

Texas

Government Finance



Government Finance Officers Association of Texas Newsletter ~ December 2002

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Greetings!

Thanks to all who helped with the Fall Conference in Galveston. (There are too many individuals to name, but, you know who you are.) Everyone pitching in to help makes our events so successful and fun!

It was great to see so many new faces. (The familiar ones are always nice to see too.) I can't stress enough how much it means to "new" finance officers to network with the more experienced ones. (At least it was that way for me) There's a high level of security and confidence attached to this networking opportunity.

I personally appreciate the high attendance of past presidents including Debbie Forte, Nell Lange, Charles Cox, Kathy DuBose, Anita Theford, Rosie Vela, David Wright, Dan Parker, Fred Werner and Jeff Litchfield. Your continued support and sharing of experiences is greatly valued.



Of course our sponsors are the greatest! They support our group through their active participation at all levels from working hard to playing hard.



Reminder: Please, please, please complete and submit recommendations and applications for three awards we will make at our Spring Conference next April. They are the 1) Moral Leadership Award, 2) Distinctive Innovation Awards and 3) Outstanding Service Award. See the details in this newsletter. Deadlines come up quickly after the holidays.

I wish you all safe and happy holidays! *Feliz Navidad!*

Diana Ortiz, GFOAT President

Leadership Quote:

"Success is to be measured not so much by the position that one has reached in life as by the obstacles that one has overcome while trying to succeed." Booker T. Washington

**A REPORTER'S VIEW ON HIS INDUSTRY AND
THE EFFORTS TO GRASP THE ESSENCE OF
GOVERNMENT BUDGETS AND FINANCIAL REPORTS
By JACK DISCOSKEY**

We're All In Public Service

Well, here we are, meeting on the 11th day of the 11th month. And from one veteran to any others here in this room, I say "Thank you. For your service to your country."

And you know, in a way, each of you in this room has chosen to serve your country by serving your city as a public employee.

And because you are public employees, we the press have a right to expect an openness from you.

The press and financial officers are two occupations sharing some common traits.

- Both sides are involved in public information.
- Either side is capable of misdeeds.
- Both sides make a substantial contribution.

Here's a good example.

I'm sure most of you have read the Wall St. Journal story in your current newsletter, "*How Three Unlikely Sleuths Exposed Fraud at World Com,*" by Susan Pulliam and Deborah Solomon.

I find this story compelling on a number of levels. One way is that I see it as downright good journalism. It has all the elements of a very well written detective story.

- A startling discovery,
- An investigation under difficult circumstances,
- An inevitable, exciting conclusion and, we expect,
- The eventual punishment of the guilty.

Another thing I see in this story is the bravery of the participants.

The first thing that grabbed me was my mental picture of Auditor Gene Morse looking through what I'm sure was a voluminous report and seeing something that wasn't quite right.

His next, and logical, step was bucking it up the line to his boss, Cynthia Cooper, World Com's vice president of internal audit. Morse smelled a rat and Cooper believed his nose.

It led them and another senior manager to a conclusion that their employer cooked its books to the tune of \$3.8 billion in misallocated expenses and phony accounting entries. In doing so, they created the largest accounting fraud in American corporate history.

Think of the courage it took for them to pursue this investigation. Imagine how they felt when they got into their examination and realized they could send WorldCom into bankruptcy. They could leave thousands of their colleagues without jobs and without security. They could cause major havoc in the stock market.

It took a lot of courage for these people to follow that trail, especially knowing how the chips might fall. They are to be saluted for abiding by principle and doing what was right.

Mindset of the Press

A degree of that same courage needs to be present in your offices on any day you are meeting the press. Ahhh, the press.

We all know how these things work. The *out of ordinary* is the story. The *Dog Bites Boy* story goes on page 13 near the garden hose ads.

The *Boy Bites Dog* story hits the front page.

Because you are so often the bearer of bad tidings, you become the boy who bit the dog. And you wind up like Bob Euker. On the front page.

But how frustrating is it for you when the good news, which should be on page 13, winds up on the front page all twisted into bad news. How did that happen?

Was the reporter so anxious to get a front page story, (and believe me, regardless of the size of the paper, a front page story is important), that he took the one small negative piece of the puzzle and turned it into a two-paragraph lead? Was he looking to burn you? Or... did he write the story out of ignorance?

Keeping one's name on the front page is a major motivator for any reporter. Now if the reporter was looking to burn you, there could be any amount of issues involved that are outside today's topic.

But what if after you've looked at the story, you see that it was written out of pure ignorance? By someone who just didn't know the facts.

"That dunderhead of a reporter," you think to yourself. "He couldn't get a story straight if his life depended on it."

Well, guess what ... your life ... your professional life ... could depend on that reporter getting the story straight. Let me tell you something about reporters. Most of them

are lazy. They may or may not be overworked. They are generally underpaid. But most of them are lazy.

Deadlines are their greatest motivator. It often takes a deadline to stimulate the creative process that goes into writing a newspaper story. Of course, a screaming editor is another good motivator.

When a reporter is writing against deadline and doesn't have all the facts at hand, there are only a few things he can do. First thing is *call the contact*. But what if it's late in the day - the last minute - and the contact is unreachable? Then, the reporter relies on memory.

If the reporter relies on memory, especially on a story about city finances, which are complicated to most of us, present company excepted, some facts are going to get bollixed up. And this can lead to someone looking like a dummy.

Yes, the reporter **was** lazy, yes; the reporter didn't get the facts straight. But who looks like a dummy in the story? The reporter? Not to the reader. After all, that story was in the paper - so it must be true. Everybody knows newspapers don't lie.

So who looks like the dummy? My guess ... the financial officer who was quoted in the story. Now you may know that the reporter didn't have a handle on the story. And those around you may know that. But do any of you write for the local paper? If its circulation is over 45, there are more people out there who going to think you're a dummy than people who don't.

All you did was pass on some facts. And that's the key. *All you did was pass on some facts*. All you did.

