



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

Friday, August 21, 2026

**Florida League of Cities
135 E Colonial Drive, Orlando
Palm Room 2
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 OF DIRECTORS MEETING AGENDA

DATE/TIME: **August 21, 2026**
 9:00 am
 Palm Room 2

- I. Call to Order – Kelly Strickland, President**
- II. Roll Call**
- III. Consideration of Minutes – June 17, 2026**
- IV. Report of Officers**
 - A. President – Kelly Strickland**
 - 1. Strategic Planning Follow-up**
 - B. President Elect – Melissa Burns**
 - 1. 2027 School of Governmental Finance Committee Chair Selection**
 - C. Secretary Treasurer – Bill Spinelli**
- V. Executive Director – Paul Shamoun**
 - A. Membership Report**
 - B. Investment Report**
- VI. Committee Chairs**
 - A. Certification Committee – Chair, Jonathan McKiney**
Board Liaison, Sarah Simpson
 - 1. Committee Update**
 - B. Conference Program Committee – Chair, Ben Salz**
Board Liaison, Melissa Licourt
 - 1. Committee Update**
 - C. Educational Programs Committee – Chair, Wayne Meyer**
Board Liaison, Anna Otiniano
 - 1. Committee Update**

**D. Event Host Committee – Chair, Tameka Blake
Board Liaison, Allison Teslia
1. Committee Update**

**E. Local Chapter Committee – Chair, Jamie Roberson
Board Liaison, Melissa Burns
1. Committee Update**

**F. Newsletter Committee – Chair, Sharon Almeida
1. Committee Update**

**G. Professional Development Committee – Chair, Bill Bowers
Board Liaison, Kadem Ramirez
1. Committee Update**

**H. School of Governmental Finance Committee – Chair, Elizabeth Walter
Board Liaison, Stephen Timberlake
1. Committee Update**

**I. Technical and Legislative Resources Committee – Chair, Rip Colvin
Sub-Chair, Gabriela Molina; Board Liaison, Nicole Jovanovski
1. Committee Update**

VII. Other Business- April Leadership date moved to April 16, 2027

**VIII. Next Meeting – Wednesday, October 28, 2026 – in conjunction with the
School of Governmental Finance at the Clearwater Beach Sheraton Resort
on Sand Key.**

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

BOARD OF DIRECTORS MEETING MINUTES

June 17, 2026

The meeting of the FGFOA Board of Directors met at the Loews Sapphire Falls, Orlando in conjunction with the FGFOA 2026 Annual Conference.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Kelly Strickland, Director of Financial Administration, City of Sarasota
President-Elect – Melissa Burns, Finance Director, City of St. Augustine
Secretary/Treasurer – Bill Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office
Director, Sharon Almeida, Finance Director, Royal Palm Beach
Director, Nicole Jovanovski, Director of Finance, Sarasota County Clerk of the Circuit Court & Comptroller
Director, Melissa Licourt, Budget Director, St. Johns River Water Management District
Director, Anna Otiniano, Financial Services Director, City of Plantation
Director, Kadem Ramirez, Chief Financial Officer, Village of Wellington
Director, Sarah Simpson, Budget Manager, City of Aventura
Director, Allison Teslia, Management & Budget Director, City of Gainesville
Director, Stephen Timberlake, Special Projects Manager, City of Boca Raton
Immediate Past President, Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller

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 Strickland called the June 17, 2026, meeting of the FGFOA Board of Directors to order at 12:25 pm.

PRESIDENT REPORT

Minutes

President Strickland presented the minutes from the April 17, 2026 Board Meeting. No edits were made.

Mr. Timberlake moved, seconded by Ms. Teslia, to accept the April 17, 2026, Board Meeting minutes as presented. Motion passed without objection.

EXECUTIVE DIRECTOR REPORT

2026/2027 Budget

Mr. Shamoun presented the 2026/2027 budget noting that dues will be increased by \$10 to accommodate increased costs in food and beverage for the Annual Conference and School of Governmental Finance. He noted that the Local Chapter Fees have been added with a \$0. The Board needs to decide if we want a charge back to the Local Chapters due to the increased credit card fees for all of the transactions running through FGFOA books, which is approximately \$65,000 this year. Local Chapters account for approximately \$25,000 of those fees. Each chapter accounts for a different amount due to their volume of sales and dues. A decision must be made as to whether we adjust the total being charged to the Local Chapters based on the volume and size or the total dollar amount. The fee is 4-6% at this time and is still being analyzed by our accounting team. In addition, the minimum net asset policy requires that we maintain two months of operating costs. We are below that but are increasing them by \$60,000 anticipating that it will offset that.

Mrs. Almeida moved, seconded by Ms. Licourt, to approve the 2026/2027 Budget. Motion passed unanimously.

Fiscal Year Transition

This change is being recommended so that FGFOA will line up with the new Florida League of Cities accounting system. We need to align this with the Local Chapters shift as well, as it will affect their dues and budget, and will require a bylaw amendment notifying the members and giving 30 days to vote, then giving another 30 days' waiting period. The annual conference dates, which aligns with the changing of the Board, will remain the same; only the fiscal year will change. Volunteers to serve on this task force are Bill Spinelli, Stephen Timberlake, Missy Licourt and Jamie Roberson. The task force will analyze and recommend what is and isn't affected. Their recommendations will go to the board for approval in February, then to the membership for a vote.

COMMITTEE REPORTS

Local Chapters Committee

President Elect Burns presented the Local Chapters Committee report which brought forth updated Bylaws for the Palm Beach Local Chapter.

