KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA Board Meeting

April 26, 2024 | 9:00 – 11:00 am
Virtual Meeting

Board Members

Tami Robison, President | Johnette Shepek, Vice-President | Rebecca Doehling, Secretary | Hope Hernandez, Treasurer | Matt Lawn, Past President | Richard Mikesic, Board Member | Rachelle Mathews, Board Member | Barry Smith, Board Member | Leann Johnson, Board Member | Matt Koehn, Board Member | Jenny Newberry, Board Member

Item

Old Business

1. Approve January 26, 2024, Board Meeting Minutes
2. Approve February 23, 2024, Board Meeting Minutes
3. Update on Budget Academy:
    a. Confirmed Baker Tilly- August 29 – 30 in Johnson County
    b. Review Dr. Guo budget workshop information
4. Confirming GFOA conference reception space

New Business

1. Review and approve 1st quarter financials (presented by Treasurer)
2. Presentation of YTD 2024 status of membership
3. 2024 Spring Symposium
    a. Registration- 50
    b. Final schedule
    c. Dr. Guo Partnership
    d. Surprise Award

4. 2024 Conference
    a. Brainstorm topics/speaker ideas
    b. Discuss social event information
    c. Confirm conference swag ideas
    d. Discuss Pre-Conference session(2) and schedule
5. Review KSGFOA 2024 Schedule
6. WSU/KSGFOA Contract
7. Senior Advisor Concept

Announcements/Other

1. Upcoming Board Meetings
    a. July 26, 10:00 – 2:00 (meeting until 12:30 or 1:00 and lunch after) In-Person in Salina
    b. September 24, 10:00 - 11:00- Virtual Meeting for final conference items
    c. November 6, 9:30 – 1:00- In-Person (includes lunch) on site at the conference.

Other Business

Adjourn

KSGFOA

KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA Board Meeting Minutes

February 23, 2024 | 9:30 – 10:00 am
Virtual Meeting

Board Members

Tami Robison, President | Johnette Shepek, Vice-President | Rebecca Doehling, Secretary | Hope Hernandez, Treasurer | Matt Lawn, Past President | Richard Mikesic, Board Member | Rachelle Mathews, Board Member | Barry Smith, Board Member | Vacant, Board Member | Matt Koehn, Board Member | Jenny Newberry, Board Member

Board Members in attendance:

Tami Robison, Johnette Shepek, Rebecca Doehling, Hope Hernandez, Richard Mikesic, Rachelle Mathews, Barry Smith, Matt Koehn, Jenny Newberry

Item

New Business

1. Review and approve board vacancy for position expiring in 2025 – *Board had discussion regarding applicants for the board vacancy position. Motion to approve LeAnn Johnson to fill vacant board position. Motion made by Johnette Shepek, Second, by Rachelle Matthews. Approved unanimously with no further discussion.*

Other Business

Adjourn

- *Motion to adjourn by Jenny Newberry, Seconded by Rachelle Matthews, Approved.*

KSGFOA

KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

2024 - 2026

KSGFOA BOARD OFFICERS

President – Tami Robison, Geary County
Vice President – Johnette Shepek, Johnson County
Secretary – Rebecca Doehling, City of Manhattan
Treasurer – Hope Hernandez, Sedgwick County
Past President – Matt Lawn, City of Goddard

KSGFOA BOARD MEMBERS

Rachelle Mathews, City of Topeka (2024)
Matt Koehn, City of Andover (2024)
Leann Johnson, City of Abilene (2025)
Jenny Newberry, Finney County (2025)
Barry Smith, City of Valley Center (2026)
Richard Mikesic, City of Louisburg (2026)

Conference Topic Ideas:

