



**Thursday, December 13, 2018  
2:00 p.m. – 4:00 p.m.  
Board of Directors Meeting  
Via Teleconference**

Call-in: 669 900 6833 Meeting  
ID: 755-919-655  
<https://zoom.us/j/755919655>

1. Introduction
  - a. Welcome/Roll Call
  - b. Additions to Agenda
2. Consent Items 2:05 p.m.
  - a. Approval of minutes from October 25, 2018
  - b. November 2018 financial reports
3. Discussion/Action Items 2:10 p.m.
  - a. Transition of Coaching/Webinar Services Program (Laura Nomura)
  - b. Addendum to Contract with Susan Mayer for Instructor Services (Laura Nomura)
  - c. Contract Award for Budget Class Course Materials Development (Laura Nomura)
  - d. Purchase of Audience Polling Software (Kate Zawadzki)
  - e. 2019 Operating Budget (Joan Michaels Aguilar)
4. Committee Reports 2:50 p.m.
  - a. Administration (Kate Zawadzki)
  - b. Career Development (Laura Nomura)
  - c. Communications (Marcus Pimentel)
  - d. Membership (Grace Castaneda)
  - e. Professional Standards (Tim Kirby)
  - f. Program (Ronnie Campbell)
  - g. Recognition (Sara Roush)
  - h. Technology (Damien Charlety)
5. Chapter Roundtable 3:10 p.m.

6. Board Member Ad Hoc Reports 3:15 p.m.
  - a. Student Engagement (Jennifer Wakeman)
  - b. Chapter Engagement (Steve Heide)
  - c. Advocacy (Carrie Corder)
  - d. Committee Roles (Karan Reid)
  - e. CSMFO Leadership Academy (Scott Catlett)
  - f. CSMFO App (Richard Lee)
8. Officer Reports 3:45 p.m.
  - a. President (Margaret Moggia)
  - b. Past President (Drew Corbett)
  - c. President-Elect (Joan Michaels Aguilar)
    - 2019 Committee appointments
9. Other Items
10. Future Topics
11. Upcoming Meetings:  
Tuesday January 8, 2019 1:30-4:30 p.m.
12. Adjournment 4:00 p.m.



**Thursday, October 25, 2018  
2:00 p.m. – 4:00 p.m.  
Board of Directors Meeting  
Via Teleconference**

Call-in: 669 900 6833  
Meeting ID: 755 919 655  
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Margaret Moggia  
Joan Michaels Aguilar  
Drew Corbett  
Richard Lee  
Jennifer Wakeman  
Carrie Corder  
Karan Reid  
Steve Heide  
Kate Zawadzki

Grace Castaneda  
Matt Pressey  
Sara Roush  
June Overholt  
Marcus Pimentel  
Tori Hannah  
Aaron Beanan  
Laura Nomura  
Brent Mason

Scott Catlett  
John Adams  
Stephen Parker  
Melinda Brodsky  
Melissa Dixon  
Sarah Erck

#### **Introduction**

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met on Thursday, October 25, 2018 via teleconference. President Margaret Moggia convened the meeting and confirmed a quorum was in attendance at 2:05 p.m.

#### **Consent Calendar**

The Board addressed the consent calendar, which included September financials and minutes from the October 2, 2018 Board of Directors meeting.

Past-President Drew Corbett moved to approve the consent calendar. Director Richard Lee seconded. The motion passed unanimously.

#### **Webinar Access for Washington, Oregon, and Alaska**

Past-President Drew Corbett reviewed the history of the webinar program. Pending approval, we will continue with the existing program but effective in 2019 we will begin charging partner associations a

total of \$10,000 (different amounts per partner, based on their size and applicability of webinar subject matter) to access the webinars and plan to reevaluate in another year.

There is plenty of capacity on the webinars, so there are no additional costs to CSMFO for offering this webinar program. The Career Development committee will make efforts to ensure that a minimum of 60% of our webinar offerings have appropriate applicability to our members as well as partner organizations. So far only 2 webinars this year have not been applicable to the partner organizations.

Director Richard Lee motioned to approve the proposal. Director Jennifer Wakeman seconded. The motion passed unanimously.

### **Annual Conference Handbook Update**

Brent Mason discussed the Annual Conference Handbook and concerns that the current policies regarding complimentary registrations and hotel rooms may not be adequate. The Admin Committee would like to propose an update to include a total of 10 complimentary registrations and 10 complimentary rooms for each committee, for a total of 20 comp registrations and 20 comp sleeping rooms. The Executive Committee has discussed and recommends this policy be adopted.

Richard Lee motioned to approve the proposal. Karan Reid seconded. The motion passed unanimously.

### **Using Probolsky for Chapter Surveys**

Steve Heide would like to defer a decision on this item and will fill the committee in during the ad hoc committee discussion.

### **Michael Coleman Contract**

Kate Zawadzki reviewed the Michael Coleman contract details. The proposed new contract is for a two-years, as Coleman is looking to retirement and was not willing to contract for more. There is an increased retainer for 2019 and 2020 and an increase in reimbursements as well. The new contract includes 8-chapter meetings per year. Coleman has requested a \$600 reimbursement for a subscription to polling software. The Admin Committee would prefer that CSMFO direct the Technical Committee to research polling software and have it purchased by CSMFO instead of Coleman.

President Margaret Moggia requested that the Admin Com make sure they're checking in re succession planning so we're not rushing to develop an RFP in 2020.

Carrie Corder motioned to approve the proposed contract and direct the Technical Committee to research polling software options. Jennifer Wakeman seconded. The motion passed unanimously.

### **Don Maruska Contract**

Alberto Preciado reviewed the details of the Don Maruska contract as negotiated by the Career Development Committee. There are no changes to the one presented earlier in the year. The proposal is for a 1-year contract, with a 3% increase. Maruska will retire after 2019 and will work with CSMFO in the meantime on an RFP for succession planning purposes. The goal will be to bring the RFP to the March meeting.

Laura reminds the group that the Career Development Committee was authorized in August 2018 to handle the RFP process, review proposals and then hand those over to the Admin Committee to negotiate the contract.

Karan Reid motioned to approve the first 2 bullets, but change the 3<sup>rd</sup> to say Career Development instead of Admin Committee. Steve Heide seconded. The motion passed unanimously.

### **Digital Magazine Update**

Marcus Pimentel reported that the new plan is to go live in May as some vendors have already purchased ads through March. Marcus will bring a demo to the January meeting.

### **Committee Reports**

#### **Administration**

Kate Zawadzki reported that they are working on focus groups for the upcoming conference, they are coordinating with the Membership Committee to extend invites. Small gifts as well as refreshments will be offered. Committees should be supplying questions that you would like discussed to Kate by December 15<sup>th</sup>.

#### **Career Development**

Laura Nomura reported that two design proposals have been received re the course they're planning and there are two webinars coming up. The committee will start looking for backups for all core courses as people retire or become unavailable. Laura will be reaching out to Susan Mayer to see if she will be available or not and will provide an update in December.

Developing Successful Supervisory Skills was well attended with 32 attendees in all (budgeted for 30) and Fundamentals of tax revenue was also very well attended with 35.  
A new report similar to Scott Catlett's will be coming in 2019.

#### **Communications**

Marcus Pimentel reported that the committee has established magazine themes for 2019. March will be final print edition and will be a triple-feature, highlighting prior articles, updates, leadership and the New Finance Leader Toolkit. May will focus on 2020 election. July will be a potpourri – anything goes, where are you going on vacation? Marcus will publish all timelines and due-dates for the year to the board. The November issue will be finalized Nov 16<sup>th</sup>.

#### **Membership**

Grace Castaneda reports that the Membership Committee is turning their energy toward the upcoming conference and staffing of the CSMFO booth. The booth schedule will match the exhibit hall hours so timeslots will be put into place and com will ask for coverage. Ask the Experts will also be included this year. A Benefits Session is being brainstormed now. Swag/giveaways and pins are all in process.

#### **Professional Standards**

No report.

#### **Program**

President Margaret Moggia reported that most of the work is done and that all deadlines were met in time to open registration. An announcement will be sent out shortly to promote the openings in the pre-conference sessions. Make sure you direct interested parties to those sessions before they fill up.

## Recognition

Sara Roush reported that we are in the middle of awards season and reviewers are being assigned to perform thorough evaluations. Procedures are going well. One committee member had a family emergency so her assignments will be redistributed. Yolanda is a great co-chair. Sarah and Yolanda are developing a system to make future transitions smooth and easy.

The Innovation award application closes in November.

## Technology

Matt Pressey updated the group on the status of the database, Justin is making progress with ElDarian. Next meeting is Nov 1<sup>st</sup> where they'll check in on the status of remaining action items from the last meeting.

## Chapter Roundtable

Monterey Chapter - Marcus commended the Monterey chapter for a very entertaining meeting.

San Diego Chapter - Aaron Beanan announced that they're doing an event in December, partnering with Toys4Tots, speaker will be Devin C. Hughes re Third Wave, the Future of Work Engagement & Happiness

San Gabriel Valley and Inland Empire Chapters- Steve Heide reported that June Overholt sent a message re the San Gabriel Valley Nov 14<sup>th</sup> Panel discussion and reported that the Inland Empire chapter has a Dec 6 meeting with Economist Chris Thornberg.

## Board Member Ad Hoc Reports

### Student Engagement

Jennifer Wakeman will report out in December.

### Chapter Engagement

Steve Heide reported on the San Diego & Monterey piloting efforts to build out group pages to allow functionality for chapter webpages. Pages include a blog feature, discussion groups, photos, chapter specific calendar. Etc... Amanda Smith from SMA is exploring the tech behind making this happen. Continued updates to come.

Early discussions re Probolsky research for uniform chapter survey in 2019 will be explored by Chapter Engagement Ad Hoc and Chapter Chairs.

## Advocacy

Carrie Corder reported on establishing guiding principles. They have researched the League's website, Stephen Parker assisted as well. Conceptually, the main principles are to:

- Maintain Local Control
- Ensure sustainability of Fiscal Resources
- Support Transparency (be effective & efficient)
- Develop Solutions to Attract, Retain and Develop Finance Professionals

The committee will clean up these items and bring to January BOD meeting.

## Committee Roles

Karan Reid reported that a survey reminder went out and that the survey closes next week. Volunteers will go through the responses and clarify the roles of the committee members re expectations on both sides. Karan will bring results back in either December or January.

#### CSMFO Leadership Academy

Scott Catlett reported that they are on hold as budget proposals are evaluated. The committee will move forward once the board has decided.

#### CSMFO App

Richard Lee reported that they will have recommendations in December or January. Responses have been slow to come in so far.

#### **Officer Reports**

##### President

President Margaret Moggia reminded the board that there are 2 deadlines next week. 2019 BOD Member Elections and Volunteer Award Nominations. Make sure you vote and encourage others to do the same and email Melissa Dixon with volunteer award nominations so the Executive Committee can review those submissions.

Margaret is looking forward to GFOA and hopes to increase information sharing/ participation with GFOA at the conference and has volunteered for a Task Force to review GFOA's Ethics policy. They are meeting monthly for the foreseeable future and will bring info on the process back to CSMFO.

##### Past President

Past President Drew Corbett reported on working with other associations on the webinar program for 2019 as reported earlier on the call. No additional updates.

##### President-Elect

President-Elect Joan Michaels Aguilar reported that committee appointments for 2019 will be in place by November 5<sup>th</sup> and that some decisions will depend on how the elections turn out.

Invitations for the President's dinner will go out the week of Nov 5<sup>th</sup> as well.

Joan will be attending the November 15<sup>th</sup> Central Valley Chapter Meeting and the December 6<sup>th</sup> Inland Empire chapter meeting and will try to attend chapter meetings as possible with her schedule.

The Host Committee is excited about the conference in January and registration continues to grow.

Neil has sent follow-up notes from the planning session which Joan is reviewing.

