionately allocated into Pool A and Pool B.

Currently, Pool A participants may withdraw 15percent of their balance or \$2 million, whichever is greater, without penalty. Withdrawals from Pool A in excess of the above limit are subject to a 2percent redemption fee. New investments in Pool A are not subject to the redemption fee or withdrawal restrictions. Future withdrawal provisions from Pool A will be subject to further evaluation based on the maturities of existing investments and the liquidity requirements of the pool. On December 21, 2007, Standard and Poor's Ratings Services assigned its "AAAM" principal stability fund rating to Pool A.

Currently, Pool B participants are prohibited from withdrawing any amount from the pool and a formal withdrawal policy has not yet been developed. Market valuations of the assets held in Pool B are not readily available. In addition, full realization of the principle value of Pool B assets is not readily determinable.

As of (date), the (city, county, school district, etc.) has \$\_\_\_\_\_ and \$\_\_\_\_\_ invested in Pool A and B, respectively. Additional information regarding the Local Government Surplus Funds Trust Fund may be obtained from the State Board of Administration.

## Are You a Leader?

*By Tim Pozza, Okaloosa County*

To paraphrase a quote, "A leader is someone who can motivate others to do things that they normally don't want to do." For some reason, that thought stuck with me. We all know people who are leaders. What makes them a leader? Why do we see them as a leader?

Some great leaders had their own ideas about leadership:

"You do not lead by hitting people over the head - that's assault, not leadership."

— **Dwight D. Eisenhower**

"The task of the leader is to get his people from where they are to where they have not been."

— **Henry Kissinger**

"Great leaders are almost always great simplifiers, who can cut through argument, debate and doubt to offer a solution everybody can understand."

— **General Colin Powell**

"Men make history and not the other way around. In periods where there is no leadership, society stands still.

Progress occurs when courageous, skillful leaders seize the opportunity to change things for the better."

— **Harry Truman**

"People ask the difference between a leader and a boss. The leader leads, and the boss drives."

— **Theodore Roosevelt**

Below is a summary of quotes from several of the FGFOA Chapter Presidents on leadership and the qualities of a good leader.

**Amanda Lewis, Panhandle Chapter**

"I define a good leader as a hard working communicator. Qualities a good leader possesses include: being open-minded, but decisive; communicates openly and effectively; genuinely cares about the people being lead; treats everyone fairly; listens; and is flexible, not rigid."

**Carl Trabulsy, Treasure Coast Chapter**

"My definition of a good leader is someone who has the ability to pull people along instead of having to push them."

A good leader will surround themselves with other good people. Qualities of a good leader are honesty, good communication and the ability to listen and accept criticism.

**Dan C. Katsiyiannis, Gulf Coast Chapter**

"A good leader is an individual who is sincere and ethical; highly motivated, who motivates others as well, through good communication and charisma; a good visionary and planner; and adheres to applicable laws, policies and procedures. The leader sets the direction of the organization for the achievement of their vision and goals."

Many of these qualities I have already stated above. In addition, a good leader directs an organization's personnel; maintains control of the organization through monitoring, internal controls, etc.; and obtains feedback from the major stakeholders of the organization.

**Catherine Edwards, Hillsborough Chapter**

"A good leader is someone who understands what it means and what it takes to serve the common good - someone who understands the objectives of the organization from all aspects and perspectives, recognizes and nurtures individual talents and abilities in people; and knows how to utilize those talents and abilities in an optimal manner to accomplish tasks toward those common objectives."

The qualities that a good leader possesses are in order:

- Ethics
- Mental and physical endurance
- Creativity
- Diligence
- Technical and interpersonal skills

**Michele Ennis, Space Coast Chapter**

"Leadership is the ability to inspire, motivate and empower others to contribute towards the success of a common goal."

A good leader possesses the following: Interpersonal communication skills, task assessment skills, vision, moral character, initiative, stamina, tenacity, enthusiasm, flexibility and a sense of humor. A good leader chooses to lead and inspires by example in order to create results and attain goals, while developing and empowering others to be successful and valued.

**Jeff Price, Palm Beach Chapter**

“A good leader is someone who leads by example, has an open-door policy for staff, shares the responsibilities and rewards, and is respectful towards staff.”

The qualities that a good leader possesses are: Honesty, dependability, good listener and communicator, fun when appropriate, and caring.

**Imtiaz F. Khan, Central Florida Chapter**

“A leader is someone who is knowledgeable in the field he is working in and who gets the job done without alienating those around him. A leader has the ability to pull the pieces together and create synergy and is willing to pitch in and help with the task in an attempt to get it done (right and on time). This does not mean that he may not have the time to do so most of the time. A leader accepts the fact that some of the employees may actually be able to do certain aspects of the job better than they can.”