- SLCGP Grant Program sponsored by FEMA and Federal IT- Fiscal Year Cybersecurity- breakout session- for Symposium or Conference- Director of Cybersecurity for State of Kansas – erin.mcginnis@ks.gov
- AI & Finance- Director of Finance of Cybersecurity
- Grant Program for match contributions for the federal grants- help mitigate BIL Grants- KS Infrastructure Hub- Rachelle
- KS Water grants- revolving grant funds- State- Barry
- Grant Writing- State?
- User Fees- looking outside the box- planning or strategies
- Risk Management- look for/plan for related to insurance- risk management portion of disaster planning – Goes along with Cybersecurity and mitigating risk- do a hacking exercise to see how the system holds up
- Other duties as assigned- theme
- Bernie Hagen- Government Finance and overviews? Professor at K-State?
- Retain Employees?
- New Work week- HR professional – remote/hybrid work week policies
- Compensation and wage studies- Arnold Group- Phil Hayes- different tactics (WSU)
- Career Progression- Phil
- Effective Communication/Writing for elected officials- having difficult conversations-
- Change in documentation- EMMA Disclosures –
- Engaging the community- telling your story (Ex. how do you communicate well like when you are raising fees, taxes, budget etc.) Olathe or City of Wichita- who's doing it?
- ARPA- GFOA to discuss how to close out- Single Audit considerations, etc.
- KPERS Discussion
- Building Your Team
- Leadership- generations-
- Leading in a hybrid environment- HR person
- Mental Health- Self-Care
- Emotional Intelligence/De-Escalation
- Succession planning
- ECO/Devo
- Civility
- Employee Retention
- Personal Goal Setting
- Writing Policies and Procedures
- Writing Skills
- Time Management
- LinkedIn or other social media how to's

Pre-Conference

- Ethics Type Session- Fraud on Federal Funding- AG's Office/ Hacker/Cybersecurity/- Tami
- Working Genius concept-
- Mini-budget academy workshop?

Topics of Interest:

- Grants- general session – maybe FEMA suggestion
- Erin McGinnis- State of Kansas- Cybersecurity Director- new grant for organizations? Call John Goering
- AI- JP Morgan
- New Work Week- policies and how to manage employees
- Compensation / Wage Studies- how do you get your commissioners on board- why it's important, how do you fund it and not get behind before you need a new study
- Telling your story
- Effective Communication- writing for elected officials (GOES TOGETHER)
- EMMA Disclosures- change in documentation- Gilmore Bell- Garth and Dominick- Bond Counsel
- ARPA- final close out- where are we going at the end of the year and what will be required-Emily Brock
- Emily- Talent Question- recruit/retain- what is GFOA's
- Generations- leading- Emily
- SHRM HR directors in KC area
- How to set your organization up for people to make progress in their career- to retain- creating Skill-Based
- Kansas County Human Resources Association- discipline documentation and firing fast
- US Department of Labor- Salary Threshold increase- stair-stepping from there- mandated- July 1st and moving forward going up $23,000 between July 1 – January 2025
- Broadband topic? Is it focused on the small communities or is it universal
- Time Management
- Renee for Self-Care
- Work-life balance
- Property Tax Calculation- How to Session- Barry- community engagement topics- during the conference
- Paid Presenters:
    - Generations
    - Talent- Skills Based

Conference Topic Ideas:

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- Mini-budget academy workshop?

KSGFOA

KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA 2024 Schedule

- May 2- KSGFOA Spring Symposium
- May 6- Annual Conference Registration Opens
    - Reminders going out every two weeks
    - Lifetime award deadline: August 23
    - Innovation award deadline: August 23
    - Scholarship deadline August 16 (notification in September)
- CPFO Scholarships
    - Reminder announcement through listserv- May 13
    - Deadline for submissions- July 12
- June 10- Budget Academy Registration Opens- reminders will go out every two weeks- opposite week of conference reminders
- June 24- Board Position Invitations
    - Sent out through listserv/posted on website
    - Deadline for submissions- September 6
    - Extension (if needed) deadline- September 20
    - Board final approval September 24
- July 26- KSGFOA Board Meeting- Salina
- August 29 – 30- KSGFOA Budget Academy in Johnson County
- September 24- virtual board meeting- final conference items
- November 1- 2025 Membership Registration
- November 6- KSGFOA board meeting- on site at conference
- November 6 – 8- KSGFOA Annual Conference- Olathe Conference Center at Embassy Suites

Proposal of KSGFOA Budget Workshop—Public Budgeting Laboratory

The public budgeting laboratory provides a simulated environment for constructing a local government budget. The design of the laboratories emphasizes three elements of budgeting: tools, process, and dynamics.