Preparing for the Press

Let me tell you a story from my days as a Television station sales manager. When a new person came on board, I gave them my "here's what you're really doing" speech.

I would tell them: "do the client's work in your presentation. Translate the emotions, facts and figures into a reason for the client to say yes."

I will bet that anytime one of you looks at your city budget, you see a story. To some of you, all those lines are poetry.

But you're one of very few who sees it that way because what you do for a living is foreign to most people. And foreign is hard to grasp. So in order to sell this budget's story, you need more people to see it the way you do.

How?

Translate those facts and figures into something anyone can read. i.e., "The tax rate may have to increase a penny. With the city's tight budget, it's going to take more money to pay for filling all the potholes."

Tax rate up - potholes filled. Solution - Benefit. What you have provided your client, the taxpayers, is the logic that allows them to say yes. We all know it's up to the council to sell the new budget. What you are doing is paving the way.

I'm not saying this will be easy. There are plenty of political potholes that city employees must avoid to survive. But if you successfully show that dunderheaded reporter how two and two makes four, you've opened an information conduit.

So what you need is an approach.

Now, let me share some personal experience.

As a reporter for the Metrocrest News, a suburban edition of the "Dallas Morning News" serving northwest Dallas County, my main beat was the City of Carrollton, which has about a \$40 million dollar plus yearly budget.

I had never gone through a municipal budget process before. And when CFO Bob Scott brought the city's preliminary budget to a work session, I was overwhelmed.

Between the slides and Bob's explanation, I took a lot of notes. When I went to write the story and consulted these pages of notes, I realized I couldn't make much of them. I had too many notes and not enough knowledge. So instead of a detailed story, the readers got a short story that just skimmed the high spots. Which was all right because it was early in the process.

But I also realized there was much to learn. So I asked Bob if we could get together and go over the budget. When we met, Bob then asked me if I had specific questions or did I need an overview.

Well I didn't know enough to ask specific questions, so I opted for the overview. Bob recognized that I was fishing and provided an explanation that familiarized me with the budget and the process and gave me enough background that I could write somewhat lucid budget stories.

Here's my point. I was new to this and realized I was in over my head. I asked for help and got it. Your hometown reporter, especially if he or she is new, may not even understand how little they know about the budget process.

Remember now, your object is translating facts and figures into a readable story for your client, the taxpayers. And that dunderheaded reporter is your conduit. And this is where your people skills come in.

Instead of waiting for the reporter to call you, call the reporter. Give them a heads up that the budget is coming up. Offer them a preview. Mention anything unusual and offer them a chance to ask questions.

Remember, they could be busy, lazy or both, so if they don't nibble the first time, wait a while and offer again. And if you happen to run into their editor somewhere, give them the opportunity.

What I am saying is do more than pass on the facts. Offer background interpretations and explanations. Ones that are as straightforward and simple as possible. If necessary, offer them strictly as background. That might keep you out of trouble with your council members or the city manager.

The important thing is the press gets accurate information. Keep in mind the possibility that you've given good information and the story still can come out wrong. If that's the case, use your people skills to gently show the reporter the inaccuracies and what will correct them. Most reporters will be glad for the help. They're generally interested in getting the right information to the public. They just don't always want to work hard to make that happen.

And it's not something you do just once. Because the public, like the lineup at your council table, is always in flux.

Get To The Bottom Line

Let's look at another way to deal with reporters...

When they ask you questions, they appreciate it when you can quickly get to the bottom line. Show them you are meticulous but without getting too deeply into the fine points.

Give them a solid general answer and let them know you have plenty of back up material if they need more.

Let me tell you another experience I had with Bob Scott. I was doing a story on the financial implications of a recently passed measure — it may have been a budget, it may have been an impact fee — I don't remember. I was stuck for some information, so I called Bob and asked something like, "Will this mean that the taxpayers will have to pay more?"

And Bob replied, "Well, if the....." And he was off on a very good, and a very detailed answer to my question. Now I'm taking notes like mad. And I'm really starting to get a handle on whether or not this complicated issue is or isn't going to cost the taxpayers more money. But when I started on the third page of notes, it occurred to me that Bob's answer was a story unto itself. And more than I had space for.

So when he finished, I told him, "Bob, you've answered that question very, very well for me. And I've been following this story so I understand what you've just said. But most of the people reading this story aren't going to understand it because they haven't been following it. So how about an answer that I can translate for the folks who will read this story."

And there was this pause, and I could hear the wheels going, and then, I hear Bob say, "Yes." OK, Bob, thank you.

So the idea is to give them the simple answer first, and then fill in the holes as necessary. Let them be the judge of what's necessary through their questions, but prod them if you think there are things they should know.

Now, I'm not picking on Bob, here. We have some history, and I personally have a sincere appreciation and respect for how he does his job, so I'm using our good relationship to illustrate some points. As a reporter, though, I expect to maintain an arm's length relationship with him. As he does with me. We're friendly, but we keep it professional.

And because we keep it professional, we can build up a certain level of trust. That is something that comes from working together over time. With a new reporter, the best way to build that trust is to give straight answers.

Avoid Trick Question Traps

When many of you talk to a reporter, you harbor a suspicion of their motives.

Harbor a suspicion? I just can't imagine you would be suspicious of reporters. Would I ask you a trick question???

Now I wouldn't, but there are some reporters who would. One way to avoid a reporter's trick question trap is to take a lesson from your city charter.

Councils go into Executive Session to discuss matters regarding litigation, real estate and personnel. Interpret reporter's questions through the filter of your own personal idea of an executive session.

You can generally figure out where a reporter's line of questioning is going long before it gets there, and when it enters into areas that can't be made public, shut down the line. If a reporter is persistent, send them to your immediate boss.

But remember if you don't answer a reporter's question, have a good reason.

The Texas Open Meetings and the Public Information Acts, do not allow our governmental bodies to keep their activities from the public — except under certain circumstances.

Citizens need assurance that elected and appointed representatives are not abusing authority.