Mrs. Ramirez moved, seconded by Mrs. Almeida, to approve the Palm Beach Local Chapter Bylaws as presented. Motion passed unanimously.

Technical and Legislative Resources Committee

Mrs. Jovanovski presented the Technical and Legislative Resources Committee report which included an updated GASB letter that the committee commented on item 3-25 Infrastructure Assets. It will be sent to GASB, included in an e-bulletin and then updated on the Technical and Legislative Resources Committee website page as a resource document.

Ms. Teslia moved, seconded by Ms. Licourt, to approve the GASB Letter as presented. Motion passed unanimously.

NEXT MEETING

The date for the next Board meeting will be Friday, August 21, 2026, located at the Florida League of Cities, 135 E Colonial Drive, Orlando

ATTEST:

Bill Spinelli, Secretary/Treasurer



FGFOA Strategic Plan | 2026–2027

Educate • Elevate • Empower

Our Mission

FGFOA educates, elevates, and empowers Florida’s public finance professionals by:

- 1. Fostering exceptional education**
 - 2. Creating meaningful connections**
 - 3. Developing ethical leaders**
 - 4. Building a vibrant professional community that advances individual careers and the profession as a whole.**
-

OUR STRATEGIC FRAMEWORK

EDUCATION	CONNECTIONS	LEADERSHIP	COMMUNITY
Deliver exceptional learning experiences that prepare finance professionals for success today and tomorrow.	Create opportunities for members to build trusted professional relationships across Florida.	Develop ethical, engaged leaders who strengthen their organizations and the profession.	Build an inclusive, vibrant professional community that supports members throughout their careers.
Key Initiatives	Key Initiatives	Key Initiatives	Key Initiatives
Leadership FGFOA	Membership Committee	Leadership Pipeline	Strengthen Local Chapters
Tiered Boot Camps	Mentorship Program	Committee Onboarding SOP	Member Engagement Strategy

EDUCATION	CONNECTIONS	LEADERSHIP	COMMUNITY
Flexible Learning	Networking Opportunities	Volunteer Development	Career Development
CGFO Certification Support	Value Communication	Succession Planning	Professional Community

WHY MEMBERS JOIN FGFOA

For decades, professionals have joined FGFOA because it provides:

- Professional Education
 - Meaningful Connections
 - Career Advancement
 - Networking
 - Mentorship
 - Leadership Opportunities
 - Professional Reputation
 - Ethical Public Service
 - A Trusted Professional Community
-

HOW WE WILL MEASURE SUCCESS

Membership

- Net Membership Growth
- Retention
- New Member Recruitment

Engagement

- Committee Participation
- Leadership FGFOA Participation
- Volunteer Involvement

Education

- Program Attendance
- Participant Satisfaction

- CGFO Certifications Awarded

Organizational Health

- Financial Reserves
- Local Chapter Engagement
- Strategic Initiative Completion

BOARD COMMITMENT

Every strategic initiative will:

- ✓ Advance our Mission
 - ✓ Deliver measurable member value
 - ✓ Be assigned clear ownership
 - ✓ Be measured through KPIs
 - ✓ Be reviewed quarterly by the Board
-



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
President Elect Agenda Item

2026-2027
BOARD OF DIRECTORS
OFFICERS
President
Kelly Strickland

President-Elect
Melissa Burns

Secretary/Treasurer
Bill Spinelli

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Kadem Ramirez

Sarah Simpson

Allison Teslia

Stephen Timberlake

PAST PRESIDENT
Nicole Gasparri

EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: August 21, 2026

Title of Item: 2027 School of Government Finance
Committee Chair Selection

Executive Summary, Explanation or Background:

I am excited to bring to the Board of Directors for approval my selection for the 2027 School of Government Finance Committee Chair, Elizabeth Walter.

Elizabeth has served as the committee chair for the past three years and is very committed to the success of the School of Government Finance and is excited to continue in this role.

Recommended Action: Approval

Melissa Burns

Melissa Burns,
FGFOA President Elect

7/27/2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Executive Director Agenda Item

2026-2027
BOARD OF DIRECTORS
OFFICERS
President
Kelly Strickland

President-Elect
Melissa Burns

Secretary/Treasurer
Bill Spinelli

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT
Nicole Gasparri

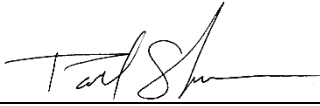
EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: August 21, 2026
Title of Item: Membership Report
Executive Summary, Explanation or Background:

Membership Paid	08/10/2026	06/30/2025	06/30/2024
Government:	1,086	2,734	2,715
Associate:	67	384	238
Lifetime/Retiree:	54	58	41
Student:	38	26	15
Total:	1,245	3,202	3,009

CGFO
Total Number: 493
Applications: 280

Recommended Action:

 _____ Paul Shamoun, FGFOA Executive Director	<u>August 10, 2026</u> Date
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FGFOA Listserve Report June 1, 2026 thru July 23, 2026

<u>List Title</u>	<u>Number of Subscribers</u>
Accounting, Auditing & Financial Reporting	646
Budgeting	560
Debt & Treasury	331
Financial Administration	589
Personnel & Payroll	386

Accounting & Auditing

[Fuel Card Program Administration](#) (2 Messages)
[Utility Meter Capitalization and Retirement](#) (2 Messages)

Budgeting

[HB 967 Implementation Questions and Vendor Recommendations](#) (1 Message)

Debt & Treasury

[Financial Advisor RFP](#) (2 Messages)

Financial & Administration

[CRA Fund Reserves](#) (1 Message)
[Early Retirement Incentives](#) (1 Message)
[Utility Meter Capitalization and Retirement](#) (1 Message)

Personnel & Payroll

[Travel and Per Diem rates](#) (1 Message)



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Executive Director Agenda Item

2026-2027
BOARD OF DIRECTORS
OFFICERS
President
Kelly Strickland

President-Elect
Melissa Burns

Secretary/Treasurer
Bill Spinelli

DIRECTORS
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Sarah Simpson

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT
Nicole Gasparri

EXECUTIVE DIRECTOR
Paul Shamoun

Meeting Date: August 21, 2026

Title of Item: Investment Report

Executive Summary, Explanation or Background:
Money Market Account as at June 30, 2026.