- In this immersion workshop, participants serve as central budget analysts of a city and must complete a balanced budget according to a timetable.
- The tools for constructing a budget document are based on information about a real city. Accounting data are assembled from the city's five most recent fiscal years.
- This workshop simulates the budgeting process, including the steps and constraints. A budget calendar provides the timetable for completing each budget step. Sessions are set up for "staff" presentations, meetings, and hearings. Deadlines are provided in each session to reinforce the pressure of the calendar. The instructor intervenes from time to time to represent the infusion of other budget process actors' interests and concerns.
- The workshop simulates the dynamics of the budget process.
    - Budget analysts must research revenue trends and integrate their views into a common effort. The forecasting process prompts the group to view the revenue budget as a whole
    - Each analyst is assigned specific departments such as public works, recreation, or police. They have to study the spending history and present that department's expenditure requests. The assignments divide the class into substantive specialties and opposing factions. The investment in research time gives the student a vested interest in departmental budget requests and implicitly, a reason to build strategies and compete in the formulation of a final budget.
    - Each budget step builds to the formulation of a balanced budget and the presentation of the budget to the “Assistant to the Mayor”—the highest-level professional assisting the elected mayor, who is the chief executive officer. Students must fit their budget document within the constraints of a given total revenue figure. This provides the opportunity to sharpen bargaining strategies further and to establish methods for resolving intragroup conflicts.
    - We compound conflict by intervening as the Assistant to the Mayor to change constraints on resources. After the group decides on the tentative budget, we add revenue (and/or cut spending) to their projection and reduce the time to complete the final budget. The intervention focuses attention more closely on successful strategies and forces a review of previous methods of conflict resolution.

The elements constituting the laboratory design emphasize several levels of budgeting dynamics:

- The individual level—the provision of multiple roles and the problems of role conflict;
- The interpersonal level— the provision of intra-staff conflict and competition; and
- The group level— requiring a consensus decision.

The proposal includes two different format—Three-Day Workshop and One-Day workshop. Please see the proposed schedule and budget for each model.

THREE-DAY WORKSHOP OF PUBLIC BUDGETING LABORATORY
TENTATIVE SCHEDULE

Day 1 Morning 8:30am—10:00 am	Members of the staff introduce themselves and review their task. At the conclusion of this period, members review the purpose and nature of budgeting; the impact of budgets on people and organizations; terms and concepts; as well as major revenue sources, methods and funds.
Day 1 Morning 10:15-11:45 am	Members of staff consider the social, political and economic characteristics of the city. In addition, the city's tax base and sources of revenue are analyzed. Special conditions placed on the use of revenues and plans developed for the city are reviewed. Moreover, departments of the city are outlined and described.
Day 1 Afternoon 1:00pm—2:30pm	The revenue history of the city is prepared. Staff members consider the revenue history of the city for the last five years.
Day 1 Afternoon 2:45pm—4:15pm	The projection and forecasting of revenues for the next budget year. Revenues are forecasted (individually by staff members for the city as a whole). New revenue sources are also projected.
Day 1 Evening	Written Presentation of Revenue Projection Analysis of Projection and Consultation
Day 2 Morning 8:30am—10:00am	Oral Presentation of revenue Projections Staff decision on revenue projection
Day 2 Morning 10:15am—11:45am	Each budget staff member develops expenditure proposals for his/her department or departments for the next budget year
Day 2 Afternoon 1:00pm—2:30pm	Develop capital improvement project proposals.
Day 2 Afternoon 2:45pm—4:15pm	The staff considers the benefits and costs of expenditures. For new projects projecting large expenditures of funds, a benefit-cost analysis is to be prepared.
Day 2 Evening	Written expenditure proposals without comments Analysis of proposed budgets and consultation
Day 3 Morning 8:30am—10:00am	Oral Presentation of proposed budget. After presentation, staff members analyze proposals and also consult with one another. Afterwards, members meet again and iron out any differences among revenue projections and then present their departments' request for expenditures for the upcoming year. Benefit-cost justifications for large items of capital improvements are expected during these presentations.