As many of you are probably aware, the Texas Municipal League recently passed a resolution encouraging the legislature to make it easier for cities to keep information on anti-terrorist efforts and responses from the public.

On November 3 of this year, the *Fort Worth Star-Telegram* editorialized against this resolution, saying "The balance between keeping the public safe and keeping it informed is a fine and difficult one to strike. Officials can't abandon one in pursuit of the other." The *Star Telegram* was against the resolution.

The editorial added that the public can't feel safe, "if they have no notion of what's being done to protect them, and whether officials are acting in the public's best interest or augmenting their own power bases."

That refers to both elected and appointed officials.

The American form of representative government says government is the people's servant - not the people's master. Public servants don't have the right to decide what the public can and cannot know. Informed people keep control of their government that way. At least in theory.

Now as a citizen, everyone in this room, I am sure, agrees with *The Longview News Journal*, which editorially came out in favor of open government last Friday. (and a brave stand it was)

But as a public official, everyone in this room can give at least one example of when government should not be so open. That is why councils have executive sessions. And why adopting a personal executive session could make sense for you. But be wary if you do so.

In an, October 22 editorial, *The Lubbock Avalanche-Journal* said there is "no need to pass more legislation to limit the public's right to know." The editorial called the TML resolution, "shocking," adding that it "shows contempt for the public."

Contempt for the public. Those are not words you want to be associated with. Words that turn you into a hot potato real fast. Use your people skills when you frame answers. How they come across to reporters is very important.

And there's often a fine line between giving too much and too little information. Those of you with experience in the area pretty well know where the line is. And of course you always have the option of bailing by suggesting the reporter discuss the question with your boss. And while your immediate boss may be the city manager and council members you report to, your ultimate boss is always the taxpayer. And you often deal with that boss through the press.

I am very proud to be a member of the press. I've been at it a long time.

I was a very young man when I got my first newspaper job. Hadn't even finished college. I remember that job. It was a very important job on a big city paper. It came with an impressive title, too. The title was "paper boy," and I was nine years old.

Pittsburgh was a three-newspaper town then, and I delivered the two afternoon dailies...The Pittsburgh Sun-Telegraph and the Pittsburgh Press.

The Press was a Scripps-Howard newspaper. And like all Scripps-Howard papers, it had an engraving of a light house on the left hand corner of the masthead. That would be the upper left hand corner of the front page. Surrounding the engraving of the lighthouse were the words, "Give light and the people will find their way."

A lot of things have changed since I hauled papers up and down those western Pennsylvania hills. Including the way news is covered. And even what is considered news today. But I personally believe that the Scripps-Howard motto is as relevant today as it was the first time it appeared on their papers.

So I urge you to do your part in providing the light. You do that, and the people will find their way.

Thank you.

Jack Discoskey opened our recent Fall Conference with this speech. Shortly after beginning his career in communications as a teen-aged disc jockey in Huntingdon, Pennsylvania, Jack Discoskey developed an ambition to own a radio station. He achieved that goal in the early nineteen-nineties, buying two stations in Oklahoma.

Along the way, he held sales and sales management positions at both radio and television stations in Pennsylvania, Ohio and Texas. He also earned bachelors and masters degrees in broadcasting from the University of Cincinnati.

Following years of weekly commuting between Carrollton, Texas and western Oklahoma, Jack gave up the radio business. He went into writing as a reporter with the "Metrocrest News," a suburban edition of the "Dallas Morning News," covering the full spectrum of goings on in his home town of Carrollton.



At the final council meeting he covered, Jack was commended for his over three year's coverage of the city in a highly unusual manner. Carrollton Mayor Mark Stokes and city council members presented him with an Official Certificate of Appreciation and an Official Carrollton Pen and Medallion set. Jack is the only reporter to be so honored in the City's history.

He was a city council candidate last May and currently serves on the Board of Directors of Senior Adult Services, an organization serving Carrollton, Farmers Branch, Addison and Coppell, Texas which is devoted to working with senior citizens and their families.

Jack is currently working with an agent on marketing two novels he recently wrote.

Professional Awareness and You

Co-Chairs
Keith Nelson, NTTA
Rodney Gonzales, City of San Marcos

DISTINCTIVE INNOVATION AWARD PROGRAM

The GFOAT Distinctive Innovation Award program recognizes outstanding contributions and innovations in the field of government finance by a department, division, or team.

Eligibility

GFOAT and non-GFOAT members may submit entries for consideration for the GFOAT Distinctive Innovations Award. There are no fees or charges associated with this program; however, recipients must be present at GFOAT's spring conference to accept the award in person.

How to Submit an Application

Applications will be accepted during the period of December 1, 2002 through February 15, 2003. Respond to all applications questions and feel free to add additional pages if necessary.

Five (5) copies of the completed application form and any accompanying documentation must be mailed to GFOAT and be postmarked by the Feb 15th deadline.

Each entry may be entered in only one of the categories and subcategories. In order to determine the appropriate category and subcategory for your entry, a description follows. The bulleted points under each category are intended to serve as examples of areas from which award applications could be submitted and are not intended to be inclusive.

Categories

Accounting, Auditing, and Financial Reporting:

- financial and cost accounting
- interim and annual financial reporting
- internal, performance, and financial auditing

Budgeting and Financial Planning:

- operating and capital budgeting
- financial forecasting
- multi-year budgeting
- long-range financial planning
- revenue and cost analysis
- fiscal trend monitoring

Cash Management and Investments:

- capital financing techniques and practices
- cash forecasting, monitoring, and control

Capital Finance and Debt Administration:

- capital financing techniques such as municipal bonds and lease-financing
- debt planning, issuance and control
- creative uses of debt finance in economic development

Pensions and Benefits:

- retirement and health benefits and other employment and post-employment
- benefits, such as family leave, childcare, and wellness programs

Management and Service Delivery:

- innovative service delivery (e.g., privatization, vouchers, franchises)
- purchasing, risk management, and grants administration
- quality and productivity tools relevant to finance officers
- performance measurement

Enterprise Financial Systems:

- outstanding RFPs
- technology for budgeting
- innovative system procurement/contracting methods
- implementation methodology
- change management programs (e.g., training, end-user documentation)

Technology:

- electronic commerce
- creative uses of the Web in public finance
- technology outsourcing
- cost/benefit analysis for technology decisions
- workflow

Subcategories

Policies and Procedures includes financial and administrative policies and procedures governing state, provincial, and local finances or financial practices.

