



Report to the City Council  
Council Meeting of August 23, 2016

**Agenda Section:** Consent

**Subject:** Consideration and proposed approval of a resolution approving out-of-state travel for Finance Director April Mitts to attend the Government Finance Officers Association (GFOA) Budget Academy in Chicago, Illinois, September 27-30, 2016 in an amount not to exceed \$3,100

**CEQA Status:** Not a CEQA project

**Prepared By:** April Mitts, Finance Director

**Approved By:** Jennifer Phillips, City Manager

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**BACKGROUND**

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 18,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The GFOA has accepted the leadership challenge of public finance. To meet the many needs of its members, the organization provides best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession.

**DISCUSSION**

The GFOA Budget Academy is an immersion training course that focuses on skills and techniques critical to public sector budgeting. Using a combination of exercises, discussions, and lectures, the courses will provide an overview of the budget development process, including best practices and techniques required in effective budgeting. This academy covers essential elements of public sector budgeting such as goal setting, program development, revenue and expense analysis, position budgeting, capital budgeting, and more. Designed for both small and large organizations, this training will provide critical information for new analysts and allow veteran analysts an opportunity to hone their skills.

As part of the Finance Directors employment agreement; the City shall pay for the Directors annual training and membership to essential professional associations. This conference, with its focus on government budgeting best practices and techniques, will be very beneficial for the Finance Director and the City of St. Helena itself.

**FISCAL IMPACT**

Funds for this training are available in the FY 2016/17 Finance Department Budget. It is estimated total costs for the conference will not exceed \$3,100. Costs include conference registration, flights, hotel, transportation, and meals.

**RECOMMENDED ACTION**

Staff recommends the City Council adopt the resolution approving out-of-state travel for Finance Director April Mitts to attend the Government Finance Officers Association (GFOA) Budget Academy in Chicago, Illinois, September 27-30, 2016 in an amount not to exceed \$3,100.

**ATTACHMENTS**

1. Attachment A – Resolution 2016-\_\_\_\_
2. Attachment B – Draft Agenda

**CITY OF ST. HELENA**

**RESOLUTION No. 2016-**

**Resolution Approving Out-of-State Travel for Finance Director April Mitts to Attend the Government Finance Officers Association (GFOA) Budget Academy in Chicago, Illinois, September 27-30, 2016 in an Amount Not To Exceed \$3,100**

**RECITALS**

- A. City Council Resolution 85-44 requires City Council approval for staff to attend out-of-state conferences; and
- B. GFOA is offering a Budget Academy immersion training course that focuses on skills and techniques critical for public sector budgeting; and
- C. The GFOA Budget Academy will be held September 27-30, 2016 in Chicago, Illinois; and
- D. Attending the GFOA Budget Academy will be beneficial for Finance Director April Mitts and the City of St. Helena; and
- E. \$3,100 for conference registration, transportation, lodging, meals, and incidentals is available in the Finance Departments FY 2016/17 budget.

**RESOLUTION**

The City Council of the City of St. Helena hereby resolves as follows:

- 1. Approves the out-of-state travel for Finance Director April Mitts to attend the Government Finance Officers Association Budget Academy in Chicago, Illinois, September 27-30, 2016 in an amount not to exceed \$3,100.

Approved at a Regular Meeting of the St. Helena City Council on August 23, 2016, by the following vote:

Mayor Galbraith: \_\_\_\_\_

Vice Mayor White: \_\_\_\_\_

Councilmember Crull: \_\_\_\_\_

Councilmember Dohring: \_\_\_\_\_

Councilmember Pitts: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Alan Galbraith, Mayor

ATTEST:

\_\_\_\_\_  
Cindy Black, City Clerk



**September 2016 Budget Academy Draft Agenda**

Tuesday (8:30 – 4:30)		
Time	Topic	Instructor
8:00 – 8:30	Registration	
8:30 – 8:40	Introduction and Overview of Academy	
8:40 – 11:00	<p>Introduction to Public Accounting</p> <ul style="list-style-type: none"> <li>• Accounting and Budgeting Relationship</li> <li>• Public vs. Private Sector Finance</li> <li>• Purpose of Funds</li> <li>• Measurement Focus and Basis of Accounting</li> <li>• Budget Information in Financial Statements</li> <li>• Important Changes to Accounting Standard</li> </ul> <p><i>Objective:</i></p> <ul style="list-style-type: none"> <li>• <i>Gain an understanding on public sector accounting and its relationship to public sector budgeting</i></li> </ul>	Gauthier
11:00 – 11:15	Break	
11:15 – 12:15	<p>Introduction to State and Local Budgeting</p> <p><i>Objective:</i></p> <ul style="list-style-type: none"> <li>• <i>Gain an understanding of the purpose of a budget, different types of budgets, and how governments monitor the budget</i></li> </ul>	Casciato
12:15 – 1:15	<p>Hosted Introduction Lunch</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• Role</li> <li>• Organization / Type of Government</li> <li>• What's your largest challenge with budgeting?</li> </ul>	GFOA Staff
1:15 – 2:15	Group Discussion	GFOA Staff
2:15 – 3:00	<p>Budget Stakeholders and Roles</p> <p><i>Objectives:</i></p> <ul style="list-style-type: none"> <li>• <i>Become familiar with different budget stakeholders and their intentions for the budget process</i></li> <li>• <i>Understand why stakeholders roles and effects may vary by organization</i></li> </ul>	Merchant
3:00 – 3:15	Break	
3:15 – 4:30	Goal Setting, Program Development, and Performance Management	Casciato / Merchant