The qualities that a good leader possesses are:

- Honesty
- Good communication skills
- Good listening skills
- Firm but fair
- Ability to think independently
- Does not need to know everything but is able to recognize the correct answer
- Ability to make a bad situation good (does not pour oil over the fire)
- Leads by example

*How do you measure up as a leader?*

**New IRS Mileage Rates!**

Ann Marie Ricardi , City of Naples

Beginning Jan. 1, 2008, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- 50.5 cents per mile for business miles driven;
- 19 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service of charitable organizations.

The new rate for business miles compares to a rate of 48.5 cents per mile for 2007. The new rate for medical and moving purposes compares to 20 cents in 2007. The rate for miles driven in service of charitable organizations has remained the same.

**DFS Uniform Chart of Accounts**

The Florida Department of Financial Services, Bureau of Local Government is tasked with maintaining the Chart of Accounts that all local governments are required to use when producing their Annual Financial Report (AFR) cited in Section 218.32, Florida Statutes. Changes to this list of account codes are in response to new or updated legislation, Governmental Accounting Standards Board (GASB) updates or clarifications, and attempts to streamline the chart to better reflect Generally Accepted Accounting Principles (GAAP). The following are updates to the present Chart of Accounts that should be used by all local governments when preparing the fiscal year 2008 AFR. However, DFS strongly encourages local governments to early implement these changes during the transition fiscal year 2007. During this transition year (FY 07). DFS will make available both the old and new codes for entry in their new Local Government Electronic Reporting (LOGER) System. DFS is currently re-establishing the old account codes in LOGER which will be available on March 5, 2008.

**Revenue – Franchise Fees**

- Electricity – was 313100, now 323100
- Telecommunications – was 313200, now 323200
- Water – was 313300, now 323300
- Gas – was 313400, now 323400
- Cable – was 313500, now 323500
- Sewer – was 313600, now 323600
- Solid Waste – was 313700, now 323700
- Other – was 313900, now 323900

**Revenue – Occupational Licenses**

- Prior session reclassified this revenue as a Local Business Tax
- Was 321000, now 316000

**Revenue – Special Assessments**

- Was one account – 363100
- Now broken into two:
  - 363110 – Special Assessment – Capital Improvement
  - 363120 – Special Assessment – Service Charges

Please contact the Bureau of Local Government at (850) 413-5571, [localgov@fldfs.com](mailto:localgov@fldfs.com), if you have any questions.

# Committee Reports

## Career Development Committee

*Katrina A. Laudeman, City of Orlando, Chair*

The Career Development Committee has successfully completed two seminars and is preparing for the 2008 line-up. The January 18, 2008 seminar took place in Tallahassee with the topics of IRS and financial reporting. The February 8, 2008 seminar took place in Palm Beach Gardens and discussed grants management and a "mini" GASB update with Paul Glick. The March seminar is now scheduled in Clearwater Beach to present "Fraud Awareness for Financial Professionals", with Courtenay Thompson as the speaker. Finally, April's educational topic will focus on risk management and insurance. For more information on the entire schedule and current seminars please visit the FGFOA Web site. We hope that you take advantage of these beneficial educational opportunities! If you have any questions, contact me at [katrina.laudeman@cityoforlando.net](mailto:katrina.laudeman@cityoforlando.net), or call (407) 246-2685.

## Certification Committee

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

The Certification Committee is pleased to welcome the nine new CGFOs who earned their certifications after completing their final requirements with the November 2007 exam. Congratulations to Gerald Boop, Laurie Bowes, Edward Halsey, James Hamill, Maria Kemp, Jonathon McKinney, Joseph Menz, Robert Miller and Angela Singleton for a job well done. Earning this designation truly is an outstanding achievement. These individuals will be included in the "CGFO-of-the-Year" contest along with the spring 2008 designees.

Final preparations for the spring CGFO examinations, scheduled to be held at convenient locations throughout the state on March 7, are underway. We also will host the CPFO examinations in Miami and Orlando at the same time.

For the remainder of the association year, the committee plans to concentrate on our final task: online CPE reporting. Thanks to the efforts of Bill Rotella and Christine Francis, specifications including screen designs have been developed, and approved by the Board. Committee members will be working with the Florida League of Cities IT staff to determine the technical aspects and beta test the final product. Our goal is to have the online CPE reporting functional for the June 30, 2008 renewal cycle.

