



# Finance Boot Camp

EDUCATION & TRAINING FOR CITIZENS,  
COUNCILMEMBERS, AND COWORKERS

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PUGET SOUND FINANCE OFFICERS ASSOCIATION - MARCH 9, 2022



# Agenda

Finance Role as Educators

Examples

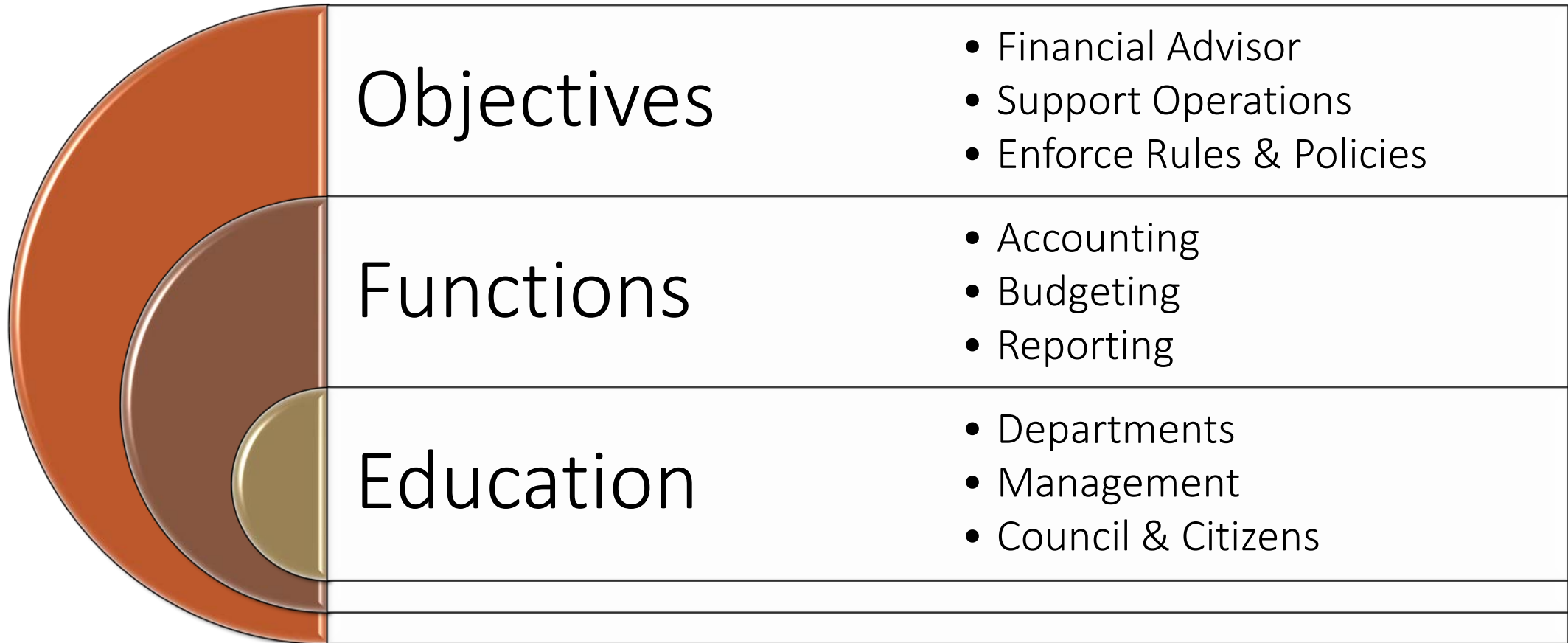
Tailoring to Your Organization

# Finance Role as Educators

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# Primary Roles & Responsibilities

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**But wait... there aren't  
enough hours in the day!!**

# Reasons to Accept the Challenge

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- **Minimize rework/frustration**  
*Provide staff the knowledge and tools to do it right the first time*
- **Support informed decision-making**  
*Help management decipher reports and understand what to look for*
- **Develop common terminology**  
*Life is easier when we all speak the same language*
- **Maintain our own sanity!**

# Examples

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# A Tale of Two Cities

	City of Olympia	City of Puyallup
Population	55,960	43,060
# Employees	620	315
# Employees – Finance Department	19	14
2022 Operating Budget	\$178 million	\$121 million
2022 General Fund Budget	\$94 million	\$52 million
2022 Capital Budget	\$41 million	\$15 million
Federal ARPA Funds	\$9.2 million	\$11.8 million



# Finance Boot Camp City of Olympia

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PSFOA presentation on July 8, 2020

Nanci Lien, Fiscal Services Director (retired)

# Who, What, Why, and How

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## Audience

- Internal Customers

## Why

- Governmental accounting and finance is complex
- We don't spend enough time training and educating our internal customers
- Clearly communicating expectations is essential

# Who, What, Why, and How

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## Development Process

- Buy-in from finance team and upper management
- Outlined key topics – then determined detail
- Categorized topics into sessions

## Format

- 6 sessions – 90 minutes each
- Duration – 6 months

# Who, What, Why, and How

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## Logistics

- One session per month – two time/date options
- City-wide “save the dates” email
- Opened registration for sessions 1-3
- Immediate positive response – 20+ employees signed up for each session
- Opened registration for session 4-6 after Session 2

# Session 1: Start with the Basics

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- Where does the city get its authority?  
*Constitution, RCW, WAC, Municipal Code, Resolutions, Policies*
- How is the city government structured?  
*form of government, city organization chart*
- Terminology & Acronyms  
*RCW, WAC, Municipal Code, Ordinance, Codified, Resolution, GAAP, GASB*
- How is governmental accounting different than private sector?  
*broad group of stakeholder, taxes levied, service focused, budget oversight*
- What is Fund Accounting? Why should we care?  
*fund groups/types, restricted funds, transfers between funds, color of money*

# Session 2: Account Codes & Reports

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- More Terminology & Acronyms

*appropriation, BARS, GAAP, SAO, software systems*

- What is BARS? Why do we use it?