Management and Policy Studies includes publications, projects and consulting studies that utilized new management tools and/or policy analysis methodologies.

Communications and Reporting includes publications, reports or other media designed to improve the understanding or awareness of the finances and operations of the organization. Documents eligible for the Certificate of Achievement for Excellence in Financial Reporting, the Distinguished Budget Presentation Award, or the Popular Annual Financial Reporting Award are not eligible for the Distinctive Innovation Award.

Training and Technical Guides includes any program or document designed to instruct or guide others in the implementation or use of financial systems, procedures, or techniques.

Judging

Each application will be reviewed to make sure that all entries are in the appropriate category and subcategory. GFOAT reserves the right to reassign submissions to a more appropriate category. The Distinctive Innovation Award will not necessarily be awarded every year in each category and subcategory.

Applications are reviewed by a panel of (5) active GFOAT members. All applications are reviewed by standard evaluation criteria that include technical significance, transferability, documentation, originality, and cost effectiveness. To assist you in evaluating your own application, we have provided a copy of the rating form used by our reviewers.

Winners

Award winners will be notified in writing by March 31, 2003. Winning entries will be displayed at GFOAT's spring conference providing an opportunity for other financial professionals to gain insight into successful and innovative practices. Winners also will be asked to prepare a one-page information sheet describing the winning entry.

OUTSTANDING SERVICE AWARD

The Government Finance Officers Association of Texas (GFOAT) has established an annual award program to recognize outstanding contributions and service to the governmental finance profession. The winner of this award will be announced at the banquet during the GFOAT spring Institute

Purpose

The purpose of the award is to formally recognize active members of the Government Finance Officers Association of Texas who have demonstrated leadership and who have made a significant contribution to the government finance profession in Texas; and to encourage increased service and contribution to the government finance profession.

Selection

The award recipient will be selected by a panel of judges comprised of the three (3) past presidents and immediate past two (2) recipients of the Outstanding Finance Officers Award. If a recipient of the Outstanding Finance Officers Award is also one of the three past presidents, the next previous Outstanding Finance Officer award recipient will serve as judge. All judges are exempt from the nomination selection. Each judge will make their ratings independently of each other. The combined numerical ratings will be used to determine the award winner. The most immediate past president shall serve as chairperson of the panel of judges.

Award Presentation

The recipient of the award will be announced at the Associations annual spring banquet. The chairperson of the Professional Awareness Committee shall make the formal presentation.

Eligibility

All active members of GFOAT are eligible for the award.

Nominations

Nominations may be made by any GFOAT or non-GFOAT Member. Nominations should include:

- A. Brief biography of the nominee:
Name, Address, Government Entity, Position
- B. Name and address of nominator:
A letter of nomination should also accompany the nomination.

Upon receipt of nominations, a request for the nominee's resume shall be sent to each nominee for judging purposes.

Criteria For Judging Applications

- A. Active membership in governmental finance and professional organizations. Primary factors for consideration:

Conference and seminar attendance;

- Committee memberships;
- Board Memberships;
- National and local organization memberships

- B. Significant contributions to government finance profession. Factors to be considered:

Contributions in the areas of:

- Mentorship
- Newsletter articles
- Budget reviewer program
- Conference presenter

Submission

Submit applications for both of these awards by February 15, 2003 to:

**TML/Lee Van Gundy
1821 Rutherford Ln Ste 400
Austin, TX 78754-5128**



GFOAT “Moral Leaders” Award for Ethics in Public Service Application Form

Date of Application _____

Nominee

Nominator

Name _____

Name of _____

Position _____

Position _____

Organization _____

Organization _____

Your relationship to this nominee (employer, peer, etc.) _____

This person should be nominated because they (check one or both):

_____ Recently faced a specific episode where they responded to an ethical or moral dilemma.

_____ Engaged in honorable conduct throughout the course of their public career, promoting high ethical standards and respect for individuals.

SUMMARY

Please summarize why you have nominated this individual for the Moral Leaders Award:

CRITERIA

Please explain how you think the nominee has met the following criteria:

- Response to ethical dilemma; moral courage; professional responsibility; acting in the public good.
- Promotion of ethics in their organization; creation of an environment conducive to ethics.
- Treatment of fellow employees/customers with dignity and respect.
- Demonstrates dedication to the highest ideals of honesty and integrity.

Nominations must be postmarked by January 15, 2003.

Please email the application form to:

Vangundy@tml.org. Please note in the subject line: GFOAT MORAL LEADERS AWARD

Or Mail The Application To:

Lee Van Gundy
1821 Rutherford Ln Ste 400
Austin, TX 78754-5128

Or Fax Application To: 512-231-7494

VERIFYING YOUR ELECTRIC BILLS IN THE RESTRUCTURED MARKET

By Marilyn Fox, President Fox, Smolen & Associates

Market Overview

Since January 1, 2002 many public entities are operating under a competitive contract to procure their electricity. In 1999, the Texas legislature passed a sweeping restructuring of the electricity market. Retail competition began in services areas that were previously served by certificated electric utilities that operate within Texas and were part of the Electric Reliability Council of Texas (ERCOT). Electric utilities owned by municipalities and cooperatives are exempted unless a decision to participate in competition is made by the entities' governing boards.

The utilities that are included in the restructured market were Reliant Energy, Texas Utilities, Central Power & Light, West Texas Utilities and Texas New Mexico Power Company. You can find out if electric service from a competitive provider is available to you by visiting <http://www.powertochoose.com>.

Electric utilities that were vertically integrated and regulated by the Public Utility Commission of Texas (PUC) were structurally unbundled, and only certain parts of the service provision are still subject to rate regulation.