## Conference Host Committee

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

The Conference Host Committee is finalizing plans for the upcoming conference in May 2008, at the beautiful Hyatt Regency in downtown Jacksonville. Mark your calendar now for May 17-22, and join fellow FGFOA members for an enjoyable and economical opportunity to earn CPE credit. Registration fee includes: Sunday morning walking tour along the downtown riverfront with light breakfast bar, Sunday evening reception and buffet dinner in the Hyatt Grand Ballroom, Monday member luncheon, Tuesday business luncheon meeting, Tuesday night dinner and live concert in the Hyatt Grand Ballroom, and nightly admittance to the Hospitality Suite.

Many volunteers will be needed during the Conference: at the Welcome Desk distributing bags and answering questions, for the Golf Tournament on Sunday morning, for ticket collection at the Annual Business Luncheon on Tuesday, or nightly in the Hospitality Suite. Please contact Volunteer Committee Chair Patti Clifford at [pclifford@fbfl.org](mailto:pclifford@fbfl.org) to sign up to be a part of this great conference.

## 2007-2008 COMMITTEE CHAIRS

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## Conference Program Committee

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

We are only three short months away from the 2008 Annual Conference in Jacksonville! This year's conference will focus our attention on several important and timely topics. Significant efforts will be made to address the latest developments with property tax reform, investments, the SBA Local Government Investment Pool, rating agency actions regarding various municipal bond insurers to name a few. A legislative update will be provided for the 2008 Legislative Session as well as recent initiatives of the Florida Taxation and Budget Reform Commission. Our longstanding economic update should be interesting this year given the current state of our national economy. So, please register early and the Conference Program Committee looks forward to seeing everyone in Jacksonville this May!

## Legislative Committee

*Kent Olson, City of Jacksonville, Chair*

Get Ready, Cause Here They (I) Come (Rare Earth, 1969) - The Florida Legislature begins it's next session on March 4, 2008, but the fun has already begun! Senate and House committees have held numerous committee meetings to establish their agendas and many bills have already been filed (over 1,500 to date!).

What's in store for local governments during the 2008 legislative session (or sessions)? It's hard to say, except that it probably won't be all that good.

Speaker Rubio continues to support further property tax reductions (Amendment Two anyone?) and the Taxation and Budget Reform Commission has yet to weigh-in with its recommendations, which are due out later this year. We can hardly wait!

Your FGFOA Board of Directors and Legislative Committee are preparing to track bills and contact state legislators to discuss bills that will have an impact on Florida local governments. And we need your help! Even though the Legislature has already begun its work, it's not too late to have an impact on proposed legislation this session. Please take a look at the FGFOA Legislative Policies that are posted on the FGFOA web site and see if one or two policies are important to your jurisdiction. Please consider sending a letter to your local legislators about these and ask them to keep the FGFOA policy objectives in mind during the session. It would be good if your local elected officials could send a letter supporting the policy, too. Maybe the letter could be followed-up by a phone call or a visit if you or your elected officials are in Tallahassee during the session?

To track proposed legislation, you can access the Senate and House Web sites through: [www.leg.state.fl.us](http://www.leg.state.fl.us), then click on the Senate Web site (Proposed Committee Bills link in body of home page, right center) and on the House Web site

(Bills link, top of home page). Also, the Taxation and Budget Reform Commission Web site is [www.floridatbrc.org](http://www.floridatbrc.org).

Several groups for all of us in local government to watch are the Committee on Urban and Local Affairs (not the marital kind of affairs), the Government Efficiency & Accountability Council, and the Policy and Budget Council.

Here are some key dates and a few bills of interest that have been filed so far (not a complete list by any means):

March 4 - First Day of Session, 83rd House since Statehood; 110th Regular Session since Statehood; 20th House since 1968 Constitutional Revision.

March 4 - Final Member Bill Filing Deadline: no general bills, local bills, joint resolutions, concurrent resolution (except one relating to extension of a session or legislative organization or procedures), substantive House resolutions, or memorial shall be given first reading unless approved for filing with the Chief Clerk no later than noon of the first day of the regular session.

HB 171 (similar to SB 976, comparable to HB 27, SB 330, SB 976) Firefighter and Police Pension - revises definitions for prior service credit, authorizes retirees to change beneficiary, et al.

HB 181 (similar to SB 392) State and Local Government Spending - Requires DOR to create free Web site disclosing spending by local governments under certain contracts.

HB 315 (identical to SB 410) Local Government Officers and Employees - Expands eligibility for participation in state group health insurance program, et al.

HB 399 (similar to SB 640) Financial Management by Local Governments - Revises accounting requirements for sheriff and clerks of court and requires county auditors to prepare annual financial reports for counties, et al.

