



**Florida Government Finance Officers Association, Inc
Meeting of the Board of Directors**

Friday, April 17, 2026

**Embassy Suites by Hilton Orlando
8978 International Drive, Orlando**

Manatee Room

9:00 am



FGFOA Mission

2024-2025

The FGFOA is dedicated to being your professional resource by providing opportunities through Networking, Education, Information and Leadership.

Networking

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

Education

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

Information

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members

Leadership

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements



FGFOA BOARD MEETING

April 17, 2026

Attendance

NOT
PRESENT

PRESENT

OFFICERS

Nicole Gasparri	President
Kelly Strickland	President-Elect
Melissa Burns	Secretary/Treasurer

DIRECTORS

1st Term 2nd Term

Sharon Almeida	2023-2026	
Nicole Jovanovski	2022-2025	2025-2028
Missy Licourt	2021-2024	2024-2027
Anna Otiniano	2024-2027	
Sarah Simpson	2026	
William Spinelli	2025-2026	
Allison Teslia	2024-2027	
Stephen Timberlake	2025-2028	

IMMEDIATE PAST PRESIDENT

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Rip Colvin

COMMITTEE CHAIRS

Jonathan McKinney	Certification Committee
Sarah Simpson	Conference Program Committee
Wayne Meyer	Educational Programs Committee
Tameka Blake	Event Host Committee
Jamie Roberson	Local Chapter Committee
Kadem Ramirez	Professional Development Committee
Elizabeth Walter	2025 SOGF Committee
Ajay Gajjar	Technical and Legislative Resources Committee

OTHERS IN ATTENDANCE

Paul Shamoun	Florida League of Cities
Jill Walker	Florida League of Cities
Karen Pastula	Florida League of Cities



**FGFOA BOARD OF DIRECTORS
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DATE/TIME: Friday, April 17, 2026
9:00 am
Location: Embassy Suites by Hilton Orlando 8978 International Drive,
Orlando
Room: Manatee

- I. Call to Order – Nicole Gasparri, President**
- II. Attendance**
- III. Consideration of Minutes – January 16, 2026, and February 10, 2026**
- IV. Report of Officers**
 - A. President – Nicole Gasparri**
 - B. President Elect – Kelly Strickland**
 - 1. 2026-2027 Committee Chair Selections**
 - C. Secretary Treasurer – Melissa Burns**
- V. Executive Director – Paul Shamoun**
 - A. Budget Amendment**
 - B. 2027 School Options**
 - C. Membership Report**
 - D. Investment Report**
- VI. Committee Reports**
 - A. Certification Committee – Board Liaison: Melissa Licourt**
 - i. Committee Update**
 - B. Conference Program Committee – Board Liaison: Anna Otiniano**
 - i. 2026 Annual Conference Program Draft**
 - ii. Updated Annual Conference Program Committee Policies and Procedures Manual**

C. Educational Programs Committee – Board Liaison: Stephen Timberlake

- i. Committee Update**
- ii. Educational Programs Committee Policies and Procedures Manual**

D. Event Host Committee – Board Liaison: Allison Tesla

- i. Committee Update**

E. Local Chapter Committee – Board Liaison: Nicole Gasparri and Kelly Strickland

- i. Committee Update**
- ii. Hillsborough Local Chapter Bylaws Update**
- iii. Palm Beach County Local Chapter Bylaws Update**

F. Professional Development Committee – Board Liaison: Bill Spinelli

- i. Committee Update**

G. School of Governmental Finance – Board Liaison: Sharon Almeida

- i. Committee Update**

H. Technical and Legislative Resources Committee – Board Liaison: Nicole Jovanovski

- i. 2026 Legislative Summary**
- ii. GASB Proposed Implementation Guide**

I. Communication Collaboration Ad-Hoc Committee– Board Liaison: Sharon Almeida

- i. Committee Update**

VII. Other Business

VIII. Next Meeting – Wednesday, June 17, 2026, in conjunction with FGFOA 2026 Annual Conference located at the Loews Sapphire Falls Resort at Universal Orlando, 6601 Adventure Way, Orlando FL 32819

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

BOARD OF DIRECTORS MEETING MINUTES

January 16, 2026

The meeting of the FGFOA Board of Directors met at the Sheraton Resort in Clearwater.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller

President-Elect – Kelly Strickland, Director of Financial Administration, City of Sarasota

Secretary-Treasurer – Melissa Burns, Finance Director, City of St. Augustine

Director, Sharon Almeida, Finance Director, Royal Palm Beach

Director, Nicole Jovanovski, Director of Finance, Sarasota County Clerk of the Circuit Court & Comptroller

Director, Anna Otiniano, Financial Services Director, City of Plantation

Director, Allison Teslia, Management & Budget Director, Lake County

Director, Stephen Timberlake, Special Projects Manager, City of Boca Raton

STAFF

Paul Shamoun, Florida League of Cities

Jill Walker, Florida League of Cities

CALL TO ORDER

There being a quorum, President Gasparri called the January 16, 2026, meeting of the FGFOA Board of Directors to order at 9:21 am.

PRESIDENT REPORT

Minutes

President Gasparri presented the minutes from the October 29, 2025, and December 18, 2025, Board meetings for review.

Mrs. Almeida moved, seconded by Mr. Timberlake, to accept the October 29, 2025, and December 18, 2025, minutes. Motion passed without objection.

EXECUTIVE DIRECTOR REPORT

2025-2026 Budget

Mr. Shamoun presented the 2025-2026 Budget.

Mrs. Almeida moved, seconded by Mr. Timberlake, to accept the 2025-2026 Budget with an increase for Annual Conference of \$60 per person, and an increase of membership fees of \$10 per person. Motion passed without objection.

Showstoppers Insurance Quote

Mr. Shamoun presented the Showstopper Insurance Quote indicating 3 options for coverage. Typically choose option “C” to cover both Annual Conference and SOGF in 2026

Mr. Timberlake moved, seconded by Mrs. Almeida, to approve payment of option “c” for the Showstoppers Policy at the rate of \$9,236.85. Motion passed without objection.

Membership Report

Mr. Shamoun presented the FGFOA membership report. No motion was made.

COMMITTEE REPORTS

CGFO Certification Committee

President Gasparri asked whether or not associate members are currently able to teach CGFO courses. Mr. Timberlake noted the wording in the Policy and Procedures Manual for the committee needs to be edited for

clarification on this issue. This will go back to the committee for further clarification. There may need to be a section added to the description for an instructor which allows associate members to teach if they have their CGFO. It is also recommended to add a signed attestation which confirms teachers will not share content of teaching or testing information. This may need to be signed by all speakers for Bootcamp and Leadership as well.

Mrs. Almeida moved, seconded by Ms. Teslia, to approve an associate member to teach CGFO with the wording as amended by the Committee. However, the motion was removed so the committee can clarify the language and amend for a future submission.

Annual Conference Program Committee

Annual Conference Program Schedule

Mrs. Otiniano presented the Annual Conference Program Committee confirm that a speaker cannot speak more than once at Annual Conference, they would need board approval to speak more than once. However, it is noted that some people speak individually and also on a panel.

Mrs. Otiniano moved, seconded by Mr. Timberlake, to approve Lorrie Brinson to be on a panel and speak at another session. Motion passed unanimously.

Annual Conference Moderator Training

Ms. Otiniano spoke regarding the Annual Conference Moderator Training documents (and Evolution Series Moderator Training) noting there is always a speaker badge available so the line that references the need for that can be removed from both moderator training documents. Double CPE will be given for speakers. The instructions only had formatting changes.

Ms. Teslia moved, seconded by Mrs. Otiniano, to approve the Moderator Training documents as amended. Motion passed unanimously.

Education Committee

Mr. Timberlake presented the Education Committee review. No motion was made.

Event Host Committee

Ms. Teslia presented the Event Host Committee report noting there is no one currently confirmed for the color guard for the Annual Conference Opening ceremony. The committee is reviewing gift bag options along with additional selections for extra gifts for the keynote, etc. The committee is still looking for a pastor for the opening prayer.

Local Chapter Committee Policies & Procedures Manual

Ms. Strickland presented the updated Local Chapter Committee Policies & Procedures Manual which spells out that members must be an officer on a Local Chapter level to serve on their board.

Mr. Timberlake moved, seconded by Ms. Teslia, to approve the updated Local Chapter Committee Policies & Procedures Manual as presented. Motion passed unanimously.

Local Chapter Committee Hillsborough Local Chapter Bylaws

Ms. Strickland presented the Local Chapter Committee update which included the updated Hillsborough Local Chapter Bylaws for approval. It was noted that it says "Vice President" instead of "President Elect", which is how the FGFOA hierarchy iterates it. It is the favor of the board to have it coincide more with the alignment of the FGFOA Board having a President Elect.

Mrs. Almeida moved, seconded by Mrs. Otiniano, to approve the Hillsborough Local Chapter Bylaws with an exception to allow it to remain as President Elect instead of Vice President. And to update verbiage to say "Chairpersons" instead of Committee Chairs. Motion passed unanimously.

Local Chapter Committee Banking

Ms. Strickland presented the Local Chapter Committee Banking Transition **update noting that it** is going well and the majority of Local Chapters have transferred their funds to Capital City Bank as requested. As a side note, due to increased registrations and membership renewals, credit card fees are now upwards of \$65,000 this year. There may need to be a fee charged to the Local Chapters to cover that in the future so that FGFOA can recoup those fees. A decision will need to be made by the Board on what that looks like after analysis of these fees has been completed. No motion was made.

Professional Development Committee

Ms. Gasparri presented the Professional Development Committee Report noting that another reminder will go out to the membership asking for additional Mentors and Mentees. No motion was made.

Technical and Legislative Resources Committee

Mrs. Jovanovski presented the Technical and Legislative Resources revised Government Resource Manual reflecting a review and refresh of the language, resources and acronyms. This updated manual will be posted on the website and promoted in the next Fiscal Forum Newsletter.

Mr. Timberlake moved, seconded by Mrs. Almeida, to approve the revised Government Resource Manual as presented. Motion passed unanimously.

Communications Collaborations Committee

Mrs. Almeida presented the Communications Collaborations Committee report. She noted that establishing timelines and deadlines from the League Communications Department is critical to the success of the Fiscal Forum Newsletter. Mrs. Almeida is asking the Board to work with the committee chairs using her worksheet template to submit ideas back to her so they can be reviewed, edited and successfully implemented. A Cognito form created by the FGFOA staff is available for content submissions.

NEXT MEETING

The date for the next Board meeting will be Friday, April 17, 2026. It will be held in conjunction with the Leadership 2026 event at the Embassy Suites by Hilton Orlando 8978 International Drive, Orlando.

ATTEST:

Melissa Burns, Secretary/Treasurer

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

BOARD OF DIRECTORS MEETING MINUTES

February 10, 2026

The meeting of the FGFOA Board of Directors met virtually via Teams.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller
President-Elect – Kelly Strickland, Director of Financial Administration, City of Sarasota
Secretary-Treasurer – Melissa Burns, Finance Director, City of St. Augustine
Director, Sharon Almeida, Finance Director, Royal Palm Beach
Director, Nicole Jovanovski, Director of Finance, Sarasota County Clerk of the Circuit Court & Comptroller
Director, Missy Licourt, Director, Anna Otiniano, Financial Services Director, City of Plantation
Director, Anna Otiniano, Financial Services Director, City of Plantation
Director, Bill Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office
Director, Allison Teslia, Management & Budget Director, City of Gainesville
Director, Stephen Timberlake, Special Projects Manager, City of Boca Raton
Immediate Past President, Rip Colvin, Executive Director, Justice Administrative Commission

STAFF

Paul Shamoun, Florida League of Cities
Karen Pastula, Florida League of Cities
Jill Walker, Florida League of Cities

CALL TO ORDER

There being a quorum, President Gasparri called the February 10, 2026, meeting of the FGFOA Board of Directors to order at 9:34 am.

PRESIDENT REPORT

Nominating Committee

President Gasparri presented the results from the recent board applications for an open seat vacated by Mrs. Schnirman. They accepted the application for Sarah Simpson, Budget Manager, City of Aventura. Her seat will expire on June 30, 2026. She will then be able to reapply for a complete term.

Mrs. Otiniano moved, seconded by Mrs. Almeida, to accept Sarah Simpson, Budget Manager, City of Aventura as an FGFOA Board Member. Motion passed without objection.

Lifetime Achievement Committee Selection

President Gasparri chose her committee members for the 2025-2026 Lifetime Achievement Committee. The members are as follows: Chair - Nicole Gasparri, Chief Administrative Officer, Clerk of the Circuit Court & Comptroller, Palm Beach County; Officer - Kelly Strickland, Director of Financial Administration, City of Sarasota; Members - Diane Riechard, Retired; Linda Davidson, Retired; Sharon Almedia, Finance Director, Village of Royal Palm Beach; Diane Martinez, Chief Financial Officer, Escambia County - Housing Finance Authority.

Mrs. Jovanovski moved, seconded by Ms. Burns, to approve the Lifetime Achievement Committee members as presented. Motion passed unanimously.

PRESIDENT-ELECT REPORT

2026-2027 Committee Chairs

President-Elect Strickland presented her selections for the 2026-2027 Committee Chairs as follows: Certification Committee - Jonathan McKinney, Conference Program Committee - Ben Salz, Educational Programs Committee – Wayne Meyer, Event Host Committee – Tameka Blake, Local Chapter Committee - Jamie Roberson, Professional Development Committee – Kadem Ramirez, and for the School of Governmental Finance Committee – Elizabeth Walter. The Technical and Legislative Resources Committee Chair is still to be decided.

Mrs. Almeida moved, seconded by Ms. Teslia, to approve the 2026-2027 Committee Chairs as presented. Motion passed unanimously.

SECRETARY/TREASURER REPORT

Financial Statements Ending June 30, 2026

Ms. Burns presented the Financial Statements for the period Ending June 30, 2026. It was reviewed by the Board and questions were answered by Mr. Shamoun.

Mrs. Almeida moved, seconded by Ms. Strickland, to approve the Financial Statements for the period Ending June 30, 2026. Motion passed unanimously.

COMMITTEE REPORTS

Annual Conference Program Committee

Annual Conference Program Schedule

Mrs. Otiniano presented the Annual Conference Program Committee noting some moderators are still being confirmed. The board confirmed that Associate members can moderate sessions, but that Board members should be given the option to choose first, then it can be opened up to the general membership to choose from the remaining options.

Mr. Timberlake moved, seconded by Ms. Teslia, to approve the Annual Conference Program as submitted. Motion passed unanimously.

NEXT MEETING

The date for the next Board meeting will be Friday, April 17, 2026, in conjunction with 2026 Leadership at the Embassy Suites by Hilton Orlando, 8978 International Drive.

ATTEST:

Melissa Burns, Secretary/Treasurer



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2025-2026 Board of Directors

President-Elect Agenda Item

**2025-2026
BOARD OF DIRECTORS**

OFFICERS

President

Nicole Gasparri

President-Elect

Kelly Strickland

Secretary/Treasurer

Melissa Burns

DIRECTORS

Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT

Rip Colvin

EXECUTIVE DIRECTOR

Paul Shamoun

Meeting Date: April 17, 2026

Title of Item: 2026-2027 Committee Chair Selections

Executive Summary, Explanation or Background:

I am pleased to share the selection of Committee Co-Chairs for the 2026-2027 Technical and Legislative Resources committee. Rip Colvin, Executive Director of the Justice Administrative Commission, and Gabriela Molina, Finance Manager for the Collier County Clerk of Circuit Court, have graciously accepted the role and I look forward to their leadership and contributions.

Additionally, in light of Kadem Ramirez's appointment as FGFOA Board Director for the 2026-2027 year, I have selected Bill Bowers, Senior Fiscal Services Manager for Utilities at Manatee County Government, as the Committee Chair for 2026-2027 Professional Development. I am delighted that Bill has accepted this important responsibility.

Thank you to each of these outstanding professionals for their willingness to serve in these capacities. Their expertise and dedication will be invaluable to our organization in the coming year.

Recommended Action: Approval

Kelly Strickland

April 8, 2026

**Kelly Strickland,
FGFOA President-Elect**

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Board of Directors
Executive Director Agenda Item

2025-2026
BOARD OF DIRECTORS
OFFICERS
President
Nicole Gasparri

President-Elect
Kelly Strickland

Secretary/Treasurer
Melissa Burns

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

Allison Tesla

Stephen Timberlake

PAST PRESIDENT
Rip Colvin

EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: April 17, 2026

Title of Item: 2025/2026 Budget Amendment

Executive Summary, Explanation or Background:

At the previous meeting of the Board, staff were instructed to amend the budget to account for increased costs as well as an increase in the registration cost of the annual conference. The proposed amended budget increases revenue by \$25,000 as well as increases expenses by \$25,000. The net to the overall FGFOA budget is \$0.00.

Recommended Action: For review and approval

Paul Shamoun,
Executive Director

April 6, 2026

Date

2025-2026 FGFOA
Draft Budget

	2024-2025	2024-2025	2025-2026
	<i>Approved Budget</i>	<i>Actual Budget</i>	<i>Proposed Budget</i>
REVENUES			
Membership Dues	\$252,000	\$264,075	\$252,000
Investment Income	\$10,000	\$8,924	\$10,000
Annual Conference	\$895,400	\$796,883	\$891,900
Boot Camps	\$118,800	\$72,990	\$135,000
School of Governmental Finance	\$128,000	\$126,430	\$140,500
Leadership FGFOA	\$29,900	\$28,405	\$29,900
Pre-Conference Seminar	\$25,000	\$37,550	\$30,000
CGFO Fees	\$36,000	\$44,068	\$40,000
On-Line Learning	\$0	\$0	\$0
Ethics Classes	\$25,000	\$16,650	\$20,000
Local Chapter Support	\$0	\$1,520	\$0
Miscellaneous Income	\$0	\$25	\$0
TOTAL REVENUES	\$1,520,100	\$1,397,520	\$1,549,300
EXPENSES			
Training/ Education			
Annual Conference	\$799,000	\$781,215	\$740,000
Boot Camps	\$97,200	\$87,167	\$100,350
School of Governmental Finance	\$117,250	\$124,130	\$113,250
Leadership FGFOA	\$79,250	\$61,282	\$77,250
Pre-Conference Seminar	\$22,000	\$33,430	\$22,000
CGFO Expenses	\$21,500	\$21,951	\$17,000
Ethics Classes	\$20,000	\$12,625	\$10,000
NASBA Fees	\$2,500	\$875	\$1,500
On-Line Learning	\$0	\$0	\$0
Local Chapter Support	\$5,000	\$3,928	\$2,500
Total - Training/ Education Expenses	\$1,163,700	\$1,126,603	\$1,083,850
Standing Committees:			
Standing Committee Meetings	\$1,000	\$1,558	\$1,000
All Committee Mtgs @ Conference	\$7,000	\$5,970	\$6,000
Total - Standing Committees	\$8,000	\$7,528	\$7,000
Communication to Members			
Internet Homepage	\$500	\$0	\$0
Postage & Mailing	\$1,000	\$382	\$500
Printing & Duplicating	\$0	\$0	\$500
Total Communication to members	\$1,500	\$382	\$1,000
Professional Services:			
Administrator	\$187,000	\$187,000	\$232,500
Auditor Fees	\$14,000	\$14,250	\$16,500
Total - Professional Services	\$201,000	\$201,250	\$249,000
Meeting Expenses:			
GFOA Reception	\$10,000	\$6,048	\$7,500
Board of Directors	\$53,500	\$40,824	\$37,700
Strategic Planning	\$6,000	\$9,986	\$0
GFOA Conference	\$10,000	\$7,728	\$7,500
Total Meeting Expenses	\$79,500	\$64,586	\$52,700
Administrative Expenses:			
Insurance Expense	\$6,500	\$5,003	\$8,000
List Serve - ongoing fees	\$3,000	\$1,983	\$4,500
Filings & Registrations	\$100	\$61	\$100
Staff Travel	\$2,000	\$407	\$2,000
Miscellaneous Expense	\$2,500	\$0	\$1,000
Depreciation	\$0	\$0	\$0
Credit Card Terminal	\$40,000	\$63,165	\$45,000
Total - Administrative Expenses	\$54,100	\$70,619	\$60,600
TOTAL EXPENSES	\$1,507,800	\$1,470,968	\$1,454,150
Increase (Decrease) in Net Assets	\$12,300	(\$73,448)	\$95,150
Net Assets-Beginning of Period	\$206,129	\$206,129	\$132,681
Net Assets-End of Period	\$218,429	\$132,681	\$227,831

Annual Conference Budget

	Approved 2025 Budget		Actual 2025 Budget		Proposed 2026 Budget	
	2024	Actual				
REVENUES						
REGISTRATIONS						
Member Registrations	\$322,100	\$385,000		\$386,350		\$445,000
Associate Registrations	\$40,450	\$50,000		\$48,300		\$55,000
Non-Member Registrations	\$84,250	\$90,000		\$43,700		\$50,000
Cancellation Fees	\$1,050	\$2,000		\$1,700		\$2,000
Late Fees	\$0	\$1,400		\$0		\$1,400
TOTAL REGISTRATIONS	\$447,850		\$528,400		\$485,760	\$553,400
OTHER REVENUES						
Exhibitors & Sponsorships			\$305,000		\$256,500	
Exhibitor Fees *	\$214,850	\$245,000			\$245,000	
Sponsorships	\$35,500	\$60,000			\$60,000	
Extra Tickets All Events	\$6,225		\$5,000		\$0	\$15,000
Tuesday Night Event Ticket	\$0	\$5,000		\$5,400	\$10,000	
Golf	\$0				\$5,000	
Commissions & Credits			\$57,000		\$54,623	\$18,500
Hotel Commissions (1)	\$43,454	\$44,000			\$0	
Convention & Visitors Bureau	\$0	\$0			\$0	
Room Credits (2)	\$0	\$13,000			\$18,500	
TOTAL OTHER REVENUE	\$300,029		\$367,000.0		\$311,123.0	\$338,500.0
TOTAL REVENUES	\$747,879		\$895,400		\$796,883	\$891,900
EXPENSES						
INSTRUCTIONAL						
Equipment Rental	\$56,307	\$60,000		\$60,679		\$65,000
Speaker's per diem/honorarium	\$10,399	\$18,000		\$16,788		\$30,000
Opening Ceremony	\$300	\$500		\$675		\$500
Host Committee	\$108	\$1,000		\$0		\$1,000
Welcome Bags	\$6,526	\$7,500		\$7,270		\$7,500
Speaker Gifts	\$1,859	\$3,500		\$3,317		\$3,500
High Speed Connections	\$20,919	\$15,000		\$11,670		\$2,000
TOTAL INSTRUCTIONAL EXPENSES	\$96,418		\$105,500		\$100,399	\$109,500
FOOD & BEVERAGE						
Refreshment Breaks	\$261,244	\$250,000		234786		\$250,000
Tuesday Business Luncheon	\$69,667	\$60,000		67268		\$60,000
Monday Lunch	\$24,035	\$25,000		25901		\$50,000
Association Night Reception	\$70,761	\$75,000		71106		\$75,000
Hospitality Suite	\$35,921	\$35,000		27134		\$20,000
TOTAL FOOD & BEVERAGE EXPENSES	\$461,628		\$445,000		\$426,195	\$455,000
SPECIAL EVENTS						
Golf Tournament	\$0	\$0		\$0		\$5,000
Tuesday Event	\$90,589	\$80,000		\$77,354		\$90,000
President's Reception	\$12,411	\$16,000		\$13,472		\$16,000
Ethics Course Expense	\$0					
Emerging Leaders Reception	\$5,782	\$6,000		\$2,057		\$6,000
Transportation & other**	\$5,100	\$10,000		\$0		\$5,000
TOTAL SPECIAL EVENT EXPENSES	\$113,882.00		\$112,000		\$92,883	\$122,000
SPECIAL CONFERENCE EXPENSES						
Room Rate By Down	\$112,110	\$50,000		\$54,650		\$0
Exhibit Hall Security	\$10,535	\$7,500		\$12,255		\$7,500
Exhibit Hall Service	\$24,280	\$25,000		\$42,978		\$25,000
Meeting Planner Services	\$30,650	\$25,000		\$29,800		
TOTAL SPECIAL CONFERENCE EXPENSES	\$177,575		\$107,500		\$139,683	\$32,500
REGISTRATION/MAILINGS						
Postage	\$0					
OTHER						
Miscellaneous	\$10,111	\$5,000		\$0		\$5,000
Cancellation Insurance	\$4,105	\$4,000		\$7,286		\$4,000
Staff Expenses	\$7,163.00	\$15,000		\$11,106		\$10,000
Office Supplies	\$936	\$2,000		\$489		\$1,000
Printing/Duplicating	\$2,828	\$3,000		\$3,174		\$1,000
TOTAL OTHER EXPENSES	\$25,143		\$29,000		\$22,055	\$21,000
TOTAL EXPENSES	\$874,646		\$799,000		\$781,215	\$740,000
NET INCOME	-\$126,767		\$96,400		\$15,668	\$151,900



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Board of Directors
Executive Director Agenda Item**

**2025-2026
BOARD OF DIRECTORS
OFFICERS**
President
Nicole Gasparri

President-Elect
Kelly Strickland

Secretary/Treasurer
Melissa Burns

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

William Spinelli

Allison Tesla

Stephen Timberlake

PAST PRESIDENT
Rip Colvin

EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: April 17, 2026

Title of Item: 2027 School Options

Executive Summary, Explanation or Background:

Staff reviewed all available hotels in the northeast quadrant of the state; receiving two proposals for the 2027 SOGF.