PURCHASED	BANK	AMOUNT	APY
MONEY MARKET ACCOUNT	Vanguard	\$25,627.57	4.39%

Recommended Action:

A handwritten signature in black ink, appearing to read 'Paul Shamoun', is written over a horizontal line.

Paul Shamoun,
FGFOA Executive Director

July 24, 2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Certification Committee Agenda Item

2026-2027
CHAIRPERSON

Jonathan McKinney
Director of Finance
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STAFF LIAISON

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Meeting Date: August 21, 2026

Title of Item: Certification Committee Update

Executive Summary, Explanation or Background:

Information Report Only

1. All five sections of the CGFO exam are being reviewed
2. Call for instructors sent out via August newsletter
3. Spring Review has been scheduled for April 5-9, 2027
 - a. Hosted by City of Tampa at the Hannah Community Room
4. Have seven articles planned for the newsletter this year
5. Revisiting the policy and procedures to incorporate board comments
6. Reviewing CGFO website to see if any changes needed to be made.
7. Quarterly meetings have been scheduled through April 2027.

Recommended Action:

None Needed at this time

August 7, 2026

Jonathan McKinney,
FGFOA Certification Committee Chair

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Annual Conference Program Committee Agenda Item

2026-2027
CHAIRPERSON
Ben Salz

Capital Budget Analyst V
Broward County Public Schools
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BOARD LIAISON
Missy Licourt, CPA, CGFO

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Meeting Date: August 21, 2026

Title of Item: Conference Program Committee Guidance Request

Executive Summary, Explanation or Background:

The committee chair and sub-chairs have held several meetings and are requesting guidance from the Board on the following items:

1. In addition to focusing on “Educate. Elevate. Empower.”, are there any additional top priorities for next year’s annual conference.
2. Does the Board anticipate any changes to the schedule format (two opening general sessions, Wednesday first session time, etc.)?
3. Does the Board have any specific guidance related to speakers?

Recommended Action: Discussion and guidance

Ben Salz

Ben Salz,
FGFOA Annual Conference Program Committee Chair

August 07, 2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Educational Programs Committee Agenda Item

2026-2027
CHAIRPERSON

Wayne Meyer, CPM, FCCM,
CLSSBB

Director of Operations
Justice Administrative
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Meeting Date: August 21, 2026

Title of Item: Educational Programs Committee Update

Executive Summary, Explanation or Background:

The Committee met during the Annual Conference and again on July 30 to begin developing webinar topics for Board consideration in October. Discussions at both meetings also focused on the concepts and priorities established during the May strategic planning session. The Committee remains committed to promoting active member engagement in both the Committee and the Association and encourages members to serve as Coordinators and Moderators for future webinars.

Delivered Webinars (Since June Board Meeting)

Three webinars were delivered:

Single Audit/Uniform Guidance Update

Date: June 25, 2026

Registered: 422 | Attended: 316

Arbitrage

Date: July 7, 2026

Registered: 502 | Attended: 422

Common Reporting Deficiencies/Findings on IT Controls/and
Review of SAS 145

Date: July 23, 2026

Registered: 386 | Attended: 292

Upcoming Webinars

- Data Driven Finance – 8/20/26
- Revisiting Pensions & OPEB Disclosures – 9/17/26
- PCI Readiness and Compliance– 10/15/26

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



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Educational Programs Committee Agenda Item

Recommended Action:

For informational purposes only, no action is being requested.

Wayne Meyer

July 21, 2026

Wayne Meyer,
FGFOA Educational Programs Committee Chair

Date



Florida Government Finance Officers Association, Inc.

2026-2027 Event Host Committee

Agenda Item

2026-2027

Meeting Date: 08/21/2026

CHAIRPERSON

Tammy Blake

Title of Item: Event Host Committee Update

SUB-CHAIR

Suzie Matthews

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 School of Governmental Finance (SOGF).

BOARD

LIAISON

Allison Tesla

STAFF LIAISON

Jill Walker

2026 School of Governmental Finance (SOGF):

SOGF - Sheraton Sand Key Resort, Clearwater, October 25-30.

The Committee met on August 12, 2026, to discuss details of the upcoming SOGF. We sent out the volunteer sign-up sheets for hosts for each night of the hospitality suite.

Hospitality Night Themes:

Monday: Monday Night Football/Game Trivia: Wear your favorite sports team's shirt or jersey.

Tuesday: Games Night – Family Feud, Networking Bingo

Wednesday: Blast from the Past Karaoke Night

Thursday: Mystery Game (The Great Budget Heist!)

Confirmed:

Welcome bag and swag order submitted.

Flyers to be completed for theme nights.

Need to confirm:

Food or light snacks will be provided during hospitality night events, to include in flyers.

Karaoke machine availability.

Recommended Action:

N/A - for informational purposes.