We hope everyone will get involved this year in tracking legislation and letting your legislators know the impacts of their legislation on your budgets and service levels. Remember - it's better to light one small candle than to curse Speaker Rubio; or something like that.

## Member Services Committee

*Ann Marie Ricardi, City of Naples, Chair*

Our committee met via phone on December 13, 2007, at 10:00 a.m. The FGFOA flyer was discussed and it was agreed that the CGFO portion should be separated.

We reviewed a submitted book report and agreed that we do not wish to include book reviews in our newsletter.

We also perceived that this article would be too long for a newsletter. If there were ever a shortfall of articles (which thankfully hasn't happened in a few years), we may cautiously consider book reviews, but the committee noted the importance of avoiding any perception of advertising, as that would be inappropriate for our newsletter.

## 2008 School of Governmental Finance Committee

*Carol Himes Hannigan, City of Boca Raton, Chair*

Although it has been only two months since the School of Governmental Finance was held at the PGA National Resort, the next one will be here before we know it. I am looking forward to planning this wonderful event. In order to offer a program of as high a quality as my predecessors, I will need assistance from my FGFOA fellow members. If you are interested in serving on this committee, please submit an application. The application for committee membership can be obtained by going to [www.fgfoa.org/about/committees.aspx](http://www.fgfoa.org/about/committees.aspx) or by e-mailing Kelly Davis at [kdavis@flcities.com](mailto:kdavis@flcities.com). I also can be reached at (561) 393-7833 or by e-mail at [chimes@ci.boca-raton.fl.us](mailto:chimes@ci.boca-raton.fl.us). I assure you it will be a rewarding experience, so don't delay.

## Small Government Committee

*Joe Van Zile, City of Clermont, Chair*

The Small Government Committee's sub-committees continue to meet and are making great progress toward accomplishing the goals set by the Board for this year.

The outreach sub-committee, chaired by Terry Sharp, City of Lighthouse Point has prepared an e-mail that describes the benefits of membership in our organization. The e-mail is expected to be sent out to finance officials throughout the state that are not currently members of the FGFOA within the next 30 days.

The resources manual sub-committee, chaired by Elly Gumera, City of Winter Garden has drafted three chapters dealing with accounting, auditing/financial reporting and budgeting. The chapters should be able to be added to the manual within the next 60 days.

The needs assessment sub-committee, chaired by Wes Hamil, City of Winter Park, continues to strategize regarding the format of this important survey. The survey should be distributed within the next few weeks.

If there are suggestions or comments regarding the above noted sub-committees, please contact the chair persons or me at [jvanzile@clermontfl.org](mailto:jvanzile@clermontfl.org).

## Technical Resources Committee

*Ron Haring, 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 – There are no new exposure drafts to respond to. We will monitor GASB for any further exposure drafts; one on fund balance reporting is anticipated to be coming out the first quarter of 2008.

Newsletter Articles - We devoted this newsletter to investments and the requirements of finance officials

regarding investment policies (including CPE requirements of finance officials), the Florida Security for Public Deposits Act, and provided sample FY 2007 State Board Administration note disclosure.

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](http://www.fgfoa.org).
- Kelly Davis at (850) 222-9684 or e-mail [kdavis@flcities.com](mailto:kdavis@flcities.com).
- TRC Chairman, Ron Haring at (727) 942-5612 or [rharing@ci.tarpon-springs.fl.us](mailto:rharing@ci.tarpon-springs.fl.us).



# Chapter News and Announcements

## Central Florida Chapter

*Imtiaz F. Khan, Osceola County, President*

The Central Florida Chapter of FGFOA held its monthly luncheon/CPE meeting on January 10, 2008, at the SunTrust Bankers Club Sunroom in Orlando. The seminar was presented by PFM Asset Management LLC. John F. Grady III, Senior Managing Consultant from the PFM Orlando office, explained how to develop an investment strategy and a cash flow analysis while Nelson L. Bush from the Virginia office spoke about mutual funds 101. These presentations were well received by those in attendance, especially under the current economic conditions. The chapter's next seminar will be an economic update and is scheduled for February 14, 2008. Additional monthly seminars are scheduled for March and April 2008.

The chapter holds eight to nine meetings on the second Thursday of the month. The months skipped normally are November, December, May and June. We look forward to seeing you at these monthly luncheon seminars. Meeting notices will be sent to all active members via e-mail. Reservations can be made to Chapter Secretary Katrina Laudeman at [Katrina.laudeman@cityofOrlando.net](mailto:Katrina.laudeman@cityofOrlando.net).