Day 3 Morning 10:15am—11:45am	Staff members conduct further research and consultation. Finally, a budget draft, to be submitted to the Assistant to the Mayor, is developed in the final hearing during which any further differences are resolved and/or justifications presented.
Day 3 Afternoon 1:00pm—2:30pm	Staff members present the draft budget; The assistant to the Mayor critique the draft budget and the budget staff considers the comments and address.
Day 3 Afternoon 2:45pm—4:15pm	A feedback session is conducted during which staff members consider the events which have occurred during the exercise as well as aspects of budgeting and decision making highlighted by the laboratory exercise.

Proposed budget (Three-Day Workshop)	
Instructor	$3,000
Training Material	$120 Per Trainee
Travel and Lodging for the Instructor	$1,500
Graduate student support	$500

ONE-DAY WORKSHOP OF PUBLIC BUDGETING LABORATORY TENTATIV SCHEDULE			
STEP	**TIME**	**TASK**	**BUDGET ANALYST**
I	9:00-9:15	Gather pertinent budget data about locality	• Grasp the budget situation • Use the Budget Guidelines Form to record your understanding of your new job duties.
II	9:15-9:45	Research revenue history	• Read about the city and city revenues • Use Revenue Issues Form to record the significant revenue sources that have changed and the reasons for change
III	9:45-10:15	Analyze revenues	• Conduct basic analysis • Learn to use the Statement of Revenues and Expenditures • Learn to use basic budget metrics. •
	10:15-10:30	Break	
IV	10:30-11:00	Project General Fund revenues	• Discuss and select revenue projection approaches, as a team • Develop General Fund revenue projections, as a team • Use Revenue Projection Form to record the team's estimate for fund balance, property, sales and total General Fund revenues • Select a team spokesperson • Hand-in the Revenue Projection Form but make a duplicate for team use
V	11:00-11:30	Present General Fund revenue estimates	• Team spokesperson explains the estimates given on the Revenue Projection Form, as called upon • Observe and reflect on differences in the revenue estimate presentations • Help make consensus revenue estimates
VI	11:30-12:00	Research departmental history	• Record the group's department assignments • Read department summary sheets

			• Use Key Developments Form to identify departmental trends as you see them • Discuss the key departmental trends, in the group as time permits
	12:00-1:00	Lunch	
VII	1:00-1:10	Review and preview	• Regroup
VIII	1:10-1:40	Develop departmental budget request	• Analyze spending of the assigned departments, as a group • Use Budget Request Form to present proposed spending requirements • Hand-in the Budget Request Form but make a duplicate for team use • Select team spokesperson
IX	1:40-2:45	Present budget request	• Team spokesperson summarizes the • departmental budget requests in less than 2 minutes, as called upon • Use Budget Justification Form to record your observations of all presentations and discussion
	2:45-3:00	Break	
X	3:00-3:30	Prepare General Fund budget draft	• Balance the budget of the General Fund
XI	3:30-3:45	Review utility budgeting	• Review differences in general government and utility operations
XII	3:45-4:00	Finalize the budget and close the lab	• Recognize the budget as a policy, financial, operational and communications plan.

Proposed budget (One-Day Workshop)	
Instructor	$1,000
Training Material	$50 Per Trainee
Travel and Lodging for the Instructor	$750

KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA Board Meeting Minutes

January 26, 2024 | 9:00 – 11:00 am
Virtual Meeting

Board Members

Tami Robison, President | Ted Henry, Vice-President | Johnette Shepek, Secretary | Rebecca Doehling, Treasurer | Matt Lawn, Past President | Richard Mikesic, Board Member | Rachelle Mathews, Board Member | Barry Smith, Board Member | Hope Hernandez, Board Member | Matt Koehn, Board Member | Jenny Newberry, Board Member

All board members were in attendance for the meeting

Item

Old Business

1. Approve November 1, 2023, Board Meeting Minutes - *Motion to approve, Rachelle Mathews, Second, Jenny Newberry. Approved anonymously with no discussion.*
2. Update on Budget Academy- suggestions for KC space. *Paula indicated that Baker Tilly will hold the 2024 Budget Academy. Needing a KC location for the academy at end of August – first of September with a capacity of approx. 30 people for 2 consecutive days. Johnette volunteered to help look for a JoCo location.*