	Hyatt Regency Jacksonville Riverfront	Sawgrass Marriott Resort & Spa - Ponte Vedra
Dates Offered	October 25-29, 2027	October 18-22, 2027
Room Rate	\$204	\$219
Resort Fee	None	Waived
Parking	25% discount on self (approx. \$25 at current rates)	Discounted to \$15 self
Commission/ Rebate	\$10/room rebate to master	3% rebate to master
F&B Minimum	\$45,000	\$65,000
Wireless	Comp basic wireless	Comp basic wireless
Space Considerations	Available space is too tight for our standard classroom set-up; most sessions would need to be set theatre style to accommodate numbers	Space is good
Location Considerations	Dining options near the hotel's location in downtown Jacksonville are limited	Located right next to Sawgrass Village Shopping Center with plenty of dining options



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2025-2026 Board of Directors

Executive Director Agenda Item

Meeting Planning Recommendation: While the proposal from the Hyatt looks like the most affordable overall, the space they have available for the week is not adequate for our normal room set-up. On the other hand, the rate at Sawgrass is excellent for the property and lower than the rates for either the 2025 or 2026 School. And while the F&B minimum seems high, it is less than was spent in 2025, giving us the opportunity to try to reduce event costs. During the proposal process, Sawgrass has been much more responsive and considerate of our potential business than the Hyatt, which is always indicative of future service. It is Meeting Planning's recommendation that FGFOA contract with Marriott Sawgrass for the 2027 School.

Recommended Action: Discussion & Approval

**Paul Shamoun,
Executive Director**

April 6, 2026

Date



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Board of Directors
Executive Director Agenda Item**

**2025-2026
BOARD OF DIRECTORS
OFFICERS**
President
Nicole Gasparri

President-Elect
Kelly Strickland

Secretary/Treasurer
Melissa Burns

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT
Rip Colvin

EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: April 17, 2026

Title of Item: Membership Report

Executive Summary, Explanation or Background:

Membership Paid	04/01/2026	06/30/2025	06/30/2024
Government:	2,137	2,734	2,715
Associate:	144	384	238
Lifetime/Retired:	54	58	41
Student:	18	26	15
Total:	2,353	3,202	3,009

CGFO

Total number of members with CGFO: 556

Total applications since July 1, 2026: 110

Recommended Action:



**Paul Shamoun,
Executive Director**

April 6, 2026

Date



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Board of Directors
Executive Director Agenda Item**

2025-2026
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Rip Colvin

EXEUTIVE DIRECTOR
Paul Shamoun

Meeting Date: April 17, 2026

Title of Item: Investment Report

Executive Summary, Explanation or Background:

Content: Money Market Account as at 03/31/2026

PURCHASED	BANK	AMOUNT	APY
MONEY MARKET ACCOUNT	Vanguard	\$25,401.14	4.39%

Recommended Action: Review

**Paul Shamoun,
Executive Director**

April 6, 2026

Date



Florida Government Finance Officers Association, Inc. 2025-2026 Certification Committee Agenda Item

2025-2026

CHAIRPERSON

John McKinney, CGFO, FRA-RP

Finance Director

City of Deltona

(386) 878-8978

jmckinney@deltonafl.gov

BOARD LIAISON

Missy Licourt, CPA, CGFO

STAFF LIAISON

Karen Pastula

COMMITTEE MEMBERS

Rebecca Bowman

Teri Butler

John Broschart

Sondra Collamore

Rip Colvin

Ian Evans-Smith

Lin Feng

Sheila Goldman

Ann Harris Wynter

Jeanette Haynes

Carlisha Jenkins

Linda Logan-Short

Karin Lu

Karen Malcolm

Tanra-Lee Milson

Michael Perry

Liliya Sablukova

Alicia Sheffield

Kelly Strickland

Allen Weeks

Chelsie Wilson

Meeting Date: April 17, 2026

Title of Item: Certification Committee Report

Executive Summary, Explanation or Background:

Content:

The Committee has completed updating the test banks, ethics exams, and the review presentation power points.

Recommended Action: For Information

March 30, 2026

Committee Chair

Date



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Conference Program Committee
Agenda Item**

2025-2026

CHAIRPERSON

Sarah Simpson

Budget Manager

City of Aventura

19200 W Country Club Drive

Aventura, FL 33180-2403

(305) 466-8951

simpsons@cityofaventura.com

BOARD LIAISON

Anna Otiniano

COMMITTEE CO-CHAIR

Ben Salz

STAFF LIAISON

Jill Walker

Meeting Date: April 17, 2026

Title of Item: 2026 Annual Conference Program Draft

Executive Summary, Explanation or Background: The Annual Conference Program Committee has been working hard and is excited to present the attached program draft for the Board's review.

Content: The schedule of the annual conference is presented by date, time and track. Changes and/or additions have been notated in red and with a ~~red strikethrough~~.

Recommended Action: The Board review the current schedule and provide any suggestions and/or guidance regarding the class offerings.

Sarah Simpson

3/27/26

**Sarah Simpson,
Conference Program Committee Chair**

Date

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Saturday June 13, 2026

8:00 AM to 9:40 AM		<p>Title: Strategic Purchasing Decisions: Balancing Compliance, Value, and Risk</p> <p>Date: Saturday June 13, 2026 Time: 8:00-9:40 am Topic: Effective procurement is not about choosing one purchasing method over another—it's about knowing when to use the right tool for the right situation. This session provides a practical, decision-based framework for navigating common procurement strategies in public sector environments. Through real-world examples and clear decision points, this session will help attendees make informed, compliant, and strategic purchasing decisions that balance speed, transparency, and value while reducing institutional risk.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Kate Rotella Governing Board Chair, National Institute of Governmental Purchasing Mike Mucha Deputy Executive Director, Government Finance Officers Association (GFOA) Zulay Millan, NIGP-CPP, CPPQ, CPPB, FCCM Director of Procurement, Central Florida Expressway Authority Katie Ludwig Director of Resource Development, Government Finance Officers Association (GFOA)</p>		<p>Title: "Extra, Extra," Hear All the Economic Updates!</p> <p>Date: Saturday June 13, 2026 Time: 8:00-9:40 am Topic: Stay informed on the latest economic trends impacting state and local governments. This session provides an expert outlook on inflation, interest rates, employment, and fiscal policy developments that directly affects financial planning.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Damien Grant Senior Vice President, Fixed Income, MBS Securities Greg Pagans Vice President, MBS Securities</p>	
		<p>Moderator: Wayne Meyer Director of Operations, Justice Administrative Commission</p>	<p>Moderator: Tameka Blake, MPA Budget Analyst, City of Boca Raton</p>		
10:00 AM to 11:40 AM		<p>Title: Making Compliance Work: Aligning Procurement, Budget, and Communication</p> <p>Date: Saturday June 13, 2026 Time: 10:00-11:40 am Topic: Procurement compliance extends beyond policies and procedures—it relies on clear documentation, strong budget alignment, and effective communication with internal stakeholders. This session focuses on the practical realities of maintaining compliance while building trust and collaboration across departments. This session emphasizes real-world approaches to partnering with internal departments, improving understanding of procurement requirements, and fostering a culture where compliance, transparency, and shared responsibility support institutional goals.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Kate Rotella Governing Board Chair, National Institute of Governmental Purchasing Mike Mucha Deputy Executive Director, Government Finance Officers Association (GFOA) Zulay Millan, NIGP-CPP, CPPQ, CPPB, FCCM Director of Procurement, Central Florida Expressway Authority Katie Ludwig Director of Resource Development, Government Finance Officers Association (GFOA)</p>		<p>Title: Implementing a Strong Investment Program</p> <p>Date: Saturday June 13, 2026 Time: 10:00-11:40 am Topic: Learn the fundamentals of building a robust investment program that balances yield, safety, and liquidity. Experts will share proven practices and tools for managing portfolios in today's interest rate environment.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: John Scott, CTP Client Advisor, Deep Blue Investment Advisors Dominick Cristofaro Director, Client Advisory Services, Deep Blue Investment Advisors</p>	
		<p>Moderator: Wayne Meyer Director of Operations, Justice Administrative Commission</p>	<p>Moderator: Tameka Blake, MPA Budget Analyst, City of Boca Raton</p>		

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
1:00 PM to 2:40 PM				<p>Title: Liquidity Management and Cash Flow Forecasting</p> <p>Date: Saturday June 13, 2026 Time: 1:00-2:40 pm Topic: Accurate forecasting is critical for liquidity and operational success. Learn techniques and tools governments are using to forecast cash flow, optimize balances and ensure sufficient liquidity under varying economic conditions.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: John Grady III Managing Director, Public Trust Municipal Advisors (PTMA)</p> <p>Zach Falconer Senior Director, Public Trust Municipal Advisors (PTMA)</p> <p>Mike Stramara Senior Vice President, Public Trust Municipal Advisors (PTMA)</p>	<p>Title: Automating Year-End Close and Core Financial Processes: Practical AI and Automation Strategies - Part 1</p> <p>Date: Saturday June 13, 2026 Time: 1:00-2:40 pm Topic: Come and learn how simple automation tools can streamline data collection, improve task coordination, and reduce manual errors common in closing and reporting processes. Let's walk through examples of how local governments are already using AI and automation to simplify repetitive work, strengthen controls, and improve visibility during the close process.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Gail Gray CEO & Co-Founder, GrayLopez Strategic Solutions</p> <p>Sam Lopez CTO, GrayLopez Strategic Solutions</p>
	<p>Moderator: Tameka Blake, MPA Budget Analyst, City of Boca Raton</p>	<p>Moderator: Annette Payne Accounting Supervisor, Broward County</p>			
3:00 PM to 4:40 PM				<p>Title: Investment and Fiduciary Oversight of Defined Contribution or Pension Plans</p> <p>Date: Saturday June 13, 2026 Time: 3:00-4:40 pm Topic: Fiduciary oversight of Public sector retirement plans is more critical than ever. Explore best practices and regulatory expectations for managing defined contribution (DC) and pension plans. Gain insight into fiduciary responsibilities, monitoring investment performance and managing plan fees and service providers.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Jacob Peacock Managing Director, DC Advisory Services, Mariner</p> <p>John Thinnes Senior Institutional Advisor, Mariner</p>	<p>Title: Automating Year-End Close and Core Financial Processes: Practical AI and Automation Strategies - Part 2</p> <p>Date: Saturday June 13, 2026 Time: 3:00-4:40 pm Topic: Come and learn how simple automation tools can streamline data collection, improve task coordination, and reduce manual errors common in closing and reporting processes. Let's walk through examples of how local governments are already using AI and automation to simplify repetitive work, strengthen controls, and improve visibility during the close process.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Gail Gray CEO & Co-Founder, GrayLopez Strategic Solutions</p> <p>Sam Lopez CTO, GrayLopez Strategic Solutions</p>
	<p>Moderator: Tameka Blake, MPA Budget Analyst, City of Boca Raton</p>	<p>Moderator: Amy Clark Senior Consultant, Local Government Practice Group, Berry, Dunn, McNeil & Parker, LLC</p>			

2026 FGFOA Conference Program
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Sunday June 14, 2026

First Time Attendees 11:00am - 11:45am

Opening General Session 1:00pm - 2:40pm - (1.5 Hour(s)(BEH))

3:00 PM to 4:40 PM	Title: Single Audit Essentials: Requirements & Best Practices Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: This session will provide a comprehensive overview of Single Audit requirements, SEFA preparation and compliance practices. Participants will learn how to account for grants, strengthen internal controls and prepare accurate SEFAs, including reporting expenditures and deferred revenue. The session will also highlight common audit findings, pitfalls to avoid and key updates under the Uniform Guidance to equip staff with practical tools for successful audits and long-term compliance.	Title: Public Procurement: From Barrier to Strategic Value – and Beyond Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: Public procurement is often perceived as a barrier—focused on rules, approvals, and restrictions. In reality, modern public procurement plays a critical role in advancing organizational strategy, managing risk, and delivering long-term value. This session challenges outdated perceptions and reframes procurement as a strategic partner and organizational enabler. This session provides both a mindset shift and actionable strategies for positioning public procurement as a trusted advisor—one that drives efficiency, supports mission-critical outcomes, and contributes meaningfully to organizational success.	Title: Keep Burnout at Bay Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: This panel discussion seeks to provide fiscal leaders in local government with practical tools and strategies to maintain optimal personal and organizational mental wellness and reduce the likelihood of burnout. Presentation objectives include the expectation that attendees will develop skills to: - Support and strengthen mental health, coping and functioning. - Sustain and grow effectiveness in public service. - Demonstrate the competent confidence to recognize and initiate appropriate referrals when mental health support and/or interventions when indicated.	Title: ERP Implementation Without the Headaches: Real-World Advice from Government Agencies Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: Transitioning to a new ERP system presents unique challenges for government agencies, from managing stakeholder expectations to minimizing operational disruptions. This session delves into real-world experiences, highlighting proven strategies in change management, effective communication and risk mitigation. Attendees will walk away with practical insights and actionable best practices to ensure smoother, more successful ERP transitions within their own organizations. Additionally, the session will address how to leverage technology and collaboration to foster adoption and maximize the long-term value of ERP investments.
	CPE: 2.0 Hours (AA)	CPE: 2.0 Hours (TB)	CPE: 2.0 Hours (BEH)	CPE: 2.0 Hours (TB)
	Speaker: Christopher Kessler, CPA Principal, CliftonLarsonAllen LLP (CLA) Marcia Carty City Manager, City of Palatka	Speaker: Kate Rotella Governing Board Chair, National Institute of Governmental Purchasing Mike Mueha Deputy Executive Director - Government Finance Officers Association (GFOA) Zulay Millan, NIGP-CPP, CPPQ, CPPB, FCCM Director of Procurement, Central Florida Expressway Authority Katie Ludwig Director of Resource Development, Government Finance Officers Association (GFOA)	Speaker: Dr. Orville Clayton Executive Coach, Health Peak LLC Dr. Sandra Dunbar Smalley Chief Learning Officer, Advent Health Marva Davis Orange County Government, HR Business Partner	Speaker: Christa Johnson Budget Manager, Polk County Herminio Rodriguez Information Technology Director, City of Sarasota Lina Hicks Fiscal Functional Analyst, Polk County Comptroller's Office Nichole Wood, CPA, CPFO Assistant Director, Finance Division, Office of Ken Burke, Clerk of the Circuit Court and Comptroller, Pinellas County
Moderator: Annette Payne Accounting Supervisor, Broward County	Moderator: Wayne Meyer Director of Operations, Justice Administrative Commission	Moderator: Brianna Stack Manager, Finance, City of Tavares	Moderator: Amy Clark Senior Consultant, Local Government Practice Group, Berry, Dunn, McNeil & Parker, LLC	
Extra Microphone: Mariel Lemke Accounting Manager/Office Manager, Volusia-Flagler Transportation Planning Organization (TPO)			Extra Microphone: Michelle Phelps Fiscal Manager, Health and Human Services	

Association Night

2026 FGOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Monday June 15, 2026

2nd General Session 8:00am - 9:40am (2.0 Hour(s)(BEH))

10:00 AM to 11:15 AM	<p>Title: Lean Teams, Strong Controls: Internal Controls in Today's Staffing Reality</p> <p>Date: Monday June 15, 2026</p> <p>Time: 10:00-11:15 am</p> <p>Topic: With ongoing staffing shortages and budget constraints across governments of all sizes, maintaining strong internal controls is more challenging than ever. This session focuses on practical, risk-based strategies to preserve accountability and compliance despite limited staff capacity, emphasizing the importance of skills, knowledge, and smart process design—not just headcount.</p> <p>CPE: 1.5 Hours (AA)</p> <p>Speaker: Racquel McIntosh, CPA Founder & Managing Partner, Racquel McIntosh CPA PA</p> <p>Patricia White, CPA, CPFO, CGFO Controller, City of Pompano Beach</p>	<p>Title: Bridging the Gap: A Budget Bootcamp for Finance Professionals</p> <p>Date: Monday June 15, 2026</p> <p>Time: 10:00-11:15 am</p> <p>Topic: This session offers a practical overview of the government budget process. Led by experts with cross-functional experience, it covers budget cycles, terminology and stakeholder roles—highlighting key differences and synergies between budgeting and finance. Attendees will learn how to better align budgeting with financial reporting, capital planning and operational performance.</p> <p align="center">*EVOLUTION SERIES</p> <p>CPE: 1.5 Hours (TB)</p> <p>Speaker: Melissa Licourt Budget Director, St. John's Water Management District</p> <p>Sharon Almeida Finance Director, Village of Royal Palm Beach</p> <p>Christine Tenney Director of Financial Services, City of Fort Myers</p> <p>Lorrie Brinson, CPA, CGFO, MBA Manager, Governmental Advisory Services, James Moore & Co</p>	<p>Title: Ignitel</p> <p>Date: Monday June 15, 2026</p> <p>Time: 10:00-11:15 am</p> <p>Topic: If you have ever wondered how to engage or motivate your team, or even yourself, you don't want to miss this session! Whether you are the leader of the team or a member of the team, a cohesive and engaged team is a must. The question becomes how is it possible, among all the distraction of life? In today's fast paced and ever changing environment, it can feel like you are multi-tasking, juggling and even barely surviving, and yet, as a leader your focus needs to be your team. Take an introspective look at your own leadership, and the impact you have on others. Everyone can lead in a way that inspires, motivates, and engages others no matter.</p> <p>CPE: 1.5 Hours (BEH)</p> <p>Speaker: Nicole Gasparri, CGFO, PHR Chief Administrative Officer, Clerk of the Circuit Court & Comptroller, Palm Beach County</p>	<p>Title: Understanding Arbitrage and Bond Compliance</p> <p>Date: Monday June 15, 2026</p> <p>Time: 10:00-11:15 am</p> <p>Topic: Demystify the complex world of arbitrage calculation, payment and compliance. Participants will also explore how these requirements pair with ongoing bond compliance, continuing disclosure and best practices for staying audit ready.</p> <p>CPE: 1.5 Hours (TB)</p> <p>Speaker: Scott Gordon Senior Manager, Integrity Public Finance Consulting LLC</p> <p>Laurie Scott CEO, Integrity Public Finance Consulting LLC</p> <p>Will Milford Shareholder, Bryant Miller Olive P.A.</p>	
	Moderator: Rip Colvin, CPA, CGFO, CPM Executive Director, Justice Administrative Commission	Moderator: Kadem V. Ramirez Chief Financial Officer, Village of Wellington	Moderator: Kate Smith Finance Director, Lake County Sheriff's Office	Moderator: Annette Payne Accounting Supervisor, Broward County	
	Extra Microphone: Marisel Lemke Accounting Manager/Office Manager, Volusia-Flagler Transportation Planning Organization (TPO)	Extra Microphone: Allison Tesla Director, Office of Management & Budget, City of Gainesville			

Standing Committee Meetings 11:20am - 12:30pm

2026 FGFOA Conference Program
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1:00pm to 2:40pm	<p>Title: GASB Update: Upcoming Initiatives and Requirements</p> <p>Date: Monday June 15, 2026 Time: 1:00-2:40 pm Topic: Come and get an overview of the latest developments from the Governmental Accounting Standards Board (GASB), with a focus on upcoming initiatives and new reporting requirements that will impact local governments. Participants will learn about recently issued statements, projects currently on the GASB agenda and anticipated changes in areas such as financial reporting, disclosures and compliance. The session will highlight key timelines and practical steps finance officers can take now to prepare for implementation.</p> <p>CPE: 2.0 Hours (AA) Speaker: Alan Skelton, CPA Director, Research and Technical Activities, Governmental Accounting Standards Board</p> <p>Lisa Parker Senior Project Manager & GASAC Coordinator, Governmental Accounting Standards Board</p>	<p>Title: Stewardship and Building Trust with Citizens: A Leadership Perspective</p> <p>Date: Monday June 15, 2026 Time: 1:00-2:40 pm Topic: In today's climate of heightened public scrutiny, government finance leaders must go beyond resource management to build public trust. This session examines how ethical leadership, transparent reporting and strategic communication enhance accountability and citizen confidence. Participants will learn best practices and real-world case studies to strengthen their role as trusted stewards of public resources and champions of civic engagement.</p> <p align="center">*EVOLUTION SERIES</p> <p>CPE: 2.0 Hours (BEH) Speaker: Esmond Scott Village Manager, Miami Shores Village</p> <p>Laurette Jean Assistant County Administrator, Broward County</p> <p>John Drury City Administrator, City of Tavares</p> <p>Jonathan C. McKinney Finance Director, City of Deltona</p> <p>Jennifer Barker County Administrator-Lake County</p>	<p>Title: "Elected Officials Are Our Friends" - Bruce the Shark</p> <p>Date: Monday June 15, 2026 Time: 1:00-2:40 pm Topic: The synergy between city/county administrators and their elected officials is essential for the efficient delivery of services to residents. A panel consisting of administrators and elected officials will discuss their perspectives and strategies for establishing productive relationships.</p> <p align="center">"UNOFFICIAL EVOLUTION SERIES"</p> <p>CPE: 2.0 Hours (BEH) Speaker: Kevin A. Burns Councilman, City of North Miami</p> <p>Jennifer Moon Retired, Director, Office of Management & Budget, Miami-Dade County</p> <p>Shannon Ramsey-Chessman, CPA, CGFO Chief of Staff & Chief Deputy Clerk, Clerk of the Circuit Court & Comptroller, Palm Beach County</p> <p>Jamie Roberson, CGFO Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller</p>	<p>Title: "Let's Bond" Over Bonds, Notes and Beyond: Financing Capital Projects</p> <p>Date: Monday June 15, 2026 Time: 1:00-2:40 pm Topic: Public agencies face multiple options when funding capital projects. This session examines bonds, bank loans, public-private partnerships and other alternatives—helping you compare structures and select the right approach for your organization's needs.</p> <p>CPE: 2.0 Hours (TB) Speaker: Jeff Larson President, Larson Consulting Services, LLC</p> <p>Brenda Westlake Grants Administrator, City of Venice</p> <p>Linda Senne Finance Director, City of Venice</p>	
	<p>Moderator: Dean Michael Mead, CGFM Partner, CRI Advisors, LLC</p>	<p>Moderator: Kate Smith Finance Director, Lake County Sheriff's Office</p>	<p>Moderator: Kadem V. Ramirez Chief Financial Officer, Village of Wellington</p>	<p>Moderator: Annette Payne Accounting Supervisor, Broward County</p>	
	<p>Extra Microphone: Marisel Lemke Accounting Manager/Office Manager, Volusia-Flagler Transportation Planning Organization (TPO)</p>	<p>Extra Microphone: Michelle Phelps Fiscal Manager, Health and Human Services</p>	<p>Extra Microphone: Robert Smith Program Administrator, Justice Administrative Commission</p>		