## First Coast Chapter

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

The next quarterly meeting of the First Coast Chapter is scheduled for March 7, 2008, at City Hall in Jacksonville Beach. All chapter members will receive a detailed meeting announcement via e-mail during the first week of February. Please remember to sign the attendance roster when attending chapter meetings, as it is verification for end-of-year CPE reporting to members.

For the chapter fiscal year beginning July 1, 2008, there will be two board directorship positions available. The Chapter nominating committee is now actively recruiting candidates for these two positions. If you are interested in serving a two-year term as a Chapter director, please contact Karen Myers at [kmyers@sjrwmd.com](mailto:kmyers@sjrwmd.com) or Cindy Gardner at [Cynthia.Gardner@DuvalClerk.com](mailto:Cynthia.Gardner@DuvalClerk.com).

## Gulf Coast Chapter

*Dan Katsiyiannis, City of Pinellas Park, President*

The Gulf Coast Chapter held our annual investment seminar February 8, 2008, at Tucson's restaurant in Clearwater. It was very informative and touched on a wide array of subjects including the recent issues with the State Board of Administration (SBA), economic conditions, the Federal Reserve, investment instruments and opportunities, pension issues and bond financing, to name a few.

The morning session speakers included Tammy with Shea Financial who talked about investment markets, instruments and SBA issues, Brock Loftis, Steve Moskun with the City of Clearwater and Mr. Klausner, followed by Ira Summers and Julie Turner, in the afternoon. This was a star-studded list of speakers that provided the latest financial information in the governmental arena.

We are contacting the SBA and the Pinellas County Property Appraiser's Office for possible speakers at our March and June luncheon meetings. We need to stay informed of SBA issues and investment opportunities that may be available relative to risk and liquidity. The Property Appraiser's Office can provide information on what to expect in terms of tax reform, property valuations, procedures and forms.

## 2007-2008 CHAPTER PRESIDENTS

### Central Florida Chapter

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(407) 343-2700  
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### Florida First Coast Chapter

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### Hillsborough Chapter

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### Nature Coast Chapter

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### South Florida Chapter

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### Southwest Florida Chapter

Sharon Knippenberg  
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### Space Coast Chapter

Michele Ennis, CGFO, CGFM, CPFO  
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[mennis@melbourneflorida.org](mailto:mennis@melbourneflorida.org)

### Treasure Coast Chapter

Carl Trabulsy  
(772) 621-3343  
[carltrabulsy@SLCFD.org](mailto:carltrabulsy@SLCFD.org)

## Hillsborough Chapter

*Catherine Edwards, Hillsborough County – CCC, President*

Hillsborough Chapter's most recent membership meeting and training session was held on February 15, 2008. A short business meeting started at 1:30 p.m. followed by a presentation on cyber crime presented by Lawrence A. Wolfenden, Agent, Federal Bureau of Investigation, Tampa Division.

Cyber crime is the third highest priority of the FBI. The mission of the Cyber Division is "Protect the U.S. against cyber-based attacks and high-technology crimes." Mr. Wolfenden's presentation touched on subjects and terms such as: computer intrusion, Internet fraud, ACH fraud, computer forensics, cash re-shippers, goods re-shippers, advance fee schemes, IP address identity, electronic surveillance, trap and trace, e-mails, cookies, cached Web pages, bookmarks, swap space, mailbox files, instant messengers, BotNets, spam and more.

Membership in the Hillsborough Chapter is very reasonable. Chapter dues are \$5 per year for active members and \$10 per year for associate members. The benefit to membership is convenient, cost-effective training opportunities, such as the one described above, as well as opportunities to network with others who work in the local government community. A membership application is available on the FGFOA Web site or you may contact Peggy Conkel at [pconkel@hcsso.tampa.fl.us](mailto:pconkel@hcsso.tampa.fl.us) or (813) 247-0919.

## Nature Coast Chapter

*Melisa 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. - 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.

Our most recent quarterly meeting was held on January 16, 2008. Our speakers included Mark White, CPA, Partner, Purvis Gray & Company LLP; Helen Painter, CPA, Partner, Purvis Gray & Company LLP; Elaine M. Kuligofski, Esq., SPHR, Director, Human Resources and Risk Management, Southwest Florida Water Management District. Topics covered were recently issued auditing standards that auditors will be implementing for 2007 and 2008 audits, and the characteristics of the different generations in the workplace.

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. For more information, please check the chapter information on the FGFOA Web site or contact Melisa Lowe at [melisa.lowe@swfwmd.state.fl.us](mailto:melisa.lowe@swfwmd.state.fl.us) or (352) 796-7211, ext. 4119.