Benefits of the New Market

To encourage migration to the competitive market, the restructuring legislation included a price that the affiliates of the old utilities were required to offer to customers that consumed less than 1,000 kilowatts (kW) at each meter, at any given time during the year. This Price to Beat (PTB) is available to public entities in areas where competitive services are available. Many of these entities participated in aggregation groups that obtained new contracts. Members of one of these groups, the Governmental Aggregation Group (GAP), are saving 15% to 30% compared to the PTB. The current 2002 Members are the cities of Round Rock, Farmers Branch, Taylor, Rosenberg, Missouri City, West University and Wharton.

Problems Encountered

Governmental Aggregation Group determined they had a need for outside, independent expertise to help verify the electric bills. They selected Fox, Smolen & Associates (FSA) to monitor the members' bills under the new contract to ensure compliance with contract terms and the Transmission and Distribution Service Provider (TDSP) charges that were still set by the PUC and that were passed on to the customers by the terms of the contract. Because of the numerous charges that were approved by the PUC, the bill formats are much more complex than the bill format that customers' were used to receiving.

When FSA began receiving copies of bills that were sent to the GAP members, we tried to verify the bills. Some of the problems we found with the bills are listed below.

- Amounts on the bills that did not total correctly.
- TDSP charges that were not identified by address, ESI ID number, billing periods.
- Charges listed were not applicable or not explained.
- Payments not correctly recorded.
- Accounts not billed that were listed on contracts.
- Accounts that were not switched to the new contract.
- Accounts billed for non-existent meters.
- Misapplied taxes.
- TDSP charges as received from ERCOT passed to customers incorrectly.
- Bills lack data to verify TDSP charges.
- Bills not received until midyear.
- Bills did not describe type of service, for example, Lighting, Pumping, General Service.

Verification of the bills was impossible because of the volume of bills and the various problems and inconsistencies in the bills the GAP members were receiving. As a consequence, FSA developed a data base model that can recalculate the bills in accordance with the contract terms and the PUC adopted TDSP tariffs. The model compares the amounts billed with the recalculated bills for each account and highlights any discrepancies.

The model is designed to use the billing data from the TDSP. However, the REP's bill format omits the Billed Demand without which the TDSP distribution charge cannot be verified. As a consequence FSA had to get the GAP members' billing data directly from the TDSP utilities.

The model also compares the calculated prices under the contracts to the Price To Beat. As a result, GAP cities can determine which of their accounts should stay on the PTB or be included in the competitive contract in the next round of contracting.

By analyzing the account histories and usage patterns, the GAP cities can determine potential savings by reconfiguring meters that are billed for TDSP charges that use a prior period demand (ratchet) or by modifying usage patterns in a more efficient manner.

Summary

The billing process has improved over the year and will undoubtedly continue to improve as the restructured market and its processes improve. The experience has pointed to several rule and process changes that should be required by the PUC to improve the information flow to the customers. And, the GAP cities did save money. Our job has been to assist them in finding out how much.

Marilyn J. Fox is the President of Fox, Smolen & Associates Inc (FSA), a certified HUB. Marilyn is a professional accountant who has worked for finance departments of municipal governments and the Public Utility Commission of Texas (PUC), specializing in utility rate regulation and other financial and policy issues. She was involved in the regulation of electric, gas and water utilities and has been responsible for negotiating franchise agreements and contracts with business entities.

**GFOAT Fall Conference
Review of Session
Storm Water Regulation:
How Much Is It Going to Cost and
Who Is Going to Pay?
By Carolyn Marshall**

This roundtable session was facilitated by Becky Brooks Grimm, Chief Operating Officer of Government Resource Associates, LLC and Trey Shanks, Freese & Nichols, Inc. The questions raised in the session title were answered by Becky saying: "A lot" and "We are."

This session helped the attendees understand the importance of how to finance costly EPA Phase II storm water regulations that become effective in 2003. The vehicle for financing offered was the creation of a storm water utility. This utility operates in the same manner as a water and sewer utility by charging fees in order to recover costs. These fees are applied to each developed property within a municipality. As development occurs, storm water drainage becomes an issue when existing drainage systems are not capable of handling all run-off.

Trey provided explanations of the legal issues such as Chapter 402 of the Local Government code that regulates a storm water utility. Issues addressed included:

- the designation of a service area,
- the cost of maintenance service and capital projects (or debt service on those projects),

- a fair and equitable methodology for the assessment of fees,
- the exemptions that are available and
- fund segregation.

He also provided an overview of a storm water utility and why it is becoming important at this time for the financing and for the formalization of a storm water management program.

Attendees of the session were given the opportunity to provide information about existing storm water utilities.

Questions asked included: How are fees established? How are costs of service determined? It appears that each utility is a little different depending upon the economic climate and public acceptance within the municipality.

According to the hand-out provided by Becky and Trey, there are several considerations to explore when de-

veloping storm water rates including satisfying the legal issues enumerated above. Practical issues to resolve include the ease of administration, public acceptance and the economic climate of the municipality. The hand-out also gave examples of storm water utility rates for businesses under several different rate structures by combining property information with several different rate approaches.

As promised in the program, this session gave finance officers information on the fiscal impact of an issue that is normally reserved only for Public Works staffers.



Becky Brooks Grimm and Trey Shanks
Moderator Jerry Dale

**Contact Us If You Have Not Received Your FY 2002-2003
Sponsorship and Membership Renewals!**

The GFOAT Membership Renewals have now been mailed out. If you have not received your renewal invoice by now, please e-mail Joe Foster at TML (jfoster@tml.org) immediately to let him know.

If you are reading this newsletter and are not a member, please download a membership application form at www.gfoat.org or contact Lewis McLain (ExecDir@gfoat.org) today.

If you have not received your sponsorship renewal invoice/pledge form by now, please contact Lewis McLain (ExecDir@gfoat.org) today. If you are interested in becoming a GFOAT Sponsor, please visit the sponsorship section at www.gfoat.org to review the benefits.