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
3:00pm to 4:40pm	<p>Title: GABE's Rear-View Mirror: Recent Implementations and Lessons Learned</p> <p>Date: Monday June 15, 2026 Time: 3:00-4:40 pm Topic: This session will provide a practical look back at recently implemented and newly effective GASB standards, highlighting lessons learned and best practices from the field. Topics will include accounting for and tracking leases (GASB 87) and SBITAs (GASB 96), capital asset reporting challenges and the new requirements for compensated absences under GASB 101. The session will also touch on other recent standards, including GASB 99 (Omnibus 2022) and GASB 100 (Accounting Changes and Error Corrections), offering insights on implementation, common pitfalls and strategies to ensure smoother adoption and stronger financial reporting going forward.</p> <p>CPE: 2.0 Hours (AA)</p> <p>Speaker: Alan Skelton, CPA Director, Research and Technical Activities, Governmental Accounting Standards Board Lisa Parker Senior Project Manager & GASAC Coordinator, Governmental Accounting Standards Board</p>	<p>Title: Economic Update</p> <p>Date: Monday June 15, 2026 Time: 3:00-4:40 pm Topic: This session will explore key economic indicators such as GDP, inflation, interest rates, consumer confidence and employment figures and what they reveal about the broader economy. Participants will learn how to interpret these indicators and apply them in practical ways to enhance financial planning, budgeting and investment strategies. Understanding the economic landscape can help you anticipate changes, manage risk and identify opportunities. Stay ahead of the curve with insights that turn economic data into actionable guidance.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: James Marple Assistant Vice President, Economics, TD Bank Group</p>	<p>Title: The Journey</p> <p>Date: Monday June 15, 2026 Time: 3:00-4:40 pm Topic: The Current FGFOA Officers and Board of Directors will discuss their career progression and journeys.</p> <p align="center">*EVOLUTION SERIES</p> <p>CPE: 2.0 Hours (BEH)</p> <p>Speaker: 2025 - 2026 Officers & Board of Directors</p>		<p>Title: It's Me vs. AI: Why Human Judgment Still Matters</p> <p>Date: Monday June 15, 2026 Time: 3:00-4:40 pm Topic: AI tools like ChatGPT and Microsoft Co-pilot are powerful aids for analyzing data and generating reports, but they're not flawless. This session explores why AI should complement, not replace, human expertise, emphasizing the critical need for validation and oversight. Using practical examples like sales tax calculations, we'll discuss why fine-tuning AI outputs is essential before trusting them, and how human judgment remains irreplaceable in ensuring accuracy and reliability. Government professionals will gain insights on responsibly integrating AI into public sector workflows while maintaining transparency, accountability, and compliance.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Candace Pierce Manager, Berry, Dunn, McNeil & Parker, LLC</p>
	<p>Moderator: Kadem V. Ramirez Chief Financial Officer, Village of Wellington</p>	<p>Moderator: Kristin Thompson Finance Program Manager, Suwannee River Water Management District</p>	<p>Moderator: Ken Burke Clerk of the Circuit Court and Comptroller, Pinellas County</p>		<p>Moderator: Kristin Lambert JAC Internal Audit, Justice Administrative Commission</p>
	<p>Extra Microphone: Dean Michael Mead, CGFM Partner, CRI Advisors, LLC</p>		<p>Extra Microphone: Wayne Meyer Director of Operations, Justice Administrative Commission</p>		

Leadership/Mentorship Networking Event 5:00pm - 6:30pm

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Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Tuesday June 16, 2026

8:00am to 9:40am	<p>Title: Avoiding Common Audit Findings in Local Government</p> <p>Date: Tuesday June 16, 2026</p> <p>Time: 8:00-9:40 am</p> <p>Topic: Do you know what the most common audit finds are? Would you like to learn some practical strategies to address and prevent them? In this session participants will gain valuable insights into internal control weaknesses, compliance issues and reporting challenges, along with proven best practices to enhance financial management and minimize the risk of recurring findings.</p> <p>CPE: 2.0 Hours (AA)</p> <p>Speaker: Lorrie Brinson, CPA, CGFO, MBA Manager, Governmental Advisory Services, James Moore & Co Roderick Harvey, CPA, CVA Managing Member, HCT Certified Public Accountants & Consultants LLC</p> <p>Moderator: Annette Payne Accounting Supervisor, Broward County</p> <p>Extra Microphone: Michelle Phelps Fiscal Manager, Health and Human Services</p>	<p>Title: Strategic & Financial Planning: Building Sustainable, Long-Term Government Budgets</p> <p>Date: Tuesday June 16, 2026</p> <p>Time: 8:00-9:40 am</p> <p>Topic: A strategic vision means little without the financial framework to sustain it—and the ability to measure progress along the way. This session equips government finance professionals with the tools to align strategic goals with long-term fiscal planning and evaluate project effectiveness through meaningful metrics. Learn how to build a multi-year financial forecast for governmental funds, integrate capital improvement planning and assess the economic impact of new development on the budget. Explore practical approaches to stakeholder engagement, timeline development and defining performance indicators that support a unified roadmap for long-term fiscal sustainability.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Franklin Santos Manager—Fiscal & Operational Support Division—Planning, Environment, and Development Services—Department (PREDS), Orange County Government Peter Napoli Senior Manager, Stantec MTC Financial Management Doug Thomas Executive Vice President - Recruitment & Leadership Development, SGR</p> <p>Moderator: Elizabeth Walter, MBA, CGFO, CPFIM Budget & Grants Manager, South Florida Regional Transportation Authority</p>	<p>Title: The Gift that Keeps on Giving - The Mentoring Series</p> <p>Date: Tuesday June 16, 2026</p> <p>Time: 8:00-9:40 am</p> <p>Topic: The most successful leaders were developed with the help of trusted individuals who provided them with the necessary wisdom and support. Come and learn how leaders for this session "pay it forward" and mentor the next generation. *EVOLUTION SERIES</p> <p>CPE: 2.0 Hours (BEH)</p> <p>Speaker: Kadem Ramirez Chief Financial Officer, Village of Wellington Dr. Elvis Epps Executive Leadership Coach Jess Savidge Administrative and Communications Manager, Town of Palm Beach Renukaa Bocio, Macc Associate, State and Local Government, CliftonLarsonAllen,LLP (CLA)</p> <p>Moderator: Bill Bowers Jamie Roberson, CGFO Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller</p> <p>Extra Microphone: Wayne Meyer Director of Operations, Justice Administrative Commission</p>	<p>Title: The One Big Beautiful Bill: What It Means for Governments</p> <p>Date: Tuesday June 16, 2026</p> <p>Time: 8:00-9:40 am</p> <p>Topic: Unpack the contents of recent legislation and its impact on government agencies. Explore how tariffs, Department of Justice provisions and other elements influence fiscal operations and compliance obligations.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Emily S. Brock Director, Federal Liaison Center, Government Finance Officers Association (GFOA)</p> <p>Moderator: Amy Clark Senior Consultant, Local Government Practice Group, Berry, Dunn, McNeil & Parker, LLC</p>	

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
10:00am to 11:15am	<p>Title: Follow the Money: Forensic Auditing in Action</p> <p>Date: Tuesday June 16, 2026 Time: 10:00-11:15 am Topic: This session will introduce participants to forensic auditing and fraud detection techniques. Using case studies and practical examples, attendees will learn how to identify red flags, apply simple detection methods and understand the role and purpose of forensic audits in government finance. The focus will be on equipping finance professionals with the knowledge and tools needed to uncover fraud and respond effectively.</p> <p>CPE: 1.5 Hours (AA) Speaker: Ben Kincaid, CPA, CFF, CFE, CVA Partner, Carr, Riggs & Ingram LLC (CRI)</p>	<p>Title: From Budgets to Breakthroughs: Driving Results Through Collaboration</p> <p>Date: Tuesday June 16, 2026 Time: 10:00-11:15 am Topic: Effective government requires more than managing budgets—it demands strong collaboration across departments. This session explores practical approaches to improve communication, coordinate initiatives and align resources within your organization. Learn how to build trust, streamline decision-making and work collectively to solve problems and achieve shared goals.</p> <p>*EVOLUTION SERIES</p> <p>CPE: 1.5 Hours (TB) Speaker: Diane Reichard Chief Financial Officer, City of Plant City</p> <p>Denise Finn Procurement Manager, City of Fort Myers</p> <p>Matthew Fuhrer Office of Management and Budget Director, Osceola County</p>	<p>Title: Legislative Updates</p> <p>Date: Tuesday June 16, 2026 Time: 10:00-11:15 am Topic: This session will provide an overview of the 2026 Legislative Session, including a review of the bills that passed and failed and a discussion of their implications for local governments.</p> <p>CPE: 1.5 Hours (TB) Speaker: Jason Harrell Chief External Affairs Officer, Florida Institute of Certified Public Accountants (FICPA)</p>		<p>Title: Driving Efficiency and Controls through Hyperautomation</p> <p>Date: Tuesday June 16, 2026 Time: 10:00-11:15 am Topic: In today's fast-paced environment, local governments are leveraging hyperautomation to boost efficiency, strengthen internal controls and do more with less. This session explores how AI-driven analytics, process automation, and cloud integration streamline operations, reduce manual tasks, minimize errors and improve compliance. Attendees will discover practical, real-world examples of automating routine processes; freeing up staff time and reducing costly mistakes. Whether new to automation or looking to expand its use, participants will leave with actionable strategies to transform everyday operations and meet growing demands with limited resources.</p> <p>CPE: 1.5 Hours (TB) Speaker: David Palmer Information Technology Director, Polk County Government</p>
	<p>Moderator: Kate Smith Finance Director, Lake County Sheriff's Office</p>	<p>Moderator: Rebecca Schmirman, CPRP Director, Financial & Support Services, Palm Beach County Parks and Recreation Department</p>	<p>Moderator: Anna C. Otiniano, CGFO Financial Services Director, City of Plantation</p>		<p>Moderator: Brianna Stack Manager, Finance, City of Tavares</p>
			<p>Extra Microphone: Kristin Thompson Finance Program Manager, Suwannee River Water Management District</p>	<p>Extra Microphone: Robert Smith Program Administrator, Justice Administrative Commission</p>	

Tuesday Business Lunch 11:30am - 1:15pm

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
1:30pm to 3:10pm	<p>Title: Auditor General and Department of Financial Services Update</p> <p>Date: Tuesday June 16, 2026 Time: 1:30-3:10 pm Topic: The latest updates from the Florida Auditor General and the Department of Financial Services will be covered at this session. Participants will hear about recent audit trends, reporting requirements, legislative changes and key initiatives affecting local governments. Learn what's new, what's on the horizon and how these updates may impact your financial reporting and compliance responsibilities.</p> <p>CPE: 2.0 Hours (AA)</p> <p>Speaker: Renee Hermeling Director of Accounting and Auditing, Florida Department of Financial Services</p> <p>Tammy A. Eastman, CPA, FCCM Chief, Bureau of Financial Reporting Division of Accounting & Auditing</p> <p>Derek H. Noonan Audit Manager, Auditor General</p>	<p>Title: Financial Policies: The Nuts and Bolts</p> <p>Date: Tuesday June 16, 2026 Time: 1:30-3:10 pm Topic: This practical session will walk participants through the essential components of developing and implementing sound financial policies including how to structure policies, define effective dates and ensure organization-wide adoption. We'll also explore strategies for determining appropriate financial reserves. Whether you're updating existing policies or starting from scratch, this session will provide actionable tools, real-world examples and key considerations for maintaining fiscal health and long-term sustainability.</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Katie Ludwig Director of Resource Development, Government Finance Officers Association (GFOA)</p> <p>Darrell Thomas Assistant City Manager/CFO, City of Weston</p>	<p>Title: The Secret Sauce for Organizational Success - Lean Six Sigma</p> <p>Date: Tuesday June 16, 2026 Time: 1:30-3:10 pm Topic: How can the use of Lean Six Sigma principles lead to more efficient operations? The tone at the top is an important consideration. If leadership embraces the concepts, the rest of the organization will follow. Come and learn the concepts of Lean Six Sigma and the "culture" needed to make it successful. What started in the private sector has made its way to the public sector and it requires a culture of breaking down silos and working as a team.</p> <p>CPE: 2.0 Hours (BEH)</p> <p>Speaker: Dr. Keith A. Clinkscale Ombudsman & Director of Strategic Planning and Performance Management, Palm Beach County</p>	<p>Title: Rating Agency FAQ's & Updates</p> <p>Date: Tuesday June 16, 2026 Time: 1:30-3:10 pm Topic: All that local governments need to know to prepare for and begin a new rating process including suggested pertinent information to support the rating agency's review. Panelists will discuss credit attributes associated with higher rated entities and also factors that contribute to lower rating levels. Rating agency updates will also be discussed.</p> <p>*EVOLUTION SERIES</p> <p>CPE: 2.0 Hours (TB)</p> <p>Speaker: Jenny Garza Director, S&P Global</p> <p>Valentina Gomez VP-Senior Analyst, Public Finance Group, Moody's Ratings</p> <p>Kevin Dolan Director, U.S. Public Finance, Fitch Ratings</p>	
		<p>Moderator: William Blend, CPA, CFE Managing Director, Forvis Mazars, LLP</p>	<p>Moderator: Kate Smith Finance Director, Lake County Sheriff's Office</p>	<p>Moderator: Pamela Ramkalawaan Vice President, Sr Gov't Banking Manager, Government Bank, TD Bank</p>	<p>Moderator: Liliya Sablukova, MBA, PMP, CGFO Chief Financial Officer, Lakewood Ranch Inter-District Authority</p>
		<p>Extra Microphone: Amy Clark Senior Consultant, Local Government Practice Group, Berry, Dunn, McNeil & Parker, LLC</p>			<p>Extra Microphone: Diane Martinez Chief Financial Officer, Escambia County - Housing Finance Authority</p>

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
3:30pm to 4:45pm	<p>Title: Getting Audit-Ready: Strategies to Streamline and Simplify Your Next Audit</p> <p>Date: Tuesday June 16, 2026 Time: 3:30-4:45 pm Topic: Ever wonder what auditors are really looking for and why the audit process can feel so time-consuming? In this session, participants will learn about common audit findings and gain practical strategies to prepare effectively, address potential issues in advance, and collaborate efficiently with auditors. You'll walk away with actionable tips to streamline the process, minimize disruptions, and help ensure your auditors are in and out as quickly as possible.</p> <p>CPE: 1.5 Hours (AA) Speaker: Damian Mesa Assurance Manager, CPA, RSM US LLP</p> <p>Rodrigo Moreno Assurance Supervisor, RSM US LLP</p>		<p>Title: "Yes, We Can" - Women in Leadership Series</p> <p>Date: Tuesday June 16, 2026 Time: 3:30-4:45 pm Topic: A panel of female leaders will discuss their own journeys, including the necessary skills and balancing acts, struggles and successes. They'll also share how to inspire and support other women and the next generation to do great things.</p> <p>*EVOLUTION SERIES</p> <p>CPE: 1.5 Hours (BEH) Speaker: Tanya Wilson, AICP Director, Planning, Environmental, and Development Services Department (PEDS), Orange County Government</p> <p>Shaun Gayle Assistant City Manager, City of Miramar</p> <p>Nicole Gasparri, CGFO, PHR Chief Administrative Officer, Clerk of the Circuit Court & Comptroller, Palm Beach County</p> <p>Emily Colon Partner at The Southern Group</p>	<p>Title: Infrastructure Investment & Public-Private Partnerships (PPPs)</p> <p>Date: Tuesday June 16, 2026 Time: 3:30-4:45 pm Topic: Explore the evolving landscape of infrastructure investment and the critical role of Public-Private Partnerships (PPPs) in delivering sustainable, large-scale infrastructure projects. Participants will gain insights into financing mechanisms, risk allocation, regulatory frameworks and successful case studies from around the world.</p> <p>CPE: 1.5 Hours (TB) Speaker: Sergio Masvidal Managing Director, PFM Financial Advisors LLC</p> <p>Chris Roog CRA Executive Director, City West Palm Beach</p> <p>Bridget Souffrant Chief Financial Officer, City of West Palm Beach</p>	<p>Title: Cybersecurity Risk & Social Engineering: Empowering Finance Teams to Navigate the Human Factor</p> <p>Date: Tuesday June 16, 2026 Time: 3:30-4:45 pm Topic: This session examines the intersection of social engineering, technology and cybersecurity risk—focusing on the unique vulnerabilities within finance teams. Attendees will explore common attack tactics like phishing and baiting, and how emerging technologies can both expose and defend against these threats. The session highlights the critical role of finance professionals in managing cyber risks through internal controls, access reviews and vendor assessments, while emphasizing the importance of awareness, training and ethical tech use to build organizational resilience.</p> <p>CPE: 1.5 Hours (TB) Speaker: Danny Sementillii IT Operations Manager, City of Coconut Creek</p>
	<p>Moderator: Nicole Jovanovski, CPA Director of Finance, Clerk of the Circuit Court and County Comptroller</p>		<p>Moderator: Melissa Burns, CGFO Finance Director, City of St. Augustine</p>	<p>Moderator: Kathleen Campbell, CPA, CGFO Director of Finance, Children's Services Council of Broward County</p>	<p>Moderator: Pamela Ramkalawan Vice President, Sr Gov't Banking Manager, Government Bank, TD Bank</p>
	<p>Extra Microphone: Mariel Lemke Accounting Manager/Office Manager, Volusia-Flagler Transportation Planning Organization (TPO)</p>		<p>Extra Microphone: Sarah Simpson, CPA, CGFO, CPFO Budget Manager, City of Aventura</p>		

Tuesday Night Event

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Wednesday June 17, 2026

9:15am to 10:30am	<p>Title: Elevate Your ACFR: Tips, Tools, and Techniques for Better Reporting</p> <p>Date: Wednesday June 17, 2026 Time: 9:15-10:30am Topic: Designed for both beginners and experienced preparers, this session will cover the essential components of the Annual Comprehensive Financial Report (ACFR) and highlight best practices for producing a clean, reader-friendly report. Using examples from different types of governments, the session will emphasize common pitfalls to avoid and practical improvements that can elevate your ACFR.</p> <p>CPE: 1.5 Hours (AA) Speaker: Jeff Wolf Partner, Forvis Mazars LLP Joel Knopp, CPA Partner, Forvis Mazars LLP</p>	<p>Title: TRIM Compliance: Insights and Lessons Learned</p> <p>Date: Wednesday June 17, 2026 Time: 9:15-10:30am Topic: This panel offers government finance professionals a clear overview of the Truth in Millage (TRIM) process, featuring experts from property tax, local government and multi-county taxing authorities. Attendees will gain insights into millage calculations, compliance requirements and effective inter-agency coordination to ensure transparency and accuracy. Panelists will also share practical lessons learned from recent TRIM cycles, highlighting common challenges, successful strategies and best practices to help streamline future reporting and communication.</p> <p>CPE: 1.5 Hours (TB) Speaker: Kristin Thompson Finance Program Manager, Suwannee River Water Management District Katrina Scarborough Property Appraiser, Osceola County Tavia Ritchie Finance Director, City of Kissimmee</p>	<p>Title: Situational Ethics</p> <p>Date: Wednesday June 17, 2026 Time: 9:15-10:30am Topic: State and local governments establish codes of ethics that we must abide by however there are often times when we are faced with situations that don't have clear ethical solutions. Professionals will discuss specific case studies and their outcomes.</p> <p align="center">*EVOLUTION SERIES</p> <p>CPE: 1.5 Hours (BEH) Speaker: Michael Murawski Executive Director, City of Naples Ethics Commission Robert Meyers Partner, Weiss Serota Helfman Cole & Bierman Jennifer Moon Retired, Director, Office of Management & Budget, Miami-Dade County Rip Colvin, CPA, CGFO, CPM Executive Director, Justice Administrative Commission</p>	<p>Title: Treasury Innovations in the Public Sector: Real-World Successes</p> <p>Date: Wednesday June 17, 2026 Time: 9:15-10:30am Topic: Explore how public-sector entities are modernizing treasury operations through virtual credit card programs, ACH payments and fraud reduction strategies. This session highlights practical case studies, rebate opportunities and methods to reduce reliance on paper checks while strengthening financial security.</p> <p>CPE: 1.5 Hours (TB) Speaker: Ralph Hildevert Executive Director, JPMorgan Charles Million Executive Director, JPMorgan John Rauback Treasury Manager, City West Palm Beach Jamie Roberson, CGFO Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller</p>	
	<p>Moderator: Melissa Burns, CGFO Finance Director, City of St. Augustine</p>	<p>Moderator: Anna C. Otiniano, CGFO Financial Services Director, City of Plantation</p>	<p>Moderator: Benjamin Salz Capital Budget Analyst V, Broward County Public Schools</p>	<p>Moderator: Kathleen Campbell, CPA, CGFO Director of Finance, Children's Services Council of Broward County</p>	
	<p>Extra Microphone: Annette Payne Accounting Supervisor, Broward County</p>		<p>Extra Microphone: Michelle Phelps Fiscal Manager, Health and Human Services</p>		

2026 FGFOA Conference Program
June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
11:00am to 11:50am	<p>Title: Small Government Focus: Challenges and Best Practices</p> <p>Date: Wednesday June 17, 2026 Time: 11:00 - 11:50 am Topic: Florida's small governments and special districts often face unique challenges due to limited budgets and small staffs handling multiple responsibilities. This session will explore how these entities differ from larger counties and cities in terms of reporting requirements, compliance obligations, and day-to-day operations. Participants will gain practical strategies and best practices to help small governments improve efficiency, accountability, and financial management.</p> <p>*EVOLUTION SERIES</p> <p>CPE: 1.0 Hours (TB)</p> <p>Speaker: Jonathan C. McKinney Finance Director, City of Deltona</p> <p>Rob Hogan Grants Director, Delivering Results & Solutions (DRS)</p>	<p>Title: Demystifying Grants: A Strategic Approach to Success</p> <p>Date: Wednesday June 17, 2026 Time: 11:00 - 11:50 am Topic: Grants are vital for government funding, but effective management goes beyond tracking dollars. This session offers practical strategies for finance professionals to enhance grant readiness, compliance and performance. Learn how to align organizational capacity, meet funding requirements and integrate grants into financial planning across the grant lifecycle. Ideal for both newcomers and experienced staff, this session will help strengthen oversight, reduce audit risk and maximize funding impact.</p> <p>CPE: 1.0 Hours (TB)</p> <p>Speaker: Katie Ludwig Director of Resource Development, Government Finance Officers Association (GFOA)</p>			<p>Title: Excel Tips & Tricks: Boost Your Productivity and Master Key Features</p> <p>Date: Wednesday June 17, 2026 Time: 11:00 - 11:50 am Topic: Unlock the full potential of Excel with practical tips and tricks designed to save you time and increase accuracy. This session covers powerful shortcuts, formulas, data visualization techniques, and automation tools that can streamline your daily tasks. Whether you're a beginner or looking to sharpen your skills, you'll leave with actionable strategies to work smarter and more efficiently in Excel.</p> <p>CPE: 1.0 Hours (TB)</p> <p>Speaker: Rebecca Schnirman, CPRP Director, Financial & Support Services, Palm Beach County Parks and Recreation Department</p>
	<p>Moderator: Sarah Simpson, CPA, CGFO, CPFO Budget Manager, City of Aventura</p>	<p>Moderator: Brianna Stack Manager, Finance, City of Tavares</p>			<p>Moderator: Elizabeth Walter, MBA, CGFO, CPFIM Budget & Grants Manager, South Florida Regional Transportation Authority</p>
	<p>Extra Microphone: Mariel Lemke Accounting Manager/Office Manager, Volusia-Flagler Transportation Planning Organization (TPO)</p>				



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Conference Program Committee
Agenda Item**

2025-2026

CHAIRPERSON

Sarah Simpson

Budget Manager

City of Aventura

19200 W Country Club Drive

Aventura, FL 33180-2403

(305) 466-8951

simpsons@cityofaventura.com

BOARD LIAISON

Anna Otiniano

COMMITTEE CO-CHAIR

Ben Salz

STAFF LIAISON

Jill Walker

Meeting Date: April 17, 2026

Title of Item: Updated Annual Conference Program Committee Policies and Procedures Manual

Executive Summary, Explanation or Background: The Committee has incorporated language based on discussion from the February 10, 2026 Board Meeting.