Meeting adjourned at 4:00 p.m.

Respectfully submitted,

Sarah Erck

**ASSETS**
**Current Assets**
**Checking/Savings**
**1005 · Bank of America**
**1050 · Chapter Fund Balances**

<b>1050.10 · Central Coast</b>	1,813.09	10.00	1,803.09	18,030.9%
<b>1050.13 · Central Los Angeles</b>	1,450.08	1,146.01	304.07	26.53%
<b>1050.06 · Central Valley</b>	561.05	191.14	369.91	193.53%
<b>1050.11 · Channel Counties</b>	4,112.00	5,196.64	(1,084.64)	(20.87%)
<b>1050.18 · Coachella Valley</b>	(2,297.87)	1,045.77	(3,343.64)	(319.73%)
<b>1050.15 · Desert Mountain</b>	(255.00)	110.00	(365.00)	(331.82%)
<b>1050.05 · East Bay (SF)</b>	4,727.15	919.41	3,807.74	414.15%
<b>1050.17 · Inland Empire</b>	18,603.03	9,323.23	9,279.80	99.53%
<b>1050.08 · Monterey Bay</b>	7,958.41	4,073.87	3,884.54	95.35%
<b>1050.03 · North Coast</b>	(899.35)	270.00	(1,169.35)	(433.09%)
<b>1050.02 · Northeast Counties</b>	22.37	0.00	22.37	100.0%
<b>1050.16 · Orange County</b>	14,160.08	7,064.98	7,095.10	100.43%
<b>1050.07 · Peninsula</b>	1,002.38	1,887.87	(885.49)	(46.9%)
<b>1050.04 · Sacramento Valley</b>	2,976.47	1,585.76	1,390.71	87.7%
<b>1050.19 · San Diego County</b>	6,027.96	2,403.88	3,624.08	150.76%
<b>1050.12 · San Gabriel Valley</b>	820.33	(434.08)	1,254.41	288.98%
<b>1050.14 · South Bay (LA)</b>	1,272.89	4,076.29	(2,803.40)	(68.77%)
<b>1050.09 · South San Joaquin</b>	(563.95)	(23.76)	(540.19)	(2,273.53%)

**Total 1050 · Chapter Fund Balances**

61,491.12	38,847.01	22,644.11	58.29%
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**1005 · Bank of America - Other**

581,844.81	337,357.16	244,487.65	72.47%
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**Total 1005 · Bank of America**

643,335.93	376,204.17	267,131.76	71.01%
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**1040 · Investments LAIF**

836,071.28	820,878.19	15,193.09	1.85%
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**Total Checking/Savings**

1,479,407.21	1,197,082.36	282,324.85	23.58%
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**Accounts Receivable**
**1100 · Accounts receivable**

1,012.43	5,447.69	(4,435.26)	(81.42%)
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**Total Accounts Receivable**

1,012.43	5,447.69	(4,435.26)	(81.42%)
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	Nov 30, 18	Nov 30, 17	\$ Change	% Change
<b>Other Current Assets</b>				
1120 · A/R - CSMFO Database	30,526.00	15,390.00	15,136.00	98.35%
1250 · Prepaid Expense - General				
1252 · Prepaid Admin Fees	97,652.54	0.00	97,652.54	100.0%
1250 · Prepaid Expense - General - Other	2,091.95	0.00	2,091.95	100.0%
<b>Total 1250 · Prepaid Expense - General</b>	<b>99,744.49</b>	<b>0.00</b>	<b>99,744.49</b>	<b>100.0%</b>
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	22,875.00	22,500.00	375.00	1.67%
1262 · Facilities Deposits	169,179.98	22,903.50	146,276.48	638.66%
1263 · President's Dinner	6,026.92	137.96	5,888.96	4,268.6%
1264 · Conference Services	57,487.17	6,658.54	50,828.63	763.36%
1260 · Prepaid Expense Conference - Other	5,834.04	4,500.00	1,334.04	29.65%
<b>Total 1260 · Prepaid Expense Conference</b>	<b>261,403.11</b>	<b>56,700.00</b>	<b>204,703.11</b>	<b>361.03%</b>
<b>Total Other Current Assets</b>	<b>391,673.60</b>	<b>72,090.00</b>	<b>319,583.60</b>	<b>443.31%</b>
<b>Total Current Assets</b>	<b>1,872,093.24</b>	<b>1,274,620.05</b>	<b>597,473.19</b>	<b>46.88%</b>
<b>Other Assets</b>				
1500 · CSMFO/SMA Database AR	48,981.00	149,796.00	(100,815.00)	(67.3%)
<b>Total Other Assets</b>	<b>48,981.00</b>	<b>149,796.00</b>	<b>(100,815.00)</b>	<b>(67.3%)</b>
<b>TOTAL ASSETS</b>	<b>1,921,074.24</b>	<b>1,424,416.05</b>	<b>496,658.19</b>	<b>34.87%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts payable	(7,708.39)	10,609.82	(18,318.21)	(172.65%)
<b>Total Accounts Payable</b>	<b>(7,708.39)</b>	<b>10,609.82</b>	<b>(18,318.21)</b>	<b>(172.65%)</b>
<b>Other Current Liabilities</b>				
2001 · Taxes Due	(984.00)	0.00	(984.00)	(100.0%)
2003 · A/P Other- SMA Conference	3,695.73	3,570.75	124.98	3.5%
2010 · Deferred Revenue - Conference				
2011 · Conference Exhibitor/Sponsor	471,725.00	0.00	471,725.00	100.0%
2014 · Conference Gov Full Normal	287,185.00	0.00	287,185.00	100.0%
2016 · Conference Gov Daily Normal	5,375.00	0.00	5,375.00	100.0%
2018 · Conference Com Full Reg Normal	44,045.00	0.00	44,045.00	100.0%
2019 · Conference Banquet	575.00	0.00	575.00	100.0%
2020 · Conference PreConf-SessionA	5,100.00	0.00	5,100.00	100.0%
2021 · Conference PreConf-SessionB	6,450.00	0.00	6,450.00	100.0%
2023 · Deferring Event Registrations	5,370.00	0.00	5,370.00	100.0%
2024 · Conference Pre-Conf Session C	5,700.00	0.00	5,700.00	100.0%
2010 · Deferred Revenue - Conference - Other	0.00	308,910.00	(308,910.00)	(100.0%)
<b>Total 2010 · Deferred Revenue - Conference</b>	<b>831,525.00</b>	<b>308,910.00</b>	<b>522,615.00</b>	<b>169.18%</b>
2025 · Deferred Revenue - Magazine Ads	2,022.50	0.00	2,022.50	100.0%
2030 · Deferred Revenue - Municipal	59,615.00	67,870.00	(8,255.00)	(12.16%)
2040 · Deferred Revenue - Commercial	15,400.00	16,500.00	(1,100.00)	(6.67%)
2050 · Deferred Revenue - Other Gov	300.00	500.00	(200.00)	(40.0%)
2060 · Deferred Revenue - Retired	140.00	500.00	(360.00)	(72.0%)
2070 · Deferred Revenue - Student	60.00	40.00	20.00	50.0%
<b>Total Other Current Liabilities</b>	<b>911,774.23</b>	<b>397,890.75</b>	<b>513,883.48</b>	<b>129.15%</b>
<b>Total Current Liabilities</b>	<b>904,065.84</b>	<b>408,500.57</b>	<b>495,565.27</b>	<b>121.31%</b>
<b>Total Liabilities</b>	<b>904,065.84</b>	<b>408,500.57</b>	<b>495,565.27</b>	<b>121.31%</b>
<b>Equity</b>				
3020 · Retained earnings	865,754.42	779,157.79	86,596.63	11.11%
3100 · Net Assets-Chapters	37,223.01	38,847.01	(1,624.00)	(4.18%)
<b>Net Income</b>	<b>114,030.97</b>	<b>197,910.68</b>	<b>(83,879.71)</b>	<b>(42.38%)</b>
<b>Total Equity</b>	<b>1,017,008.40</b>	<b>1,015,915.48</b>	<b>1,092.92</b>	<b>0.11%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,921,074.24</b>	<b>1,424,416.05</b>	<b>496,658.19</b>	<b>34.87%</b>

	Nov 2018	Jan-Nov18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan-Nov 18	Jan-Nov 17	\$ Change	% Change
<b>OPERATING REVENUES</b>										
4100 · Membership Dues	0	248,130	225,140	22,990	110.21%	225,140	248,130	232,605	15,525	6.67%
4200 · Interest Income	483	20,506	10,000	10,506	205.06%	10,000	20,506	7,549	12,957	171.63%
4302 · Website Magazine Ads		7,858	9,000	(1,143)	87.31%	10,000	7,858	11,480	(3,623)	-31.56%
4303 · Website Ads	10,850	125,015	142,920	(17,905)	87.47%	151,000	125,015	141,000	(15,985)	0.00%
4490 · Budget/CAFR Fees	51	16,751	19,400	(2,650)	86.34%	19,850	16,751	18,150	(1,400)	-7.71%
<b>TOTAL OPERATING REVENUES</b>	<b>11,383</b>	<b>418,259</b>	<b>406,460</b>	<b>11,799</b>	<b>102.9%</b>	<b>415,990</b>	<b>418,259</b>	<b>410,785</b>	<b>7,474</b>	<b>1.82%</b>
<b>OPERATING EXPENSES</b>										
6105 · Marketing/Membership	1,978	2,867	2,500	367	114.67%	5,000	2,867	1,871	995	0.00%
6106 · Storage Expense	65	627	950	(323)	66.03%	1,000	627	720	(93)	0.00%
6110 · President's Expense	1,445	3,543	8,500	(4,957)	41.68%	8,500	3,543	3,548	(5)	0.00%
6115 · Board of Directors	567	4,996	6,600	(1,604)	75.69%	7,100	4,996	2,888	2,108	0.00%
6120 · Committee/Chapter Support	928	7,604	13,550	6,676	56.12%	15,000	7,604	2,661	4,943	0.00%
6125 · Board Planning Session-Retre.	21,786	37,293	33,500	3,793	111.32%	38,500	37,293	15,288	22,005	0.00%
6140 · Management Services	12,976	217,710	215,643	2,067	100.96%	253,979	217,710	212,233	5,477	2.58%
6150 · Office Supplies		187	275	(88)	68.06%	300	187	155	32	0.00%
6155 · Merchant Fees/Bank Chgs.	7,363	42,709	27,500	15,209	155.31%	30,000	42,709	26,771	15,938	59.54%
6160 · Awards		4,572	5,000	4,728	91.45%	5,000	4,572	4,936	(364)	0.00%
6165 · Printing		12,165	12,833	(668)	94.79%	13,000	12,165	10,444	1,722	0.00%
6170 · Magazine		12,587	13,750	(1,163)	91.54%	15,000	12,587	11,642	946	0.00%
6175 · Postage		1,414	3,663	(2,249)	38.62%	4,000	1,414	3,518	(2,103)	0.00%
6185 · Telephone/Bridge Calls		1,090	1,925	(835)	56.62%	2,100	1,090	3,268	(2,178)	0.00%
6190 · Web and Technology		11,266	6,380	4,886	176.58%	7,000	11,266	12,475	(1,209)	-9.69%
6200 · Travel/Staff Expenses		3,434	2,750	684	124.88%	3,000	3,434	24	3,410	0.00%
6220 · Audit & Tax Filing	1,450	9,000	9,000	0	100.0%	9,000	9,000	8,910	90	0.00%
6230 · Insurance		1,219	1,500	(281)	81.27%	2,000	1,219	1,160	59	0.00%
6240 · Taxes	12,377	39,185	18,750	20,435	208.99%	25,000	39,185	26,623	12,562	0.00%
6250 · Miscellaneous		0	0	0	0.0%	0	0	0	0	0.00%
6255 · GFOA Reception		20,390	15,000	5,390	135.93%	15,000	20,390	15,439	4,951	0.00%
6260 · Donations		117	0	117	100.0%	0	117	0	117	0.00%
6999 · Previous Year Adjustments		0	0	0	0.0%	0	0	0	0	0.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>60,936</b>	<b>433,976</b>	<b>399,569</b>	<b>34,407</b>	<b>108.61%</b>	<b>459,479</b>	<b>433,976</b>	<b>364,573</b>	<b>69,404</b>	<b>19.04%</b>
<b>NET OPERATING REVENUE</b>	<b>(49,552)</b>	<b>(15,718)</b>	<b>6,891</b>	<b>(22,608)</b>	<b>(228.09%)</b>	<b>(43,489)</b>	<b>(15,718)</b>	<b>46,212</b>	<b>(61,929)</b>	<b>-134.01%</b>