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**Objectives:**

- *Learn the importance of goals and their relationship with program development and performance management*
  - *Become familiar with the different approaches to program development*
  - *Gain an understanding of how to prioritize for the budget*
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**Wednesday (8:30 – 4:30)**

<b>Time</b>	<b>Topic</b>	<b>Instructor</b>
	<b>Basic Revenue Forecasting</b>	
8:30 – 9:45	<b>Objectives:</b> <ul style="list-style-type: none"><li>• <i>Become familiar with the revenue forecasting process</i></li><li>• <i>Develop a basic understanding of forecasting assumptions</i></li><li>• <i>Become familiar with basic forecasting method selection</i></li></ul>	Ruggini
	<b>Basic Expenditure Forecasting</b>	
9:45 – 10:30	<b>Objective:</b> <ul style="list-style-type: none"><li>• <i>Gain an understanding of considerations for forecasting for personnel and non-personnel expenses</i></li></ul>	Ruggini
10:30 – 10:45	<i>Break</i>	
10:45 – 12:15	<b>Position Budgeting &amp; Vacancies</b>	Fishbein / Casciato
12:15 – 1:15	<i>Hosted Lunch</i>	
	<b>Labor Agreements</b>	
1:15 – 1:45	<b>Objectives:</b> <ul style="list-style-type: none"><li>• <i>Understand labor's current role across the country</i></li><li>• <i>Gain an understanding of relevant terms</i></li><li>• <i>Gain an understanding of how labor agreements can impact budgeting</i></li></ul>	Stafford
	<b>Salary Projections Example</b>	
1:45 – 2:15	<b>Objectives:</b> <ul style="list-style-type: none"><li>• <i>Become familiar with a sample salary projection workbook</i></li><li>• <i>Review common salary projection scenario(s)</i></li></ul>	Casciato
2:15 – 2:30	<i>Break</i>	

Fringe Benefits & Pension		
2:30 – 3:30	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Gain an understanding of basic methods of budgeting for fringe</i></li> <li>• <i>Become familiar with reviewing an actuarial study on pension liability</i></li> </ul>	Stafford

Program Costing & Service Level		
3:30 – 4:30	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Become familiar with the techniques for program costing, particularly full cost</i></li> <li>• <i>Understand the relationship between costing and service level</i></li> <li>• <i>Identify how to review alternative service delivery proposals</i></li> </ul>	Ruggini

**Thursday (8:30 – 4:30)**

Time	Topic	Instructor
Internal Service Charges		
8:30 – 9:30	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Understand why governments charge for internal services</i></li> <li>• <i>Become familiar with basic allocation strategies</i></li> <li>• <i>Gain an understanding of costing elements and basis of allocation</i></li> </ul>	Merchant
Grants		
9:30 – 10:15	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Become familiar with cost-benefit analysis for grants</i></li> <li>• <i>Understand important considerations of grants to the budget</i></li> </ul>	Stafford
10:15 – 10:30	Break	
Long-Term Financial Planning		
10:30 – 11:15	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Become familiar with the LTFP process and roles in the process, specifically a budget analyst's role</i></li> <li>• <i>Identify components of a LTFP</i></li> </ul>	Casciato / Merchant
Capital Projects & Prioritization		
11:15 – 12:15	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• <i>Differentiate between a capital project and maintenance</i></li> <li>• <i>Learn the components of a capital project request</i></li> </ul>	Casciato

	<p><i>and how to evaluate the request</i></p> <ul style="list-style-type: none"> <li>• <i>Understand how to prioritize requests</i></li> <li>• <i>Gain an overview of financing strategies</i></li> </ul>	
12:15 – 1:15	Hosted Lunch	
1:15 – 2:30	CIP and Capital Budgeting	Fishbein
	Debt Service & Debt Schedule	
2:30 – 3:00	<p><i>Objectives:</i></p> <ul style="list-style-type: none"> <li>• <i>Understand the various types of municipal debt</i></li> <li>• <i>Become familiar with a debt schedule – what parts to identify for the budget</i></li> <li>• <i>Identify other tools to help with debt service analysis</i></li> </ul>	Stafford
3:00 – 3:15	Break	
	Enterprise Budgeting	
2:15 – 3:00	<p><i>Objectives:</i></p> <ul style="list-style-type: none"> <li>• <i>Understand the traits of enterprise funds</i></li> <li>• <i>Identify the scenarios of an enterprise budget</i></li> </ul>	Merchant
	Rate Setting	
3:15 – 4:30	<p><i>Objectives:</i></p> <ul style="list-style-type: none"> <li>• <i>Understand basic rate setting process</i></li> <li>• <i>Become familiar with considerations to include when setting rates</i></li> </ul>	Stafford
<b>Friday (8:30 – 2:30)</b>		
<b>Time</b>	<b>Topic</b>	<b>Instructor</b>
8:30 – 9:30	Content Summary	GFOA Staff
	Presenting/Communicating the Budget	
	<ul style="list-style-type: none"> <li>• Internal Departments</li> <li>• Elected Officials</li> <li>• Citizens</li> </ul>	
9:30 – 10:15	<p><i>Objectives:</i></p> <ul style="list-style-type: none"> <li>• <i>Become familiar with the different budget audience</i></li> <li>• <i>Understand basic guidelines of presenting the budget</i></li> </ul>	Casciato
10:15 – 12:00	Common Challenges with Budget Documents	Fishbein
12:00 – 1:00	Hosted Lunch	
1:00 – 2:20	Economic Development Analysis	Stafford

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**Objectives:**

- *Learn how to review an impact study*
- *Become familiar with process to identify revenue and expenditure impacts of developments*

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2:20 – 2:30

Wrap Up

GFOA Staff

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