Content: Redlined changes are presented on the Annual Conference Program Committee Policies and Procedures Manual.

Recommended Action: The Board review the current changes and approve.

Sarah Simpson

3/27/26

**Sarah Simpson,
Conference Program Committee Chair**

Date



Florida Government Finance Officers Association Conference Program Committee Policies and Procedures Manual

Revised 7/18/252/10/26

I. Transition Plan

- A. The Outgoing Committee Chairperson (the “Chair”) and Board Liaison (the “Liaison”) need to meet with the Incoming Chair and Liaison in order to provide for a smooth transition from one year to the next.
- B. The Outgoing Chair should provide the Incoming Chair with the template used for determining Annual Conference sessions (including speaker names and contact information from most recent Annual Conference).
- C. The Incoming Chair and Liaison should review the Committee Policies and Procedures Manual and update it as needed after the Annual Conference and the first Board Meeting in order to provide members with an updated manual at the beginning of the Committee year.

II. Purpose, Goals and Action Plan

- A. Purpose: To plan and arrange the educational program at the Annual Conference by identifying a broad range of relevant topics and booking knowledgeable speakers.
- B. Short Range Goals:
 - 1) To provide stimulating educational and training opportunities for government financial professionals.
 - 2) To provide opportunities for government financial professionals to participate in exchanges of information and ideas.
 - 3) To provide leadership opportunities for government financial professionals.
 - 4) To provide public speaking opportunities for government financial professionals through session presentations and roles as moderators.
 - 5) To engage the membership by providing feedback and ideas.
- C. Long Range Goal: To improve the quality of financial and administrative management in government.

D. Action Plan:

- 1) Appoint one Subcommittee Chairperson (the "Sub Chair") for each program track.
- 2) Appoint one Sub Chair as Committee Co-Chair (the "Co-Chair"), as needed to enable and provide for succession planning.
- 3) Assign Committee Members to the Subcommittees.
- 4) Request evaluations of speakers from the last Annual Conference and historical information on past speakers from the Florida League of Cities' (the "FLC") Staff Liaison.
- 5) Have the "Call for Session Topics" online submission portal incorporated to the July, August and September newsletter items for the Committee.
- 6) Pull the data from the online submission portal and incorporate it accordingly.
- 7) Recommend topics for all Annual Conference sessions for FGFOA Board of Directors' (the "Board") approval.
- 8) Contact potential speakers for each session.
- 9) Obtain the Board's approval for speakers.
- 10) Provide contact information for each approved speaker to the FLC's Staff Liaison.

III. **Membership Structure**

- A. The Committee is generally composed of 20-30 members plus the Chair. This provides a sufficient number of members to accomplish the duties and responsibilities assigned to the Committee.
- B. The Chair is appointed by the FGFOA President and serves as overall coordinator (Chair MUST be an Active Government Member).
- C. The Chair appoints one Sub Chair for each major area of responsibility (Sub chairs MUST be Active Government Members). Those areas include:
 - 1) Accounting, Auditing, and Financial Reporting;
 - 2) Budget, Economics, and Financial Planning (Including the Procurement Pre-Annual Conference should the Committee gather relevant topics);

- 3) Policy, Leadership, Strategic Planning, Personnel (Including the Leadership Pre-Annual Conference);
 - 4) Banking, Investment, Risk, Treasury Management, and Debt Management (Including the Investments Pre-Annual Conference); and
 - 5) Technology
- D. The Chair appoints one Sub Chair as the Co-Chair, as needed, for the purpose of providing added support to the Chair and allowing for succession planning.
- E. Each Sub Chair is responsible for coordination of activities associated with the tasks assigned to that Subcommittee.
- F. Each Committee member is assigned to one or more of the Subcommittees.

IV. Member Responsibilities

- A. Chair
- 1) Coordinates all major aspects of the Committee meetings.
 - a. Establishes times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges the initial “kick-off” Committee meeting that is held at the annual conference.
 - The FLC arranges conference calls and online meetings, if requested.
 - b. Conducts Committee meetings.
 - i. Prepares meeting agenda.
 - ii. Makes sure minutes of the meeting are taken.
 - c. Assists Sub Chairs’ activities.
 - d. Motivates and involves all Committee members.
 - 2) Reports Committee activities.

- a. Keeps Committee members and Liaison apprised of Committee activity and progress.
 - b. Prepares reports about Committee progress for the Liaison and/or Committee Chair to present at the scheduled Board meetings.
- 3) If unable to attend the meetings Committee Chairs are invited to attend, coordinates with the Liaison and/or Co-Chair for Committee report presentation. Prepares a report for the Annual Conference business luncheon, summarizing all Committee activities for the year.
- 4) Attends Annual Conference and assists in the smooth flow of sessions.
- 5) Assists with the transition of responsibilities to the new Liaison and Chair.
- 6) Sends an electronic version of the Annual Conference program schedule and session descriptions to the Incoming Chair to utilize as a guide.
 - a. Uploads final documents to the Committee Shared Folder created by the Staff Liaison.
- 7) Solicits additional Committee Members, if necessary.
- 8) Informs Committee Members of key dates/deadlines.
- 9) Coordinates with FLC administrative staff on administrative matters, as needed.
- B. Co-Chair
 - 1) Assists Chair in coordinating Committee activities.
 - 2) Assists Chair in updating the speaker guidelines and moderator training presentation documents.
- C. Subcommittee Chairs
 - 1) Coordinate the Subcommittee meetings.
 - a. Establish meeting times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges conference calls and online meetings, if requested.

- b. Conduct Subcommittee meetings.
 - c. Assist the Chair and other Sub Chairs.
 - d. Motivate and involve all Subcommittee members.
- 2) Report Subcommittee activities.
- a. Keep the Committee and Subcommittee members apprised of Subcommittee activity and progress.
 - b. Participate in periodic meetings between the Committee Chair and Sub Chairs.
 - c. Participate in periodic meetings of the Committee.
- 3) Attend Annual Conference and assist in the smooth flow of sessions.

D. Committee Members

(Can be Government, Associate, Retiree, or Student Members of the FGFOA)

- 1) Develop sessions for the Annual Conference.
- a. Select topics for each session. Sessions shall be balanced among the five (5) main tracks and the Pre-Annual Conference using a combination of 100-minute, 75-minute and 50-minute sessions. The main tracks include:
 - i. Accounting, Auditing, and Financial Reporting.
 - ii. Budget, Economics, and Financial Planning.
 - iii. Policy, Leadership, Strategic Planning, Personnel.
 - iv. Banking, Investment, Risk, Treasury Management, and Debt Management.
 - v. Technology
 - vi. Investment and Procurement/Leadership (Or new topics approved by the Board) Pre-Annual Conference: four 100 - minute sessions each (totaling 800 minutes of Continuing Professional Education).
 - b. Create titles and short topic descriptions for inclusion in Annual Conference brochure.
 - c. Suggest speakers.

- d. Obtain speakers' consents to present on specified topics.
 - e. Obtain speakers' contact information.
 - f. Obtain speaker engagement form from speaker (provide to Sub Chair and FLC by way of Annual Conference speaker's confirmation link).
- 2) Attend meetings as called, including but not limited to:
- a. The organizational meeting held at the Annual Conference.
 - b. Subsequent Committee meetings called by the Committee Chair.
 - c. Subcommittee meetings called by the Subcommittee Chair.

V. Florida League of Cities' Responsibilities

The FLC remains in contact with the Conference Program Chair and contacts the speakers as needed prior to the Annual Conference to request presentation materials, headshots and bios, if not included on the Annual Conference speaker's confirmation link.

VI. Terms

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.

VII. Timeline

- A. The Committee will hold an organizational meeting at the Annual Conference.
- B. The "Call for Session Topics" online submission portal will be sent for Newsletter items for inclusion in the July, August and September editions.
 - Data will be gathered and sent to the Committee Chair in the weeks following the initial launch.
- C. The Committee will convene a second meeting within one month of the Annual Conference.

- D. The Committee will develop a program schedule by day and time for Board approval in October.
- E. The Committee will complete session titles and descriptions by rank for Board approval in October.
- F. The Committee will provide the Board a list of speakers for each topic by the first meeting of the calendar year. The Committee will also verify the accuracy of topic title. Descriptions with speaker's planned presentation must be approved by the Board.
- G. The Committee will finalize the roster of recommended speakers for the sessions by February for inclusion into the Annual Conference Announcement.
- H. The Committee will host a moderator training in March, April and/or May depending on the Conference date outlining protocol and responsibilities of the moderator.
 - Two moderator trainings will take place:
 - "Evolution Series" Moderator Training
 - 2 months prior to the Conference
 - "Regular" Moderator Training
 - 1 month prior to the Conference

VIII. Budget

- A. Committee expenses must be approved by the Board.
 - 1) The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.
 - 2) Expenses associated with national speakers for the Annual Conference from Governmental Accounting Standards Board (the "GASB"), FICPA, and the Government Finance Officers Association (the "GFOA"), must be approved by the Board in advance.

IX. Minutes, Reports and Correspondence

- A. Minutes – The Chair must keep minutes of each meeting and maintain copies for use by the next Chair and Committee.
- B. Reports – A Committee report is required for each Board meeting. The report is transmitted as an agenda item and should include the status of the program schedule by session title, presenter, and description.
- C. Reports – An Annual Report is required from each Committee prior to the Annual Conference. This report should be a summary of the accomplishments of the Conference Program Committee for the year.
- D. Correspondence - Conference Program Committee agenda reports, quarterly and year-end reports will be due to the FLC periodically during the term. The deadlines will be provided by the FLC.
 - 1) All correspondence should be maintained in an electronic format and shared with the incoming Chair.

X. Special Tasks

- A. FGFOA Website;
 - a. Each month, the Committee Chair and Co-Chair will look over the pages related to the Conference Program Committee and provide suggested updates for the page to the Board Liaison.
- B. Feedback forms:
 - a. Attendees will complete a feedback form, via the Annual Conference application (app) if available after each speaker or via the link sent in the FGFOA Conference Recap e-mail. This feedback is essential to the planning of the subsequent year's Annual Conference.
- C. FGFOA Newsletter:
 - a. The Committee Chair will provide the Liaison a timeline of items for inclusion in the newsletter.
 - i. Some items will need to be updated after Board meetings.

XI. General Considerations

Any exceptions to these general considerations must be approved by the Board.

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A. Only Active Government Members may serve as Committee and Subcommittee Chairs.

B. Vendor firms may only be represented at one session of the Annual Conference regular program. Exceptions may occur for one of the following reasons:

1) A vendor firm may speak at a Pre-Annual Conference session as well as a regular session so long as the speaker from the firm that speaks at a regular session is different than the Pre-Annual Conference session speaker.

2) A vendor firm may speak at more than one regular session subject to Board approval; including the below situations:

• Same speaker

4) Same firm, different speaker

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C. Session speakers should be rotated in order to continually provide fresh speakers to the membership. This requirement shall apply to all speakers excluding quasi-governmental speakers from GASB, GFOA, FLC, FICPA, and FGFOA.

D. Presenters are volunteers and do not receive compensation or expenses for their services.

E. After the master schedule is approved by the Board and is submitted to the FLC, the Chair solicits volunteers to serve as Moderators. Moderators must be Active Members. The Chair shall reach out to the following, in order, to serve as Moderators.

- 1) FGFOA Board of Directors;
- 2) FGFOA Current Committee Chairs
- 3) FGFOA Chapter Presidents and Board Members
- 4) FGFOA Past Presidents;
- 5) Annual Conference Program Sub Chairs and Committee members (regardless of membership type)
- 6) Leadership FGFOA Graduates; and

7) Membership at large (regardless of membership type).

7) Associate members MUST be approved by the Board.

- F. The Committee shall develop sessions utilizing multiple speakers and panel discussions when appropriate.
- G. The Committee should not schedule the Board for speaking engagements or moderating assignments for the session right after the Tuesday Business Luncheon.

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Florida Government Finance Officers Association Conference Program Committee Policies and Procedures Manual

Revised 2/10/26

I. Transition Plan

- A. The Outgoing Committee Chairperson (the “Chair”) and Board Liaison (the “Liaison”) need to meet with the Incoming Chair and Liaison in order to provide for a smooth transition from one year to the next.
- B. The Outgoing Chair should provide the Incoming Chair with the template used for determining Annual Conference sessions (including speaker names and contact information from most recent Annual Conference).
- C. The Incoming Chair and Liaison should review the Committee Policies and Procedures Manual and update it as needed after the Annual Conference and the first Board Meeting in order to provide members with an updated manual at the beginning of the Committee year.

II. Purpose, Goals and Action Plan

- A. Purpose: To plan and arrange the educational program at the Annual Conference by identifying a broad range of relevant topics and booking knowledgeable speakers.
- B. Short Range Goals:
 - 1) To provide stimulating educational and training opportunities for government financial professionals.
 - 2) To provide opportunities for government financial professionals to participate in exchanges of information and ideas.
 - 3) To provide leadership opportunities for government financial professionals.
 - 4) To provide public speaking opportunities for government financial professionals through session presentations and roles as moderators.
 - 5) To engage the membership by providing feedback and ideas.
- C. Long Range Goal: To improve the quality of financial and administrative management in government.

D. Action Plan:

- 1) Appoint one Subcommittee Chairperson (the “Sub Chair”) for each program track.
- 2) Appoint one Sub Chair as Committee Co-Chair (the “Co-Chair”), as needed to enable and provide for succession planning.
- 3) Assign Committee Members to the Subcommittees.
- 4) Request evaluations of speakers from the last Annual Conference and historical information on past speakers from the Florida League of Cities’ (the “FLC”) Staff Liaison.
- 5) Have the “Call for Session Topics” online submission portal incorporated to the July, August and September newsletter items for the Committee.
- 6) Pull the data from the online submission portal and incorporate it accordingly.
- 7) Recommend topics for all Annual Conference sessions for FGFOA Board of Directors’ (the “Board”) approval.
- 8) Contact potential speakers for each session.
- 9) Obtain the Board’s approval for speakers.
- 10) Provide contact information for each approved speaker to the FLC’s Staff Liaison.

III. Membership Structure

- A. The Committee is generally composed of 20-30 members plus the Chair. This provides a sufficient number of members to accomplish the duties and responsibilities assigned to the Committee.
- B. The Chair is appointed by the FGFOA President and serves as overall coordinator (Chair MUST be an Active Government Member).
- C. The Chair appoints one Sub Chair for each major area of responsibility (Sub chairs MUST be Active Government Members). Those areas include:
 - 1) Accounting, Auditing, and Financial Reporting;
 - 2) Budget, Economics, and Financial Planning (Including the Procurement Pre-Annual Conference should the Committee gather relevant topics);

- 3) Policy, Leadership, Strategic Planning, Personnel (Including the Leadership Pre-Annual Conference);
 - 4) Banking, Investment, Risk, Treasury Management, and Debt Management (Including the Investments Pre-Annual Conference); and
 - 5) Technology
- D. The Chair appoints one Sub Chair as the Co-Chair, as needed, for the purpose of providing added support to the Chair and allowing for succession planning.
 - E. Each Sub Chair is responsible for coordination of activities associated with the tasks assigned to that Subcommittee.
 - F. Each Committee member is assigned to one or more of the Subcommittees.

IV. Member Responsibilities

A. Chair

- 1) Coordinates all major aspects of the Committee meetings.
 - a. Establishes times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges the initial “kick-off” Committee meeting that is held at the annual conference.
 - The FLC arranges conference calls and online meetings, if requested.
 - b. Conducts Committee meetings.
 - i. Prepares meeting agenda.
 - ii. Makes sure minutes of the meeting are taken.
 - c. Assists Sub Chairs’ activities.
 - d. Motivates and involves all Committee members.
- 2) Reports Committee activities.

- a. Keeps Committee members and Liaison apprised of Committee activity and progress.
 - b. Prepares reports about Committee progress for the Liaison and/or Committee Chair to present at the scheduled Board meetings.
- 3) If unable to attend the meetings Committee Chairs are invited to attend, coordinates with the Liaison and/or Co-Chair for Committee report presentation. Prepares a report for the Annual Conference business luncheon, summarizing all Committee activities for the year.
- 4) Attends Annual Conference and assists in the smooth flow of sessions.
- 5) Assists with the transition of responsibilities to the new Liaison and Chair.
- 6) Sends an electronic version of the Annual Conference program schedule and session descriptions to the Incoming Chair to utilize as a guide.
 - a. Uploads final documents to the Committee Shared Folder created by the Staff Liaison.
- 7) Solicits additional Committee Members, if necessary.
- 8) Informs Committee Members of key dates/deadlines.
- 9) Coordinates with FLC administrative staff on administrative matters, as needed.

B. Co-Chair

- 1) Assists Chair in coordinating Committee activities.
- 2) Assists Chair in updating the speaker guidelines and moderator training presentation documents.

C. Subcommittee Chairs

- 1) Coordinate the Subcommittee meetings.
 - a. Establish meeting times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges conference calls and online meetings, if requested.

- b. Conduct Subcommittee meetings.
 - c. Assist the Chair and other Sub Chairs.
 - d. Motivate and involve all Subcommittee members.
- 2) Report Subcommittee activities.
- a. Keep the Committee and Subcommittee members apprised of Subcommittee activity and progress.
 - b. Participate in periodic meetings between the Committee Chair and Sub Chairs.
 - c. Participate in periodic meetings of the Committee.
- 3) Attend Annual Conference and assist in the smooth flow of sessions.

D. Committee Members

(Can be Government, Associate, Retiree, or Student Members of the FGFOA)

- 1) Develop sessions for the Annual Conference.
- a. Select topics for each session. Sessions shall be balanced among the five (5) main tracks and the Pre-Annual Conference using a combination of 100-minute, 75-minute and 50-minute sessions. The main tracks include:
 - i. Accounting, Auditing, and Financial Reporting.
 - ii. Budget, Economics, and Financial Planning.
 - iii. Policy, Leadership, Strategic Planning, Personnel.
 - iv. Banking, Investment, Risk, Treasury Management, and Debt Management.
 - v. Technology
 - vi. Investment and Procurement/Leadership (Or new topics approved by the Board) Pre-Annual Conference: four 100 - minute sessions each (totaling 800 minutes of Continuing Professional Education).
 - b. Create titles and short topic descriptions for inclusion in Annual Conference brochure.
 - c. Suggest speakers.

- d. Obtain speakers' consents to present on specified topics.
 - e. Obtain speakers' contact information.
 - f. Obtain speaker engagement form from speaker (provide to Sub Chair and FLC by way of Annual Conference speaker's confirmation link).
- 2) Attend meetings as called, including but not limited to:
- a. The organizational meeting held at the Annual Conference.
 - b. Subsequent Committee meetings called by the Committee Chair.
 - c. Subcommittee meetings called by the Subcommittee Chair.

V. Florida League of Cities' Responsibilities

The FLC remains in contact with the Conference Program Chair and contacts the speakers as needed prior to the Annual Conference to request presentation materials, headshots and bios, if not included on the Annual Conference speaker's confirmation link.

VI. Terms

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.

VII. Timeline

- A. The Committee will hold an organizational meeting at the Annual Conference.
- B. The "Call for Session Topics" online submission portal will be sent for Newsletter items for inclusion in the July, August and September editions.
 - Data will be gathered and sent to the Committee Chair in the weeks following the initial launch.
- C. The Committee will convene a second meeting within one month of the Annual Conference.

- D. The Committee will develop a program schedule by day and time for Board approval in October.
- E. The Committee will complete session titles and descriptions by rank for Board approval in October.
- F. The Committee will provide the Board a list of speakers for each topic by the first meeting of the calendar year. The Committee will also verify the accuracy of topic title. Descriptions with speaker's planned presentation must be approved by the Board.
- G. The Committee will finalize the roster of recommended speakers for the sessions by February for inclusion into the Annual Conference Announcement.
- H. The Committee will host a moderator training in March, April and/or May depending on the Conference date outlining protocol and responsibilities of the moderator.
 - Two moderator trainings will take place:
 - "Evolution Series" Moderator Training
 - 2 months prior to the Conference
 - "Regular" Moderator Training
 - 1 month prior to the Conference

VIII. **Budget**

- A. Committee expenses must be approved by the Board.
 - 1) The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.
 - 2) Expenses associated with national speakers for the Annual Conference from Governmental Accounting Standards Board (the "GASB"), FICPA, and the Government Finance Officers Association (the "GFOA"), must be approved by the Board in advance.

IX. Minutes, Reports and Correspondence

- A. Minutes – The Chair must keep minutes of each meeting and maintain copies for use by the next Chair and Committee.
- B. Reports – A Committee report is required for each Board meeting. The report is transmitted as an agenda item and should include the status of the program schedule by session title, presenter, and description.
- C. Reports – An Annual Report is required from each Committee prior to the Annual Conference. This report should be a summary of the accomplishments of the Conference Program Committee for the year.
- D. Correspondence - Conference Program Committee agenda reports, quarterly and year-end reports will be due to the FLC periodically during the term. The deadlines will be provided by the FLC.
 - 1) All correspondence should be maintained in an electronic format and shared with the incoming Chair.

X. Special Tasks

- A. FGFOA Website;
 - a. Each month, the Committee Chair and Co-Chair will look over the pages related to the Conference Program Committee and provide suggested updates for the page to the Board Liaison.
- B. Feedback forms:
 - a. Attendees will complete a feedback form, via the Annual Conference application (app) if available after each speaker or via the link sent in the FGFOA Conference Recap e-mail. This feedback is essential to the planning of the subsequent year’s Annual Conference.
- C. FGFOA Newsletter:
 - a. The Committee Chair will provide the Liaison a timeline of items for inclusion in the newsletter.
 - i. Some items will need to be updated after Board meetings.

XI. General Considerations

Any exceptions to these general considerations must be approved by the Board.

- A. Only Active Government Members may serve as Committee and Subcommittee Chairs.
- B. Vendor firms may only be represented at one session of the Annual Conference regular program. Exceptions may occur for one of the following reasons:
 - 1) A vendor firm may speak at a Pre-Annual Conference session as well as a regular session so long as the speaker from the firm that speaks at a regular session is different than the Pre-Annual Conference session speaker.
 - 2) A vendor firm may speak at more than one regular session subject to Board approval; including the below situations:
 - Same speaker
 - Same firm, different speaker
- C. Session speakers should be rotated in order to continually provide fresh speakers to the membership. This requirement shall apply to all speakers excluding quasi-governmental speakers from GASB, GFOA, FLC, FICPA, and FGFOA.
- D. Presenters are volunteers and do not receive compensation or expenses for their services.
- E. After the master schedule is approved by the Board and is submitted to the FLC, the Chair solicits volunteers to serve as Moderators. Moderators must be Active Members. The Chair shall reach out to the following, in order, to serve as Moderators.
 - 1) FGFOA Board of Directors;
 - 2) FGFOA Current Committee Chairs
 - 3) FGFOA Chapter Presidents and Board Members
 - 4) FGFOA Past Presidents;
 - 5) Annual Conference Program Sub Chairs and Committee members (regardless of membership type)
 - 6) Leadership FGFOA Graduates; and

7) Membership at large (regardless of membership type).

- Associate members MUST be approved by the Board.

- F. The Committee shall develop sessions utilizing multiple speakers and panel discussions when appropriate.
- G. The Committee should not schedule the Board for speaking engagements or moderating assignments for the session right after the Tuesday Business Luncheon.