Tammy Blake

Name

08/4/2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Local Chapter Committee Agenda Item

2026-2027
CHAIRPERSON

Past President

Jamie Roberson, CGFO

Chief Operating Officer of
Finance

Martin County Clerk of the
Circuit Court & Comptroller

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Phone: (772) 221-7414

BOARD LIAISON

President-Elect

Melissa Burns

Finance Director

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Executive Assistant

FGFOA

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(850) 701-3688

Meeting Date: Friday, August 21, 2026

Title of Item: Investing in Local Chapter Leadership

Executive Summary, Explanation or Background:

Strong Local Chapters begin with strong leadership. To help set our Local Chapter Presidents up for success, FGFOA recently hosted a comprehensive President's Training that provided an overview of the resources, responsibilities, and support available throughout their term.

The training highlighted the essential role Local Chapter Presidents play in advancing FGFOA's mission, including governance, financial reporting and compliance, member engagement, professional development, and communication with FGFOA. Presidents also received checklists, templates, and practical guidance to help them lead their Chapters effectively and confidently.

Introducing the FGFOA Local Chapter Liaison Program

A key resource introduced during the Presidents Training was the new FGFOA Local Chapter Liaison Program, an initiative designed to strengthen the connection between FGFOA and our Local Chapters through consistent communication, collaboration, and support.

Each Local Chapter Liaison is assigned one or more Local Chapters and will connect with Chapter Presidents on a monthly basis. These conversations are not intended to evaluate or oversee Chapters. Instead, they provide an opportunity to listen, build relationships, better understand each Chapter's unique needs and goals, and identify ways FGFOA can provide support.

Monthly discussions will focus on what is working well, current challenges, member engagement, leadership development, upcoming priorities, and opportunities for FGFOA support. Through regular communication, Liaisons will gain a deeper understanding of their assigned Chapters while ensuring Chapter Presidents have a trusted resource throughout the year.

Ultimately, the Local Chapter Liaison Program is about building stronger relationships and serving as a bridge between Local Chapters and FGFOA leadership. Our goal is for every Local Chapter to know they have an advocate at FGFOA who understands their successes, recognizes their challenges, and is committed to helping them thrive. This collaboration supports FGFOA's mission to Educate, Elevate, and Empower, allowing us to better serve our members.

Local Chapter Financial Reporting

The Committee is proud to report that 100% of Local Chapters have submitted their annual financial information. Achieving full participation is a significant accomplishment and an encouraging early indication that the increased communication, accountability, and support provided through the new Liaison Program are having a positive impact.

Recommended Action:

No action is required at this time. This report is presented for informational purposes only.

Jamie Roberson, CGFO
FGFOA Local Chapter Committee Chair

08/07/2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Newsletter Committee Agenda Item

2026-2027
CHAIRPERSON

Sharon Almeida

Finance Director

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STAFF LIAISON

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Meeting Date: August 21, 2026

Title of Item: Newsletter Update

Executive Summary, Explanation or Background:

The Newsletter Committee has successfully published 14 editions of the monthly *Fiscal Forum*, which is distributed on the first Monday of each month at 2:00 p.m.

The August edition was one of our most comprehensive issues to date, featuring a wide range of valuable content for members. This edition also introduced a new “**New Members**” section, highlighting individuals who have joined FGFOA since the previous newsletter. We hope this feature helps welcome new members, encourages engagement, and promotes participation in the many benefits and opportunities available through FGFOA membership.

Recommended Action: Information only.

Sharon Almeida,
FGFOA Newsletter Committee Chair

8/7/2026

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2026-2027 Board of Directors
Professional Development Committee Agenda Item

2026-2027
CHAIRPERSON
Bill Bowers

Senior Fiscal Services Manager
– Utilities

Financial Management Division
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BOARD LIAISON
Kadem Ramirez

Chief Financial Officer
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STAFF LIAISON
Karen Pastula

Financial Services Clerk
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Meeting Date: August 21, 2026

Title of Item: Committee Update

Executive Summary, Explanation or Background:

- The first Professional Development Committee meeting is slated for August 12th. We have fifteen (15) engaged and dedicated members who are excited to kick off the 2026/2027 year. Melissa Maguire, Senior Budget & Financial Analyst for the Village of Royal Palm Beach has graciously agreed to serve as the Co-Chair for the Professional Development Committee. Thank you, Melissa. We are excited to have you on the team
- This year's committee is being divided into subcommittees that will be focused on the Mentorship Program, University Outreach, and the Leadership Program. We are excited to have these subcommittees developing agendas and goals and driving engagement for each of these areas
- Applications for Mentors and Mentees are open through August 21st. We currently have five (5) Mentee applications and one (1) Mentor application. We are sending out an email **on August 7th** reminding everyone of the opportunity to join the program
- The final Mentor/Mentee Meet-Up session for the participants who joined the program last September is being held on August 19th at 12:00. The topic for this session is "The Bigger Picture: Creating Your Professional Story" which will be hosted by Charity Krumrie, Organization & Talent Development Manager, from Polk County
- We will be hosting a session on "Everything Mentoring" on September 9th at 12:00. This session is for Mentors who are joining the 2026/2027 session and would like an overview/refresher class on what is entailed in being a Mentor. This session will be hosted by our Immediate Past President, Nicole Gaspari
- We are working on finalizing the Mentee and Mentor Surveys for the **2025/2026** session which be sent out in September. The results from these surveys help guide the committee on determining what is working well and what may need improving

Recommended Action: None

Bill Bowers

August 11, 2026

Bill Bowers,
FGFOA Professional Development Committee Chair

Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2026-2027 Board of Directors

School of Governmental Finance Committee Agenda Item

2026-2027

CHAIRPERSON

Elizabeth Walter

Budget & Grants Manager
South Florida Regional
Transportation Authority
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BOARD LIAISON

Stephen Timberlake

Special Projects Manager
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STAFF LIAISON

Karen Pastula

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(850) 701-3618

Meeting Date: August 21, 2026

Title of Item: 2026 SOGF Preliminary Schedule

Executive Summary, Explanation or Background:

A preliminary list of topics and descriptions, along with confirmed speakers is presented for Board approval. This schedule is subject to change.