## Palm Beach Chapter

*Jeff Price, City of Greenacres, President*

Happy New Year! The Palm Beach Chapter's Holiday Social was held on December 7, 2007 at Benny's on the Beach, perched on Lake Worth Pier. After a very exhausting year (thanks to the state Legislature and SBA), we relaxed and shared our stories. The members attending enjoyed an excellent buffet dinner as well as a raffle. A great big thank you to our Social Chairperson Kathy Eder, for doing a great job on this event.

The Palm Beach Chapter has scheduled an eight-hour investment training seminar for February 28, 2008, at the Palm Beach Airport Hilton. Steven Alexander and his team from PFM Asset Management will lead this timely and informative seminar. Some of the planned topics are: market update, analyzing local government's investment pools/money market funds, arbitrage, OPEB and cash flow forecasting.

Anyone interested in attending this seminar can contact Kathy Eder at [keder@townofpalmbeach.com](mailto:keder@townofpalmbeach.com). The cost is \$100 which includes breakfast, lunch and a snack. Space is limited so RSVP early.

Our meeting notices, chapter happenings and events are done by e-mail only, so contact Victoria Guinn [vguinn@ci.boca-raton.fl.us](mailto: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 Panhandle Chapter's most recent meeting was held on January 11, 2008. Speakers Tom Harrison and John Keillor of Lanigan and Associates presented a very informative session titled "Fraud from the External Auditors Perspective."

The remaining quarterly meetings tentatively scheduled for 2007-2008 are:

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, as well as the chapter's site at <http://panhandlefgfoa.info>.

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

### South Florida Chapter

*Doreen Lam, City of Hollywood, President*

To finish out what proved to be a challenging year for many government finance officers, the chapter held its annual holiday party on December 7, 2007, at the "Laffing Matterz" comedy club in downtown Fort Lauderdale. You might say that the dinner and comedy review were just what the doctor ordered, and everyone attending had a great time!

We've hit the ground running in 2008. The chapter already has two speakers booked for the New Year, and is about to close on a third speaker. Our next dinner meeting is scheduled for February 28, 2008, and our guest speaker is economist Dr. Gerald Dwyer, Jr., Vice President over financial and monetary economics in the Research Department of the Federal Reserve Bank of Atlanta. The Fed relies on the research of each of its regional banks in making its overall decisions regarding interest rate setting. Dr. Dwyer's presentation about his role at the Fed and where the U.S. economy is headed should be very interesting indeed.

The chapter has invited attorney Jamie Cole of Weiss Serota, P.L. to speak in April on the topic legal challenges facing local governments today that every government finance officer should be aware of. Finally, we are hoping to secure a speaker from FEMA for our June meeting to talk about FEMA's Public Assistance pilot program and what that might mean for local governments in terms of increasing the available debris reimbursement.

We look forward to seeing everyone at the coming meetings. Remember, you need not be a member of the South Florida Chapter to attend our meetings and hear the great speaker presentations we have lined up, but joining will save you money and keep you in the valuable South Florida government finance networking loop.

### Southwest Florida Chapter

*Sharon Knippenberg, City of Punta Gorda, President*

The Southwest Florida Chapter held its all-day seminar on February 8, 2008.

The morning session was "Best Practices in Budgeting" presented by Howard Kunik, City Manager of Punta Gorda. The afternoon session was "Innovative Ideas in Budgeting" presented by Jeff Seward, Manager, Fiscal Planning for Sarasota County.

The chapter also is planning to host our regular half-day meetings on April 20, 2008, on OPEB, and on June 20, 2008,

on legislative issues and cash management, so keep those dates open!

### Space Coast Chapter

*Michele Ennis, City of Melbourne, President*

The Space Coast Chapter held its quarterly business meeting and half-day CPE session on February 8, 2008. We were very excited to have Linda Davidson, President-Elect of the FGFOA, join us for our business meeting and to present a CPE session on best budgeting practices. Other speakers included Steve Alexander with PFM Asset Management, to present an update on the credit crisis of 2007 and how it impacts public investors. Justin Young and Burton Marshall with the Florida Department of Financial Service's Bureau of Local Government presented an interactive, Web-based presentation on the new reporting requirements for the Annual Financial Report (AFR). If you would like to become a member of the Space Coast Chapter, please contact Michele Ennis at [mennis@melbourneflorida.org](mailto:mennis@melbourneflorida.org).