Bruce Testa Memorial Golf Tournament Prior To Fall Conference In Galveston

Left: Chris Dick, Camelia Browder,
Hardy Browder and
Claude Underwood.

Below: Clayton Chandler,
Boyd London, Diana Ortiz and
Rodney Gonzales.

Team 1



Thanks to First Southwest
Company and Coastal Securities
for the tournament prizes!

Team 2



Team 3



Above: Jody Savant, Peter Phillis,
and John McGrane.

Right: Greg Wilmore, Tony Sekaley
and Mike Dolby.

**Team #3 won the tournament in a
score card playoff with
team #1 at 6 under par!**

Team 4



Conference Planner 2002-03

- **Public Funds Investment Act training** conducted by the **Center For Public Management, UNT**. For online registration or more information, contact Corrine Steeger at 940-369-7843 or go to www.unt.edu/cpm. Dates/Location/PFIA Hours of Credit listed below:
 - Jan. 24, 2003 Amarillo (5);
 - Feb. 5-6, 2003 Waco (10);
 - Feb. 20-21, 2003 Arlington (10);
 - June 12-13, 2003 Arlington (10);
 - Aug. 28-29, 2003 Arlington (10).
- **TML Public Funds Investment Law**, Houston, December 11-12, 2002.
- **GFOA US & Canada Training Schedule**, San Antonio, December 16-20, 2002.
 - 16** - Effective Budget Presentations;
 - 16** - Pension Accounting;
 - 17** - Intermediate PERS Administration: Best Practices;
 - 17** - Preparing a CAFR;
 - 18-19** - Financial and ERP Systems Acquisition & Implementation;
 - 18-20** Advanced Governmental Accounting (New Reporting Model Version).
- **GFOA Board and Standing Committee Meetings**, Washington, D.C. on Jan. 23-24, 2003.
 - **TML Legislative Briefing**, Austin, February 10, 2003.
 - **GFOAT Spring Conference**, Austin, April 6-8, 2003.
 - **GFOA Annual Conference**, New York City, May 18-21, 2003.
 - **Southwest School of Government Finance**, Texas Tech, Lubbock, May 19-23, 2003.

First-Time Certificate of Achievement Awards

Congratulations to the following first-time recipients of GFOA's Certificate of Achievement for Excellence in Financial Reporting:

- √ City of Bedford
- √ City of Corsicana
- √ City of Granbury
- √ City of Lufkin
- √ City of Mission
- √ Nacogdoches County
- √ Hurst-Eules-Bedford ISD
- √ Navarro College

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- Felicia Nzere, Assistant Director of Finance, City of Odessa.
- Debbie Green, Assistant Finance Director, City of Big Spring.
- Adam Beckum, Consultant, MAXIMUS, Inc.
- Steve Ritter, Chief Accountant, City of Huntsville.
- Kelbert McGee, Management Analyst, City of Garland.
- Debbie Miller, General Ledger Accountant, City of Hurst.
- Marc Clayton, Director of Administrative Services, City of Commerce.
- Barbara Gonzales, Finance Director, City of Harker Heights.
- Lara Feagins, Finance/HR Director, City of Hillsboro.
- Lee Risener, Marketing Representative, TexasTERM.
- Jackie Sheahan, Vice President, Bank of Texas.
- Jeri Rainey, Director of Finance, City of Groves.
- Cynthia Soto, Director of Finance, City of Pearland.
- Robert Striker, Transportation Senior Fiscal Analyst, NCTCOG.
- Melinda Maddox, Senior Accountant, NCTCOG.
- Tyrone Young, Senior Accountant, NCTCOG.
- Marian Leffingwell, Accountant, NCTCOG.
- Justin Schwertner, Accountant I, City of Abilene.
- Pete Capistran, Finance Director, City of Port Isabel.
- Vicki McCarthy, Senior Accountant, City of Grapevine.
- Patt Ryals, Finance Director, City of Jonestown
- Cindy Pelatzky, Oracle Operations Manager, City of Hurst.
- Patricia Herman, Accountant II/AP Supervisor, City of Baytown

Making Changes

- Karen Remmert, Chief Financial Officer, City of Dickinson/GCWCID#1 is now Karen Remmert Cooper!
- Max Duplant, Finance Director of Groves, is now Finance Officer, City of Beaumont.
- Karen Richardson, NCTCOG, is now Karen Branzell!
- Debra Keller, Administration & Finance Director has moved to Assistant Director of Aviation, Corpus Christi International Airport.
- Lucy Montana, Accounting Manager, is now Assistant Director of Finance/Controller, City of San Marcos.

Newest CGFOs

- Bryan Langley, Assistant Finance Director, Town of Addison.
- Suzy Kou, Assistant Finance Director, City of Texas City.

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Career Opportunities

Town of Addison, Texas - Accounting Manager.

www.ci.addison.tx.us. Closing Date: 12/14/02. Salary: \$50,148.80. Responsible for the maintenance and integrity of the Town's financial records. The duties of the position include: performing reconciliations; supervising accounts payable; coordinating interim and annual audits, producing annual and monthly financial statements; documenting and testing internal controls; providing investment support; and performing other related functions. Supervises, plans, schedules, evaluates, and coordinates the work of subordinate employees. **MINIMUM QUALIFICATIONS:** Education- Bachelor's degree in accounting or related field. A related graduate degree is preferred. Experience - Three to five years' progressively responsible experience in accounting, preferably in a municipality. Knowledge, Skills, and Abilities - Must be proficient in Excel and other Microsoft Office programs and knowledgeable of mainframe computers. Requires thorough knowledge of accounting theory, principles, and practices, business law, budgeting, the audit function, governmental and municipal accounting theory, and investment accounting. Requires thorough understanding of data processing and records management. Must have ability to supervise and manage subordinates and to establish and maintain harmonious relations with fellow employees, the general public, and Town officials; and to effectively communicate with professionals in the banking, investment, and accounting fields. **Certifications** – Certified Public Account (CPA). Valid Texas Driver's License. Excellent benefit package including fully paid medical and dental insurance for the employee from the first day of employment; Town paid life insurance policy of 2x annual salary; Town paid short term and long term disability; 100% tuition reimbursement program; highest allowable employer match with Texas Municipal Retirement System (2:1); deferred compensation plan with Town's contribution vested immediately; free Athletic Club membership. Mail resume



to Addison Human Resources, 16801 Westgrove, Addison, TX 75001, or fax to 972-450-2835 or email jkees@ci.addison.tx.us.