Recommended Action:

Approval of preliminary schedule of classes to be presented at the FY 2026 SOGF.

Elizabeth Walter

**Elizabeth Walter,
FGFOA School of Governmental Finance
Committee Chair**

08.05.26

Date

2026 SCHOOL OF GOVERNMENTAL FINANCE - SCHEDULE Sheraton Sand Key Resort, October 25-30, 2026, Clearwater Beach

Track	Session Level	Session Title	Session Description	Speaker	Speaker Contact
Treasury & Debt	Basic / Intermediate	How to Formulate an Investment Approach With Limited Time and Staff Resources		Jeffrey T Larson, President Larson Consulting Services	10151 University Blvd., #117 Orlando, FL 32817 407-496-1597 jlarson@larsonconsults.com
Treasury & Debt	Basic / Intermediate	Fraud and Cybersecurity		Chase or BOA	
Treasury & Debt	Basic / Intermediate	Planning For and Issuing Municipal Debt	In this session, we will discuss the keys to establishing and financing a capital improvement program using both long-term and interim financing methods. We will include real-life case studies detailing how some of your peer governments have handled these challenging tasks. And we will give a brief overview of some of the internal policies that should be considered that can help guide you through the process.	Matthew Sansbury Managing Director Public Resources Advisory Group (PRAG) Natalie Sidor, Director	2002 N. Lois Avenue, Suite 120 Tampa, FL 33607 Msansbury@PRAGadvisors.Com Nsidor@pragadvisors.com Direct Nubmer (Office/Mobile): (813) 970-2853 General Office Number: (727) 822-3339
Treasury & Debt	Basic / Intermediate	Introduction to Investing Public Funds	This session will cover the Florida state statutes for investing public funds and an in-depth review of the allowable investments under the statutes.	Rene O'Day Director Client Relationship & John Scott, CTP Client Advisory Associate Deep Blue Investment Advisors	Deep Blue Investment Advisors P. O. Box 9691 Tampa, FL 33674 (813) 321-3249 Brent.Wertz@deepblue-inv.com benjamin@deepblue-inv.com
Treasury & Debt	Intermediate / Advanced	Economic Update		John Grady III, CTP, Managing Director, Public Trust Advisors Rod Bettini Senior Director, Investment Services	John Grady III, CTP, Managing Director, Public Trust Advisors, John.Grady@publictrustadvisors.com, (407) 514-2727 rodrigo.bettini@publictrustadvisors.com
Treasury & Debt	intermediate / Advanced	Arbitrage & Post Issuance Compliance	Arbitrage is challenging. Gain useful insights from this multi-faceted discussion. Topics include the rationale for legislation - why are we here?; non-compliance penalty info; arbitrage rules scope and focus - what do the rules apply to?; how and when to prove compliance; types of proceeds; exceptions; expenditure of proceeds; yield restriction; and record retention requirements.	Caroline Barnes Caroline Barnes Integrity Public Finance Consulting LLC Arbitrage Rebate Services www.integritypfc.com	1301 Riverplace Blvd., Ste. 2101 Jacksonville, FL 32207 (904) 652-0795

2026 SCHOOL OF GOVERNMENTAL FINANCE - SCHEDULE Sheraton Sand Key Resort, October 25-30, 2026, Clearwater Beach

Track	Session Level	Session Title	Session Description	Speaker	Speaker Contact
Treasury & Debt	Intermediate/Advanced	Tales from the Credit Desk	Whether you're new to credit investments or not, come hear from experienced practitioners and portfolio traders about how these securities work off paper and in practice. Forged from real experiences, we will share investing best practices during boom-and-bust cycles and give a behind-the-scenes look at what "credit research" actually means. Learning Objectives When you complete this session, you should be able to: · List the key components of credit research. · Explain how data is used as an integral part of the investment process. · List best practices for utilizing credit investments when the economy is in distress.	Richard Pengelly, CFA, CIMA, CTP Managing Director PFM Asset Management LLC Datnilza Metz, Institutional Sales & Relationship Manager Elizabeth Zorzopian	PFM Asset Management LLC pengellyr@pfmam.com Direct 407.406.5766 Mobile 407.340.4905 pfmam.com metz@pfmam.com (689) 263-8906
FML	Beginner/Intermediate	Leadership		Nicole Gasparri Clerk of the Circuit Court & Comptroller of Palm Beach County 561-355-3429 ngasparri@mypalmbeachclerk.com	Nicole Gasparri Clerk of the Circuit Court & Comptroller of Palm Beach County 561-355-3429 ngasparri@mypalmbeachclerk.com
FML	Beginner/Intermediate	Local Government Finances - Changes in Transparency	This session will concentrate on the changes recently required by HB 1329 regarding transparency. Come hear how the City of Largo has made some changes to be in compliance with this latest requirement.	City of Largo	
FML	Intermediate/Advanced	Developing People, Communication and Presentation Skills: How to Advance Your Career	You want to advance, but are not sure where to start. Having the degree is a start, but you also need to develop those soft skills that employers are looking for in their leaders.	Doug Thomas, SGR PO Box 1642 Keller, TX 76244 863-860-9314 douglasthomas@governmentresource.com	Doug Thomas, SGR PO Box 1642 Keller, TX 76244 863-860-9314 douglasthomas@governmentresource.com
FML	Intermediate/Advanced	Local Government Ratemaking: Balancing Cost Recovery, Policy Goals, and Customer Affordability	When setting rates for local government entities such as public utilities, there are several important factors to consider. Decision-makers must navigate among full cost recovery, political pressures, customer affordability, and legal constraints. Participants will gain a better understanding of the "art" of ratemaking, which involves balancing potentially conflicting objectives in ways that reflect community values.	Bryan Mantz, President, GovRates 1988 Varick Way, Casselberry, FL 32707-2409 8334687526	Bryan Mantz, President, GovRates 1988 Varick Way, Casselberry, FL 32707-2409 8334687526
FML	Intermediate/Advanced	Preparing for an Effective ERP Implementation		Nichole Wood - Pinellas County Clerk Christine Tenney - City of Fort Myers Tracy Schatzman - Lee County Clerk (tentative)	Nichole Wood - Pinellas County Clerk Christine Tenney - City of Fort Myers Tracy Schatzman - Lee County Clerk (tentative)
FML	Intermediate/Advanced	Procurement Automation – Using AI to streamline procurement for your agency	This presentation will focus on using AI to draft procurement documents, helping streamline and simplify the document preparation process. It will also cover the strategies you will need to implement and the barriers you may encounter at the local level, as well as the legal priorities your agencies will need to focus on throughout the process.		