New Business

1. Review and approve 4th quarter financials (presented by Treasurer) - *Rebecca Doehling presented the 4 funds 4th quarter financials reports. Still expenses coming in from the conference. Motion to approve, Barry Smith, Second, Johnette Shepek. Approved anonymously with no discussion.*
2. Presentation of YTD 2024 status of membership. *Paula provided the end of the year report. She indicated we tend to get more members join towards conference time. We already have 100 members. It was suggested to try to get membership with the Treasurer's Association. Tami*

Robinson suggested contacting the Riley County Treasurer, Shilo Heger to help cheerlead for membership to KSGFOA

3. 2023 Conference
    a. Approve budget actuals - *Paula provided an overview of the 2023 conference results. It Included: 128 in attendance. The big gain in 2023 was the 30 sponsors donating $34,750, generating a $2,800 profit margin. Motion to approve, Johnette Shepek, Second, Barry Smith.*
    b. Review conference survey results. *Paula reported the survey went out. 21 people completed the survey but they didn't answer all questions. A few surveys had overall negative feedback which included a desire to go back to Olathe vs. Overland Park. There was some Conference Topic ideas shared. The State of Kansas finance officer provided feedback that he felt like we were missing the state finance office employees.*
4. 2024 Spring Symposium
    a. Keynote suggestions. *Paula met with Dr. Guo to discuss the Midwest Public Conference. This year, he is supporting an academic conference in Omaha. He Provided suggestion on Key Note Speakers and financial support of $3-5K. His suggestions for Key Note Speakers include: Justin Marlow University of Chicago – writes on Municipal Finance, a Professor from OU, disaster mitigation and Kyle from GFOA. He suggested topics that would connect, AI and Finance. Last year the Key Note Speakers cost $1K. 2024 budget includes $4K line item for speaker. Paula will reach out to Justin and Kelly Barnes.*
    b. Topics/Speakers. *Suggestions on possible speakers include Grant funding opportunities, Cybersecurity, Infrastructure, AI or water programs, grant writing, user fees and how to establish, and Risk Management - Disaster Recovery. The general theme of suggestions sounds like a "Other Duties as assigned" conference. Other added suggestion for Fun Topics such as "New Work Week". Mores suggestions included EMMA disclosure and documentation, Compensation, progression plans, and wage studies, working Relationships with Elected Officials, effective communication – direct to point, KISS principle, and difficult conversations. Possibly an Elected official presentation – financials write for impact. April 18 or May 2 save the date to be sent out by Paula/*
    c. Dr. Guo Partnership – *offered partnership, funding, speakers,*
5. 2024 Conference
    a. Discuss location. *Survey results suggested returning back to Olathe. Paula contacted Embassy Suites - Olathe Conference Center. November 6, 7, & 8 are available. Inquire about 3rd week in October, 2024.*
    b. Discuss keynote speaker information. *How much to spend? Line Item Budget $6K.*
    c. Brainstorm topics/speaker ideas. *Paula shared list from the survey topic ideas. Plus topic ideas from Spring Symposium mentioned above. Other suggestions include engagement with Community and finance, ARPA and GFOA presentation, and Single audit considerations. Discussed Pre-conference topics. Barry offered to present a "How to session" on property tax calculator. It was suggested a session on Ethics topic (AG*

office presentation - Hacker) for certification credits. Team Building and Leadership (hybrid workplace and/or multi-generational management).

d. Discuss social event information. *Paula indicated the Olathe location is challenging for social events. Suggestions included Chicken and Pickle, a Winery, Culinary Class, an On-site event (local tastings), Main Event, Dinner Theater, Family Feud – game show battle room, Escape Room and Ax throwing.*

e. Confirm conference swag ideas. *Suggestions included Yeti mug, Messenger bag or and umbrella.*

f. Approve draft budget. Adjustment to the Speaker/Facilitation and sponsorships line. *Motion to approve, Johnette Shepek, Second Rachelle Mathews.*