	Nov 2018	Jan-Nov18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan-Nov 18	Jan-Nov 17	\$ Change	% Change
<b>PROGRAM REVENUES</b>										
4503 · Contributions and Donations		0	2,000	(2,000)	0.0%	2,000	0	1,905	(1,905)	0.00%
4505 · Webinar	650	4,525	2,500	2,025	181.0%	3,000	4,525	3,250	1,275	39.23%
4520 · Weekend Training	3,410	18,725	18,333	392	102.14%	20,000	18,725	20,160	(1,435)	0.00%
4570 · Intro to Government	75	14,100	13,125	975	107.43%	13,125	14,100	11,625	2,475	0.00%
4580 · Presentation/Fiscal Policy	150	3,300	2,800	500	117.86%	3,300	3,300	2,100	1,200	0.00%
4585 · Communication Skills		0	0	0	0.0%	0	0	0	0	0.00%
4590 · Intermediate Government Acct		20,250	39,750	(19,500)	50.94%	39,900	20,250	44,400	(24,150)	-54.39%
4594 · CMTA/CSMFO Course	375	1,725	3,000	(1,275)	57.5%	3,000	1,725	2,400	(675)	-28.13%
4595 · Revenue Fundamentals I		6,295	6,000	295	104.92%	6,000	6,295	5,600	695	0.00%
4596 · Revenue Fundamentals II	(375)	0	6,000	(6,000)	0.0%	6,000	0	0	0	0.00%
4597 · Developing Supervisory Skills	(200)	5,400	8,500	(3,100)	63.53%	10,000	5,400	8,400	(3,000)	0.00%
4598 · Leadership Skills		0	10,000	(10,000)	0.0%	10,000	0	0	0	0.00%
<b>TOTAL PROGRAM REVENUES</b>	<b>4,085</b>	<b>74,320</b>	<b>112,008</b>	<b>(37,688)</b>	<b>785.31%</b>	<b>116,325</b>	<b>74,320</b>	<b>99,840</b>	<b>(25,520)</b>	<b>-25.56%</b>
<b>Expense</b>										
<b>PROGRAM EXPENSES</b>										
6494 · Webinar Expenses		0	0	0	0.0%	0	0	0	0	0.00%
6420 · Weekend Trainings	1,510	1,510	20,000	(18,490)	7.55%	25,000	1,510	10,930	(9,420)	0.00%
6430 · Intro to Government		12,641	13,640	(999)	92.67%	14,875	12,641	13,819	(1,178)	0.00%
6450 · Presentation/Fiscal Policy	2,204	6,522	4,429	2,093	147.27%	4,630	6,522	4,426	2,096	0.00%
6480 · Intermediate Governmental Acct.		22,070	33,526	(11,457)	65.83%	33,970	22,070	37,953	(15,883)	0.00%
6594 · CMTA/CSMFO Course Exp	440	883	1,900	(1,017)	46.45%	1,900	883	2,805	(1,923)	0.00%
6595 · Revenue Fundamental I		819	5,500	(4,681)	14.89%	6,000	819	1,265	(446)	0.00%
6596 · Revenue Fundamental II		0	5,500	(5,500)	0.0%	6,000	0	0	0	0.00%
6597 · Developing Supervisory Skills		10,722	11,330	(608)	94.63%	12,350	10,722	11,125	(404)	0.00%
6598 · Leadership Skills		0	11,330	(11,330)	0.0%	12,350	0	0	0	0.00%
<b>TOTAL PROGRAM EXPENSES</b>	<b>4,153</b>	<b>55,165</b>	<b>107,155</b>	<b>(51,990)</b>	<b>4.69</b>	<b>167,075</b>	<b>55,165</b>	<b>82,323</b>	<b>(27,158)</b>	<b>0.00</b>
<b>NET PROGRAM REVENUE</b>	<b>(68)</b>	<b>19,155</b>	<b>4,854</b>	<b>14,301</b>	<b>394.66%</b>	<b>(50,750)</b>	<b>19,155</b>	<b>17,518</b>	<b>1,637</b>	<b>9.35%</b>

	Nov 2018	Jan-Nov18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan-Nov 18	Jan-Nov 17	\$ Change	% Change
<b>OTHER Revenue</b>										
4999 · Unknown/Unallocated	0	0	0	0	0.0%	0	0	0	0	0.00%
<b>TOTAL OTHER Revenue</b>	0	0	0	0	0.0%	(50,750)	0	0	0	0.00%
<b>OTHER EXPENSES</b>										
6970 · One-Time Budgeted Expenses	0	0	30,000	(30,000)	0.0%	30,000	0	0	0	0.00%
6990 · Database Development	0	0	0	0	0.0%	0	0	0	0	0.00%
99950 · Ask Accountant	0	0					0			
9950 · Prior Period Adjustment	0	6,670	0	6,670	100.0%	0	6,670	1,296	5,374	0.00%
<b>TOTAL OTHER EXPENSES</b>	0	6,670	30,000	(23,330)	22.23%	30,000	6,670	1,296	0	0.00%
<b>CHAPTER REVENUE</b>	14,613	107,183	100,000	7,183	107.18%	100,000	107,183	101,316	5,867	5.79%
<b>CHAPTER EXPENSES</b>	3,708	82,914	100,000	(17,086)	82.91%	100,000	82,914	86,319	(3,404)	-3.94%
<b>NET CHAPTER REVENUE</b>	10,905	24,269	0	24,269	0.0%	0	24,269	14,997	9,271	61.82%
<b>TOTAL CONFERENCE REVENUE</b>	(710)	910,895	786,160	124,735	115.87%	786,160	910,895	828,100	82,795	10.00%
<b>TOTAL CONFERENCE EXPENSES</b>	0	817,900	830,081	(12,181)	98.53%	830,081	817,900	707,620	110,280	0.00%
<b>NET CONFERENCE REVENUE</b>	(710)	92,995	(43,921)	136,916	140.96%	(43,921)	92,995	120,480	(27,485)	-22.81%
<b>TOTAL NET REVENUE</b>	(39,425)	114,031	(62,177)	176,208	(183.4%)	(118,160)	114,031	197,911	(83,880)	-42.38%



## **CSMFO BOARD REPORT**

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DATE: December 13, 2018

FROM: Laura M. Nomura, CPA  
Career Development Committee Chair

SUBJECT: Transition of Coaching/Webinar Services Program

### **Recommendation:**

That the Board of Directors:

- 1) Approve an addendum to the Don Maruska contract for \$4,000 to provide assistance with succession planning; specifically providing a comprehensive outline of the key responsibilities by category and the skills and expertise needed to provide a successful webinar program. The outline will enable the Career Development Committee to summarize key points to consider for the future, offer strategic alternatives for delivery and assist to formulate other options for consideration;
- 2) Approve budget appropriation of \$4,000 to support these additional services from Don Maruska as outlined in the current contract; and
- 3) Direct the Career Development Committee to return to the Board in January 2019 to provide an anticipated scope of services and further fee quote for transition services, if necessary.

### **History:**

Don Maruska (Don) has been providing services relating to CSMFO's "Emerging Issues and Other Topics" webinar series (formerly bridge calls) since the coaching program's inception in 1997, in addition to providing other support services to the Career Development Committee (CDC). The webinar series has organically evolved over time. Ultimately the program has been wildly successful with webinar attendance reaching 3,894 for 2017 and we are tracking increased participation for 2018. Don has been a significant catalyst and driver of the success of this program.

Don has decided to provide one final year of support for these services and on August 23, 2018, the CSMFO Board approved his final contract which will go through December 31, 2019. The CDC was tasked with seeking a new consultant for coaching (webinar) support services through

a request for proposal or qualifications process. A CDC Ad-hoc committee was formed to evaluate and execute a request for proposals or qualifications to replace the services provided by Don relating to the Webinar Series. Members of the CDC Ad-hoc Committee include: Laura Nomura, Chair, Mary Bradley, Senior Advisor, Scott Catlett, Board Liaison; and Terri Willoughby, Member.

### **Discussion:**

The CDC Ad-Hoc Committee has had a number of discussions regarding the approach to this project. We have determined that the transfer of services to a new firm/individual will not be simple. As mentioned above, the webinar series has organically evolved over time. Once as simple as a bridge call, the program has developed into a very professional, administrative, technology driven webinar series developed and arranged by an individual who has the intellect to understand a broad range of topics and also the charisma to carry out the webinar keeping the audience engaged and interested. Working with Don requires minimal work by the CDC, mainly webinar idea generation and suggested participants. Don handles everything else from start to finish. The CDC Ad-hoc Committee believes this will be very difficult to replace. The CDC Ad-Hoc Committee believes the major components of Don's services are really broken up into three categories:

1. Administrative: Once the topics are selected and vetted by the CDC, Don will take the topic and work with speakers to schedule the date, develop the material and prepare the participants for the presentation. Don also manages notification of the webinar to CSMFO members, registration, follow-up, and presenting of the CPE certificates to those in attendance.
2. Technology: Don provides and handles the technical side of running the "Go to Webinar" and "Granicus" technologies. He also schedules time with the speakers to prepare them on use of the software.
3. Showmanship/Master of Ceremonies: He adds a "personality" component to running all the webinars by quickly gaining a grasp of the concepts, preparing the presenters and moderating the sessions.

Overall, our members have greatly appreciated and benefitted from the webinars, in great part from Don's style and organized approach to the program. The Webinar Program has been developed and grown over the many years Don has served in this capacity and requires many elements to maintain it in the professional and technological state it has evolved into today.

The CDC Ad-hoc Committee has determined that it will be necessary and very beneficial to have Don identify all the key responsibilities that he performs from start to finish to execute a successful webinar, as well as the skills and expertise needed to handle each area. In the end, we may need more than one individual or firm to handle all the responsibilities required. In addition, we will need an understanding and estimated costs for the technology requirements for "Go to Webinar" and "Granicus" currently provided by Don to determine if we will continue using these products. Once we have this information, the CDC Ad-hoc Committee will be better prepared to determine the best approach for replacing these services.

Don has provided a quote of \$4,000 to provide a comprehensive outline of the responsibilities involved in providing a successful webinar, which will help determine all the required aspects of

the job. He will summarize key points, offer strategic alternatives for delivery and formulate concrete options for consideration (including use of technology).

The CDC will bring back a report in January which will outline the anticipated scope of services and further fee quote for transition services, if necessary.



## **CSMFO BOARD REPORT**

---

DATE: December 13, 2018

FROM: Laura M. Nomura, CPA  
Career Development Committee Chair

SUBJECT: Addendum to Contract with Susan Mayer for Instructor Services

### **Recommendation:**

That the Board of Directors:

- 1) Approve an addendum to the Professional Services Agreement between the California Society of Municipal Finance Officers (CSMFO) and Susan Mayer (Consultant) to extend the existing agreement to June 30, 2019 with no change to the current course fee of \$2,000 per class;
- 2) Approve budget and subsequent payment of \$4,000 to Susan Mayer for the purchase of instructor developed course materials; and
- 3) Direct the Career Development Committee to return to the Board in April 2019 with a recommendation for Instructor Services for the Intermediate Accounting Course.