2026 SCHOOL OF GOVERNMENTAL FINANCE - SCHEDULE Sheraton Sand Key Resort, October 25-30, 2026, Clearwater Beach

Track	Session Level	Session Title	Session Description	Speaker	Speaker Contact
FML	Intermediate/Advanced	Modernizing the Model Procurement Code – American Bar Association (MPC) Revision Project	This presentation will help you understand what the project aims to accomplish, how it benefits State and Local Government Agencies, and how it supports the core principles of Competition, Integrity, Accountability, and Fair Dealings. We will also address the modern procurement tools your agency can use to strengthen data-driven decision-making.		
FML	Beginner/Intermediate	Cybersecurity			
FML	Beginner/Intermediate	Disaster Planning			
FML	Beginner/Intermediate	AI Roadmap			
Budget	Beginner/Intermediate	Budgeting Through Crisis	What should governments be doing now to start preparing to help deal with fiscal distress. By offering several strategies to reduce budget expenses, create flexibility, and assess risk associated with different options with the goal of long-term sustainability, we can all take lessons learned from the past and apply them proactively.	Peter Brill	City of Ocala
Budget	Beginner/Intermediate	Aligning Capital, Budgets, & Performance through AI and Integrated Strategies	Government finance work is rewarding, but disconnected systems, double-checking numbers, tracking documents, formatting content, and fighting with printers eats time. The goal of this session is simple: help you leave the office on time. This interactive session, led by former Montgomery County MD Budget Director Scott Coble, takes a practitioner's approach to the challenges facing government finance teams today. Drawing on first-hand experience modernizing a large county budget office, Scott will walk through practical strategies for streamlining processes, aligning budgets with measurable performance outcomes, planning for capital and workforce needs, communicating more effectively with stakeholders, and using AI responsibly in the finance office. Every topic in the session will be grounded in best practices for the public servants doing this work every day.	Scott Coble Solutions Engineering Director	OpenGov scoble@opengov.com 301-793-8040
Budget	Intermediate/Advanced	Long-Term Forecasting, Growth Impacts and Tax Reform	This session will provide local government finance professionals with practical approaches to long-term financial forecasting, extending a one-year budget into a multi-year outlook. It will address how development patterns and fiscal impacts can be incorporated into budget planning, with a focus on the cost and revenue implications of growth. The session will also examine how Florida's proposed property tax changes could affect future revenues and overall financial stability.	Peter Napoli	Peter Napoli, Senior Manager, Stantec MTC Financial Management, 904-671-0117, peter.napoli@stantec.com
Budget	Beginner/Intermediate	Budgeting Is a Team Sport: How Procurement Can Strengthen Budget Planning, Forecasting, and Public Trust	This session will focus on why procurement should be involved earlier in the budget cycle, common disconnects between budget and purchasing, and practical coordination tools.	Denise Finn, NIGP-CPP, CPPO, C.P.M., CBBP	Denise Finn Procurement Manager City of Ft. Myers 2200 Second Street Ft. Myers 239-321-7242 dfinn@cityftmyers.com
Budget	Beginner/Intermediate	Budgeting 101	This session delivers a foundational overview of governmental budgeting. Attendees will learn the components of the budget cycle, including revenue projections and expenditure planning. We'll explore how the budget supports transparency, accountability and strategic service delivery as well as aligning scarce resources with governing board priorities.	Sharon McGuire, CPA, CGFO, Management & Budget Director, City of Boca Raton	simpsons@cityofaventura.com , allison.testlia@lakecountyfl.gov , SMcGuire@bocaraton-fl.gov , TBlake@bocaraton-fl.gov
Budget	Intermediate/Advanced	Alternative Delivery Methods	In today's rapidly changing market, governments must strategically navigate challenges in procuring, financing and completing large infrastructure projects on time and on budget. This session will focus on leveraging Alternative Delivery Methods to successfully complete projects. The session will review what alternative delivery methods are, how to procure them, strategies for financing them and lessons learned.	Ann Lee, Regional Water	alee@regionalwater.org
Budget	Intermediate/Advanced	AI: Why Budgeting Still needs a human in the loop	This session can be described as a practical, judgment-first look at where AI genuinely helps budgeting professionals and where it still needs a human check. It highlights how AI can streamline certain tasks/functions while emphasizing the irreplaceable role of human intuition, context, and decision-making. Attendees will leave with a clearer view of how to balance AI with professional expertise to produce more reliable, defensible budgets.	Candace Pierce	
AFR	Beginner/Intermediate	Governmental Accounting Essentials	An introductory, practical session that builds core skills for our intermediate-beginner attendees. To equip our accounting professionals with the fund, accounting and reporting techniques essential for reliable public-sector financial statements.	Daniel Anderson, CPA	Mauldin & Jenkins, LLC