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC. 2025-2026 Educational Programs Committee Agenda Item

2025-2026

CHAIRPERSON

Wayne Meyer

Director of Operations
Justice Administrative Commission
227 N Bronough Street
Tallahassee, FL 32301
(805) 488-2415
wayne.meyer@justiceadmin.org

BOARD LIAISON

Stephen Timberlake

COMMITTEE CO-CHAIR

Katie Roundtree

STAFF LIAISON

Karen Pastula

Title of Item: Educational & Webinar Committee Update

Executive Summary, Explanation or Background:

The final calendar was shared with the Educational & Webinar Committee in March and several members provided feedback. The final calendar continues to be aligned with FGFOA's professional development priorities. During subsequent webinars, two members served as both the Coordinator and Moderator and two other members participated in a co-organizer role to get a better idea of how webinars are hosted and managed in the GoTo platform with the intent of serving as a moderator for a future webinar.

Delivered Webinars (Since January Board Meeting)

1. ARPA Fund Wrap-Up
Date: January 15, 2026
Registered: 335 | Attended: 294
2. The Expanding Complexity of Employee Compensation
Date: February 19, 2026
Registered: 439 | Attended: 360
3. RPA/Machine Learning
Date: March 19, 2026
Registered: 332 | Attended: 237

Upcoming Webinars:

The following sessions are scheduled as we lead up to the Annual Conference:

- Fraud / Data Analytics – 4/9/26
- Arbitrage – 4/23/26
- Banking Fraud and AI – 5/21/26

These sessions reflect the committee's continued focus on delivering relevant, high-value content for FGFOA members.

Recommended Action:

For informational purposes only, no action is being requested.

Wayne Meyer

March 31, 2026

Wayne Meyer,
Educational Programs Committee Chair

Date

Summary of Revisions to the Policies and Procedures Manual

Please find below a summary of the recent updates made to the Educational Programs Committee Policies and Procedures Manual. These revisions have been implemented to improve clarity, consistency, and usability of the document, ensuring a more effective operational framework for the Committee going forward.

Key Changes

- **Action Plan Refinement (Primary Update):** The Action Plan section has been reorganized and clarified to establish a more structured and transparent process for webinar development, coordination, and delivery. This includes clearly defining the sequence of activities—from topic development and Board approval to coordinator responsibilities and webinar moderation. The revisions also incorporate clearer expectations for moderator roles, progression from Backup to Lead Moderator, and participation guidelines for Associate members.
- **Formatting and Organization:** The document has been reformatted to establish a consistent structure, including standardized numbering, indentation, and section organization. These changes improve readability and ease of use but do not represent policy changes.
- **Removal of Redundancies:** Duplicate or overlapping language has been consolidated or removed to streamline the document and eliminate confusion.
- **General Language Updates:** Minor edits were made throughout the document to improve clarity, consistency, and professionalism in wording.

These changes provide a clearer operational framework for the Committee moving forward. Should you have any questions or require further clarification, please feel free to reach out.



Florida Government Finance Officers Association Educational Programs Committee Policies and Procedures Manual

I. Membership Structure

- A. Membership should reflect a cross-section of FGFOA, including representation from state, county, city, special purpose governments, public schools, and other relevant entities.
- B. The Committee shall consist of at least ten (10) active members, excluding the Chairperson(s).
- C. The Chairperson is appointed by the President and serves as the overall Committee coordinator.
- D. The Chairperson shall appoint a Co-Chairperson and, if necessary, subcommittee leaders for major areas of responsibility.

II. Purpose, Goals, and Action Plan

A. Purpose

To plan educational webinars and other training opportunities, as directed by the Board, including a minimum of ten (10) webinars per twelve (12)-month period, by identifying relevant topics and scheduling qualified speakers.

B. Long-Range Goal

To improve the quality of financial management in government through education and professional development.

C. Short-Range Goals

1. Provide engaging educational and training opportunities for government finance professionals.
2. Provide low-cost Continuing Professional Education (CPE) to FGFOA members.

D. Action Plan

1. Webinar Program Development

- a. The Committee will convene annually to establish the webinar framework and solicit topic ideas.

b. Members will propose topics based on member needs, industry trends, and prior feedback.

c. The Committee will compile and prioritize a recommended list of topics.

d. The recommended topics will be submitted to the FGFOA Board of Directors for approval.

2. Webinar Coordination

a. Upon Board approval, a coordinator will be assigned to each webinar.

b. The coordinator is responsible for:

1. Identifying and recommending qualified speakers

2. Contacting and confirming speakers

3. Coordinating content, materials, and logistics

4. Serving as the primary point of contact

5. Coordinating with moderators to ensure alignment on delivery

3. Webinar Moderation and Delivery

a. Webinars are typically scheduled on the third Thursday of each month from 2:00 PM to 3:40 PM (EST).

b. Each webinar will have a moderation team consisting of:

1. One (1) Lead Moderator

2. One (1) or two (2) Backup Moderators

c. The Chair and Co-Chair will serve as Lead Moderators unless a Committee member:

1. Has previously served as a Backup Moderator; and

2. Has been approved by the Chair and Co-Chair

d. When a Committee member serves as Lead Moderator, the Chair or Co-Chair will serve as a Backup Moderator.

e. Backup Moderators will manage questions, assist with logistics, and handle coordination.

f. Committee members must serve as a Backup Moderator prior to serving as a Lead Moderator.

g. Associate members may serve as Lead Moderator for no more than one (1) webinar per calendar year.

h. Priority for Lead Moderator roles will be given to Active/Government members when feasible.

i. Members are encouraged to volunteer as Backup Moderators to gain experience.

j. All moderators will receive Moderator Guidelines outlining roles and expectations.

III. Member Responsibilities

A. Chairperson

1. Coordinates all aspects of Committee operations, including meetings, agendas, and minutes.
2. Committee meetings may be held in person or virtually.
3. Assigns responsibilities and engages Committee members.
4. Reports Committee activities and progress.
5. Prepares and presents reports for Board meetings.
6. Submits updates for the FGFOA newsletter.
7. Prepares an annual summary for the conference.
8. Assists with leadership transitions.
9. Solicits volunteers and communicates key deadlines.
10. Only Active/Government, Retiree, or Student members may serve as Chair or Co-Chair.

B. Co-Chairperson

1. Assists the Chairperson and Committee members.
2. Moderates webinars as assigned.
3. Participates in Committee meetings.
4. Coordinates with FLC regarding speaker resources.

C. Members

Includes Active, Associate, Retiree, and Student members of FGFOA.

1. Definitions

- a. Active/Government: Public-sector finance professionals in Florida.
- b. Associate: Individuals interested in governmental finance.
- c. Retiree: Former Active members now retired.
- d. Student: Full-time students pursuing relevant business degrees.

2. Responsibilities

- a. Assist in identifying relevant webinar topics.
- b. Provide at least ten (10) webinars annually and avoid conflicts with FGFOA events.
- c. Support additional programs as directed by the Board.
- d. Participate in moderation as part of succession planning.
- e. Attend meetings and participate as required.
- f. Assist with speaker coordination.
- g. Members are appointed for at least one (1) year.
- h. A committee application must be submitted annually.

IV. Budget

- A. The annual budget supports meeting-related expenses.
- B. Presenters are generally volunteers; exceptions require Board approval.

V. Timeline

- A. Hold the organizational meeting at the Annual Conference.
- B. Develop the webinar schedule by July.
- C. Schedule should cover September through August.
- D. Avoid conflicts with FGFOA events.

VI. Transition Plan

A. Leadership will meet to ensure a smooth transition.

B. The Committee manual will be updated prior to the Annual Conference.



**Florida Government Finance Officers Association, Inc.
2025-2026 Event Host Committee
Agenda Item**

2025-2026

Meeting Date: 04/17/2026

CHAIRPERSON

Tammy Blake

Title of Item: Event Host Committee Update

SUB-CHAIR

Carlisha Jenkins

Executive Summary, Explanation or Background:

The Event Host Committee organizes events that greatly contribute to the growth and development of our FGFOA membership community. In our effort to maximize the impact of these events, here is a general update on the 2026 FGFOA Annual Conference.

BOARD LIAISON

AllisonTesla

STAFF LIAISON

Jill Walker

2026 FGFOA Annual Conference:

The conference being held at the Loews Sapphire Falls Resort at Universal Orlando, with the Tuesday night event at Universal CityWalk Orlando. Hospitality Suite for Sunday and Monday nights only. The Committee will start to work on the marketing for the events.

Welcome Bags – Selection finalized and order request submitted.

Opening Prayer – Pastor confirmed.

City Official for Opening Ceremony – City of Orlando Mayor Buddy Dyer has the event on his calendar and is expected to attend. Additionally, Orange County Mayor Jerry Demings is available as a backup option.

Hospitality Suite Themes – Confirm theme nights for Sunday and Monday hospitality suites with Nicole. Confirm DJ booking with Paul.

Opening Prayer – Pastor confirmed.

The next committee meeting will be held on Thursday, May 7, 2026.

Recommended Action:

For informational purposes only.

Tammy Blake

Name

04/17/2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 Local Chapters Committee
Agenda Item

2025-2026
CHAIRPERSON

Jamie Roberson, CGFO
Chief Operating Officer of Finance
Martin County Clerk of the Circuit
Court & Comptroller
100 SE Ocean Blvd.
Stuart, FL 34994
(772) 221-7414
jroberson@martinclerk.com

BOARD LIAISON

Kelly Strickland
Nicole Gasparri

STAFF LIAISON

Jill Walker
Karen Pastula

Meeting Date: April 17, 2026

**Title of Item: Hillsborough Local Chapter Bylaws
Amendment – Review and Approval**

Executive Summary, Explanation or Background:

The Hillsborough Local Chapter has resubmitted proposed amendments to its Local Chapter Bylaws for review and approval by the FGFOA Local Chapter Committee. A red-lined version of the proposed bylaw changes is attached for reference. These updates incorporate corrections discussed during the FGFOA last meeting, including the removal of a section, renaming the President-Elect position to Vice President, and addressing minor grammatical edits as requested.

The proposed amendments are administrative and clarifying in nature and are intended to enhance governance practices, align with current operations, and strengthen reporting and recordkeeping requirements. These changes do not materially alter the Chapter's mission or purpose.

A summary of the proposed changes includes:

1. **Article V, Section 2** – Clarifies when elections for new Officers will take place.
2. **Article VII, Section 2** – Clearly defines Officers and Directors.
3. **Article VII, Section 3** – Cleans up language and clarifies procedures in the event of an officer or director vacancy.
4. **Article XIII, Section 1** – Defines when the annual financial report is to be submitted by the President to the Florida Government Finance Officers Association.
5. **Article XIII, Section 3** – Defines due dates for Treasurer reports and establishes a records retention schedule.

Recommended Action:

Approve the proposed Hillsborough Local Chapter Bylaws amendments as presented in the attached redlined document.

Jamie Roberson, CGFO
Local Chapter Committee Chair

04/03/26

Date

HILLSBOROUGH CHAPTER BY-LAWS
FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION

ARTICLE I – NAME

This Chapter of the Florida Government Finance Officers Association (FGFOA) shall be known as the Hillsborough Chapter.

ARTICLE II – RULE AND REGULATIONS

The Chapter shall, at all times, be subject to the provisions of the Constitution and By-Laws of the Florida Government Finance Officers Association, and any local chapter requirements contained in the Florida Government Finance Officers Association Policies and Procedures.

ARTICLE III – The fiscal year for Hillsborough Chapter shall begin on July 1st each year and end on June 30th.

ARTICLE ~~III~~ IV – PURPOSE

The purpose of the Chapter shall be to promote the improvement of government financial administration in Florida.

ARTICLE ~~IV~~ V – CHAPTER MEMBERSHIP

The Chapter membership shall consist of those eligible for membership in the Florida Government Finance Officers Association.

ARTICLE ~~V~~ VI – CHAPTER MEETINGS

Section 1 There shall be at least one meeting each quarter as established by the Board of Directors.

Section 2 The biennial elections ~~meeting for the election of officers~~ shall be held in ~~April~~-June.

Section 3 The Secretary shall, prior to the elections ~~annual meeting~~, mail notices electronically ~~or in writing~~ to all members of the Chapter indicating the time and place of such meeting and the names of the individuals nominated to serve in the committee. ~~as officers~~.

Section 4 Six (6) members or ten percent (10%) of the membership entitled to vote, whichever is greater, of the Chapter who are present in person shall constitute a quorum for the transaction of business at any meeting.

ARTICLE ~~VI~~ VII – VOTING RIGHTS

Section 1 The voting rights of the Chapter shall be vested exclusively in active members of the Hillsborough Chapter, as defined by the Constitution and By-Laws of the Florida Government Finance Officers Association and each shall have one vote in determining all questions to be decided by the membership.

Section 2 Associate members, as defined by the Constitution and By-Laws of the Florida Government Officers Association, shall not hold office or chair positions ~~committees~~, although they may serve as members of committees.

ARTICLE ~~VII~~ VIII – BOARD OF DIRECTORS

Section 1 The Officers of the Chapter shall be the President, President-Elect, Treasurer and Secretary.

- Section 2 Additional members may also be nominated by the Nominating Committee and appointed by the Officers to serve as ~~Standing~~ Committee Chairperson. These Chairperson, other than the Audit Committee Chair, shall be known as Directors and will also serve on the Board along with the Officers. No more than four (4) members may serve from a single government, Constitutional Office, Office of any separately elected official, or special district. The Officers and Directors shall collectively be known as the Board of Directors. The Board of Directors shall consist of no more the seven (7) members, ~~not including the Past President~~. Members of the Board shall serve without compensation.
- Section 3 ~~Once a member has been elected by the membership to an officer position, that officer may, upon completion of the term for which he or she was elected, automatically service successive terms in the next higher remaining officers' positions. The successive order of officer positions is as follows:~~
- ~~• President~~
 - ~~• President-Elect~~
 - ~~• Treasurer~~
 - ~~• Secretary~~
- In the event of a vacancy in the office of Secretary, Treasurer or President-Elect, the President may fill the vacancy with any eligible member on an interim basis for the remainder of that term of office, or may elect to leave the position vacant until the next election, annual meeting. In the event of a vacancy in either the office of President or President-Elect, the next subordinate officer may move into the vacant position until the next election. ~~Any member having been appointed as an officer on interim basis, must, in order to ascend to the next officer position, be duly elected by the membership at the next annual meeting of the Chapter.~~
- Section 4 Officers and Directors elected ~~at the annual meeting of the Chapter in odd years commencing in 2005~~ may assume their respective office on the following July 1 and may hold office for two years or until the election of their respective successors.
- ~~Section 5 The Board of Directors shall have the right and power to appoint a member to the unexpired term of any vacancy occurring on the Board of Directors of the Chapter.~~
- Section 6 Nominations for the Officers and other members of the Board of Directors shall be made by the Hillsborough Chapter members. ~~by the Nominating Committee~~. Nominations may also be made from the floor.
- Section 7 The Board of Directors shall have the power to fix the time and place for each annual meeting ~~and every other~~ meeting of the Chapter.
- Section 8 The Board of Directors may meet at such times and places as it may elect.
- Section 9 For the transaction of any business by the Board of Directors, at least ~~fifty percent (50%)~~ three (3) of the members of said Board shall be present in person or virtually to constitute a quorum, and the majority vote of the Board members present will decide all issues. No proxy may be voted at any meeting of said Board of Directors.

ARTICLE ~~VIII~~ IX – DUTIES OF OFFICERS AND DIRECTORS

- Section 1 President: The President shall be the chief elected officer of the Chapter and may call meetings of the Board of Directors whenever it is deemed necessary. However, the Board shall meeting

at least once annually. The President shall preside at all meetings of the Chapter. The President shall submit the annual financial report and annual audit report to [the Florida Government Finance Officers Association by August 31th the following fiscal year.](#) The President

shall enforce the By-Laws of the Chapter and the Constitution and By-Laws established by the Florida Government Finance Officers Association. The President shall keep the Board of Directors of the Florida Government Finance Officers Association fully informed of the affairs of the Chapter. The President shall also consult with the Board of Directors of the Florida Government Finance Officers Association and the Board of Directors of the Chapter, whenever necessary, concerning the business of the Chapter and its activities.

- Section 2 President-Elect In the absence or inability of the President to act, the President-Elect shall exercise all powers and perform all of the duties of the President. ~~The Vice-President-Elect shall develop a Chapter budget for the subsequent year for submission to the Board of Directors.~~
- Section 3 Treasurer: The Treasurer shall receive and deposit funds and disburse funds as authorized by the Board of Directors. The Treasurer shall be responsible for preparing all necessary financial reports. The Treasurer shall develop a Chapter budget for the subsequent year for submission to the Board of Directors by June 30th.
~~The Treasurer shall prepare quarterly financial reports and submit them to the Florida Government Finance Officers Association within thirty days following the quarter end.~~ An annual report prepared by the Treasurer covering fiscal matters and activities for the fiscal year ended June 30th shall be submitted to the President of the Hillsborough Chapter before July 21th of the following fiscal year. The Treasurer will submit the annual fiscal budget to the Board of Directors for a vote by June 30th. The annual audit report and the financial reports shall be submitted to the Board of Directors for informational purposes only. ~~The Florida Government Finance Officers Association by August 15th the following fiscal year.~~ Historical data, either paper or electronic, must be kept by the Treasurer for at least seven (7) years.
- Section 4 Secretary: The Secretary shall keep all correspondence of the Chapter, and minutes of all meetings of the Chapter and the Board of Directors. The Secretary shall coordinate the Chapter election process.
- Section 5 Director: Each Director shall assist in the decision making of the Board and will serve as a committee chairperson to the Chapter's standing committees.
- Section 6 Active Hillsborough Chapter membership is expected for all Board of Director positions. All Board members are expected to fully participate in the Board meetings and Chapter activities and to complete projects as assigned. If a Board member fails to fulfill his or her responsibilities or fails to attend three (3) consecutive meetings (any venue), he or she will be required to resign from the Board of Directors unless there are extenuating circumstances approved by the majority vote of all members of the Board of Directors.

ARTICLE ~~IX~~X – FISCAL MATTERS

- Section 1 The incoming Board of Directors shall adopt a proposed budget covering the Chapter operations for the subsequent fiscal year beginning July 1st and ending the following June 30th.
- Section 2 Dues and fees for Chapter members shall be set at the discretion of the Chapter Board of Directors.
- Section 3 The Board of Directors may establish a fee to cover the costs of any program sponsored by the

organization, along with any corresponding meal charges.

Section 4 The Chapter shall be fully ~~and~~ responsible for its ~~owner~~ financial affairs.

ARTICLE ~~X~~ XI – COMMITTEES

Section 1 The President, with the concurrence of other members of the Board of Directors, may appoint such Committees as are necessary for the efficient operation of the Chapter.

Standing Committees

- a) An Audit Committee of one member **who is not an officer or director.** The audit will be conducted annually within 60 days of the Chapter's fiscal year end.
- ~~b) A **Nominating Committee consisting of the President and at least two other members, one of whom is not a director. The President may serve as the Chairman of this committee.**~~
- c) A Membership Committee
- d) A Program/Continuing Professional Education Committee.

Ad Hoc Committee

- a) Other committees as deemed necessary by the Board.

Section 2 Directors shall serve as Committee Chair~~man~~ Chairperson.

Section 3 Membership Committee

- a) The Committee shall be responsible for promoting interest in the Chapter, conducting membership drives and recommending applications for membership.
- ~~b) The Committee shall keep records of pertinent information concerning each current and terminated member of the Chapter.~~

Section 4 Program/Continuing Education Committee

- a) The Committee shall be responsible for recommending and preparing the Chapter programs, obtaining speakers for the programs and maintaining a library of program topics and speakers.
- b) The Committee shall coordinate the reservation process for the Chapter meetings.
- ~~c) The Committee will with the Career Development Committee of the Florida Government Finance Officers Association in developing continuing professional education seminars and promoting interest in such seminars offered by the Florida Government Finance Officers Association.~~

ARTICLE ~~XI~~ XII – AMENDMENTS TO THESE BY-LAWS

Proposed amendments to these By-Laws must be presented to the Hillsborough Chapter Board of Directors for voting on such amendment prior to submitting to the FGFOA Board of Directors for approval. ~~prior to the Chapter membership voting on such amendment.~~ The adopted version of the Hillsborough Chapter by-laws shall be sent to the Board of Directors after FGFOA approval.

~~Amendments to the Chapter Bylaws shall be presented to the Florida Government Finance Officers Association Board of Directors for approval prior to the Chapter voting on such amendments. If approved by the Florida Government Finance Officers Association Board of Directors, amendments to these By-Laws may be made by an affirmative vote of a majority of the general membership at any meeting, provided that written notice of the~~

~~proposed amendment changes shall be sent to all active members at least thirty (30) days prior to the meeting.~~

**CHAPTER BYLAWS
FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION
PALM BEACH COUNTY CHAPTER**

ARTICLE I - NAME

This Chapter of the Florida Government Finance Officers Association shall be known as the Palm Beach County Chapter.

ARTICLE II - RULES AND REGULATIONS

The Chapter shall at all times be subject to the provisions of the Constitution and Bylaws of the Florida Government Finance Officers Association.

ARTICLE III - PURPOSE

The purpose of the Chapter shall be to promote the improvement of government financial administration in Florida.

ARTICLE IV - CHAPTER MEMBERSHIP

Section 1. The Chapter membership shall consist of those eligible for membership in the Florida Government Finance Officers Association. Membership for the Palm Beach County Chapter of the Florida Government Finance Officers Association shall be distinguished as follows:

- a) Active membership may be held in the Chapter by any duly acting finance, accounting, budget, audit or administrative employee, whether elected or appointed, in a public jurisdiction of the State of Florida.
- b) Retiree membership may be held in the Chapter by any formerly active member who has duly retired from employment in a public jurisdiction of the State of Florida.
- c) Student membership may be held in the Chapter by any person not eligible for active membership who is a full-time student at a College or University, who is interested in the principles and practices of governmental finance, and who subscribes to the purposes of the Chapter.
- d) Associate membership may be held in the Chapter by any other person not eligible for active, retiree, or student membership, who is interested in the principles and practices of governmental finance, and who subscribes to the purposes of the Chapter. The privilege of voting shall be limited to those holding active membership.

ARTICLE V - MEETINGS

Section 1. There shall be at least four (4) meetings of the Chapter each year.

Section 2. One (1) meeting shall be considered the annual meeting for the election of officers and directors. **This meeting should take place no later than April 30.**

Section 3. The Secretary shall, prior to the annual meeting, provide notice to all members of the Chapter indicating the time and place of such meeting and the names of the individuals nominated to serve as officers and directors.

Section 4. Six (6) members or ten percent (10%) of the membership entitled to vote, whichever is greater, of the Chapter who are present in person shall constitute a quorum for the transaction of business at any meeting.

ARTICLE VI - VOTING RIGHTS

Section 1. The voting rights of the Chapter shall be vested exclusively in active members, and each shall have one vote in determining all questions to be decided by the membership.

Section 2. Associate members shall not hold office or chair committees, although they may serve as committee members.

ARTICLE VII - BOARD OF DIRECTORS

Section 1. The officers of the Chapter shall be the President, President-Elect, Treasurer, and Secretary.

Section 2. Additional members may also be elected from the membership of the Chapter. The officers and additional members, known as directors, shall constitute the Board of Directors which shall serve as the governing body. The Board of Directors shall consist of a minimum of seven (7) members. Members of the Board shall serve without compensation.

Section 3. Once a member has been elected by the membership to an officer position, that officer may, upon completion of the term for which he or she was elected, automatically serve successive terms in the next higher remaining officer's position. The successive order of officer positions is as follows:

- President
- President-Elect
- Treasurer
- Secretary

The Board of Directors shall have the right and power to appoint a member to the unexpired term of any officer or director occurring on the Board of Directors of the Chapter or may elect to leave the position vacant until the next annual meeting. In the event of a vacancy in the office of President, the next subordinate officer may move into the vacant position. Any member having been appointed as an officer on interim basis, must, in order to ascend to the next officer position, be duly elected by the membership at the next annual meeting of the Chapter.