### **Discussion:**

Susan Mayer has been conducting the Intermediate Accounting Course for CSMFO for several years, and has been one of CSMFO's most popular instructors. In addition, The Intermediate Governmental Accounting class is one of the most popular classes offered by CSMFO, with over 300 students participating each year. The class provides valuable, practical information to individuals using real-life scenarios and interactive discussions.

Susan is seeking to transition away from teaching the class due to personal reasons. In order to provide continuity while the Career Development Committee locates a suitable replacement, Susan has agreed to a six-month extension at the same rate of \$2,000 per class. The six-month timeframe would allow the Career Development Committee time to seek services of a new course instructor and provide a contract recommendation to the Board. By extending her existing contract through June 2019, she has agreed to provide three (3) Intermediate classes



through June 30 2019. In addition, Susan has agreed to sell her self-developed Intermediate Accounting curriculum materials to CSMFO for \$4,000.

The Career Development Committee will prepare and execute a request for proposal, evaluate results and bring back a recommendation to the Board by April 2019.

Attachment: Susan Mayer Professional Services Agreement, 2016-2018.



## CSMFO BOARD REPORT

---

Date December 13, 2018

FROM: Laura Nomura, Career Development Committee Chair  
Scott Catlett, Board Liaison to Career Development Committee

SUBJECT: Contract Award for Budget Class Course Materials Development

### Background:

On May 24, 2018, the Career Development Committee requested the Board's approval to issue a Request for Proposals (RFP) for the preparation of course materials for a new core course focusing on budgeting. The Committee also presented an outline of the proposed course for the Board's review and feedback.

On August 22, 2018, the Career Development Committee Issued the RFP to a total of six possible proposers. The Committee received feedback from four of these proposers, but ultimately due to other competing professional commitments only two proposers submitted a proposal in response to the RFP – HdL and Bill Statler. A proposal review committee comprised of Laura Nomura, Chair of the Career Development Committee (CDC), Mary Bradley, Senior Advisor to the CDC, and Scott Catlett, Board Liaison to the CDC reviewed the proposals. Ultimately, this group determined that the HdL proposal best met the needs of CSMFO. Specifically, HdL brings to the table a diverse set of former Finance Directors, former City Managers, and consultants, as well as an expertise in presentations and developing learning materials that lends itself well to this project. They also presented an outstanding approach to the project as further described in the attached proposal. For the work outlined in the proposal, they are requesting a fee of \$20,000 plus travel costs.

While ultimately our recommendation was not to award the contract to Bill Statler, we have been separately discussing the Certification Program Working Group project with him and plan to bring forward a recommendation to award a contract to Bill to assist with that project at the January Board meeting. We determined that the Certification Program project was a better match for his specific skills but value his continued engagement in the Career Development Committee's activities.

Recommendations:

It is recommended that the CSMFO Board of Directors:

1. Award a contract to HdL for development of the Budget Class course materials and appropriate \$25,000 of undesignated reserves for this project;
2. Direct the Administration Committee to develop a contract for this work using the scope and fee outlined in the attached RFP and proposal; and
3. Direct the Career Development Committee to provide periodic status updates on this project to the Board, with the goal of launching the class at the 2020 Annual Conference.

Attachments:

1. May 24, 2018, Board Report
2. Request for Proposals
3. HdL Proposal

# **ATTACHMENT 1**



## CSMFO BOARD REPORT

---

Date May 24, 2018

FROM: Laura Nomura, Career Development Committee Chair  
Scott Catlett, Board Liaison to Career Development Committee

SUBJECT: Proposed Format for New Core Course on Budgeting

### Background:

One of the goals for the Career Development Committee in recent years has been to expand CSMFO's core course offerings. Successful additions over the last five years have included Investment Accounting, the two Revenue Fundamentals courses, and two recent additions for supervisor and manager skills training. The Committee is now focusing on adding a core course on budgeting, which the Committee feels is an area where the membership can benefit from additional CSMFO training opportunities. Based on feedback received in various surveys in recent years, we believe that there is strong demand for such a course.

### **Course Format**

The Committee has looked at the GFOA Budget Academy as well as graduate level university courses on government budgeting to determine what we believe to be the appropriate content for this course. There is a balance to be found between covering every conceivable budget-related topic and keeping the course short enough to appeal to our members. At four days, the GFOA Budget Academy is a significant time commitment, and some topics are covered that are ancillary to budgets while others are not covered that we feel should be. Similarly, while university courses give a good overview of budget-related topics, they are designed for managers who may not be practitioners in the area of budget preparation. We therefore worked to take the best of both of these programs, while crafting our own course format and content that we feel is the right fit for CSMFO.

We believe that a two-day program consisting of four modules, subject to further analysis once the actual materials are developed, is the right balance between content and course length. We propose that attendees be given the option to register for any of the modules that they wish, as each module covers unique topic areas, and all may not

be beneficial to every attendee. The content is designed to build from introductory/simple topics that may be more relevant to entry level budget analysts, to more complex and advanced topics that may be more relevant to budget managers and finance directors.

We believe that multiple instructors will likely be appropriate for this course, but CSMFO would develop the course materials internally and would own them, with the instructors hired to teach from CSMFO's materials. This is a model that we are gradually implementing in all of the core courses, to facilitate quality control and continuity as instructors retire or move on to other things. We are therefore requesting the Board's approval to issue an RFP to select a consultant to develop the course materials, as the time requirements for such an effort exceed what we can expect from volunteers. Once a consultant has been identified, we would return to the Board with a contract and a proposed fee for approval. Instructors would be identified later once the materials have been developed.

Lastly, as we've done with other core courses we feel that it is best to avoid duplication. We are mindful of where this class could overlap with other core courses such as the Revenue Fundamentals class or the Fiscal Policies/Long Term Financial Planning class. Similarly, there can be overlap with courses offered by CDIAC, CMTA, or other groups. With this in mind, we plan for the materials to provide high-level overview of any such topics, while referring attendees to those other courses should they wish to learn more.

### **Course Content**

The outline below has been developed by the Committee, and we would value input from the Board regarding any additional topics that should be included.

1. Module 1: Foundations of Budget Management
  - a. Overview of Budgeting in Government (context, services covered, budget cycle overview, ethics in budgeting, etc.)
  - b. Types of Government Budgets (line item, zero-based, etc., differences from CAFR, one-year versus two-year, methods of handling mid-cycle updates for two-year budgets, etc.)
  - c. Accounting for Budget Analysts (fund structure, interfund activity and cost recovery, what's different in government (as it relates to the budget), role of reserves in the budget process)
  - d. Relationship of Long-Term Financial Planning, Estimates, and Forecasting to the Budget (reference Revenue Fundamentals and Long-Term Financial Planning Courses as additional info)
2. Module 2: Building the Budget
  - a. Best Practices for the Budget Process (spreadsheets, systems, scheduling, deliverable management, budget versions, public meetings, portals, high-level policies (different from detailed policy section in Module 4) etc.)

- b. Personnel Budgeting (position control, salary projections, pensions, benefits, MOUs, etc.)
  - c. Non-personnel, capital, and debt (reference CDIAC, etc. as additional resources)
- 3. Module 3: Budget Documents and Reporting
  - a. Proper Budget Document Content / Preparing the Budget Document
  - b. Budget Document Challenges / Best Practices
  - c. Interim Budget Reporting
- 4. Module 4: Advanced Budget Concepts for Managers and Directors
  - a. Legal and Policy Framework of Budgeting (state law, key policies, legislative approval process, balanced budget, etc.)
  - b. Budget Monitoring and Management (controls, amendments, carryovers, mid-cycle balancing measures, etc.)
  - c. Budget Communication (dealing with various stakeholders, advanced communications methods such as portals, conflict in the budget process, etc.)

### **Next Steps**

Following feedback from the Board regarding the topics covered in this report, the Committee would issue an RFP to several people familiar to the CSMFO leadership (additional names are welcome). After receiving responses to that RFP, the Committee leadership would select a recommended consultant, agree to a proposed fee, and then seek Board approval of a contract and fee amount to proceed with development of the course materials. We would anticipate Board action on the contract in July. Over the next 3-4 months, the course materials would be developed and ultimately presented to the Board for feedback and approval. Recommended instructors would also be identified during that time, and then brought forward to the Board for approval. If all goes well, the new core course could be ready for launch sometime around the 2019 Annual Conference.

### **Recommendations:**

It is recommended that the CSMFO Board of Directors:

1. Provide feedback to the Committee regarding the proposed course format and content;
2. Concur with the Committee's recommendation that the course materials be developed by a paid consultant; and
3. Direct the Committee to issue a request for proposals to seek a consultant to prepare the materials, with approval of the contract and fee to return to the Board in July.

## **ATTACHMENT 2**



CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS  
REQUEST FOR PROPOSALS  
for  
BUDGETING CORE COURSE DEVELOPMENT SERVICES



## I. INTRODUCTION

The California Society of Municipal Finance Officers (CSMFO) is the California association of city, county, and special district finance professionals. CSMFO's primary focus is on offering a robust set of professional development opportunities to its members. This is accomplished through an Annual Conference, an annual Weekend Training, a webinar program, a number of in-person core courses, and a variety of other means.

CSMFO's core course program of in-person training sessions has been expanding in recent years, with the addition of classes in Investment Accounting (one course) and Revenue Fundamentals (two courses). The next addition that has been identified by the CSMFO leadership is a core course on budgeting. An ad-hoc committee composed of members of the CSMFO Career Development Committee and others with an interest or expertise in budgeting was convened to develop a framework for the proposed course's content and format. Attached is a report delivered to the CSMFO Board of Directors (Board) that provides additional information regarding this effort. The Board ultimately directed the Career Development Committee to solicit interest from various consultants in preparing the content and course materials for this new core course, in consultation with the ad-hoc committee assigned to develop this course. CSMFO will own all materials produced by the consultant, and CSMFO will select instructors for the new course that may or may not include the selected consultant who prepared the materials.

Submission of a proposal indicates acceptance by the consultant of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between CSMFO and the consultant selected.

**To be considered, proposals must be submitted by 5:00 PM on Friday September 21, 2018.** Written questions or inquiries should be emailed to:

Scott Catlett  
Finance Director / City Treasurer  
City of Yorba Linda  
scatlett@yorbalindaca.gov

After the proposal deadline, a recommendation will be taken to the CSMFO Board, after which the Administration Committee will be tasked with negotiating a contract with the selected consultant for subsequent approval by the Board.

## **II. SCHEDULE**

### **A. Proposal Calendar**

Issuance of Request for Proposals	August 22, 2018
Due date for Proposals	September 21, 2018
Discussion by CSMFO Board	October – November 2018
Contract Negotiations and Award	November – December 2018

### **B. Commencement of Services and Project Completion Goal**

Following award of the contract by the Board, CSMFO's goal is to commence the project immediately thereafter and to have the project completed in time to unveil the new core course at the 2020 Annual Conference in Anaheim.

## **III. NATURE OF SERVICES REQUIRED**

### **A. Primary Scope Elements**

1. Review, enhance, and refine the course content outlined included in the attached CSMFO Board Report in consultation with and with ultimate approval by the Ad-Hoc Committee.
2. Develop appropriate schedule for each module to include individual topic areas and timing for sessions.
3. Develop PowerPoint slides for all modules as well as teaching notes to assist the instructors in covering the appropriate content with each slide.
4. Develop handout materials to be provided to all course attendees.
5. Develop a list of reading materials, either electronic or print, to accompany the course and by provided by CSMFO to all attendees.
6. Provide an annual update to the course materials to reflect changes in best practices, the law, and other relevant information for a period of three additional years.

### **B. Deliverables**

1. PowerPoint slides with teaching notes for all modules.
2. Handout materials to be provided to all attendees.

3. A list of recommended reading materials, either electronic or print, to accompany the course and be provided by CSMFO to all attendees.
4. Annual revisions to items 1-3 in years 2-4 of the contract.