City of Sugar Land - Senior Accountant. www.ci.sugar-land.tx.us. Closing Date: 12/27/02. Salary: \$3,005 - \$3,456/month. DOQ. Perform accounting functions which include monthly general ledger closing, period reporting, fixed assets, inventory, grant reporting, year-end audit, and related job duties. The individual selected to fill this position will prepare and enter monthly journal entries; reconcile City bank statements and general ledgers; prepare financial reports and schedules for City Council and other City departments; prepare federal government reports; perform and reconcile physical inventories; reconcile daily cash; research problems, and answer questions. Competent candidates will have a strong working knowledge of generally accepted accounting principles; financial statement preparation; knowledge of capital asset reporting, and inventory systems and processes. Experience is required in fixed assets, capital improvement projects, inventory, and general ledger maintenance. A Bachelor's degree in accounting or related field with a minimum of two years general accounting experience is required, to include fixed assets and inventory. IBM AS/400 experience and governmental accounting experience is highly desired. The City of Sugar Land, Fort Bend County, (pop. 65,000) employes over 450 full and part-time individuals and has an overall annual budget of \$93 million. Qualified candidates should submit their resumes along with salary expectations to CITY OF SUGAR LAND, Attn: HR Dept., P.O. Box 110, Sugar Land, TX 77487-0110 or you may apply at Sugar Land City Hall, 10405 Corporate Drive, Sugar Land. Fax: (281) 275-2712. E-mail: jobs@cityhall.ci.sugar-land.tx.us.

to Addison Human Resources, 16801 Westgrove, Addison, TX 75001, or fax to 972-450-2835 or email jkees@ci.addison.tx.us.

City of Sugar Land - Senior Accountant.

www.ci.sugar-land.tx.us. Closing Date: 12/27/02. Salary: \$3,005 - \$3,456/month. DOQ. Perform accounting functions which include monthly general ledger closing, period reporting, fixed assets, inventory, grant reporting, year-end audit, and related job duties. The individual selected to fill this position will prepare and enter monthly journal entries; reconcile City bank statements and general ledgers; prepare financial reports and schedules for City Council and other City departments; prepare federal government reports; perform and reconcile physical inventories; reconcile daily cash; research problems, and answer questions. Competent candidates will have a strong working knowledge of generally accepted accounting principles; financial statement preparation; knowledge of capital asset reporting, and inventory systems and processes. Experience is required in fixed assets, capital improvement projects, inventory, and general ledger maintenance. A Bachelor's degree in accounting or related field with a minimum of two years general accounting experience is required, to include fixed assets and inventory. IBM AS/400 experience and governmental accounting experience is highly desired. The City of Sugar Land, Fort Bend County, (pop. 65,000) employes over 450 full and part-time individuals and has an overall annual budget of \$93 million. Qualified candidates should submit their resumes along with salary expectations to CITY OF SUGAR LAND, Attn: HR Dept., P.O. Box 110, Sugar Land, TX 77487-0110 or you may apply at Sugar Land City Hall, 10405 Corporate Drive, Sugar Land. Fax: (281) 275-2712. E-mail: jobs@cityhall.ci.sugar-land.tx.us.

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to Addison Human Resources, 16801 Westgrove, Addison, TX 75001, or fax to 972-450-2835 or email jkees@ci.addison.tx.us.

Career Opportunities

Collin County Government - Finance Manager.

www.co.collin.tx.us. Closing Date: 12/29/02. Salary: \$55,141 Minimum Starting Salary. Oversees the financial activities of departments. Manages budgets by monitoring daily cash flow and preparing budget amendments. Monitors projects by reviewing project funds for expenditures and maintaining project status. Approves daily investments in the absence of the Budget Director and provides assistance where needed. Work is performed under the direction of the Budget Director. Work requires broad knowledge in budget and finance, normally acquired through four years of college resulting in a Bachelor's degree. Must have a minimum of three years of directly related experience. To obtain an application visit our Web site.

Collin County Government - Financial Analyst.

www.co.collin.tx.us. Closing Date: 12/29/02. Salary: 43,160 Minimum Starting Salary. Monitors and implements the budget by preparing the budget manual, researching problems, resolving irregularities and providing assistance to personnel, department heads, and officials. Assists with budget preparation by coordinating personnel's schedules, applying related legislation and preparing various reports. Work performed under the direction of the Finance Manager. Work Requires broad knowledge in budget and finance normally acquired through four years of college resulting in a Bachelor's degree. Must have at least three years of related experience. o obtain an application visit our Web site.

City of League City - Budget Analyst/Project Accountant.

www.leaguecity.com. Closing Date: 1/12/03. Salary: \$40K-\$45K. This position will report directly to the Director of Finance. The position will be responsible for maintaining the budget in the system including keying the adopted budget into the system, preparing the quarterly budget amendments and keying amendments /reallocations into the system. Budget responsibilities will also include working with the Dir. of Finance during the budget process on both the operating budget and 10 Yr. CIP. This position will set up the capital projects in the system and track those projects. Monthly CIP reports will be prepared and submitted to City Council, Administration, and applicable Department Heads. Other duties include assisting with 5 Yr. forecasting, working on bond rating presentations and other special projects that may arise. A degree in Accounting, Finance or related field is

required. Significant experience directly related to the position may substitute for degree requirement. CPA/CGFO preferred. Experience in governmental accounting/budgeting preferred. Must be skilled in Excel and Word. Experience with HTE software is a plus. The City of League City has an excellent benefits package including health and dental insurance paid for employees and partially paid for spouse and children. Contribution rate to Texas Municipal Retirement System is 7%. All employees receive 11 holidays, 2 floating holidays, 10 days of vacation, 3 days of personal leave, 3 days of emergency leave, and 10 days of sick leave. After 5 yrs employees accrue 15 days of vacation per year. The City has also implemented dress code policies that allow employees to choose to dress in either professional or business casual attire each day. Applications may be submitted through the City's website or resumes may be e-mailed to the Director of Finance at: mkohlenberg@leaguecity.com. Questions pertaining to the job itself may be e-mailed to the above address or to Monica at 281.316.3437.