2026 SCHOOL OF GOVERNMENTAL FINANCE - SCHEDULE Sheraton Sand Key Resort, October 25-30, 2026, Clearwater Beach

Track	Session Level	Session Title	Session Description	Speaker	Speaker Contact
AFR	Beginner/Intermediate	Single Audit		Jeff Wolf and Alan Ricafort, FORVIS MAZARS	
AFR	Beginner/Intermediate	Fraud & Cybersecurity in Financial Reporting		Randy Romes, CLA	Clifton, Larson, Allen CPAs
AFR	Beginner/Intermediate	Internal Controls		Lorrie Brinson	James, Moore CPAs
AFR	Beginner/Intermediate	ACFR preparation and the Audit	Today's challenges are greater than ever in preparation of the ACFR, join us in a review of management and auditor's responsibilities; what the auditor is auditing and how AI can affect the process.	Tim Gruters	Carr, Riggs, a & Ingram
AFR	Intermediate/Advanced	Using FGFOA Resources		Technical team & Board Member?	
AFR	Intermediate/Advanced	Staying Current 2026 GASB Updates	Please join us and Dr Jacqueline Reck for 2026 GASB updates.	DR Jacqueline Reck	
AFR	Intermediate/Advanced				



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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Meeting Date: August 21, 2026

Agenda items from the Technical Legislative Resources Committee

Chair Colvin and Co-chair Molina held the first quarterly meeting of the Technical Legislative Resources Committee on August 3, 2026.

Items discussed:

- A. Submission by the prior Co-chair Noonan of the **GAAP STRUCTURE: GASB Discussion Memorandum-DNRC-02** for Board approval. Once approved it will be submitted to GASB by Co-chair Molina by August 31, 2026.
- B. **Government Resource Manual Subcommittee:** Becky Schnirman is the Subcommittee chair. Members in the subcommittee will update and consider a condensed version of the manual. Volunteers are ready.
- C. **FGFOA ListServe:** All members present at the meeting volunteered to monitor at least one of the six FGFOA ListServe areas.
- D. **GASB Responses:** No upcoming GASB responses expected in the first quarter of 2026.

For more information on topics shown above, see Meeting Notes in the TLRC's SharePoint folder.

Recommended Action: Approval of Memorandum mentioned in item A.

Committee Chair: Rip Colvin

Committee Co-chair: Gabriela Molina

Questions in the Discussion Memorandum, *The Structure for Communicating Generally Accepted Accounting Principles for State and Local Governments*

To facilitate respondent feedback on the issues addressed in the Discussion Memorandum, respondents are encouraged to: (1) read the entire text of the Discussion Memorandum before responding; and (2) access and explore the existing Codification at <https://gars.gasb.org/>. The following questions are posed in the Discussion Memorandum:

1. Chapter 2 of this Discussion Memorandum introduces an approach to a GAAP structure that would employ a codification as the single source (referred to as a *single-authority codification*). Chapters 3–5 discuss other aspects of and considerations for how a single-authority codification would be operationalized. Would you support a single-authority structure with a codification as the source? Please indicate why or why not, including any alternatives you would support the GASB considering. **We support the approach of a single source codification for two reasons: (1) The presentation of proposed changes as they would appear in the codification would make it easier for Preliminary Views (PV) and Exposure Draft (ED) respondents to understand the context of the changes in the existing literature; and (2) Would result in fewer errors in application caused by financial statement preparers and their auditors consulting material in the original pronouncements that may have been superseded or clarified by subsequent statements and implementation guidance.**

Characters Remaining: 2000

Questions 2–8 in the Discussion Memorandum relate to topics addressed in Chapters 3–5 regarding how a single-authority codification would be operationalized. Respondents are encouraged to provide feedback on these questions regardless of their answer to Question 1.

2. Chapter 3 of this Discussion Memorandum discusses the overall approach to content organization in the existing Codification. The questions that follow are intended to seek feedback on any modifications to that organization that should be considered for purposes of a single-authority codification. Please indicate the factors relevant to your answers.

a. How do you believe content should be grouped at the highest level? Do you support organizing content into the existing five Parts (Parts I–V of the Codification) as the highest level of content organization, or are there modifications or alternatives that you would support the GASB considering? Potential changes could include adding or removing Parts or grouping the information in a manner different than Parts. **We propose retaining the current groupings to avoid disruption in the preparation and auditing of financial statements. Approximately 12 years ago, the AICPA “clarified” and recodified the first 121 Statements of Auditing Standards, with the result that the older “AU” standards were reclassified as “AU-C” standards. Although the AICPA provided a crosswalk from the old AU standards section to the new AU-C standards, there were several years of confusion among preparers and auditors as they adapted to the new standards. Given the complexity of the current GASB codification, a significant regrouping could, at least initially, cause widespread confusion and consternation.**

b. Within each Part of the existing Codification, are there Sections you would support adding, removing, or moving to a different Part? If yes, please describe. Part1, Sections 1000 through 1200 are more theoretical in nature than Sections 1300 – 1800, which provide financial statement reporting guidance similar to Part 2, Sections 2100 – 2900. Conceptually, moving Sections 1300 – 1800 from Part I to Part 2 would be more logical.