#### **IV. PROPOSAL REQUIREMENTS**

##### **A. Proposal Format**

Responding consultants should provide CSMFO with an electronic copy of their proposal to [scatlett@yorbalinga.gov](mailto:scatlett@yorbalinga.gov). We are primarily concerned with proposal content, not the format. Consultants should use whatever format they feel is best to communicate the information requested below.

##### **B. Proposal Content**

Proposals should include at a minimum the following information:

1. Please include a table of contents and number all pages of the proposal.
2. General Requirements

The purpose of the proposal is to demonstrate the qualifications, competence, and capacity of the responding consultant. As such, the substance of proposals will carry more weight than their form or manner of presentation. Proposals should demonstrate the qualifications of the consultant to address this project.

##### **3. Specific Questions**

Proposals should answer all of the following questions in whatever format the consultant feels is most appropriate to provide the required information:

- A. How long would you require to complete this project, presuming responsive feedback from CSMFO to any questions or issues that may arise?
- B. What is your specific experience with budgeting in a municipal setting?
- C. What is your specific experience developing presentation or course materials in the past?
- D. What changes, if any, would you preliminarily suggest for the course outline included in the attached Board Report?

- E. Preliminarily, what reading materials might you recommend for course attendees?
  - F. Are there any additional components to this course that you feel could be added to enhance the experience for attendees?
  - G. What fee would you charge for the initial project, as well as for the annual updates in the three following years?
4. Please include samples of any representative presentation materials that you have previously prepared for similar projects, if available.

## **V. EVALUATION PROCEDURES**

### **A. Review of Proposals**

Proposals submitted will be evaluated by the leadership of the Career Development Committee, which will ultimately make a recommendation to the CSMFO Board for approval.

### **B. Evaluation Criteria**

Proposals will be evaluated using the following criteria.

#### **1. Proposal Quality**

##### **a. Consultant Qualifications**

- i. The consultant's past experience with comparable projects.
- ii. The consultant's demonstrated knowledge of municipal budgeting.

##### **b. Consultant's Preliminary Recommendations**

- i. Ideas for course content modifications and/or reading materials.
- ii. Ideas for enhancements to the course as currently conceived.

#### **2. Pricing and Timeline**

Costs and the suggested timeline for completion will be evaluated; however, these will not be the primary factors in the selection of a consultant.

## **ATTACHMENT 3**

# CSMFO

## Proposal for Budgeting Core Course Development Services

September 21, 2018

Submitted by:  
HdL Companies  
120 S, State College Blvd. Suite 200  
Brea, CA 92821  
[www.hdlcompanies.com](http://www.hdlcompanies.com)

Contact:  
Andy Nickerson  
714.879.5000  
[anickerson@hdlcompanies.com](mailto:anickerson@hdlcompanies.com)

**HdL**  Companies

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## TABLE OF CONTENTS

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1. TRANSMITTAL LETTER .....	2
2. DETAILED PROPOSAL.....	4
a. Proposal Summary .....	4
b. Firm Qualifications and Experience .....	4
c. Personnel/Staffing .....	5
d. Preliminary Recommendations .....	7
e. Pricing and Timeline .....	8
f. Additional Course Materials .....	9
g. References .....	13
3. SAMPLE PRESENTATIONS .....	14



## 1. TRANSMITTAL LETTER

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September 21, 2018

Scott Catlett  
Finance Director / City Treasurer  
City of Yorba Linda  
4845 Casa Loma Avenue  
Yorba Linda, CA 92886  
[scatlett@yorbalindaca.gov](mailto:scatlett@yorbalindaca.gov)

Dear Mr. Catlett,

**Subject: Response to the California Society of Municipal Finance Officers Request for Proposals for Budgeting Core Course Development Services**

Founded in 1983, HdL has provided revenue management services to cities, counties and special districts in California for more than 35 years. The firm currently serves over 500 local government agencies in six states and has recovered more than \$2 billion in revenue for our clients.

Our vision is for HdL to be a trusted partner to our clients and recognized by local governments, professional organizations, state agencies and elected officials for our expertise, professionalism, integrity and overall excellence of our team.

My contact information is:

**Andrew Nickerson, President**  
**HdL Companies**  
1340 Valley Vista Drive, Suite 200, Diamond Bar, California 91765  
Phone: 909.861.4335 Fax: 909.861.7726  
[www.hdlcompanies.com](http://www.hdlcompanies.com)

The advantages HdL offers to CSMFO include:

- HdL's team is comprised of individuals with extensive local government, budget development, public finance and economic development experience. HdL is dedicated to helping cities, counties and special districts maximize revenues through allocation audits, financial and economic analysis, and provision of software related products.
- The key personnel serving CSMFO have worked in public agencies and understand the needs, intricacies and demands associated with local government budgeting.
- HdL has an experienced coterie of staff that regularly develop presentations for a variety of government organizations and associations; City Councils; and County Board of Supervisors.

- In addition to HdL's partnership with CSMFO, HdL also partners with the following organizations that could offer invaluable input for the development of the core course curriculum, including the Government Finance Officers Association, California City Management Foundation; California Municipal Revenue and Tax Association; League of California Cities; State Association of Counties; State Association of County Auditors; and Alliance for Innovation.

Thank you for the opportunity to present this proposal to the California Society of Municipal Finance Officers. This proposal constitutes a firm offer for a period of 60 days following the submittal deadline of September 21, 2018. We look forward to reviewing the proposal with you in more detail and demonstrating how HdL can develop this core budgeting course for your membership. Please feel free to call if you have questions or need additional information. I can be reached at 714.879.5000 or by email at [anickerson@hdlcompanies.com](mailto:anickerson@hdlcompanies.com).

Sincerely,



Andrew Nickerson  
President

## 2. Detailed Proposal

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### a. Proposal Summary

HdL is submitting this proposal to review, enhance, and refine the course content outlined in the CSMFO Board Report in consultation with and ultimate approval by CSMFO's Ad-Hoc Committee. In doing so, HdL's responsibilities will include:

- **Project Manager** - HdL will provide a project manager (PM) to guide the course development process. The primary responsibility for the HdL PM is to ensure successful and timely completion of the development of each of the four module PowerPoint presentations, corresponding teaching notes, reading materials and handouts/additional references for course attendees. The HdL PM will work closely with CSMFO's designated project manager to refine the project schedule, provide each completed module according to the schedule, and make any necessary changes pursuant to CSMFO recommendations.
- **Communication** – HdL understands the key to any partnership is communication. HdL ensures the free flow of information between our staff and clients by establishing clear guidelines during project planning. HdL provides multiple points of contact for our clients and provides scheduled progress meetings via teleconference, webinars, and in person meetings.

**Training** - HdL also offers to provide its staff as instructors for any or all portions of the course at the discretion of CSMFO. Should CSMFO choose to use HdL staff as trainers, we will negotiate hours, rates and expenses separately from this proposal.

CSMFO responsibilities:

- **Project Manager** – CSMFO will designate a staff member to serve as CSMFO's project manager. The primary responsibility for CSMFO's PM is to ensure responsive feedback from CSMFO to any questions or issues that may arise.
- **Schedule** – The suggested timeline for completion of the presentation materials is July 2019. When the Agreement is signed by all parties, HdL will work with CSMFO to establish a specific implementation and deliverable schedule

### b. Firm Qualifications and Experience

Founded in 1983, HdL Companies is a consortium of three companies established to maximize local government revenues by providing a variety of audits, analytical services and software products. Hinderliter, de Llamas and Associates (HdL), a 100% employee owned company, provides audit and consulting services for sales, use and transaction taxes. The firm developed California's first computerized sales tax management program and was responsible for securing legislation (AB 1611) that allowed independent verification of state allocations. In 1990, HdL Coren & Cone was established to provide audit and information services related to property taxes. The third affiliated company, HdL Software, was formed in 1996 to provide a variety of innovative software processing tools for business licensing, code enforcement, animal control, building permits and tracking/billing of false alarms. HdL's systematic and coordinated approach to revenue management and economic data analysis is currently being utilized by over 500 agencies in six states.

The company's employees have developed important expertise thanks to their extensive work history in public agencies, unique technical knowledge of important municipal funding sources and the key relationships with important figures throughout local government. Company employees are valued by its clients as trusted advisors and are regularly asked for input on a wide range of topics and for presentations and other advice.

- Recent presentations by HdL staff include League of California Cities Manager's Conference, CSMFO Annual Conference, CSMFO Chapter Meetings, Independent Cities Association, and League of California Cities Annual Conference.
- The following examples are attached:
  - Local Government: Budgeting, Financial Management & Technology provided by Ken Nordhoff, Principal, HdL, to the University of Southern California State Capital Center in Sacramento as part of the Local Government Course in January 2018;
  - Sales Tax and the Evolving Retail Environment presentation by Denise Ovrom, Principal, HdL, to the State Association of County Auditors in April 2018; and
  - Government Finance Officers Association's National Training Program on Long-Term Financial Planning, Ken Brown, Principal, HdL, helped refresh the curriculum and has helped teach the course numerous times in different states.
- HdL is also experienced in developing guides for local governments on a variety of issues, including:
  - Property Tax in California 101  
<https://www.hdlcompanies.com/index.aspx?page=162>
  - Local Government Guide to Sales, Use and Transaction Taxes  
<https://www.hdlcompanies.com/index.aspx?page=110>

The company is headquartered at 120 S State College Blvd Brea, 92821 with additional offices in Pleasanton and San Dimas. The company utilizes its regional offices to support clients throughout California.

### **c. Personnel/Staffing**

CSMFO's project team has decades of experience in managing budgets including long term forecasting and tracking results for City operating and capital budget revenues and expenditures. The team also has extensive experience in establishing fiscal policies, working with varied communities and interacting closely with elected officials during the entirety of the budget process. The team has over 125 years of combined experience is budgeting and financial planning. The key staff identified for this project and their bios are listed below:

#### **Andrew Nickerson – President**

Andrew Nickerson possesses over 25 years of experience working with local government agencies on programs to enhance sales tax, property tax, RDA tax increment and documentary transfer tax revenues. He has been instrumental in guiding market expansion and new product development for the three affiliated HdL Companies. He is responsible for the day-to-day management of the sales tax programs and services. Throughout his career, he has been involved in various municipal organizations including The League of California Cities, California Society of Municipal Finance Officers and California Redevelopment Association. Mr. Nickerson has a Bachelor of Science degree from California State Polytechnic University, Pomona.

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### **Bobby Young – Director of Client Services**

Mr. Young has over 20 years of local government experience, most recently serving as the Finance Director for the City of Costa Mesa. During the majority of his tenure, he led the City's strategic financial planning and decision making through the Great Recession. Prior to his employment in local government, he was an external auditor of government and non-profit entities specializing in assessment and documentation of internal controls and annual review and preparation of client's Comprehensive Annual Financial Report (CAFR). He has also been an active member in municipal affairs with both the Government Finance Officers Association and California Society of Municipal Finance Officers. He holds a Bachelor's degree from California State University, Fullerton in Accounting.

### **Ken Brown – Principal**

Ken Brown has over 18 years of public sector experience, most recently as the Director of Administrative Services for the City of Irvine. In this role, he was responsible for overseeing development of Irvine's long-term Strategic Business Plan. His experience in forecasting was included as a case study in the Government Finance Officers Association (GFOA) book *Informed Decision-Making through Forecasting: A Practitioner's Guide*. Prior to Irvine, he developed his budget experience at a California transit district. Mr. Brown is active in municipal affairs at regional and state levels, having served as Chair of the Professional Standards and Recognition Committee for the California Society of Municipal Finance Officers Association. He also served on a steering-committee that refreshed the curriculum for GFOA's national training program on Long-Term Financial Planning, a class he has helped teach in numerous locations in several states. He holds a Bachelor of Arts degree from California State University Humboldt and a Master of Business Administration from San Diego State University.