Section 4. Officers elected at the annual meeting of the Chapter **may assume their respective offices on July 1** and may hold office for one year or until the election of their respective successors.

Section 5. Nominations for Board of Directors positions that are vacant, are currently filled by appointees, or that will become vacant due to an officer not wishing to serve for the next higher office shall be made by the Nominating Committee and presented at the annual meeting. Nominations may also be made from the floor by any active member.

Section 6. The Board of Directors shall have the power to fix the time and place for each annual meeting and every other meeting of the Chapter.

Section 7. The Board of Directors may meet at such times and places as it may elect.

Section 8. For the transaction of any business by the Board of Directors, at least fifty percent (50%) of the members of said Board should be present in person to constitute a quorum and the majority vote of the Board members present will decide all issues. No proxy may be voted at any meeting of said Board of Directors.

ARTICLE VIII - DUTIES OF OFFICERS AND DIRECTORS

Section 1. President: The President shall be the chief elected officer of the Chapter and may call meetings of the Board of Directors whenever it is deemed necessary. The President shall preside at all meetings of the Chapter. The President shall enforce the Bylaws of the Chapter and the Constitution and Bylaws established by the Florida Government Finance Officers Association. The President shall keep the Board of Directors of the Florida Government Finance Officers Association fully informed of the affairs of the Chapter. The President shall also consult with the Board of Directors of the Florida Government Finance Officers Association and Board of Directors of the Chapter, whenever necessary concerning the business of the Chapter and its activities.

Section 2. President-Elect: In the absence or inability of the President to act, the President-Elect shall exercise all powers and perform all of the duties of the President. The President-Elect shall develop a Chapter budget for the subsequent year for submission to the Board of Directors.

Section 3. Secretary: The Secretary shall keep all correspondence of the Chapter, minutes of all meetings of the Chapter and of the Board of Directors. An annual report prepared by the Secretary covering fiscal matters and activities for the fiscal year will be submitted to the Secretary-Treasurer of the Florida Government Finance Officers Association: (1) copies of all notices sent to members of the Chapter; (2) a copy of the minutes of the annual meeting of the Chapter; and (3) a list of the Chapter's membership.

Section 4. Treasurer: The Treasurer shall receive and deposit funds and payout same as authorized by the Board of Directors. The Treasurer shall be responsible for preparing all necessary financial reports. The Treasurer shall prepare the annual financial report covering fiscal matters within 30 days of the end of the fiscal year. This report shall be submitted to Fiscal Oversight Committee for review. The Fiscal Oversight Committee Chair shall examine the annual financial report, prepare its related committee report, and forward these reports to the Chapter's Secretary.

Section 5. Director: Each Director may assist in the decision making of the Board and, at the President's request, may serve as an individual liaison to one or more of the Chapter's standing committees.

ARTICLE IX - FISCAL MATTERS

Section 1. Section 1. The incoming Board of Directors may adopt a proposed budget covering the Chapter operations for the subsequent fiscal year. The Chapter's fiscal year will coincide with the Florida Government Finance Officers Association's fiscal year.

Section 2. Dues and fees for Chapter members may be set and revised at the discretion of the Chapter Board of Directors.

Section 3. The Board of Directors may establish a fee to cover the costs of any program sponsored by the organization, along with any corresponding meal charges.

Section 4. The Chapter shall be fully and solely responsible for its own financial affairs.

ARTICLE X - COMMITTEES

Section 1. The President, with the concurrence of other members of the Board of Directors, may appoint such committees as are necessary for the efficient operation of the Chapter. Committee chairpersons shall be appointed by the President.

The following committees may be established:

- a) A Fiscal Oversight Committee consisting of one or more members who are not an Officer or Director. A Fiscal Oversight Committee shall be responsible for reviewing **and making recommendations to the Board of Directors on** internal controls, policies and procedures, the annual budget, and treasury operations in relation to the financial transactions of the Chapter. ~~The Committee shall consist of one or more members who are not an officer or director. This committee shall make recommendations to the Board of Directors on internal controls, policies and procedures, the annual budget, and treasury operations in relation to the financial transactions of the Chapter.~~ The committee shall present an annual report to the Board of Directors on the fiscal position of the Chapter at the annual business meeting.
- b) A Nominating Committee consisting of the President, **President-Elect**, and at least two (2) other members, one of whom is not a director or officer. The President shall serve as the Chairman of this committee. **The committee shall recommend a slate of candidates prior to the annual meeting.**
- c) A Membership Committee shall be responsible for promoting interest in the Chapter, conducting membership drives, and recommending applicants for membership. The Committee shall keep records of pertinent information concerning each current and terminated member of the Chapter.
- d) A Program/Continuing Professional Education Committee shall be responsible for recommending and preparing the Chapter programs, obtaining speakers for the programs and maintaining a library of program topics and speakers. The Committee shall coordinate the reservation process for Chapter meetings.
- e) Any other committees as deemed necessary by the President.

ARTICLE XI - AMENDMENTS TO THESE BYLAWS

Proposed amendments to these Bylaws must be presented to the FGFOA Board of Directors for approval prior to the Chapter membership voting on such amendments.

Once approved by the FGFOA, written notice of the amendment shall be provided to the Chapter membership at least thirty (30) days prior to the meeting. Amendments to these Bylaws shall be made by an affirmative vote of a majority of the general Chapter membership at any meeting.



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2025-2026 School of Governmental Finance Committee
Agenda Item

2025-20265

CHAIRPERSON

Elizabeth Anne Walter, MBA,
CGFO, CPFIM
Budget & Grants Manager
South Florida Regional
Transportation Authority
801 NW 33rd St
Pompano Beach, FL 33064-
2013
(954) 788-7882
waltere@sfrta.fl.gov

BOARD LIAISON

Sharon Almeida

STAFF LIAISON

Karen Pastula

SUB-COMMITTEE MEMBERS

Jennifer Desrosiers
Tanya Quickel
Christine Tenney
Katherine Woodruff

Meeting Date: April 24, 2026

Title of Item: SOGF Sub-Committee

Executive Summary, Explanation or Background:

The kick-off for the 2026 sub-committee chair meeting was held March 19, 2026.

Three of the sub-committee chairs have confirmed they would like to remain. The AFR position is currently pending.

- Christine Tenney – Budget
- Jennifer Desrosiers – Financial Management and Leadership
- Tanya Quickel – Treasury and Debt
- PENDING-Accounting and Financial Reporting

Sub-committee chairs were informed of the desire to include some classes geared towards payables and receivables, as well as to continue with procurement, purchasing, and contracts.

Recommended Action: None at this time

Elizabeth Walter

April 9, 2026

Elizabeth Walter,
School of Governmental Finance Committee Chair

Date



Florida Government Finance Officers Association, Inc. 2025-2026 Technical and Legislative Resources Committee Agenda Item

2025-2026

Chair

Ajay Gajjar, CPA,
CMA, CTP, CFM, CIA,
CGFO
Finance Director
Hillsborough County
Clerk
of Court &
Comptroller
PO Box 1110
Tampa, FL 33601-
1110
(813) 307-7026
gajjar@hillsclerk.com

Co-Chair

Derek Noonan
Audit Manager
Auditor General
State of Florida
111 West Madison
Street
Rm 401-Q
Tallahassee, FL
32399-1450
(850) 412-286

Board Liaison

Nicole Jovanovski

Staff Liaison

Jill Walker

Meeting Date: April 17, 2026

Here are two items for your consideration:

Title of Item: Request for approval to post *FGFOA 2026 Legislative Summary Local Government Finance* on the FGFOA website and to distribute it to FGFOA members via newsletter or email

After the primary Legislative Session was finished, the TLRC decided to prepare a summary of passed and failed bills that affect FGFOA members, with the idea that if there are additional legislative sessions, this document may be updated as needed. This way, whatever information we have may be used by members sooner rather than waiting until possible future sessions are completed. This document has been finalized and is ready to post on the Technical and Legislative Resources Committee's webpage at: [Technical and Legislative Resources Committee – fgfoa](#)

This document was prepared by Derek Noonan with participation from Ted Sauerbeck and Jared Lee.

The PDF version of this Manual may be taken from the following path:
Jill Walker > FGFOA / FGFOA Committee Shared Folders > Technical and Legislative Resources Committee > Legislative Updates > FGFOA 2026 Legislative Summary – Local Government Finance-Passed and Failed v2026-04-03b.pdf

Recommended Action: Approve posting the *FGFOA 2026 Legislative Summary Local Government Finance* on the Technical and Legislative Resources Committee's webpage and distribution to FGFOA members via newsletter or email, if appropriate.

Title of Item: Request for approval for FGFOA response to a GASB Exposure Draft on *Financial Reporting Model Improvements— Subsidies* – and to post it on the FGFOA website and possible distribution to FGFOA members via newsletter or email (if appropriate).

A subcommittee of the Technical and Legislative Resources Committee met to discuss and prepare a response to the Project No. 3-25, Proposed Implementation Guide, *Financial Reporting Model Improvements— Subsidies*.

This document was prepared by Gabriela Molina and Dean Michael Mead with other subcommittee participants: Lauren Strobe, Allison Feurtado and Ajay Gajjar. Linda Benoir, Derek Noonan, and Anthony Walsh also gave feedback.

This Word document may be taken from the following path:

Jill Walker > FGFOA / FGFOA Committee Shared Folders > Technical and Legislative Resources Committee > GASB > FGFOA response to GASB ED Project No. 3-25 on subsidies v2026-04-03, draft for signature.

Recommended Action: Approve sending the FGFOA response to the GASB Exposures Draft on *Financial Reporting Model Improvements— Subsidies* to the GASB, posting the response on the Technical and Legislative Resources Committee’s webpage and distributing it to FGFOA members via newsletter or email, if appropriate.

Committee Chair: Ajay Gajjar

Date: April 3, 2026

2026 Legislative Summary Local Government Finance



Florida Government Finance Officers Association

Updated April 2, 2026, After Primary Legislative Session

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I. PASSED BILLS

i. Affordable Housing

(HB 1389; Redondo, Nix) This bill significantly amends affordable housing requirements, as follows:

- It amends Section 125.01055, F.S., to provide that county or municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial, industrial, or mixed use; and in portions of any flexibly zoned area such as a planned unit development permitted for commercial, industrial, or mixed use; on property owned by a county, municipality, or school district; and on property that is more than 3 acres in size and owned by a religious institution, which has contained a house of public worship for at least years before the proposed development, regardless of the underlying zoning, if at least 40 percent of the residential units in a proposed multifamily development are rental units that, for a period of at least 30 years, are affordable as defined in Section 420.0004, F.S.
- Notwithstanding any other law, local ordinance, or regulation to the contrary, a county or municipality may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, transfer of density or development units, amendment to a development of regional impact, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.
- The county or municipality may not require that more than 10 percent of the total square footage of such mixed-use residential projects be used for nonresidential purposes. A proposed development on property owned by a county, municipality, or school district must be within the geographic boundaries of the respective county, municipality, or school district, and the respective county, municipality, or school district must be a party to the application for the proposed development. A proposed development on property owned by a religious institution must be applied for by both the applicant and the religious institution, and the house of public worship must continue to operate on the property after the proposed development is constructed.
- A multifamily or mixed-use residential development proposed under this section shall not exclude an assemblage of 94 parcels under common ownership or control separated by no more than 15 feet of land and limited to public pedestrian access. 96 This subparagraph expires July 1, 2030.
- A county or municipality may not restrict building height through other dimensional means, such as establishing setbacks or stepbacks by height, or require setbacks or stepbacks that are more restrictive than the minimum permitted in the proposed development.
- Limited exceptions to the bill have been added to Section 125.01055(7)(o)5-7.
- The amendments to Sections 125.01055(7)(n) and 166.04151(7)(n), F.S., intended to be remedial and clarifying in nature and apply retroactively to January 1, 2024.

- An applicant for a proposed development authorized under Sections 125.01055(7) and 166.04151(7), F. S., who submitted an application, a written request, or a notice of intent to use such provisions to the county or municipality and which was received by the county or municipality before July 1, 2026, may notify the county or municipality by July 1, 2026, of its intent to proceed under the provisions of Sections 125.01055(7) and or 392 166.04151(7), F.S., as they existed at the time submitted. A county or municipality shall allow an applicant who submitted such before July 1, 2026, the opportunity to submit a revised application, written request, or notice of intent to account for the changes made by the bill.
- Defines “multi-family project” and the owner of a property in a multifamily project that was issued a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the effective date of such ordinance or resolution may apply for and be granted the a property tax exemption under Section 196.1078(d)1.a.1 after meeting the requirements of this subsection and may continue to receive such exemption for each subsequent consecutive year that the same owner or each successive owner applies for and is granted the exemption.
- Exemptions “farm” and “farm operation” properties from certain provisions, giving counties and municipalities more flexibility regarding development approval of those areas.
- Amends Section 760.35, F.S., to provide that, If the court finds that a person has engaged in a discriminatory housing practice, it shall issue an order prohibiting the practice and providing affirmative relief from the effects of the practice, including injunctive and other equitable relief, actual and punitive damages, and reasonable attorney fees and costs. In accordance with Section 13, Art. X of the State Constitution, the State, for itself and its agencies or political subdivisions, waives sovereign immunity for causes of action under this section.
- The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate the efficacy of using mezzanine finance,² or second-position short-term debt, to stimulate the construction of affordable owner-occupied housing. OPPAGA shall also evaluate the potential of tiny homes in meeting the need for affordable housing and make recommendations for the structuring of a model mezzanine finance program. By December 31, 2027, OPPAGA shall submit a report of its findings to the President of the Senate and the Speaker of the House.

Effective date: July 1, 2026, unless otherwise indicated.

ii. **Government Accountability**

(HB 1329; Benarroch) This bill, the “Local Government Financial Transparency and Accountability Act,” revises requirements and timeframes relating to local government budgets.

¹ The property appraiser shall exempt: 75 percent of the assessed value of the units in multifamily projects that meet the requirements of this subsection and are used to house natural persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.

- Counties and municipalities shall hold a budget workshop at which the governing body shall perform a budget reduction exercise, identifying strategies to potentially reduce the ensuing fiscal year budget by 10 percent in comparison to the current year budget without compromising essential public services, such as law enforcement or fire services, or legal obligations. Such exercise shall be posted on the official website³ in a portable document format or a similar electronically accessible form that can be downloaded and is independent of the original software and hardware used to create the document, or a link to a recording of the budget workshop. The budget reduction exercise must occur at least 14 days before final budget adoption (although the government entity is not required to implement the budget reductions).
- Each tentative budget, adopted tentative budget, and final budget must be posted on the official website.⁴ The budget must be posted in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document. At a minimum, the posted budgets must include all of the following information for the proposed fiscal year, the current fiscal year, and the preceding 4 fiscal years:
 - o Budget overview and summary, including a narrative analysis that also utilizes graphical illustrations to highlight major points of emphasis and trends.
 - o An overall government-wide summary of revenue and expenditures.
 - o A summary of revenue and expenditures by fund.
 - o A summary of expenses by department and division.
 - o A summary of expenses by program or function.
 - o A summary of expenses related to debt obligations.
 - o A summary of expenses related to capital projects.
 - o An organizational chart or staffing summary.
 - o A summary and analysis of reserves and fund balances.
- Each county and municipality shall prepare a quarterly summary of compensation for all employees funded with appropriations. The summary must be posted on the official website⁵ in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document.
- Each county and municipality shall publish a budget development calendar for the ensuing fiscal year. The calendar must list, to the extent practicable, all of the following budget-related events:

² Mezzanine financing stands as a strategic financial tool that bridges the gap between senior debt and equity. This hybrid form of financing provides lenders the potential to convert debt to equity, fostering flexibility and higher returns. Frequently employed in acquisitions and company expansions, mezzanine financing encapsulates both opportunity and risk, offering companies crucial capital for growth.

³ For municipalities without a website, this required website posting must be posted on the county website.

⁴ For municipalities without a website, this required website posting must be posted on the county website.

⁵ For municipalities without a website, this required website posting must be posted on the county website.

- The expected timeframe for county and municipal agencies to submit their proposed budget requests, including the name of the county agency or county budget officer to whom such requests must be submitted.
- The expected timeframe for constitutional county officers to submit their tentative budgets to the board of county commissioners under subsection (2).
- The expected timeframe in which the county property appraiser is expected to submit to the county budget officer and each municipality within the county an estimate of total valuations against which taxes may be levied.
- An expected timeframe for holding any budget workshops at which the municipal governing body will discuss the budget, or (for counties) the timeframe for the board of county commissioners to discuss the ensuing county budget, county agency funding requests, or the budgets of constitutional county officers.
- The expected timeframe in which the budget public hearings required under Section 200.065, F.S., may be held.
- The expected timeframe for the budget workshop at which the budget reduction exercise will be performed.
- The budget development calendar must be published on the website⁶ on or before January 30 of each calendar year. However, the publication of the budget development calendar may not serve as a basis for bringing any civil or equitable action challenging the adoption of the tentative or final budgets pursuant to Sections 129.01 or 200.065, F.S.
- The public hearing to amend the budget must be advertised at least 5 days before the date of the hearing and must be posted on the official website⁷ 5 days before the adoption of the amendment.
- The bill amends Sections 163.3164, 163.3180, and 163.31801, F.S., (Community Planning Act) regarding impact fees and other transportation concurrency fees, as follows:
 - Revised definitions to define:
 - "Impact fee" as a one-time charge imposed by a local government on new development to fund the capital costs of public infrastructure needed to serve that development.
 - "Plan-based methodology" as a study methodology that uses the most recent and localized data to project growth within a jurisdiction over a 10-year period, anticipate capacity impacts on relevant systems which will be created by the projected growth, and establish a list of capital projects to be constructed or purchased in a defined time period to mitigate the anticipated capacity impacts as part of a new or updated impact fee study (The capital projects identified in a county or municipal impact fee study and any

⁶ For municipalities without a website, this required website posting must be posted on the county website on or before January 30 of each calendar year.

⁷ For municipalities without a website, the public hearing date and proposed budget amendment must be submitted to the county within a "reasonable" period of time to ensure that they are posted on the county website at least 5 days before the municipal vote to amend the budget.

necessary interlocal agreement must comport with the requirements of Section 263.163.3177(6)(h)), F.S.).

- "Extraordinary circumstances" as measurable effects of development which will require mitigation by the affected local government, including school districts, and which exceed the total of the current adopted impact fee amount and any increase as provided in paragraphs (6)(c), (d), and (e) in less than 4 years.
- The bill clarifies that impacts fees are a type of "transportation concurrency" and that Section 163.3180, F.S., does not require a local government to adopt a mobility fee in lieu of an impact fee.
- An interlocal transportation concurrency agreement entered into before October 1, 2024, may not extend beyond October 1, 2031.
- For impact fees adopted or increased after July 1, 2026, at a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must ensure that the calculation of the impact fee is based on a demonstrated-need study that is plan-based and uses using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.
- A demonstrated-need study using a plan-based methodology which justifies justifying any increase exceeding those authorized in Section 163.31801(6)(b)-(e), F.S., has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations. The capacity standards used to support the existence of such extraordinary circumstances must be specified in the impact fee study adopted under paragraph (4)(a). The demonstrated need study must be accompanied by a declaration stating how and the timeframe during which the proposed impact fee increase will be used to construct or purchase capacity increasing improvements
- The local government, including school districts, must use localized data reflecting differences in costs and modality of projects between urban, emerging urban, and rural areas, as applicable within the study area, to project the anticipated growth or capacity impacts that underlie the extraordinary circumstances necessitating the impact fee increase.
- The bill establishes additional steps and criteria for local governments, including school districts, to increase impact fees.
- For alleged overpayments of impact fees, the local government (including school districts) must either provide a refund or credit, or deny such, within 30 days.

Effective date: January 1, 2027.

iii. Building Regulations

(SB 1614; Leek) The bill amends Section 553.80, F.S., to prohibit building permit moneys from being used to pay for the construction of a building or structure that houses a local government's building code enforcement agency.

Effective date: July 1, 2026.

iv. Building Regulations

(Chapter 2026-7, LOF; HB 399; Borrero) This bill amends:

- Sections 125.022 and 166.033, F.S., to require the amount of any application fee associated with a development permit or development order must reasonably relate to the direct and reasonable indirect costs associated with the review, processing, and final disposition of the application and must be published on the county's fee schedule. The fee may not be based on a percentage of construction costs, site costs, or project valuation.
- Section 163.31777, F.S., to require the interlocal agreement with the school board to address the following issues: Reasonable access, where available, to public easements and public rights-of-way which may be necessary for the siting, construction, expansion, or improvement of public school facilities, including charter schools, consistent with adopted level-of-service standards, school concurrency 105 requirements, and applicable public facilities planning requirements.
- Section 163.31803, F.S. to require a local government to administratively approve, without further action by the local government or any quasi-judicial or administrative reviewing body, any application for a minor special exception or variance submitted by a large destination resort for the maintenance, modification, or refurbishment of an existing structure or site that is not a contributing structure which is listed in the National Register of Historic Places, provided such changes are consistent with the existing permitted or accessory uses in the land use category of the local government comprehensive plan or zoning district in which the structure or site is located at the time the large destination resort applies for a building permit or any other permit with respect to the changes. "Minor" means a special exception or variance that applies to no more than 20 percent of the total area of the parcel. This section expires July 1, 2031.
- Section 163.31804, F.S., to require that a local government cannot condition a permit or other approval for a facility that processes compost on a requirement to purchase additional property to expand the footprint of an existing privately owned road, Where possible, the landowner may be required to supply turnouts for emergency vehicles; however, the local government may not require that additional property be purchased to provide such turnouts. The local government may not revoke the permit for an existing compost processing facility if such activity is regulated through and in

compliance with applicable implemented best management practices, interim measures, or regulations adopted as rules under Chapter 120, F.S., by the Department of Environmental Protection, the Department of Agriculture and Consumer Services, or a water management district as part of a statewide or regional program.

- Section 163.3194, F.S., to require local government comprehensive plans and land development regulations to:
 - o Include factors for assessing the compatibility of allowable residential uses within a residential zoning district and future land use category.
 - o Incorporate measures for mitigating or minimizing potential incompatibility.
 - o Before recommending denial of an application for rezoning, subdivision, or site plan approval on compatibility grounds, require local government staff to identify with specificity each area of incompatibility and may recommend mitigation measures to the applicant.
 - o Prohibit, If the applicant has proposed mitigation measures, the local government from denying an application on compatibility grounds unless the denial includes written findings stating that the proposed mitigation measures are inadequate and that feasible mitigation measures do not exist.
 - o Require a denial of an application on compatibility grounds to specify with particularity the area or areas of incompatibility, including applicable standards and an explanation of any mitigation measures considered and declined by the applicant, or the basis for determining that feasible mitigation measures do not exist. References to "community character" or "neighborhood feel" are not sufficient, in and of themselves, to support a denial of an application on compatibility grounds.
- Section 553.382, F.S., to prohibit a local government from denying a building permit for placement of a residential manufactured building that is certified by the Department of Business and Professional Regulation on a mobile home lot in a mobile home park, any recreational vehicle park lot, or in a mobile home condominium, cooperative, or subdivision.
- Section 553.385, F.S., to require local governments to permit an off-site constructed residential dwelling in any zoning district where single-family detached dwellings are allowed. A local government may not adopt or enforce any zoning, land use, or development regulation that treats an off-site constructed residential dwelling differently or more restrictively than a single-family, site-built dwelling allowed in the same zoning district.