*Budgeting, Accounting & Reporting System – required by RCW, managed by SAO*

- Account Codes

*used on transactions – tied to fund, department, activity, object*

- Expenditure Reports

*provide example, explain terms, give examples of what to look for*

- Revenue Reports

*general revenues vs. program revenues*

# Session 3: All About Budget

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## ➤ More Terminology & Acronyms

*operating vs. capital budget, original vs. adjusted budget, budget ordinance, appropriation = expenditure budget*

## ➤ Budget Rules

*appropriation = authority to spend, appropriation at fund level, balanced budget required line item, program, and/or department level compliance*

## ➤ Budget Process

*calendar, identify services, costs and funding, revenues  $\geq$  expenditures, adjust to balance,*

## ➤ Budget Process Roles

*citizens, council, city manager, fiscal services, department*

# Session 4: Miscellaneous Part 1

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## ➤ Ethics

*public resources, inappropriate uses, conflicts of interest, gift of public funds doctrine*

## ➤ CAFR or Annual Report

*terminology, official financial report, audited by SAO, required for grants and borrowing money*

## ➤ Audits

*required by RCW, audit types – financial, single, accountability, audit frequency, process, results*

## ➤ Grants

*types – operating, capital, understand grant requirements, engage finance*

## ➤ Balance Sheet

*balance sheet vs. operating statements, terminology – assets, liabilities, fund balance/equity*



# Session 5: Buying Stuff

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## ➤ Color of Money

*restrictions on funds, special revenue funds, one fund cannot benefit from another*

## ➤ Accounts Payable

*process, account code, documentation, vendors, payment terms, use tax, signature authority*

## ➤ Allowable vs. Non-Allowable

*all purchases must result in benefit to the public, public perception, audit risk*

## ➤ Non-Travel Related Meals/Food

*city policy, constitution prohibitions, attorney general memorandum, documentation*

## ➤ Spending Considerations

*public perception, city policy, use public funds wisely, do the right thing*

# Session 6: Miscellaneous Part 2

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- **Assets**  
*city policy, capital vs. small and attractive, thresholds, coding, inventory, disposal/surplus,*
- **Billings**  
*when is billing needed, process, documentation, late fees, interest*
- **Accrual or Cash Basis**  
*what is it, how does it work, deadlines, department role*
- **Indirect Costs (Allocations)**  
*one department/fund indirectly providing service to another, costs shared by receiving departments*
- **Internal Controls**  
*protect employees, make the right things happen the first time, build into business processes*

# Puyallup U

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# Puyallup U

What is Puyallup U?

Create a workplace that recognizes and encourages development of staff talents.

Offer a variety of 1-2 hour peer-led (mostly) classes each quarter.

Classes range from employee enrichment, leadership, skill-building to learning about other departments.

Examples: records requests, sharepoint/outlook tips, water treatment plant operations, leadership basics

# Puyallup U: Finance 101

## Topics

### What Finance Does

*Mission, work groups, primary roles and responsibilities*

### Why It Gets Complicated

*Citywide org chart, fund types and structure, budget process, buying stuff, signature authority levels*

### Taxes Collected

*Property tax, sales and use tax, utility tax, admissions tax*

### Citywide / General Fund Budget

*Revenues and expenditures by fund, department, type*

# Puyallup 101

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# Puyallup 101: Your Community's Civics

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## Course Objectives

Behind-the-scenes look into how City departments operate and how decisions are made.

Foster communication between the City and residents, businesses and non-profit organizations.

Learn about Council representatives and their experience and goals in office.

Encourage community member to become actively involved in decisions that affect Puyallup's quality of life.

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# Puyallup 101: Your Community's Civics

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## Participant Eligibility

Puyallup resident, business owner, or work in the city

18 years or older

Not running for, or serving in, a political office

Commit to attending at least 6 of 8 sessions

## Class Format

6-7:30pm on Thursdays, for 8 consecutive weeks

Location varies depending on the topic

Encourage questions and conversation



# Puyallup 101: Your Community's Civics

Class Topic	Presenting Department
Local Government 101 / City Finances	City Manager's Office / Finance / Mayor
Maintain our City	Public Works
Where your Water Goes	Water Pollution Control Plant
Building and Planning for our City	Development & Permitting Services
Our Community Services	Library / Parks & Recreation
Preparing and Responding	Emergency Management
Keeping our Community Safe	Police Department
Justice within the Community / Course Graduation	Municipal Court

# Puyallup 101: Your Community's Civics

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## Finance Content

45 minutes - narrowed focus to budget

Mostly interactive, with a few slides for context

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Where the money comes from

Use play money to demonstrate property tax, sales tax and utility tax collections – what they pay vs. city portion

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Where the money goes

Using city portion collected, participants spend it – show how their spending compares to actual city budget

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# Tailoring to Your Organization

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# Getting Started

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- Who is your target audience?
- What topics do you want/need to cover?
- Education/Training areas to consider:
  - Key Business Processes – new employees, periodic refresher
  - Finance 101 or Boot Camp – staff, councilmembers, public
  - Public Engagement – city services, budget, performance results

# Other Considerations

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- Meet your audience at their level
- Use plain language – avoid jargon
- Describe terminology and acronyms
- Explain the “Why”
- Clarify roles and responsibilities
- Call out formal policies vs. institutional practices

# Questions?

Barbara Lopez, Finance Director  
City of Puyallup  
[blopez@puyallupwa.gov](mailto:blopez@puyallupwa.gov)