### **Ken Nordhoff – Principal**

Mr. Nordhoff has over 25 years of local government experience in various leadership roles, including Administrative Services Director, Assistant City Manager and more recently as City Manager in San Rafael and Walnut Creek. During his tenures, he was responsible for a broad range of budget, financial management and long range fiscal planning functions. His experience includes information technology and economic development, plus serving on various regional JPA Boards. Prior to his local government service, he spent several years in the private sector as a Certified Public Accountant conducting municipal audits. As an active member of the League of California Cities, he is a former City Manager's Department Officer, recipient of the prestigious John H. Nail Award and currently serves on the Revenue and Taxation Policy Committee. He holds a Bachelor's degree from California State Polytechnic University, Pomona in Accounting.

### **Susie Woodstock – Principal**

Ms. Woodstock has been a municipal executive for more than 25 years with experience in finance, accounting, engineering and public works. Most recently she was the Administrative Services Director at the City of Newark where she oversaw accounting, IT, waste management and recycling. With Professional Engineer Certifications in the states of California and Washington, she was also the Public Works Maintenance Superintendent at the City of Newark, a development engineer at the City of Fremont and a bridge engineer in Spokane, Washington. Susie is also a member of the California Society Municipal of Financial Officers (CSMFO) and Government Finance Officers Association (GFOA). Ms. Woodstock earned a bachelor's degree in civil engineering from California State University, Chico and a second bachelor's degree from Whitworth University in Organizational Management.

### **Lori Fisher – Trainer (Project Consultant)**

Ms. Fisher has over 12 years of state and local government experience in various roles, including Senior Management Analyst in the City of Irvine Budget Office, as well as Confidential Aide for the Governor of New Jersey and Chief of Police for the Lawrence Township Police Department. She has been responsible for a broad range of budget and financial planning functions, as well as purchasing, information technology, legislative and policy issues, and grant applications. She holds a Bachelor's degree from The College of New Jersey in Political Science and Master's degree from the Edward J. Bloustein School of Planning and Public Policy at Rutgers University.

#### **d. Preliminary Recommendations**

Our team reviewed the course outline content included as part of the Board Report in the RFP packet. In addition, we have drawn upon our experience plus considered the varied levels of potential attendees to develop preliminary recommendations regarding course content.

We offer the following suggestions to enhance the four-module course outline:

##### **Ideas for Enhancements to the Course Modules as Currently Conceived**

- ❖ Module 1: Foundations of Budget Management
  - Defining “What is a budget?”
  - Budgeting-financial reporting lifecycle – from City/public policies and priorities through the budget process and ultimately year-end financial reporting (e.g. CAFR's).
  - Types of budgets could be expanded to include program, performance based and priority-based approaches.
  - Explain operating vs. capital budgets; include special funds discussion, specifically the differences with the general fund; discretionary vs. non-discretionary sources and uses
  - Fiduciary roles – elected officials, staff
- ❖ Module 2: Building the Budget
  - Expand on the non-personnel, capital and debt section; highlight purchasing, financial, reserve, debt policies,
  - Financial controls and risk management considerations.
  - Internal and External factors – development and land use; JPA's, State policies and laws, contractual obligations (e.g. Fire District, sheriffs, other agencies),
  - Economic Environment - is upcoming budget steady state, growing or shrinking? Value of teamwork and relationships; roles and responsibilities of City Manager's office, Finance, and other Departments
- ❖ Module 3: Budget Documents and Reporting
  - How to tell your story – who is your audience? What services/projects are you providing to meet the needs?
  - intersection of City goals and priorities with the numbers.
  - Approval process/filing requirements for public meeting notices.

- Brown Act implications when meeting with local officials.
- Discussion of CSMFO Award Applications and Guidelines and GFOA Distinguished Budget Presentation Award.
- ❖ **Module 4: Advanced Budget Concepts for Managers and Directors**
  - Staff dynamics with Finance Commissions/Committees, Department Directors as well as the relationship between City Managers and Finance Directors
  - Budget Exercises: method governments can use to simulate real budget decisions in a lower-stakes environment and practice for the challenges of decision making. It is also a good opportunity for team-building amongst staff.
  - Longer term cost savings and efficiency solutions; explanation of Joint Powers Authorities, shared services agreements, .
  - Discuss the variety of competing interests and priorities of cities throughout the state (i.e. rural versus urban versus coastal local governments).
  - Budgeting pitfalls, lessons learned from avoiding the hard decisions, political astuteness

#### **Ideas for Course Content Resources and Reading Materials**

- Prioritize developing the course notes for each module and then the corresponding PowerPoint slides.
- Once the project is underway, staff will work with CSMFO to develop specific deadlines for each completed module (PowerPoint and course notes) in sequence.
- Course handouts will include a printout of the PowerPoint with notes and a list of additional reading materials and resources (preliminary suggested list is attached).

#### **e. Pricing and Timeline**

- The fee for the above scope of work will be \$20,000, plus travel costs. Additional services beyond the scope of work, which may include training as described in the Request for Proposal, are priced separately depending on the complexity of the tasks required. Such fees can be negotiated on either a fixed or time and material basis.
- First annual update fee will be \$2,500 (as there are likely to be more changes after the initial deployment of the course), and \$2,000 per year for years two and three.
- HdL estimates a completion date of July 2019.



**f. Additional Course Materials - Preliminary Suggested Reading Materials**

**Articles**

1. "A Premier on California City Revenues, Part One: Revenue Basics," Michael Coleman, <http://www.westerncity.com/Western-City/November-2016/A-Primer-on-California-City-Revenues-Part-One-Revenue-Basics/>
2. "Are California Cities Required to Have Budgets? No. But...," April 2013, [www.CaliforniaCityFinance.com/CityBudgets.pdf](http://www.CaliforniaCityFinance.com/CityBudgets.pdf)
3. "City Finances – What You Need to Know," Mayor and Councilmember Advanced Leadership Workshop, League of California Cities, June 29, 2018, <https://www.cacities.org/Resources-Documents/Education-and-Events-Section/MCMALW/2018-Session-Materials/City-Finances-%E2%80%94-What-You-Need-to-Know>
4. "Civic Engagement Strategies for Financial Sustainability: Budget Games and Simulation," Vincent Reitano, February 2018, *Government Finance Review*, [www.gfoa.org/sites/default/files/GFR0226.pdf](http://www.gfoa.org/sites/default/files/GFR0226.pdf)
5. "Effective Budgeting of Salary and Wages," GFOA Best Practice, March 2010, [www.gfoa.org/effective-budgeting-salary-and-wages](http://www.gfoa.org/effective-budgeting-salary-and-wages)
6. "Governments Working Together: A Citizen's Guide to Joint Powers Agreements," California State Legislature Senate Local Government Committee, August 2007, <https://sqf.senate.ca.gov/sites/sqf.senate.ca.gov/files/GWTFinalversion2.pdf>
7. "Infrastructure Financing: A Guide for Local Government Managers," A Policy Issue White Paper for the International City/County Management Association and Government Finance Officers Association, 2017, <https://icma.org/documents/infrastructure-financing-guide-local-government-managers>
8. "League Provides Municipal Financial Health Diagnostic Tool," Michael Coleman, November 2014, *Western City*, <http://www.westerncity.com/Western-City/November-2014/League-Provides-Municipal-Financial-Health-Diagnostic-Tool/>
9. "Local Government Guide to Sales, Use and Transaction Taxes," HdL Companies, September 2013, <https://www.hdlcompanies.com/index.aspx?page=110>
10. "Overview of California Local Government," Legislative Analyst's Office, Presented to the Conference Committee on the Budget, June 2010, <https://lao.ca.gov/Publications/Detail/2325>
11. "Property Tax in California 101," HdL Coren & Cone, <https://www.hdlcompanies.com/index.aspx?page=162>
12. "Public Engagement in Budgeting," Institute for Local Government, [www.ca-ilg.org/PEbudgeting](http://www.ca-ilg.org/PEbudgeting)
13. "The California Municipal Revenue Sources Handbook," Michael Coleman, 2014, <http://www.californiacityfinance.com/MRSHch10GannLimit.pdf>
14. "The Local Government Annual Budget Process," International City/County Management Association Article, September 21, 2015, [www.icma.org/articles/pm-magazine/local-government-annual-budget-process](http://www.icma.org/articles/pm-magazine/local-government-annual-budget-process)



15. "The New Financial Sustainability Framework: A How-To Guide for Changing Governance to Sustain Your Community Without Breaking Your Piggy Bank," GFOA White Paper 2017, [https://www.gfoa.org/sites/default/files/Financial%20Sustainability%20White%20Paper-v2\\_0.pdf](https://www.gfoa.org/sites/default/files/Financial%20Sustainability%20White%20Paper-v2_0.pdf)
16. "Understanding the Basics of Municipal Revenues in California: Cities, Counties and Special Districts," 2016 Update, Institute for Local Government, [https://www.ca-ilg.org/sites/main/files/file-attachments/basics\\_of\\_municipal\\_revenue\\_2016.pdf](https://www.ca-ilg.org/sites/main/files/file-attachments/basics_of_municipal_revenue_2016.pdf)

## **Books**

1. *A Budgeting Guide for Local Government* Third Edition, Robert L. Bland, International City/County Management Association Press, 2013
2. *Financial Policies*, Shayne C. Kavanagh, 2012
3. *Financing the Future: Long-Term Financial Planning for Local Government*, Shayne C. Kavanagh, Government Finance Officers Association publication, June 2007
4. *Guide to Local Government Finance in California*, Second Edition, Michael Multari, Michael Coleman, Kenneth Hampian, Bill Statler
  - Appendix D: Useful Information Sources – resource matrix and reference guide on where to find information on local government finance topics
5. *Informed Decision-Making through Forecasting: A Practitioner's Guide*, Shayne C. Kavanagh, Daniel W. Williams, 2017
6. *The State and Local Government Performance Management Source Book*; Anne Spray Kinney and Michael J. Mucha, GFOA publication, 2009

## **Professional Organizations and Other Resources**

### **California**

1. California Association of Local Agency Formation Commissions
  - [www.calafco.org](http://www.calafco.org)
2. California Budget & Policy Center
  - [www.calbudgetcenter.org](http://www.calbudgetcenter.org)
  - Source on information on how budget and tax policies affect low- and middle-income Californians.
3. California City Management Foundation
  - [www.cacitymanagers.org](http://www.cacitymanagers.org)
  - Advocacy and support organization for city managers, offering an extensive peer network; luncheons and conferences; legal advice; and a library of resources for members.
4. California Debt and Investment Advisory Commission
  - [www.treasurer.ca.gov/cdiac](http://www.treasurer.ca.gov/cdiac)

5. California Legislative Analyst's Office
  - [www.lao.ca.gov](http://www.lao.ca.gov)
6. California Local Government Finance Almanac
  - <http://californiacityfinance.com/>
7. California Municipal Revenue and Tax Association
  - [www.cmrt.org](http://www.cmrt.org)
  - Offers current tax and revenue education, training certification and representation in relevant legislative efforts.
8. California Municipal Treasurers Association
  - [www.cmta.org](http://www.cmta.org)
  - Offers educational workshops, conference presentations, newsletters and sample resolutions.
9. California Society of Municipal Finance Officers
  - [www.csmfo.org](http://www.csmfo.org)
  - Professional development opportunities for members, including annual Weekend Training; Accounting and Revenue Fundamentals courses; and webinar training.
  - Also offers numerous presentations, sample documents and videos.
10. California State Association of Counties
  - [www.counties.org](http://www.counties.org)
  - CSAC Institute for Excellence in County Government, a continuing education resource for new and experienced California county elected officials, executives and senior staff.
11. California State Association of County Auditors
  - [www.calsaca.org](http://www.calsaca.org)
12. Institute for Local Government
  - [www.ca-ilg.org](http://www.ca-ilg.org)
13. Institute of Governmental Studies, University of California, Berkeley
  - [www.igs.berkeley.edu](http://www.igs.berkeley.edu)
  - The IGS library is one of the nation's major collections in public administration, affairs and policy with more than 400,000 volumes, and also serves as a depository for local government documents.
14. League of California Cities
  - [www.cacities.org](http://www.cacities.org)
  - Also see the League's publication, *Western City Magazine*, [www.westerncity.com](http://www.westerncity.com)
15. Municipal Management Association of Southern California
  - [www.mmasc.org](http://www.mmasc.org)
  - Offers municipal financial management program consisting of five courses co-sponsored by the California City/ Management Foundation.
16. Public Policy Institute of California
  - [www.ppic.org](http://www.ppic.org)
  - Nonprofit, nonpartisan think tank.