Effective date: Except as otherwise expressly provided, it takes effect upon becoming law.

v. Building Regulations

(HB 803; Trabulsy, Overdorf) This bill:

- Establishes that a building permit issued by a local government for a single-family dwelling expires 1 year after the issuance of the permit or on the effective date of the next edition of the Florida Building Code, whichever is later but does not prevent a local government from extending a building permit beyond the expiration date.
- Requires the Department of Management Services to enter into State purchasing agreements with private building inspectors (to allow local governments to piggyback).
- Creates Section 468.634, F.S. , to allow any of the following persons to act under the direction of the local building official for a period of 1 year from the date of a Governor-declared state of emergency if such person has entered into a state term contract, is qualified for such work in any state with a mutual aid agreement, or has held a valid license for such work in any state for 5 years immediately before the date of the declaration:
 - o Building code inspector.
 - o Building inspector.
 - o Coastal construction inspector.
 - o Commercial electrical inspector.
 - o Electrical inspector.
 - o Mechanical inspector.
 - o Plumbing inspector.
 - o Residential electrical inspector.
 - o Residential inspector.
 - o Plans examiner.
 - o Building plans examiner.
 - o Plumbing plans examiner.
 - o Mechanical plans examiner.
 - o Electrical plans examiner.
- Amends Section 553.382, F.S., to prohibit a local government from denying a building permit for placement of a residential manufactured building that is certified by the Department of Business and Professional Regulation on a mobile home lot in a mobile home park, any recreational vehicle park lot, or in a mobile home condominium, cooperative, or subdivision (Note: This same provision is in HB 399).
- Amends Section 553.385, F.S., to require local governments to permit an off-site constructed residential dwelling in any zoning district where single- family detached dwellings are allowed. A local government may not adopt or enforce any zoning, land use, or development regulation that treats an off-site constructed residential dwelling differently or more restrictively than a single-family, site-built dwelling allowed in the same zoning district (Note: This same provision is in HB 399).
- The Florida Building Commission shall, by July 1, 2027, adopt by rule a uniform commercial building permit application to be used statewide for commercial construction projects and a uniform residential building permit application to be used statewide for residential construction projects. To the extent feasible, the uniform commercial building permit application and the uniform residential building permit

application adopted by the Commission must be capable of integration with existing building permit software systems used by local governments and must account for local amendments to the Florida Building Code.

- Inspection fees may not be based on the total cost of a project and may not exceed the actual inspection costs incurred by the local enforcement agency.
- A local government that issues building permits shall exempt an owner of a single-family dwelling or the owner's contractor from the requirement to obtain a building permit to perform any work valued at less than \$7,500 on the owner's property (However, a job may not be subdivided into smaller projects individually valued at less than \$7,500), with some delineated exceptions.
- A local government must grant building permit exemptions for temporary storm walls or barriers unless the property is in a flood hazard area.
- Imposes limitations on permits for glazing.
- Requires local governments to allow electronic submission of building plans.
- When a provider is used for plan review or inspection services:
 - o The local enforcement agency may not require private provider contracts to be provided as part of the permit application or as a condition for issuing a permit.
 - o The permit fee must be based on the cost incurred by the local jurisdiction, including the labor cost of the personnel providing such services and the clerical and supervisory assistance required to comply with this section. The local jurisdiction may not charge fees for plans review or building inspections if the fee owner or the fee owner's contractor hires a private provider to perform such services. The local enforcement agency may not charge punitive administrative fees when a fee owner has chosen to work with a private provider.
 - o For a commercial construction project, the local enforcement agency must reduce the permit fee by at least 25 percent of the portion of the permit fee attributable to plans review or building inspection services, the local enforcement agency must reduce the total permit fee by at least 50 percent of the amount otherwise charged for such services. If the local enforcement agency does not reduce such fee by those percentages, it forfeits the ability to collect any fees for the commercial construction project. The surcharge required by Section 553.721, F.S., must be calculated using the reduced permit fee amount.
 - o A local enforcement agency must create a registration system for private providers working in the local enforcement agency's jurisdiction. A local enforcement agency must have a method to register and update registration information electronically. The local enforcement agency may not charge an administrative fee for registration or updates to a registration. The private provider must provide its contact information and verify compliance with licensure and insurance requirements of subsection.

- The local enforcement agency may not alter private provider forms.
 - A local enforcement agency must accept electronically submitted affidavits.
 - The local building official may not review plans, construction drawings, or any other related documents determined by a private provider to be compliant with the applicable codes, except to the extent necessary to determine compliance with local ordinances, floodplain management regulations, site review requirements, and any other administrative or life-safety review unrelated to building code compliance. The local building official may review other forms and documents required under this section for completeness only and must provide written notice to a permit applicant of any incomplete forms or documents no later than 10 business days after receipt of a permit application or, if the permit application is relating to a single-trade plans review for a single-family or two-family dwelling, no later than 5 business days after receipt of a permit application and an affidavit from the private provider. The written notice must specify which forms or documents are incomplete.
 - A local enforcement agency may not require additional verification of licensure or insurance requirements beyond that which is required at registration.
 - A local building official may not fail any inspection performed by a private provider for not having the inspection records at the job site if the inspection records have been electronically transmitted to the local building official within the 4-business-day requirement.
 - Certificates of compliance may be signed by any qualified licensed individual employed full-time by the private provider firm under whose authority the inspection was completed.
 - The local building official may only perform building inspections of construction that a private provider has determined to be compliant with the applicable codes if the local building official has knowledge that the private provider did not perform the required inspections. If the local building official has such knowledge, the local building official must provide to the private provider written notice of the facts and circumstances upon which the local building official relied for such knowledge before performing a required inspection. The local building official may review forms and documents required under this section for completeness only.
 - A local enforcement agency may not prohibit or limit private providers from using virtual inspections if a virtual inspection is not prohibited by any applicable code.
 - The private provider must be given notice of each inspection performance audit to be performed at least 5 business days before the audit.
- If the local building official issues a second notice for a permit application but does not provide it within the prescribed time period, the permit must be deemed

approved as a matter of law, and the local building official must issue the permit on the next business day

Effective date: July 1, 2026

Building Regulations

(HB 927; Sapp)

- By January 1, 2027, each county with a population of 75,000 or greater and each municipality with a population of 10,000 or greater shall create and implement a program for the purpose of making available development preapplication consultation services at an applicant's request; however, the bill does not affect or require the modification of a program that makes available the same or substantially similar development preapplication consulting services to an applicant for a development permit or development order, including a program that requires mandatory preapplication meetings for specified types of developments, if such county program exists on or before July 1, 2026.
 - o The preapplication consultation services are limited to those applications for permits as defined in Section 163.3169, F.S. A development preapplication consultation services program must, at minimum, provide all of the following:
 - The minimum information that must be submitted for a permit application.
 - The review and precertification of completeness of the application and related documents, including site engineering plans or site plans or their functional equivalent, or plats, and their compliance with all relevant existing land development regulations.
 - o If an applicant chooses to use the development preapplication consultation services program, the local government upon receipt of the proposed development application, shall confirm receipt, verify completeness, and issue a written notification to the applicant indicating that all required information has been submitted, or specify in writing with particularity any deficiencies in the application, within 5 business days. If the application is deficient, the applicant has 30 days to address the deficiencies by submitting the required additional information. If the local government fails to issue the written notification within 5 business days, the application is deemed complete by operation of law without conditions, and the local government must process the application.
 - o Upon receipt of the completed application, the local government must process the application for final action and must approve, approve with conditions, or deny the application within 45 days after submission, except the local government may not review again those plans specified Section 163.2 (b)(2), F.S. If the local government fails to take final action to approve, approve with conditions, or deny the application within 45 days, the applicant shall notify the local government in writing. If the local government fails to respond within 10 days, the application is deemed approved by operation of law without

conditions, and the applicant is entitled to proceed as though the local government had granted unconditional approval.

- Section 163.3169, F.S., was adopted, and it includes several pages of definitions of development terms, for example in Sections 177.071 and 177.073, F.S.
- By January 1, 2027, a local government shall establish a registry of at least four qualified contractors or two qualified contractor firms, which the governing body shall use to supplement the local government's staff resources for fulfilling:
 - The preapplication consultation services for permits.
 - Processing and expediting the review of application for preliminary plat or any plans related to such application.
 - Administrative approval of a plat or replat.
- A qualified contractor or a qualified contractor firm on the registry may not have a conflict of interest. If a prohibitive conflict of interest exists, the applicant may use an otherwise qualified contractor.
- A local government may enter into an agreement with another local government for the purpose of using public employees who meet the requirements for a qualified contractor to satisfy the minimum numerical requirements for qualified contractors for the registry. However, a local government may not add its own employees to its own registry.
- If a local government fails to establish or maintain the registry, an applicant may, at its sole discretion, retain a qualified contractor or a qualified contractor firm of the applicant's choosing to provide preapplication consultation services, provided that the selected qualified contractor or qualified contractor firm does not have a conflict of interest. If a conflict of interest is identified after selection, the applicant must promptly replace the qualified contractor or qualified contractor firm.
- The local government may not condition, deny, or delay the applicant's selection or use of such qualified contractor or qualified contractor firm, and the applicant is responsible for all fees and costs associated with the qualified contractor or qualified contractor firm
- If an applicant uses a qualified contractor or a qualified contractor firm, the local government must provide access to public records and information reasonably necessary to perform preapplication consultation services.
- There are exceptions for National Historic Registry properties.
- A governing body and its designated administrative authority shall use, upon the written request of the applicant, the qualified contractor registry to supplement local government staff.
- A local government may not create, establish, or apply any additional local procedure or condition for administrative approval of a plat or replat. If infrastructure financial assurances are required as a condition of plat or replat approval, the administrative authority must receive and act upon the proposed assurance.

- The local government shall accept commonly used forms of financial assurance, including performance bonds, letters of credit, and escrow agreements, provided that the assurance is in a form reasonably acceptable to the local government. Local government review of such financial assurance shall be limited to verifying that the amount, form, and issuer satisfy the requirements of Section 177.091(8) and (9), F.S., and the local government's uniformly applied standards, and may not be used to unreasonably delay approval. If the assurance is deficient, the local government must provide written notice of deficiencies within 10 business days.
- If a governing body fails to adopt a program or fails to update or modify an existing program by January 1, 2027, the following will apply without further action or approval by the governing body:
 - o The applicant has an unconditional, self-executing right to use a qualified contractor of the applicant's choosing, within the scope of the contractor's professional licensure to perform technical review and certification to issue up to 75 percent of the building permits for the residential subdivision or planned community, including one or more phases thereof, before the final plat is recorded (provided the qualified contractor does not have a conflict of interest).
 - o The local government staff may not condition, delay, limit, restrict, obstruct, or deny the applicant's use of a qualified contractor.
 - o Any local requirement that conflicts with these requirements is preempted to the extent of the conflict.
 - o The qualified contractor may perform all technical review services necessary to obtain building permits, including preparing, reviewing, and submitting permit applications and supporting plans, specifications, and documents, and providing signed and sealed documents.
 - o The local government must accept such submissions as meeting any local requirement that the submission be prepared or reviewed by local government staff and must review and issue the permits in accordance with the Florida Building Code. However, the local government still has authority to review qualified contractor submissions for compliance with the Florida Building Code and State law, to identify deficiencies, or to approve or deny the permit in accordance with the State law.
 - o The local government may not unreasonably require the applicant or the qualified contractor to use a local government registry, rotation, or shortlist, or any other selection or vetting process, which has the effect of denying or materially delaying the applicant's use of a qualified contractor under this section.
 - o The unconditional right provided by this bill becomes effective immediately upon the governing body's failure to meet the applicable deadlines, continues in effect unless and until the governing body has adopted or updated a program fully compliant with the bill, and may not be limited, impaired, or applied retroactively to reduce the number or percentage of building permits the applicant may obtain or is eligible to obtain.
- A local government may not condition, delay, withhold, or deny the issuance of any building permit upon:

- The actual completion, substantial completion, or physical installation of any subdivision or planned community infrastructure, or improvements identified in the approved preliminary plat or approved plans.
- The submission, acceptance, or approval of any certification of completion or similar documentation, including, but not limited to, certificates of completion or substantial completion, engineer's or architect's certifications of completion, as-built or record drawings, pressure or compaction test results, utility acceptance letters, service availability letters, or similar confirmations of finished construction or readiness for service.
- Compliance with an environmental condition which is not required by its land development regulations, a local government comprehensive plan, a regulatory covenant or similar recorded instrument, a decision or order by a local zoning board or other quasi-judicial board, or by State law or federal law to obtain a building permit.

Effective date: July 1, 2026, except as otherwise specified.

vi. Clerks of Court

(HB 925; Trabulsy) Amends Clerk of Court revenue sharing percentages with municipalities for violations within the municipal borders. Specifically: the Clerk's share of the remaining civil penalty increases from 5.6 percent to 28.2 percent, while the municipal share decreases from 50.8 percent to 28.2 percent. This change results in a significantly larger portion being deposited into the Fine and Forfeiture Trust Fund under Section 142.01, F.S., with a correspondingly smaller portion distributed to the municipality.

Effective date: July 1, 2026.

vii. Diversity, Equity, and Inclusion (DEI)

(HB 1134; Yarborough) The bill preempts all local government DEI activities as follows:

- A county or municipality may not fund or promote, directly or indirectly, or take any official action, including, but not limited to, the adoption or enforcement of ordinances, resolutions, rules, regulations, programs, or policies, as it relates to DEI.
- Any such existing ordinances, resolutions, rules, regulations, programs, or policies are void.
- A county or municipality may not expend any funds, regardless of source, to establish, sustain, support, or staff a diversity, equity, and inclusion office or to employ, contract, or otherwise engage a person to serve as a diversity, equity, and inclusion officer.

- Any member of a county or municipality governing body of a municipality or other individuals acting in an official capacity commits misfeasance or malfeasance office.
- A county or municipality may not provide or authorize its funds to be used by employees, contractors, volunteers, vendors, or agents to promote DEI initiatives.
- A resident can bring action in circuit court against a county or municipality and the court may enter a judgment awarding declaratory and injunctive relief, damages, and costs.
- The bill contains exceptions for conflicts with federal law and State law and contains certain other limited exceptions.
- Section 287.139, F.S., is created to require a potential recipient of a county or municipal contract or grant shall certify to the county or municipality, as applicable, before being awarded such contract or grant that the potential recipient does not and will not use county or municipal funds in requiring its employees, contractors, volunteers, vendors, or agents to ascribe to, study, or be instructed using materials relating to DEI. This requirement applies to any contract between a county or municipality and a DEI officer which is in existence on January 1, 2027, and to all other contracts that are entered into or renewed after January 1, 2027.

Effective date: January 1, 2027

viii. Electronic Payments Made to Units of Local Governments

(HB 967; Buchanan, McFarland, Salzman) The bill amends Section 215.322(5)(a) to require (rather than allow) local governments to accept online electronic payments unless there is another law that requires a different specified form of payment.

Effective date: January 1, 2027

ix. Ethics for Public Officers and Employees

(Chapter 2026-22, LOF; SB 572; Harrell) Amends Section 112.312, F.S., to add foster parent to list of relatives: an individual who, while the public officer or employee was a minor, was his or her legally recognized foster parent in the jurisdiction where the relationship occurred or an individual who is a current or former legally recognized foster child of the public officer or employee in the jurisdiction where the relationship occurs or occurred.

Effective date: Upon becoming law.

x. Green House Gas Emissions Regulation

(HB 1217; Commerce Committee; Snyder; Jacques) A governmental entity may not enact or enforce or require any person or legal entity to enact or enforce, a resolution, ordinance, rule, code, or policy to support a net zero policy, including as a condition of any contract or

agreement between the governmental entity and a third party. A governmental entity may not use, pay, or distribute public funds in any manner that supports, implements, or advances a net zero policy by doing any of the following:

- Providing procurement or purchasing preferences for a product or vendor that advances or supports a net zero policy.
- Providing procurement or purchasing preferences for any goods, including, but not limited to, vehicles, equipment, appliances, or other products, based solely on the types or sources of fuel used by, or used in the production of, such goods.
- Using public funds to pay dues, membership fees, subscription fees, or charitable contributions to any nongovernmental agency or other private organization, including any trade association or organization, that:
 - o Adopts a net zero policy.
 - o Requires adoption of, or any commitment to support, a net zero policy as a condition of membership or of receiving any benefit of membership.
 - o Uses such funds to advocate for a net zero policy.
- Imposing any charge, including a tax, fee, penalty, offset, or assessment, to advance a net zero policy, including, but not limited to:
 - o A charge based on the carbon content of a fuel.
 - o A charge based on the emission of greenhouse gases that results from the use, production, or consumption of any product, service, or activity.
 - o A charge assessed in connection with an emission trading program.
- Implementing, administering, or enforcing any program or join any organization that has a policy of:
 - o Establishing a statewide, regional, or geographic limit or cap on the amount of greenhouse gas emissions.
 - o Requiring or incentivizing a governmental entity or any person in this state to participate in an emissions trading program.
- Each governmental entity shall annually submit to the Department of Revenue an affidavit, signed under penalty of perjury by an authorized official of the governmental entity, attesting to compliance.

Effective date: July 1, 2026

xi. Local Government Cyber Security Program

(HB 1085; Miller) Creates a grant program, administered by the Florida Digital Service (FDS), to assist eligible local governments in mitigating and defending against cybersecurity threats. In addition, the bill allows local governments to piggyback from FDS information technology contracts, regardless of whether they participate in the grant program. The program will sunset on July 1, 2031, unless extended by the Legislature.

Effective date: July 1, 2026

xii. Mobile Home Housing Assistance

(SB 594; Burton, Arrington) Allows local governments to spend local housing distributions for mobile home rent, not to exceed 6 months. Allows such funds to be provided to mobile homeowners for rehabilitation and emergency repairs. Removes 20 percent cap on local housing distribution funds to be used for manufactured housing. Also requires each county and eligible municipality housing plan to include:

- A strategy that addresses the needs of persons who are deprived of affordable housing due to the closure of a mobile home park.
- A strategy for providing program funds to mobile homeowners, which must include lot rental assistance.

Effective date: July 1, 2026.

xiii. Preemption on Gasoline Powered Equipment

(Chapter 2026-3, LOF; SB 290; Truenow) A county or municipality may not enact or enforce a resolution, an ordinance, a rule, a code, or a policy or take any action that restricts or prohibits the use of gasoline-powered farm equipment or gasoline-powered landscape equipment and may not create differing standards for such equipment or distinguish such equipment from any electric or similar equipment in a retail, manufacturer, or distributor setting.

Effective date: July 1, 2026

xiv. Sovereign Immunity

(HB 145; McFarland) Increases sovereign immunity thresholds to \$350,000 for a claim or judgment by any one person and \$500,000 when totaled with all other claims or judgments arising out of the same incident or occurrence.

Effective date: October 1, 2026

xv. Utilities

(HB 1451; Busatta) This bill imposes numerous municipal utility requirements, as follows:

- Section 180.19, F.S., is amended to require any agreement for a municipality to provide utility services outside municipal limits to be in writing and for the municipality providing the service and each municipality and unincorporated area served to participate in a public meeting to solicit public input on:
 - o The nature of services to be provided or changes to the already provided services.

- The rates, fees, and charges, including any differential with the rates, fees, and charges imposed for the same services on customers located within the boundaries of the serving municipality, the basis for the differential, and the length of time that the differential is expected to exist.
- The extent to which revenues generated from the provision of the services will be used to fund or finance nonutility government functions or services.
- Any other matter deemed relevant by the agreement parties.
- Rates, fees, and charges imposed for water or sewer utility services provided pursuant must comply with Section 180.191, F.S.
- A representative of each municipality that provides electric, water, natural gas, or sewer utility services pursuant, in conjunction with the governing body of each municipality and unincorporated area served, shall annually conduct a public customer meeting held within each municipality and unincorporated area for purposes of soliciting public input on utility-related matters, including fees, rates, charges, and services.
- Section 180.191(a), F.S., is amended to prohibit the additional 25 percent surcharge. Section 180.191(b), F.S., will still allow the assessment of the additional 25 percent surcharge provided that the above-mentioned public meetings are held.
- In addition, a municipality may continue to impose a surcharge on consumers outside the municipal boundaries if the surcharge was in effect before March 1, 2026, but only to the extent necessary to comply with the terms of bond covenants in effect as of July 1, 2024. Such surcharges must be phased out by July 1, 2029, or upon the retirement, expiration, or refinancing of the applicable debt obligation, whichever occurs earlier.
- Section 180.192, F. S., is created and establishes the following reporting requirements:
 - By January 1, 2027, and annually thereafter, each municipality that provides electric, water, natural gas, or sewer utility services outside of its municipal boundaries shall provide a report to the Florida Public Service Commission which identifies, for each type of utility service provided by the municipality:
 - The number and percentage of customers that receive utility services provided by the municipality at a location outside the boundaries of the municipality.
 - The volume and percentage of sales made to such customers, and the gross revenues generated from such sales.
 - Whether the rates, fees, and charges imposed on customers that receive services at a location outside the municipality's boundaries are different than the rates, fees, and charges imposed on customers within the boundaries of the municipality, and, if so, the amount and percentage of the differential.
 - The percentage of revenues generated from the provision of utility services that were used to fund or finance nonutility government functions or services of the municipality, and the percentage of the municipality's nonutility budget that was funded by such revenues.

- A municipality that fails to file the report is subject to the penalties provided in Sections 366.095 and 367.161, F.S.⁸
 - By March 31, 2027, and annually thereafter, the Commission shall compile the report to the Governor, the President of the Senate, and the Speaker of the House of Representatives.
- The subject of a regional utilities authority created by the Legislature through charter amendment after January 1, 2023, is expressly preempted to the state (Impacts Gainesville and Apalachicola). This section shall take effect upon this act becoming a law.

Effective date: July 1, 2027, except as otherwise noted in the text of the bill.

xvi. Utility Cooperatives

(Chapter 2026-21, LOF; SB 288; Rodriguez) Amends Section 425.041, F.S., to prohibit a cooperative which sells electricity from enacting, or enforcing any fee, including a lot fee, developer fee, or surcharge, or any bylaw, tariff, or policy, that restricts or prohibits or has the effect of restricting or prohibiting the types or fuel or appliances listed in Section 366.032(1), F.S.

Effective date: July 1, 2026.

⁸ The Commission shall have the power to impose upon any entity subject to its jurisdiction under this chapter that is found to have refused to comply with or to have willfully violated any lawful rule or order of the commission or any provision of this chapter a penalty for each offense of not more than \$5,000, which penalty shall be fixed, imposed, and collected by the commission. Each day that such refusal or violation continues shall constitute a separate offense.

II. FAILED BILLS

i. Clerks of the Circuit Court

- HB 421(Boyles) and SB 666 (Bernard) would have required clerks of courts to prepare an annual performance report regarding the judicial efficiency of each circuit and county court judge in this state detailing the judicial activities during the preceding calendar year.
- HB 759 (Smith) would have increased various clerk of court fees.

ii. Constitutional Officer Salaries

HB 1095 (Spencer) and SB 842 (Jones) would have increased clerk of court and supervisor of elections salaries.

iii. Construction and Development

- HB 405 (Griffitts) and SB 526 (Grall) would have limited local government enforceability of certain public works contract provisions and would have allowed procurement of such projects to be advertised on the local government's Web site. Also, a standard Statewide commercial construction building permit application would have been implemented, which would have been mandatory for local governments.
- HB 699 (Conerly) and SB 888 (Martin) would have restricted liability clauses in design professional (architect and engineer) contracts.
- HB 479 (Maggard) would have prohibited counties and municipalities from adopting laws, regulations, rules, policies, or ordinances that prohibit adjacent upland activities that are outside certain wetland buffers; repeals provisions relating to land management review teams.
- SB 718 (McClain) would have preempted local government authority to regulate water quality and quantity, pollution, and wetlands and would have given the CFO authority to withhold State moneys for noncompliance.
- HB 1465 (Andrade, Basabe, Tramont) and SB 840 (DiCeglie) would have required an application for review, approval, or issuance of a site plan, development permit, development order, including the interpretation of existing regulations, or adoption of an amendment to a comprehensive plan, pending as of March 31, 2026, to be processed and effective upon approval or adoption irrespective of the local governments adoption of a more restrictive or burdensome amendment to its comprehensive plan or land development regulations during the period that the application is pending.