6. GFOA Conference
    a. Evening Reception Budget - *Research logistic options.*
    b. Board members attending GFOA conference - *4 board members plus Paula going to Orlando. Paula will find a location and cost to bring back for approval. Obtain a cost per person.*
7. Update on CPFO Scholarships/Board Position/Conference Scholarship/Conference Award Notification Schedule. *Look at these happenings earlier in the year. Paula will share with the Board earlier in the year.*
8. 2024 Board Position Update – *Ted Henry, 2024 Vice-President, has been promoted to City Manager of Belaire. He's requested to leave the Board after 1/26/24 meeting. Motion to move Johnette Shepek into the VP role, Rebecca Doehling into the Secretary role, Hope Hernandez into the Treasurer role and add a new board member. Motion to approve, Barry Smith, Second, Hope Hernandez. Paula will review the previous list of members who applied for board membership and inquire on their interest in the 2024 board member position. There will be an open application period for a few weeks. It was agreed upon to have another meeting, 2/23/24 at 9:30 to review the list of applicants and act on a board member.*

Announcements/Other

1. Upcoming Board Meetings
    a. April 26, 2024 – 9:00 – 11:00 (Virtual Meeting)
    b. July 26, 10:00 – 2:00 (meeting until 12:30 or 1:00 and lunch after) In-Person in Salina
    c. September 24, 10:00 - 11:00- Virtual Meeting for final conference items
    d. November 6, 9:30 – 1:00- In-Person (includes lunch) on site at the conference.

Other Business

Paula to send information from Dr. Hildreth with Hugo Wall School on Public Budget Laboratory.

Adjourn. *Tami adjourned the meeting.*

KSGFOA Spring Symposium
May 2, 2024
Drury Inn Broadview

8:00	Registration & Networking	
8:25	Welcome from KSGFOA- *Bosin Ballroom 1*	KSGFOA Board Member
8:30 – 9:30	Keynote- "Five Bold Predictions on the Future of Local Government Finance" *Bosin Ballroom 1*	Dr. Justin Marlowe, University of Chicago
9:45-10:45	Breakout Session #1- Station Ballroom	ADA Website Compliance- John Jones
	Breakout Session #2 -Bosin Ballroom 2	Dawn Monroe-Get a Creative Kickstart with Artificial Intelligence
11:00 – 12:00	General Session – *Bosin Ball Room 1*	Financial Reporting for State and Local Government Moderator: Dr. Howard Frank, Florida International University) Panelists: Dr. Justin Marlow, "Stories and Sentiment in State and Local Government Finance" Dr. David Guo, "Navigating the Future of Financial Reporting—Insights from the GFOA Member Survey Results"
12:00-12:30 12:30 – 1:15	Networking Lunch & Presentation *Bosin Ballroom 1*	Commissioner Baty- Presenting Information to Elected Body- What they need to know?
1:30 – 2:30	General Session – *Bosin Ball room 1*	Sheriff Jeff Easter and Harold Casey- Fentanyl Crisis- How it affects your Community and Organizations Resources
2:45 – 3:45	Breakout Session #5 -*Station Ballroom*	Joe Thomas, Sedgwick County Purchasing, Best Practices in Procurement Policies
	Breakout Session #6- *Bosin Ballroom 2*	Dawn Monroe- Storytelling with Data
4:00 – 5:00	General Session- Keynote- *Bosin Ballroom 1*	Jason Fenoglio, HighTouch- CyberSecurity
5:00	General Session & Closing- *Bosin Ballroom 1*	KSGFOA Board Member

As of: March 31, 2024

Membership Type	2020 Final		2021 Final		2022 Final		2023 Final		202
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number
Individual	166	$ 12,375.00	185	$ 13,875.00	193	$ 14,475.00	181	$ 13,575.00	155
Association	12	$ 3,600.00	13	$ 3,900.00	15	$ 4,500.00	11	$ 3,300.00	8
Association Add'l Individuals							3	$ 300.00	3
Retired	1	$ 50.00	0	$ -					
Student	3	$ 15.00	2	$ 10.00		$ -	1	$ 5.00	2
Clerks	4	$ 200.00	12	$ 600.00	14	$ 700.00	12	$ 600.00	10
Total	186	$ 16,240.00	212	$ 18,385.00	**222**	**$ 19,675.00**	**208**	**$ 17,780.00**	**178**