17. State of California State Department of Finance

- [www.dof.ca.gov](http://www.dof.ca.gov)

**National**

1. Alliance for Innovation

- [www.transformgov.org](http://www.transformgov.org)

2. American Society for Public Administration

- [www.aspanet.org](http://www.aspanet.org)

3. Government Finance Officers Association

- [www.gfoa.org](http://www.gfoa.org)
- [www.gfoa.org/research-reports](http://www.gfoa.org/research-reports)
- Offers best practices/advisories; public policy statements, e-books, research reports and training opportunities.

4. International City/County Management Association

- [www.icma.org](http://www.icma.org)

5. Institute for Global Ethics

- [www.globalethics.org](http://www.globalethics.org)

6. National League of Cities

- [www.nlc.org](http://www.nlc.org)

7. Pew Research Center for the People and Press

- [www.pewresearch.org](http://www.pewresearch.org)

8. U.S. Conference of Mayors

- [www.usmayors.org](http://www.usmayors.org)

**g. References**

**City of Chino Hills, CA**

Christa Buhagiar, [cbuhagiar@chinohills.org](mailto:cbuhagiar@chinohills.org), (909) 364-2640

Client since: December 2017

**City of Corona, CA**

Kim Sitton, [kim.sitton@ci.corona.ca.us](mailto:kim.sitton@ci.corona.ca.us), (951) 279-3532

Client since: October 2016

**City of Cupertino**

Kristina Alfaro, [kristinaa@cupertino.org](mailto:kristinaa@cupertino.org), (408) 777-3221

Client since: June 2017

**City of Hollister**

Brett Miller, [brett.miller@hollister.ca.gov](mailto:brett.miller@hollister.ca.gov), (831) 646-4300

Client since: January 2007

**City of Monterey Park, CA**

Annie Yuang, [ayaung@montereypark.ca.gov](mailto:ayaung@montereypark.ca.gov), (626) 307-1349

Client since: August 2017

**City of Pacific Grove, CA**

Lori Frati, [lfrati@cityofpacificgrove.org](mailto:lfrati@cityofpacificgrove.org), (831) 648-3148

Client since: December 2017

**City of Santa Cruz**

Bonnie Lipscomb, [blipscomb@cityofsantacruz.com](mailto:blipscomb@cityofsantacruz.com), (831) 420-5150

Client since: July 1994

**City of Scott's Valley**

Laurie Grundy, [lgrundy@scottsvalley.org](mailto:lgrundy@scottsvalley.org), (831) 440-5600

Client since: December 1991

**City of West Covina, CA**

Nicole Lugotoff, [Nicole.lugotoff@westcovina.org](mailto:Nicole.lugotoff@westcovina.org), (626) 939-8449

Client since: November 2015

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### 3. SAMPLE PRESENTATION PACKAGE

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***Local Government: Budgeting, Financial Management & Technology***

Provided by Ken Nordhoff, Principal, HdL, to the University of Southern California State Capital Center in Sacramento as part of the Local Government Course.  
*January 2018*

***Sales Tax and the Evolving Retail Environment***

Presentation by Denise Ovrom, Principal, HdL, to the State Association of County Auditors.  
*April 2018*

***Government Finance Officers Association's National Training Program on Long Term Financial Planning***

Ken Brown served on the steering-committee that refreshed the curriculum for GFOA's national training program, a class he has also helped teach on several occasions.  
*October 2017*

## **CSMFO BOARD REPORT**

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DATE: December 13, 2018

FROM: Kate Zawadzki, Administration Committee Chair  
Alberto Preciado, Administration Committee Vice Chair

SUPPORT: Technology Committee

SUBJECT: Purchase of Audience Polling Software

### **BACKGROUND AND DISCUSSION**

Under the contract with Michael Colman, CSMFO will reimburse him up to \$600 per year for polling software, unless CSMFO provides a comparable product for his use. When reviewing Mr. Colman's contract, the Administration Committee felt it would be more appropriate for CSMFO to purchase its own audience polling software so that it will be available for other speakers and events as well.

Audience response software allows presenters or event organizers to interact with event audiences via polls, text responses, or multiple choice questions displayed through their mobile devices. These tools would be used to engage audiences and bring a level of interactivity to our conference sessions, training sessions, chapter meetings or other CSMFO events, allowing presenters to easily capture ideas or opinions of attendees.

The Administration Committee requested the Technology Committee research and test vendors that offer an audience polling and response systems. The Technology Committee found 43 software options and ranking from G2 Crowd and Capterra. The top 6 were reviewed and a free account was setup for demonstration. The top three were presented to the Administration Committee Chair and Vice Chair by members of the Technology Committee. The Administration Committee contacted Poll Everywhere and negotiated a customized fee and level of service that fits the proposed immediate needs of CSMFO. The customized fee will provide an annual subscription of 2 simultaneous users, unlimited polls and 200 responses per polling question. Additionally, the fee includes a 30 day boost in the conference month which will allow 5 simultaneous users, unlimited polls and up to 1500 responses per poll.

**FISCAL IMPACT**

The cost for the software is \$2,299. A reimbursement of up to \$600 to Michael Coleman will be made if software is not acquired. The net increase in cost is \$1,699.

**RECOMMENDATION**

The Administration Committee recommends the Board approve the purchase of Poll Everywhere software as a service to use for audience polling at the next annual conference in Palm Springs and for other CSMFO events during calendar year 2019.

**Attachments:**

Summary of Top Audience Polling Software Applications

Audience response software allows presenters or event organizers to interact with event audiences via polls, text responses, or multiple choice questions displayed through their mobile devices. These tools are used to engage audiences and bring a level of interactivity to conference sessions or speaking engagements, allowing presenters to easily capture ideas or opinions of attendees. Audience response software is often used by event professionals alongside other event management software including mobile event apps, registration and ticketing tools.

To qualify for inclusion in the Audience Response category, a product must:

- Facilitate real-time audience voting and response
- Be accessible via web browser, mobile browser, SMS, or mobile app
- Display polling results visually
- Provide reporting and analytics data on audience responses and interactions

## 1. **Poll Everywhere**

Poll Everywhere adds live audience interaction to every meeting, town hall, training session, and class. It works on everyday devices like phones and laptops, changing the presentation screen instantly as responses roll in. Poll Everywhere takes minutes to use. It offers open-response questions to facilitate frank discussions with crowds of thousands. And it enables quick multiple-choice questions for assessment and event surveys. It even gives you the flexibility to use graphs, maps, and photographs as clickable.

### **Pros**

- Ease of use
- Texting
- Imbedded graph in PowerPoint
- Easy URL to access from your smart phone
- Customize Titles for CSMFO Event

### **Cons**

- Cost

## 2. **VoxVote**

Free mobile voting platform with unlimited audience. Poll your audience live, make a quiz, use it in MOOC (massive open online course) or other events. Open answers, wordcloud, live chart, single and multiple response.

### **Pros**

- Ease of use
- UNLIMITED Users! Even the free version
- Easy URL to access from your smart phone
- Graph of results looks nice
- Customize Titles for CSMFO Event

### **Cons**

- No texting
- No imbedding graph results in the PowerPoint



### 3. Sli.do

Slido is an audience interaction platform for meetings and events. It allows meeting and event organizers to crowdsource top questions to drive meaningful conversations, engage participants with live polls and capture valuable event data. Slido's focus is on simplicity, allowing organizers to create an event in less than a minute, while participants can join from any device with just one simple code. Since its foundation in 2012, Slido has helped to transform over 160,000 events across more than 100 countries.

#### **Pros**

- Ease of use
- 1,000 users. Even the free version
- Easy URL to access from your smart phone (slido.com)
- Graph of results looks nice
- Graph shows up on the device too
- Customize event code and titles
- The Annual fee levels include unlimited events during the year
- Corporate (annual fee) or Pro (per event) upgrade level includes embedding graphs into PowerPoint
- You can display poll graph in full screen mode (may need two laptops for efficient display or two screens to run PowerPoint and a web browser).
- Nice Upgrade: "Moderate Questions" - You can ask audience for questions, ask audience to rank the questions and then presenter can answer the top (crowd sourced) question.
- You can run more than one poll at a time
- Data analytics is a nice visual dashboard of polling stats in total and individually

#### **Cons**

- No texting
- No imbedding graph results in the PowerPoint

# Poll Everywhere


## Monthly Rates

+

Polls

Participants

Reports




Pricing & Upgrades

Help

New features

MATTPRESSEY542



Manage users

Account settings

Account info

Change plan

Payment method

Order history

Business & non-profit plans

K-12 plans

Higher-ed plans

### Business & non-profit plans

Upgrade, downgrade, or cancel anytime. No hidden fees.

Monthly

Annual

MOST POPULAR

FOR TEAMS

	Free	Basic	Presentation	Convention	Summit	Custom
	\$0 try it free	\$19 per month	\$79 per month	\$199 per month	\$499 per month	\$1,999+
	Current Plan	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Contact us</a>
Responses per poll <a href="#">Explain</a>	25	50	100	200	500	Custom
Reporting and registration <a href="#">Explain</a>	-	✓	✓	✓	✓	✓
Choose your username	-	-	✓	✓	✓	✓
Moderation <a href="#">Explain</a>	-	-	✓	✓	✓	✓
Branding on response page	-	-	-	✓	✓	✓
Competitions	✓	✓	✓	✓	✓	✓
Response Segmentation <a href="#">Explain</a>	-	-	-	-	✓	✓
Users <a href="#">Explain</a>	1	2	2	2	4	Custom
Support	FAQ	Email	Email	Phone (?)	Phone (?)	Dedicated

\* All prices displayed in USD

[See all features which come with these plans ↓](#)

?

Help

## Annual Rates



Business & non-profit plans

K-12 plans

Higher-ed plans

### Business & non-profit plans

Upgrade, downgrade, or cancel anytime. No hidden fees.

Monthly

Annual

	MOST POPULAR			FOR TEAMS		
	Free	Basic	Presentation	Convention	Summit	Custom
	\$0 try it free	\$10 per month (billed annually)	\$42 per month (billed annually)	\$83 per month (billed annually)	\$200 per month (billed annually)	\$1,999+
	Current plan	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Upgrade</a>	<a href="#">Contact us</a>
Responses per poll <a href="#">Explain</a>	25	50	100	200	500	Custom
Reporting and registration <a href="#">Explain</a>	-	✓	✓	✓	✓	✓
Choose your username	-	-	✓	✓	✓	✓
Moderation <a href="#">Explain</a>	-	-	✓	✓	✓	✓
Branding on response page	-	-	-	✓	✓	✓
Competitions	✓	✓	✓	✓	✓	✓
Response Segmentation <a href="#">Explain</a>	-	-	-	-	✓	✓
Users <a href="#">Explain</a>	1	2	2	2	4	Custom
Support	FAQ	Email	Email	Phone (?)	Phone (?)	Dedicated

\* All prices displayed in USD

## Pricing - credits that never expire

Ran out of free events and question credits? Or you want to unlock all the full functions? You can buy more credits. All credits you buy will never expire, and guess what, your free credits will be added up to your just bought credits, so if you have 4 left, and you buy 2, you have 6 credits, worth € 150.