- HB 1049 (Esposito) and SB 968 (McClain) would have prevented a local government from requiring a permit for certain types of backup power generation, required building permits be granted for placement of mobile homes, and exempted projects valued at \$7,500 or less from permit requirements.
- SB 948 (McClain) and HB 1143 (Nix) would have prohibited the application of certain land development regulations to residential lots (lot size, setbacks, open space, certain height restrictions, dwelling size, etc.); require approval of townhomes and fourplexes on all residential lots; impose deadlines with financial penalties; shift to administrative approval for all types of development permits and development orders; require administrative approval of lot splits; require local governments to prove the validity of their land development regulations by demonstrating the regulation satisfies a compelling governmental interest, and authorize lawsuits against local governments with attorney fee awards to prevailing plaintiffs. HB 1143 was substantially amended during session to remove the cause of action component and limit administrative approval requirements to apply only to applications for lot splits and subdivisions of property and was also narrowed to apply only to the following counties and the municipalities within them: Broward, Miami-Dade, Palm Beach, Pinellas, Orange, Seminole, Volusia, Hillsborough, Duval, Lee, Sarasota, Pasco, Brevard, St. Lucie, and Manatee.

iv. Cybersecurity

HB 635 (Giallombardo and Blanco) and SB 380 (Leek) would have imposed certain cybersecurity standards and prohibited local governments from imposing certain cybersecurity standards or processes on vendors and from adopting or enforcing certain cybersecurity standards or processes.

v. Government Accountability

HB 1303 (Miller) and SB 1572 (DiCeglie) would have rebranded the Florida Department of Government Efficiency as the Florida Agency for Fiscal Oversight (FAFO) and housed it within the Department of Financial Services on a permanent basis. In addition to investigative authority, the FAFO would be required to draft mandatory ethics training for local governments and establish a local government hotline for constituents to submit complaints. Local governments would have to notify the FAFO, within 5 days after authorizing a referendum to levy a tax, increase a current tax, or increase the millage rate, and the FAFO would conduct an “audit” of any such local government. The FAFO would have the authority to levy \$1,000 per day fines and withhold State shared revenues for noncompliance and would have the authority to report any “evidence suggesting ethical violations, misconduct, or malfeasance by a local government” to the Executive Office of the Governor or Commission on Ethics.

vi. Local Government Enforcement Actions

HB 105 (Brackett and Barnaby) and SB 588 (McClain) would have prohibited a county or municipality, including employees thereof, from initiating or threatening to initiate any enforcement action that is determined by a court of competent jurisdiction to be arbitrary or unreasonable and not authorized by ordinance.

vii. Nonprofit and For-profit Organization Funding

HB 605 (Steele) would have prohibited local governments from funding any nonprofit or for-profit organizations with certain limited exceptions.

viii. Other Local Government Revenue Flexibility and Limitations

- Tourist Development Taxes:
 - o HB 6007 (Eskamani) and SB 454 (Smith) would have amended Section 125.0104, F.S., to eliminate the requirement to spend at least 40 percent of tourist development tax (TDT) collections on tourism advertising and promotions.
 - o SB 456 (Smith) would have allowed TDT moneys to be used for public safety, affordable housing, and workforce housing.
 - o SB 458 (Smith) would have reduced from 40 to 20 percent the requirement to spend TDT collections on tourism advertising and promotions.
 - o SB 976 (Smith) would have allowed TDT moneys to be used for commuter rail service.
- Tangible Personal Property Tax: SJR 550 and SB 552 (Bernard and Yarborough) would have prohibited the levy of ad valorem taxes on tangible personal property.
- Local Business Tax: HB 103 (Botana, Basabe, Benarroch, Cobb, Fabricio, Plakon, Yarkosky), SB 122 (Truenow), and SB 650 (Bernard) would have essentially repealed all business taxes with a few specified exceptions.

- Impact Fees: HB 1139 (Gentry and Basabe) and SB 548 (McClain) would have restricted impact fees to be expended under a “plan-based methodology” and would have required any exceptions for “extraordinary circumstances” to use data no later than 4 years old. The bills would have made it easier for a petitioner to sue the local government and would have required the local government to pay plaintiff attorney fees for unsuccessful defenses.
- Tax Referendums: HB 1439 (Sapp) and SB 1320 (Martin) would have required a “local government spending analysis” to be performed and included in any local referendum for a tax increase.

ix. Property Taxes

Due to the high number of proposed property tax bills filed, they are summarized in large groups below without the listed sponsors. Note that “JR” in any bill number refers to a joint resolution, which would require voter approval because it would require the State Constitution to be amended. It should be noted that none of these bills received much traction except that HJR 203 passed the House, and SB 434 passed the Senate.

- HJR 787 and HB 789 would have repealed Constitutional authority for local governments to levy any property tax whatsoever with no exceptions.
- HJR 67, HB 69, HJR 213 would have reduced the annual maximum assessment increase on homesteaded properties from 3 percent to 1.5 percent or otherwise restricted any annual increases.
- HJR 201, HJR 203, HJR 205, HJR 207, SPB 7046 would have all eliminated or significantly reduced any property taxes assessed on homesteaded properties, either immediately or phased out over a period of years.
- HJR 209 would have increased non-school homestead tax exemptions by \$200,000 (\$250,000 total).
- HJR 211 would have increased the homestead exemption portability amount.
- HJR 793, HB 795, SJR 1210, SB 1212 would have allowed homestead tax exemptions to be inherited by family members that inherit the homesteaded property.
- SJR 270 and SB 272 would have exempted homesteaded homeowners aged 65 and older with \$350,000 or less annual income from property taxes.
- HB 215 would have clarified how to establish the homestead tax exemptions if two homeowners, each individually having their own homesteaded property, married and purchased a new primary residence.
- HB 227, HB 617, HB 1545, SB 110, SB 286, and SB 434 would have exempted certain leasehold improvements or various other (non-leasehold) repairs, maintenance, additions, and improvements.
- SJR 274 and SB 276 would have increased the homestead exemption for long-term residents.
- SJR 278 and SB 280 would have limited assessments on homesteaded properties that change hands.

- HB 393, SJR 282, SB 284, SB 450 would have limited or eliminated property taxes for specified groups of individuals, such as residents with home businesses and disabled veterans.
- HB 791, HB 799, SB 932 would have replaced some property tax revenues by increasing sales tax or providing State assistance to fiscally constrained counties.
- HJR 903 would have limited annual property tax increases in non-homestead properties.
- SB 280 (Bernard) would have specified that, if a home is acquired by a person entitled to a homestead exemption and the acquired property had an assessed value of less than \$500,000 in the preceding year, the property's new assessed value may not exceed 150 percent of its assessed value in the preceding year

x. Public Notices

HB 1009 (Griffitts) and SB 380 (Trumbull) would have allowed certain notifications to be published on the local government's website rather than in a newspaper and would have established minimum amount of time for such notices to be posted.

xi. Public Records

HB 437 (Andrade, Campbell, Mooney, and Plasencia) and SB 770 (Rouson) would have provided that willful refusal to provide public records is a criminal misdemeanor and would have provided fines for noncompliant individuals. The bills would also have required a local government to acknowledge receipt of a public records request within 3 days, required a good faith estimate for a response time, and disallowed any cost recovery for failure to notify the requester within 3 days. Finally, the bills would have clarified the types of reimbursable costs for large records requests.

xii. Sovereign Immunity

SB 1208 (Rodriguez) would have expanded the definition of the term "state agencies or subdivisions" to include county constitutional officers for purposes of provisions relating to the waiver of sovereign immunity in tort actions.

xiii. Special Districts

- HB 123 (Overdorf) would have dissolved 35 soil and water conservation districts.
- HB 6005 (Greco) and SB 378 (Truenow) would have repealed provisions relating to periodic special district performance reviews.

xiv. Utilities

- HB 225 (Robinson and Campbell), SB 940 (McClain), SB 1188 (Grall), HB 1075 (Sirois and Oliver), and SB 1014 (Mayfield) would have restricted municipal utility rates and/or authority to provide utility services outside of municipal boundaries.

- HB 773 (Brackett) would have restricted municipal utility transfers for governmental services to “10 percent of the municipality's or agency's general fund.” (Note: Bill did not specify whether this relates to general fund revenues or expenditures), requires the transfer percentage to be set by voter referendum, reduces the amount based upon proportion of customers served outside of municipal borders, and requires the transfer percentages, amounts, and purposes to be disclosed in the budget and financial report (Note: Bill did not specify whether “financial report” was intended to be the audited financial statements, the annual financial report, or both).
- HB 239 (Grow) would have required all local stormwater systems to follow Department of Transportation specifications.

xv. Violation of State Immigration Law

HB 229 (Jacques and Barnaby) and SB 304 (Martin) would have allowed individuals to sue a local governmental entity or law enforcement agency for wrongful death on the grounds of failure to cooperate or fully comply with federal immigration authorities, or with an immigration detainer, allowed an unauthorized alien to have materially contributed to a decedent's death. The bill would also allow the Department of Law Enforcement to impose a fine of \$10,000 against a law enforcement agency for each violation and use the moneys to compensate victims of unauthorized aliens.

xvi. Whistleblower Protections

HB 139 (Maney and Benarroch) and SB 92 (Gaetz) would have significantly expanded whistleblower protections, including delineation of protected employee actions, adverse actions, and expansion of remedies.



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

P.O. Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, Florida 32302-2270

Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: www.fgfoa.org

2025-2026
OFFICERS

President

NICOLE GASPARRI, CGFO, PHR
Chief Administrative Officer
Clerk of the Circuit Court & Comptroller
Palm Beach County
(561) 355-3429
ngasparri@mypalmbeachclerk.com

President – Elect

KELLY STRICKLAND, CPA, CGFO
Director of Financial Administration
City of Sarasota
(941) 263-6416
kelly.strickland@sarasotafl.gov

Secretary – Treasurer

MELISSA BURNS
Fiscal Director,
State Attorney's Office, 4th Circuit
(904) 255-2947
mburns@coj.net

DIRECTORS

SHARON ALMEIDA

Finance Director
Royal Palm Beach
(561) 790-5112
salmeida@royalpalmbeachfl.gov

NICOLE JOVANOVSKI, CPA

Director of Finance
Sarasota County
(941) 861-5184
njovanov@sarasotaclerkandcomptroller.com

MELISSA LICOURT

Budget Director
St. Johns River Water Mgmt. District
(386) 312-2332
mlicourt@sjrwm.com

ANNA OTINIANO

Financial Services Director
City of Plantation
(954) 797-2163
AOTiniano@plantation.org

WILLIAM V. SPINELLI, CPA

Chief Financial Officer
Hillsborough County Sheriff's Office
(813) 247-8032
wspinelli@teamhcs.com

ALLISON TESLIA

Management & Budget Director
Lake County
(352) 343-9491
allison.teslia@lakecountyfl.gov

STEPHEN TIMBERLAKE

Special Projects Manager
City of Boca Raton
(561) 393-7729
stimberlake@myboca.us

April 15, 2026

EMAIL

DRAFT

Project No. 3-25

Alan Skelton
Director of Research and Technical Activities
Governmental Accounting Standards Board
801 Main Avenue
P.O. Box 5116
Norwalk, CT 06856-5116
director@gasb.org

Re: Financial Reporting Model Improvements— Subsidies

Dear Mr. Skelton:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the Government Accounting Standard Board's (GASB) Request for Written Comments on Project No. 3-25, Proposed Implementation Guide, *Financial Reporting Model Improvements— Subsidies*. The comments provided in our response were prepared based on a review by members of the FGFOA Technical and Legislative Resources Committee and the Board of Directors.

We respectfully disagree with several of the examples included in the Exposure Draft, as they do not consistently or rigorously apply the definition of subsidies established in paragraph 14(a) of Statement 103. In multiple cases, the examples appear to treat transactions as subsidies even when the resource provider receives something of value in return, when the payments arise directly from the entity's core exchange activities, or when the funding does not actually reduce the amount charged to the end user. We identified the items we believe would benefit from revisions and noted some recommendations for your consideration (see enclosed Exhibit A of our response).

We thank the GASB for its efforts in preparing the Proposed Implementation Guide and for providing an opportunity to respond. Please feel free to contact me at (561) 355-3429 or ngasparri@mypalmbeachclerk.com regarding the comments above.

Sincerely,

Nicole Gasparri, CGFO, PHR
President

Enclosure

Exhibit A: Comments on GASB’s Proposed Implementation Guide on Subsidies (Project No. 3-25)

Ref.	Excerpt from Exposure Draft	Comment
4.1	<p>4.1 Q— A government provides supplemental payments to hospitals in addition to the standard contractual Medicaid base payments made on a fee-for-service or managed-care basis. [...] Do those supplemental payments received by a hospital that reports as a BTA or an enterprise fund meet the definition of subsidies in paragraph 14a of Statement 103?</p> <p>A—Yes. In contrast to a circumstance in which there is a contractual relationship between the patient and the government for healthcare coverage, [...]</p>	<p>Disagree. These supplemental payments are related to the basic transaction of a hospital—the provision of services to patients—and, therefore, do not meet the definition of subsidies per paragraph 14a of Statement 103. Even though these payments are not tied to a specific contractual arrangement between the patient and the government, the hospital would not receive these payments without the delivery of Medicaid-covered care. The payments arise only because services are provided, functioning as an extension of the reimbursement structure rather than as a standalone nonexchange subsidy contemplated by paragraph 14a of Statement 103. These payments should be reported as operating revenue.</p>
4.2	<p>4.2 Q—A higher education institution that reports as a BTA or an enterprise fund receives donations for scholarships from individuals who do not receive goods or services in return. Do those donations meet the definition of subsidies in paragraph 14a of Statement 103?</p> <p>A—Yes. Those donations for scholarships meet the definition of subsidies [...]</p>	<p>Disagree. Donations for scholarships do not meet the definition of subsidies in paragraph 14a because they do not reduce the tuition or fees charged by the institution; instead, they simply reduce the amount a student pays out of pocket. The underlying transaction—the institution charging tuition for educational services—remains unchanged, and the donor’s contribution does not alter the price of that service.</p>
4.3	<p>4.3 Q—Would the answer to Question 4.2 change if published tuition rates do not change based on the donations for scholarships received?</p> <p>A—No. Regardless of whether published tuition rates change [...]</p>	<p>Disagree. Based on the reasoning and conclusion reached in question 4.2</p>
4.4	<p>Q—Do research grants received by a higher education institution that reports as a BTA or an enterprise fund meet the criterion established in paragraph 14a(2) of Statement 103 for purposes of the definition of subsidies?</p> <p>A—It depends on the substance of the transaction. [...]</p>	<p>Mostly disagree. The majority of research grants cannot meet the definition in paragraph 14a(2) because they are operating revenue: The institution typically provides something of value in return—such as intellectual property rights, data, or other deliverables—meaning these grants are exchange transactions rather than subsidies. Rather than offsetting the cost of salaries or other core services, the grants directly support specific research projects, and therefore fall outside the type of broad, nonexchange financial support described in Statement 103. Furthermore, research grants tend to include strict language limiting the ability of the recipient to charge preexisting expenses as allowable costs.</p>

Exhibit A: Comments on GASB’s Proposed Implementation Guide on Subsidies (Project No. 3-25) (Continued)

Ref.	Excerpt from Exposure Draft	Comment
4.5	<p>Q—Do taxes imposed by a BTA meet the definition of subsidies in paragraph 14a of Statement 103?</p> <p>A—Yes. Taxes imposed by a BTA meet the definition of subsidies because they (a) are received from parties who do not directly receive goods or services from the BTA as a result of the tax and (b) directly or indirectly keep the BTA’s current or future fees and charges lower than they would be otherwise.</p>	<p>Disagree. Taxes imposed by a BTA do not meet the definition of subsidies in paragraph 14a(2) because they do not function as external financial support intended to reduce the fees charged by a BTA. The notion that tax revenue subsidizes user charges assumes that taxpayers and customers are distinct resource providers, yet in many BTAs—such as a water utility funded by both property taxes and water-use charges—the same individuals are paying both. The tax would act as another revenue mechanism used under the government’s taxing authority, not a subsidy designed to offset or lower the amount charged to customers.</p>
4.6	<p>Q—Passenger facility charges fund airport projects approved by the Federal Aviation Administration. Do passenger facility charges received by an airport that reports as a BTA or an enterprise fund meet the definition of subsidies in paragraph 14a of Statement 103?</p> <p>A— Yes. Similar to taxes discussed in Question 4.5, passenger facility charges are fees imposed on passengers that meet the definition of subsidies [...]</p>	<p>Disagree. Passenger facility charges (PFCs) are unrelated to the fees that airports charge to concessionaires and airlines. PFC revenue may be used only for FAA-approved projects, most of which are capital-asset related. The airports cannot pass on the cost of those projects to concessionaires or airlines. Therefore, there is no current or future fee or charge that is being reduced.</p>
4.7	<p>Q—How should subsidies other than noncapital subsidies be reported?</p> <p>A—Subsidies other than noncapital subsidies are capital subsidies and should be reported as other nonoperating revenues and expenses. (See Question 7.73.2 in Implementation Guide No. 2015-1, as amended.)</p>	<p>Agree. Although this answer is implicit in paragraphs 11 and 12, it may be helpful to explicitly identify the location.</p>
4.8	<p>Q—How should subsidies be classified if the provider of the resources limits the use to debt service for capital-related debt?</p> <p>A—In this circumstance, subsidies should be classified as capital subsidies because the use of the resources is limited by the provider to debt service for capital-related debt, which is capital in nature.</p>	<p>Agree. The limitation to use the subsidy to repay debt that was issued to finance the acquisition, construction, or improvement of capital assets would make the subsidy capital related.</p>
5.1	<p>Q—How should subsidies be classified if the resources are used for the acquisition of capital assets in circumstances in which the use of the resources is not limited by the provider to the acquisition of capital assets?</p> <p>A—Unless there are other external limitations, such as legislation or regulation, that limit the use of the resources to capital purposes, the subsidies should be classified as noncapital because the use of the resources is not limited. The recipient’s use of all or a portion of a subsidy for capital purposes does not, by itself, result in all or a portion of the subsidy being classified as a capital subsidy.</p>	<p>Agree. Acknowledging circumstances in which there may be limitations on how a subsidy may be used other than those imposed by the provider of the subsidy helps to broaden the applicability and usefulness of the guidance. Additionally, the proposed wording is more concise and understandable than the original question and answer.</p>



**Florida Government Finance Officers Association, Inc.
2025-2026 Communication Collaboration
Ad-Hoc Committee
Agenda Item**

2025-2026

BOARD LIAISON

Sharon Almeida

Finance Director

Village of Royal Palm Beach

1050 Royal Palm Beach

Royal Palm Beach, FL 33411

(561) 790-5112

salmeida@royalpalmbeachfl.gov

STAFF LIAISON

Karen Pastula

COMMITTEE MEMBERS

Melissa Burns

Nicole Gasparri

Nicole Jovanovski

Meeting Date: April 17, 2026

**Title of Item: Communication Collaboration Ad-Hoc
Committee Update**

Executive Summary, Explanation or Background:

Newsletter: The committee has successfully produced 10 newsletter editions of the monthly “Fiscal Forum”. The Fiscal Forum is published on the first Monday of each month at 2pm.

**Committee Newsletter Communications Plan Template
and Form**

The attached template has been developed specifically for Committee Chairs and Board Liaisons to support their planning needs. It was introduced at the most recent board meeting. However, not all committees have submitted the completed template at this time.

Utilizing this planning template ahead of time will help the committee identify potential newsletter content. The main objective is to outline and organize content for the upcoming year, providing a clear roadmap for communications.

Specific content for the newsletter should be provided at least one month prior to publication using the below link:

<https://www.cognitofrms.com/FloridaLeagueOfCities1/NewsletterContentSubmissionForm>

Attachments:

- Newsletter Content Schedule (work in progress)
- Committee Newsletter Communications Plan Template

Recommended Action: For Information Only.

Sharon Almeida

4/17/2026

Board Liaison/Committee Chair

Date

Section Title	Deliverable Description	Timeline	Comments/Notes
Leadership Spotlight	Welcome the new FGFOA President	July Newsletter	Have the incoming President provide the following: 1. Brief professional bio 2. Their vision for FGFOA over the next year 3. Any additional information they want to provide for the article Include the wrap-up video and any pictures Include a picture
Events and Deadlines	Annual Conference Wrap-Up Time to Renew FGFOA & Local Chapter Membership Mentoring Program applications are now open		
Spotlight on Membership	Lifetime Achievement Award Winner CGFO of the Year		
Committee Updates	Technical & Legislative Resources Committee - Summary of failed legislation with significant financial impact Conference Committee - Call for Session Topics for next Annual Conference		
Webinars	Highlight July, August and September webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President		
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Time to Renew FGFOA & Local Chapter Membership Registration opens for School of Governmental Finance - Mark your calendars Boot Camp Announcement for registration at school		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Call for Session Topics for next Annual Conference		
Webinars	Highlight August, September and October webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	September Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Leadership applications are now open		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	SOGF - Highlight Sessions Conference Committee - Last Call for Session Topics for next Annual Conference		
Webinars	Highlight September, October and November webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	October Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Countdown to SOGF and know before you go		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	SOGF Committee - Highlight SOGF Sessions Host Committee - highlight the hospitality events at the school Certification Committee - CGFO Review courses at SOGF Professional Development Committee - Leadership applications		
Webinars	Highlight October, November and December Webinars		
Local Chapter Highlights			

Section Title	Deliverable Description	Timeline	Comments/Notes	
Message from FGFOA President	Video or message from current FGFOA President	November Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message	
Leadership Spotlight	New board member after election (if any) or Committee Chair			
Events and Deadlines	SOGF Wrap-Up Mark your Calendars - Government Finance Professionals Week			Include the wrap-up video and any pictures include toolkit
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.			
Committee Updates	Professional Development Committee - Mentoring Program Update and Leadership applications Conference Committee - Explain what the Annual Conference has to offer and highlight 1 track			
Webinars	Highlight November, December and January Webinars			
Local Chapter Highlights				
Message from FGFOA President	Video or message from current FGFOA President	December Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message	
Leadership Spotlight	FGFOA Board and Committee Chairs wishing everyone a Merry Christmas New board member after election (if any) or Committee Chair			
Events and Deadlines				
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.			
Committee Updates	Professional Development Committee - Leadership applications Conference Committee - Give a glimpse of what's to come for conference and highlight 1 track			
Webinars	Highlight December, January and February Webinars			
Local Chapter Highlights				
Message from FGFOA President	Video or message from current FGFOA President	January Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message	
Leadership Spotlight	FGFOA Board and Committee Chairs wishing everyone a Happy New Year New board member after election (if any) or Committee Chair			
Events and Deadlines	Last Call for Leadership Applications			
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.			
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track			
Webinars	Highlight January, February and March Webinars			
Local Chapter Highlights				
Message from FGFOA President	Video or message from current FGFOA President	February Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message	
Leadership Spotlight	New board member after election (if any) or Committee Chair			
Events and Deadlines	Mark your Calendars - Government Finance Professionals Week			
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.			
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track			
Webinars	Highlight February, March and April Webinars			
Local Chapter Highlights				

Section Title	Deliverable Description	Timeline	Comments/Notes
Message from FGFOA President	Video or message from current FGFOA President	March Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair Announce the Leadership Class		
Events and Deadlines	Highlight Annual Conference Registration opening		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight March, April and May Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	April Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Government Finance Professional Week wrap-up - spotlight a few local governments that participated and link back to the website		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight April, May and June Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	May Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Wrap up of the Leadership Class - with some video testimonies		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Join a committee - applications are available now!! Technical & Legislative Resources Committee - Summary of passed legislation with significant financial impact Conference Committee - Highlight prior years conferences (video) with the added value of attending the annual conference		
Webinars	Highlight May, June and July Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	June Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Spotlight the Annual Conference: See you at the Conference!!		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates			
Webinars	Highlight June, July and August Webinars		
Local Chapter Highlights			

Newsletter Communications Plan Template

FGFOA Strategic Goal	What (program, event, initiative)	Deliverable Description	Timeline	Other
			January Newsletter	
			February Newsletter	
			March Newsletter	
			April Newsletter	
			May Newsletter	
			June Newsletter	
			July Newsletter	
			August Newsletter	
			September Newsletter	
			October Newsletter	
			November Newsletter	
			December Newsletter	
REPEAT!				