Characters Remaining: 2000

c. Within each Section of the existing Codification, is there content that you believe would be better placed in a different Section, whether that different Section is an existing Section or a potential new Section? If yes, please describe. As discussed above, too much movement and renumbering of Sections and material within Sections would be initially burdensome. Consequently, some movement of material to areas where it makes more logical sense could be helpful, but wholesale recodification would be unwelcome, as it would initially take a lot of getting used to and could lead to delays in financial statement presentation and financial audits.

Characters Remaining: 2000

d. What feedback do you have regarding the duplication of content in multiple Parts and Sections? Do you support a content organization approach that repeats content in each relevant Section? Please indicate why or why not. Although duplication results in some inefficiencies in updating the codification, it is better to have duplication than to create difficulties in finding content. Consequently, we feel that repetition is the lesser evil.

Characters Remaining: 2000

e. When looking for guidance in the Codification, do you typically browse by using the Parts and Sections titles or do you typically use the search function? These approaches are not mutually exclusive. Given the transition of most references online, the search function is helpful. However, in instances in which the searcher does not know the exact relevant search term, knowing which general section to consult regarding accounting treatment for types of balances and transactions is more helpful and preferable.

Characters Remaining: 2000

f. In addition to your feedback on Questions 2a–2e, what other challenges, if any, do you encounter with the overall content organization of the existing Codification? The sheer size is daunting; however, given the inherent complexities, the current alpha-numeric sequencing (e.g., PXX for pension reporting) of balance sheet and operating statement items seems like a reasonable approach.

Characters Remaining: 2000

3. Chapter 3 of this Discussion Memorandum discusses the organization of Category A GAAP within the Standards Subsection of the existing Codification. What feedback do you have regarding how Category A GAAP is organized within a topical grouping? More integration of Category A and Category B GAAP would be helpful because, in practice, there is very little distinction between Category A and B GAAP. A financial statement preparer advocating for an accounting treatment consistent with Category A GAAP but not

completely consistent with Category B GAAP would be hard pressed to argue such a point with financial statement readers and financial statement auditors.

Characters Remaining: 2000

4. Chapter 3 of this Discussion Memorandum discusses the integration of Category B GAAP. What degree of integration of Category B GAAP with Category A GAAP would you support? Please explain the factors relevant to your answer. As indicated above, more integration would be desirable because, in practice, financial preparers, auditors, and readers typically do not get deep into the nuance between Category A and B GAAP. Consequently, we favor the approach of including Category B GAAP material alongside Category A GAAP material. Regarding the mechanism for identifying the two GAAP categories, we recommend that the GASB consider in future research projects whether the two categories of GAAP contain any meaningful distinction in practice, and if not, consider eliminating the multiple categories of GAAP and just having one GAAP.

Characters Remaining: 2000

5. Chapter 3 of this Discussion Memorandum discusses paragraph numbering. What feedback do you have regarding a static numbering system? We concur with the new proposed numbering system, in which numbers would remain static, and codification additions would be made to existing numbers or as alphanumeric additions.

Characters Remaining: 2000

6. Chapter 4 of this Discussion Memorandum discusses communicating changes to a single-authority codification. Would you support the use of a nonauthoritative, stand-alone document (as described in Chapter 4) in combination with pending content to communicate changes to GAAP? Please indicate why or why not, including any alternatives you would support the GASB considering. We prefer that the changes be communicated in a stand-alone authoritative document showing how the changes would impact the codification through use of tracked changes to the existing codification clearly showing additions and deletions. We feel that it would increase both readability and understandability. Currently, proposed standards' codification instructions are cumbersome and require the reader to have both the proposed standard and the current codification open side-by-side.

Characters Remaining: 2000

7. Chapter 5 of this Discussion Memorandum discusses nonauthoritative summary and background information and a basis for conclusions. Would you support including that nonauthoritative content in a nonauthoritative, stand-alone document used to communicate changes to GAAP? Please indicate why or why not, including any alternatives you would support the GASB considering. We support continuing to include nonauthoritative content in a stand-alone document, as is currently done.

Characters Remaining: 2000

8. Chapter 5 of this Discussion Memorandum discusses nonauthoritative illustrations. Would you support the incorporation of nonauthoritative illustrations into a single-authority codification? Please indicate why

or why not, including any alternatives you would support the GASB considering. **Insofar as the illustrations are invaluable, we recommend including them as authoritative GAAP in the codification.**

Characters Remaining: 2000

a. If you support the incorporation of nonauthoritative illustrations into a single-authority codification, what degree of integration of those illustrations would you support? Please explain the factors relevant to your answer. **Regarding placement of the illustrations, we recommend placing them at the end of relevant sections so that the illustrations are close to the codification language without interrupting the flow of text.**

Characters Remaining: 2000

9. What other feedback, if any, do you have regarding the GASB's GAAP structure? **No other feedback.**

Characters Remaining: 2000



FGFOA BOARD OF DIRECTORS

Other Business

April Leadership date moved from April 9, 2027 to April 16, 2027. The location will still be at the Florida League of Cities offices in Orlando.



FGFOA BOARD OF DIRECTORS

Next Meeting

Wednesday, October 28, 2026, at 9:00 am

This will be in conjunction with the School of Governmental Finance at the Clearwater Beach Sheraton Resort on Sand Key.