**Special Offer:** Educational users (Students, Teachers, Staff) - are free! [Read more...](#)

Free	Bronze	Silver	Gold	Custom
For Starters	All features unlocked pay: 2 + 1 bonus	Occasional speaker/trainer. pay: 8 + 2 bonus	Corporate users pay: 50 + 10 bonus	Universities, schools or other large organisations
5	3	10	60	Need more?
free events	extra events	extra events	extra events	
<ul style="list-style-type: none"> <li>★ 10 questions per event (5x10 = 50 questions)</li> <li>♥ UNLIMITED users</li> <li>🗳 Single questions</li> <li>🗳 Multiple Choice</li> <li>🗳 Open answers</li> <li>🗳 Ranked questions</li> <li>🗳 Live results</li> <li>🗳 Live crossstab and Wordcloud</li> <li>🗳 VoxQuiz™</li> <li>🗳 Voting summary</li> <li>🗳 Public results</li> <li>🗳 E-mail support</li> </ul>	<ul style="list-style-type: none"> <li>★ UNLIMITED questions</li> <li>♥ UNLIMITED users</li> <li>🗳 Single questions</li> <li>🗳 Multiple Choice</li> <li>🗳 Open answers</li> <li>🗳 Ranked questions</li> <li>🗳 Live results</li> <li>🗳 NEW Slides / Presentation</li> <li>🗳 Question Images</li> <li>🗳 Live crossstab and Wordcloud</li> <li>🗳 VoxQuiz™</li> <li>🗳 Voting summary</li> <li>🗳 Logo / branding</li> <li>🗳 Allow questions from audience &amp; Moderate</li> <li>🗳 Private results</li> <li>🗳 Export data</li> <li>🗳 Phone support</li> </ul>	<ul style="list-style-type: none"> <li>★ UNLIMITED questions</li> <li>♥ UNLIMITED users</li> <li>🗳 Single questions</li> <li>🗳 Multiple Choice</li> <li>🗳 Open answers</li> <li>🗳 Ranked questions</li> <li>🗳 Live results</li> <li>🗳 NEW Slides / Presentation</li> <li>🗳 Question Images</li> <li>🗳 Live crossstab and Wordcloud</li> <li>🗳 VoxQuiz™</li> <li>🗳 Voting summary</li> <li>🗳 Logo / branding</li> <li>🗳 Allow questions from audience &amp; Moderate</li> <li>🗳 Private results</li> <li>🗳 Export data</li> <li>🗳 Phone support</li> </ul>	<ul style="list-style-type: none"> <li>★ UNLIMITED questions</li> <li>♥ UNLIMITED users</li> <li>🗳 Single questions</li> <li>🗳 Multiple Choice</li> <li>🗳 Open answers</li> <li>🗳 Ranked questions</li> <li>🗳 Live results</li> <li>🗳 NEW Slides / Presentation</li> <li>🗳 Question Images</li> <li>🗳 Live crossstab and Wordcloud</li> <li>🗳 VoxQuiz™</li> <li>🗳 Voting summary</li> <li>🗳 Logo / branding</li> <li>🗳 Allow questions from audience &amp; Moderate</li> <li>🗳 Private results</li> <li>🗳 Export data</li> <li>🗳 Phone support</li> </ul>	<p>Looking for another type of contract, pay example per month, or do you want to share credits within your organisation with only one invoice? Contact our sales department.</p> <p style="text-align: center; background-color: #007bff; color: white; padding: 5px;">Contact Us</p> <p style="text-align: center; background-color: #28a745; color: white; padding: 5px;">Teacher Offer</p>
Free	€ 99.00	€ 199.00	€ 599.00	
Try your free events now, worth more than € 100.	only € 33.00 per event (€119.79 incl. VAT)	only € 19.90 per event (€240.79 incl. VAT)	only € 9.98 per event (€724.79 incl. VAT)	
<a href="#" style="background-color: #007bff; color: white; padding: 5px 10px; text-decoration: none;">Try now</a>	Buy 2, get 1 bonus credit, this will be added to your remaining (free) credits. <a href="#" style="background-color: #007bff; color: white; padding: 5px 10px; text-decoration: none;">Buy / Read more</a>	Your audience love VoxVote as well, so you need more credits. <a href="#" style="background-color: #007bff; color: white; padding: 5px 10px; text-decoration: none;">Buy / Read more</a>	For speakers who perform a lot on stage. Or shared credits in your company <a href="#" style="background-color: #007bff; color: white; padding: 5px 10px; text-decoration: none;">Buy / Read more</a>	

Pricing in US Dollars (if we pay via invoice, we can pay 0 tax):

		Dollar rate		21% VAT		price per event/ credit ex VAT	price per event with VAT
	Euro	1.14	USD ex VAT	1.21	event credits		
Bronze	€ 99.00	1.14	\$ 112.86	\$ 136.56	3	€ 37.62	€ 45.52
Silver	€ 199.00	1.14	\$ 226.86	\$ 274.50	10	€ 22.69	€ 27.45
Gold	€ 599.00	1.14	\$ 682.86	\$ 826.26	60	€ 11.38	€ 13.77

One time

Annual

Edu

Use Slido at a single event lasting up to 7 days.

Upgrade anytime before the event to set everything up. ⓘ

	Basic	Private	Pro	Premium
	<b>\$0</b>	<b>\$199</b>	<b>\$349</b>	<b>\$999</b>
	per event	per event	per event	per event
	<b>Active plan</b>	<b>Buy now</b>	<b>Buy now</b>	<b>Buy now</b>
Audience questions ⓘ	✓	✓	✓	✓
Polls ⓘ	3 per event	5 per event	unlimited	unlimited
Brainstorming ideas ⓘ	1 topic / event	3 topics / event	unlimited	unlimited
Event analytics ⓘ	✓	✓	✓	✓
Moderate questions ⓘ		✓	✓	✓
Privacy settings ⓘ		✓	✓	✓
Data exports ⓘ		basic ⓘ	advanced ⓘ	advanced ⓘ
Create surveys ⓘ			unlimited	unlimited
Event branding ⓘ			✓	✓
Multiple rooms ⓘ			✓	✓
Embed Slido ⓘ			✓	✓
Embed live video ⓘ			✓	✓
Event agenda ⓘ				✓
Priority support ⓘ				✓
Event participants ⓘ	up to 1000 / event	up to 1000 / event	up to 1000 / event	up to 5000 / event

One time

**Annual**

Edu

Use Slido at an unlimited number of meetings throughout the year.

Each plan includes 1 admin seat.

	Basic	Internal	Corporate	Enterprise
	<b>\$0</b>	<b>\$900</b>	<b>\$1200</b>	<b>\$2400</b>
	per year	per year	per year	per year
	<b>Active plan</b>	<b>Buy now</b>	<b>Buy now</b>	<b>Buy now</b>
Audience questions ⓘ	✓	✓	✓	✓
Polls ⓘ	3 per event	5 per event	unlimited	unlimited
Brainstorming ideas ⓘ	1 topic / event	3 topics / event	unlimited	unlimited
Event analytics ⓘ	✓	✓	✓	✓
Moderate questions ⓘ		✓	✓	✓
Privacy settings ⓘ		✓	✓	✓
Data exports ⓘ		basic ⓘ	advanced ⓘ	advanced ⓘ
Create surveys ⓘ			unlimited	unlimited
Event branding ⓘ			✓	✓
Multiple rooms ⓘ			✓	✓
Embed Slido ⓘ			✓	✓
Embed live video ⓘ			✓	✓
User management ⓘ			✓	✓
Additional organizers ⓘ			\$ 400 / organizer	\$ 600 / organizer
Single sign-on ⓘ				✓
Event agenda ⓘ				✓
Professional onboarding ⓘ				✓
Event participants ⓘ	up to 1000 / event	up to 1000 / event	up to 1000 / event	up to 5000 / event

### **Glisser**

#### **Pros**

- Robust
- More than we need
- Price starts at \$500

#### **Cons**

- Not intuitive to get what we need out of it since there is a lot to it

### **TurningPoint**

#### **Pros**

- Integrates with PowerPoint

#### **Cons**

- Require Software or App download
- Although it can be used for conferences, the development is geared more for Education
- No free download available without contacting a sales rep

### **OMBEA**

#### **Pros**

- Integrates with PowerPoint

#### **Cons**

- Require Software or App download
- No free download available without contacting a sales rep



## **CSMFO BOARD REPORT**

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DATE: December 13, 2018

FROM: Jennifer Wakeman, Board Member

SUBJECT: End of Year Update on Student Engagement Working Group

### **Background:**

This year, President Margaret Moggia tasked me with oversight of an ad hoc working group on the topic of student engagement. This group set our purpose as the following: 1) reach out to the next generation (graduate and undergraduate students in political science, public administrative, accounting and finance) to let them know the CSMFO organization is here and what we have to offer them, 2) promote municipal finance as a rewarding career choice, and 3) increase the number of student memberships. Our goals for achieving this purpose are to identify opportunities to present to students, identify opportunities for student memberships, and research the student engagement efforts of other professional organizations.

To this end, the following is a summary of our activities for the year:

### Identify opportunities to present:

- Event at Goldman School of Public Policy at UC Berkeley- March 14, 2018
- Event at CSU- Dominguez Hills (Finance majors)- April 26, 2018
- Student attendance at South Bay/Central LA Chapter meeting- fees sponsored by attending agencies, October 25, 2018
- Event at CalState Long Beach- November 5, 2018
- Event at CalPoly Pomona- in partnership with MMASC, November 19, 2018
- Develop plan for participation in a “Meet the Firm” event- Golden Gate University, November 30, 2018
- Student attendance at South Bay/Central LA Chapter holiday meeting- December 5, 2018
- Student attendance at San Diego Chapter holiday meeting- December 13, 2018
- Event at CalLutheran- Planning in progress
- Event at CSU- Dominguez Hills (Accounting majors)- Planning in progress
- Event at Golden Gate University- Planning in progress for Spring 2019
- Event at San Francisco State University- Planning in progress



#### Identify opportunities for student membership:

- Soft launched a student internship program
- Offered membership to students who participated in the internship program
- Offered membership to the Odell Scholarship recipients
- Prepared an end of year survey for student members to be distributed by Probolsky after the annual conference
- Supported the Membership Committee in its recommendation for free student memberships in 2019

#### Research student engagement efforts of other professional organizations:

- Issued letter of support for government accounting curriculum at Evergreen Valley College in San Jose, CA
- Established contacts at Cal-ICMA, MMANC, MMASC, and GFOA for collaboration on outreach work

#### **Discussion:**

In line with CSMFO's guiding value on creating a positive legacy, the working group has been more broadly looking at what a future student engagement initiative could look like. What we have come up with are the pieces of a comprehensive student engagement program that puts full emphasis on adding value for students. The attached diagram provides a reference for the group's vision of how CSMFO can build on its existing assets in order to create wide benefits and opportunities for students to join our ranks.

#### **Recommendation:**

Provide future direction for this initiative.

The scope of programming desired by the Board will provide insight as to how the work load could be managed. The working group feels that if a comprehensive program is desired by the Board, then a standing committee may be most appropriate to implement this multi-pronged program, while maintaining a focus on the students. Other options include 1) a reduced and phased implementation or 2) further evaluation of student engagement, which may be done under the continuing efforts of a working group. Lastly, another alternative would be 3) to determine that student engagement is not a top priority for our resources at this time.

# CSMFO Student Engagement

How many of us knew about municipal finance careers when we were in school? Who heard of these opportunities at career fairs or from campus counselors? Our working group wants to find the best ways to establish relationships with students and to provide them with resources that will give them exposure and access to the rewarding opportunities

In order to achieve this, we believe that CSMFO needs to establish a standing committee for Student Engagement that will establish a strong framework for relationship-building events and value-added programs and opportunities that provide enrichment to both students and existing members.