City of Rowlett - Budget Officer.

www.ci.rowlett.tx.us. Closing Date: 12/15/03. Salary: \$44,512-\$67,412. The City of Rowlett has a newly created position of Budget Officer in the Finance Department. The City of Rowlett (population 48,000) is located on Lake Ray Hubbard in northeast Dallas County, twenty miles from downtown Dallas. Rowlett is a dynamic growing city with outstanding potential. Rowlett is one of the top ten Metroplex cities showing the largest population growth, yet offers a relaxed lakeside atmosphere. Major Duties and Responsibilities: Perform monthly review of revenue accounts and departmental expenditure budgets. Assist departments with budget variances. Prepare budget transfers/amendments. Prepare yearly revenue estimates. Develop and maintain revenue manual. Prepare yearly salary estimates. Assist in the preparation and compilation of the annual budget and of a five-year capital budget. Assist in the preparation of quarterly reports for management. Perform cash/investment transactions in the absence of the Assistant Finance Director. Assists in the development of water and sewer rates. Performs monthly budget reconciliation's. Maintain trend data as it relates to budget preparation and rate analysis. Assign and maintain project-coding system. Coordinate revisions to City's fee schedule ordinance. Ability to work and communicate effectively with other City employees, management and the public. Other duties as may be assigned. Minimum Qualifications: Bachelor's degree from an ac-

Career Opportunities

credited college or university with major course work in accounting. Two years of full-time accounting and/or budgeting experience. Governmental budgetary experience a plus. Must have a valid Texas driver's license with an acceptable driving record. Will work 8:00 a.m.-5:00 p.m., Monday through Friday. Ability to work beyond normal working hours as needed. Submit resume to: Janet Goad, Director of Human Resources, City of Rowlett, P.O. Box 99, Rowlett, TX, 75030-099. jgoad@ci.rowlett.tx.us. 972-412-6113 office. 972-412-6183 fax. The City of Rowlett is an Equal Opportunity Employer M/F/H.

City of Marshall - City Secretary/Finance Director. www.marshalltexas.net. Closing Date: 12/21/02. Salary: Low to mid \$60s DOQ. (Pop. 25,150) Appointed by the city commission. Responsible for city elections, Records Management Program, city commission meeting minutes, and codification of city codes. Administer and manage all municipal financial activities including investment portfolios, debt service, banking relations, employee benefits, and payroll. Assist in budget preparation and monitor/review budget status. Bachelor's degree in accounting, finance, business, or closely related field, five years experience in financial administration / supervision, and Certified Public Accountant (CPA) required. Municipal/governmental accounting or auditing experience preferred. Must have strong management and analytical skills with the ability to work effectively with city commission, city staff, and the general public. Excellent oral, written, and public relations skills required. Must have a thorough working knowledge of IBM compatible personal computers and MS Word/Excel software applications. Must possess a valid Texas driver's license. Direct inquiries to: City of Marshall HR, P.O. Box 698, Marshall, TX 75671-0698. (903) 935-4426. (903) 935-4429 Fax www.marshalltexas.net

City of Copperas Cove - Assistant City Manager/Director of Finance. www.ci.copperas-cove.tx.us. Closing Date: 12/31/02. Salary: DOQ. The City of Copperas Cove is recruiting for an Asst City Manager/Dir of Finance. The candidate must be willing to contribute to the mgt. team and have excellent communication skills. Will be required to have considerable knowledge of modern governmental accounting theory, principles, and practices; internal control procedures and mgt. information systems; computerized financial applications, public finance and fiscal planning; payroll and a/p functions;

working knowledge of budgetary, accounting and reporting systems such as GAAFR, GAAP and GASB. Ed. Req. include a bachelor's degree from an accredited four-year college or university with a degree in accounting, finance, business or public administration, or a closely related field, and (4) years of fin. mgt. exp, preferably with a municipal govt. A (CPA) endorsement is preferred but not required. Interested applicants should submit a resume to the City of Copperas Cove, Attn: HR Dept. P.O. Drawer 1449, Copperas Cove, TX 76522. EEO/ADA. Excellent/Competitive Benefits Package. Mail, fax, or e-mail resume to City of Copperas Cove, P.O. Drawer 1449, Copperas Cove, TX 76522.

City of Grand Prairie, Texas, Special District Administrator. www.ci.grand-prairie.tx.us. Closing Date: 1/4/03. Salary: \$39,735 - \$62,414. Requires Graduation from an accredited college or university with a Bachelor's degree in Finance, Business Administration, Public Administration or Accounting and seven years experience in finance, budgeting or economic development, governmental preferred. Possession of an appropriate, valid Texas driver's license and knowledge of Microsoft Access preferred. Any equivalent combination of education and experience with additional work experience substituting for the required education or additional education substituting for the required experience on a year for year basis. Knowledge of governmental accounting systems and practices; common business, government and real estate terminology; knowledge of financing instruments and techniques. Ability to understand and create financial documents and reports, organize, plan and direct special district activities on behalf of the city, communicate clearly and concisely, orally and in writing. Skill in interpersonal relations. Skill in quantitative analysis. Ability to use a computer to establish databases and generate reports, charts, etc. Ability to maintain detailed records accurately. Essential Job Functions: Manages the financial activities of the city's three Tax Increment Financing Districts (TIFs) and seven Public Improvement Districts (PIDs). Provides guidance and technical support to the internal and external participants in the TIF and PID process.

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