### Treasure Coast Chapter

*Carl Trabulsy, St. Lucie County Fire District, President*

The most recent Treasure Coast Chapter meeting was held January 11, 2008. The attendees enjoyed the presentation "Tax Reform - Does Cutting Taxes Mean Cutting Benefits?" by Kurt Gehring of the Gehring Group. We had 50 members show up for this very informative and entertaining seminar. We had 2 new members join us for their first meeting. The next Chapter meeting is scheduled for April 4th.



## It's About You

Members newly awarded the Certified Government Finance Officer (**CGFO**) designation:

Jerry Boop, City of Leesburg  
 Laurie Bowes, Orange County Comptroller's Office  
 Edward Halsey, Indian River County - CCC  
 James Hamill, City of Fort Lauderdale  
 Maria Kemp, City of Belleair Beach  
 John McKinney, City of Edgewater  
 Joseph Menz, City of West Melbourne  
 Robert Miller, Okaloosa County  
 Angela Singleton, Seminole County

The Space Coast Chapter would like to congratulate the following members from the City of Cocoa Beach on their recent promotions; Charles Holland has been appointed Finance Director; Eileen Clark has been appointed Assistant Finance Director; and Denise DeRocher has been appointed Accounting Manager.

## FGFOA Calendar at a Glance

### May 2008

**18-21**      **2008 FGFOA Annual  
 Conference  
 Hyatt, Jacksonville  
 Jacksonville**

### May 2009

**May 30- June 3**      **FGFOA Annual Conference  
 Tampa Marriott Waterside  
 Tampa**

### June 2008

**15-18**      **2008 GFOA Annual  
 Conference  
 Fort Lauderdale**

### June 2009

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

### November 2008

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

### November 2009

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

## In Memoriam

### Christine H. Francis, CPA, CGFO, CPFO

Christine H. Francis, 56, passed away on Feb. 6, 2008, after a long and courageous battle with cancer. Born in Schenectady, N.Y., on July 21, 1951, Christine and her family relocated to Cocoa Beach, FL, in 1962, where her father was one of the designers of the Apollo and Space Shuttle launch complexes. It was in Cocoa Beach where she met and married her husband of more than 38 years, Michael Francis. Christine was the assistant finance director for the Leon County Clerk of the Court's Office. Prior to that, she worked in government and private practice as a certified public accountant. She was also a Florida certified government finance officer and a nationally certified professional finance officer. She was well-liked and highly respected in her field of work, not only on a local level but also across the state of Florida and the United States. Christine was an honor graduate of Florida State University. In her final years, while working toward retirement, she was dedicated and involved with her family, especially the grandchildren, loved to do needlepoint and, above all, loved to travel. Christine was a dear friend to many of us in FGFOA and will be deeply missed.

## Employment Announcements

This is a condensed listing of postings. Visit [www.fgfoa.org](http://www.fgfoa.org) for a complete job posting description.

### Management & Budget Analyst – Polk County BCC

[www.polk-county.net](http://www.polk-county.net)

### 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. 633-1000, ext. 660

### Senior Budget Analyst - South Florida Water Management District

[www.sfwmd.gov](http://www.sfwmd.gov). Job Reference NB50057888.

### Chief Accountant - City of Titusville

Employer Job Line (321) 383-4395, TDD (321) 383-5706, City Hall (321) 383-5775. Submit an application to the Human Resources Department, 555 S. Washington Avenue, Titusville, FL, 32796.

### Fiscal Analyst II - City of Titusville

Employer Job Line (321) 383-4395; TDD (321) 383-5706; City Hall (321) 383-5775. Submit an application to the Human Resources Department, 555 S. Washington Avenue, Titusville, FL, 32796.

### Accountant – City of Cocoa Beach

Finance Department. Apply at 2 S. Orlando Ave., Cocoa Beach, FL 32932 or fax a resume to (321) 868-3226. [www.cityofcocoabeach.com](http://www.cityofcocoabeach.com)

### Budget/Financial Analyst – City of Tarpon Springs

Finance Department. Applications can be obtained from the City of Tarpon Springs, Human Resources Department, 324 E. Pine Street, Tarpon Springs, Florida 34689. [www.ci.tarpon-springs.fl.us](http://www.ci.tarpon-springs.fl.us)

### Senior Financial Analyst – Central Florida Regional Transportation Authority

Submit letter of interest and resume to [resume@golynx.com](mailto:resume@golynx.com) or mail to LYNX, Human Resources Division, 455 N. Garland Ave., Orlando, FL 32801. [www.golynx.com](http://www.golynx.com)

### Assistant Manager of Budget & Accounting - Hillsborough Area Regional Transit

Apply in person @ 4305 E. 21st Ave., Tampa, FL 33605; or submit resume, references, and salary history to [jobs@hartline.org](mailto:jobs@hartline.org), or fax: (813) 626-9643.

### Principal Planner - Financial Planning Analyst - Hillsborough Area Regional Transit

Apply in person @ 4305 E. 21st Ave., Tampa, FL 33605; or submit resume, references, and salary history to [jobs@hartline.org](mailto:jobs@hartline.org), or fax: (813) 626-9643.

### Controller - Fort Lauderdale

Submit a completed application to: The Department of Human Resources, City Hall, 100 N. Andrews Ave, Fl 3, Fort Lauderdale, FL 33301. [www.fortlauderdale.gov](http://www.fortlauderdale.gov)

**Accountant - Seacoast Utility Authority**

Temporary Part-Time. Applications are being accepted at Seacoast Utility Authority, 4200 Hood Rd, Palm Beach Gardens, FL 33410, (561) 627-2900, ext. 395.

**Senior Budget Analyst - Indian River County Board of County Commissioners**

Apply: Indian River County Human Resources, 1800 27th St., Vero Beach, FL 32960. Fax: (772) 770-5004. [www.ircgov.com](http://www.ircgov.com).

**Finance Director - City of Winter Garden**

Send resume to: [jobs@cwgdn.com](mailto:jobs@cwgdn.com) or City of Winter Garden, Human Resources, 251 W. Plant St., Winter Garden, FL 34787

**Senior Accountant – Central Florida Regional Transportation Authority**

Submit letter of interest and resume to [resume@golynx.com](mailto:resume@golynx.com) or mail to LYNX, Human Resources Division, 455 N. Garland Ave., Orlando, FL 32801. [www.golynx.com](http://www.golynx.com)

**Finance Manager - City of Maitland**

Applications may be obtained from the Personnel Department, Maitland City Hall, 1776 Independence Lane, Maitland, FL 32751. [www.itsmymaitland.com](http://www.itsmymaitland.com).

**Management & Budget Analyst – City of Maitland**

Applications may be obtained from the Personnel Department, Maitland City Hall, 1776 Independence Lane, Maitland, FL 32751. [www.itsmymaitland.com](http://www.itsmymaitland.com).

**Treasurer - City of Fort Lauderdale**

To apply, submit an application to: The Department of Human Resources, City Hall, 100 N. Andrews Ave. Fl 3, Fort Lauderdale, FL 33301. [www.fortlauderdale.gov](http://www.fortlauderdale.gov)

**Senior Accountant - City of Coconut Creek**

[www.coconutcreek.net](http://www.coconutcreek.net)

**Director of Finance - City of Fort Lauderdale**

Submit a resume to: Averill Dorsett, Director of Human Resources, City of Fort Lauderdale, 100 N. Andrews Ave., Fort Lauderdale, FL 33301. [HRDirector@fortlauderdale.gov](mailto:HRDirector@fortlauderdale.gov). [www.fortlauderdale.gov](http://www.fortlauderdale.gov)

**Grants Writer - City of Vero Beach**

Apply to: City of Vero Beach, 1053 20th Place, Vero Beach, FL 32960. Phone: (772) 978-4900. [www.covb.org](http://www.covb.org)

**Program Manager II – Seminole County**

Apply to Human Resources at: 1101 E First Street, Sanford, FL 32771, or fax to (407) 665-7939 or e-mail [hr@seminolecountyfl.gov](mailto:hr@seminolecountyfl.gov). [www.seminolecountyfl.gov](http://www.seminolecountyfl.gov)

**Auditor I, Auditor II, and Auditor III - City of Orlando**

Office of Audit Services and Management Support REC.# 8-029J. To apply: City of Orlando, Human Resource, 400 South Orange Avenue, Orlando, FL 32801. [www.cityoforlando.net/sigma](http://www.cityoforlando.net/sigma)

**Grants Writer - City of Vero Beach**

Apply to: City of Vero Beach, 1053 20th Place, Vero Beach, FL 32960. [www.covb.org](http://www.covb.org)

**Accountant III - City of Hallandale Beach**

Apply online at [www.hallandalebeachfl.gov](http://www.hallandalebeachfl.gov) or, Send cover letter and resume to: City of Hallandale Beach, Personnel Department, 400 S. Federal Hwy, Hallandale Beach, FL 33009

**Accountant - City of Boynton Beach**

Mail to HR Dept., 100 E. Boynton Beach Blvd, Boynton Beach, FL 33425. Fax (561) 742-6274. [www.boynton-beach.org](http://www.boynton-beach.org)

