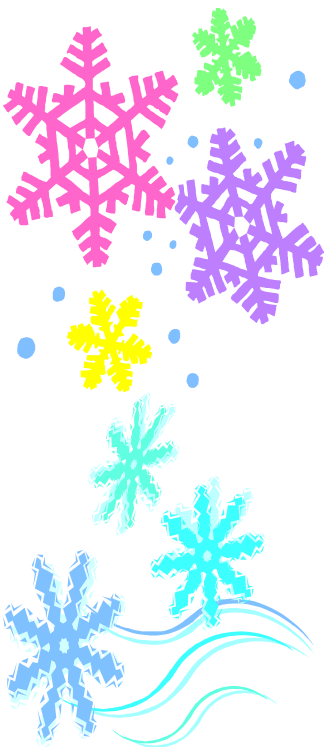




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## Thoughts from the President

I am pleased to report that the GGFOA is starting the 2003 year on several positive notes. First, what a fantastic conference we had at the Savannah Marriott! It was great to see so many members there, and to meet the new members at the Sunday reception. Thanks again to the Annual Conference Committee and Angela Cole for their hard work and efforts. The committee planned everything for the conference, from the speakers to the entertainment. We were very fortunate to have Tom Allen, the chairman of GASB, join us on Monday morning after Stephen Gauthier's cancellation. I appreciated Mr. Allen's comments and gained some useful insights on the GASB.

Secondly, the first Executive Board Meeting of the 2003 year was held on Wednesday morning, October 2<sup>nd</sup>, at 7:30 a.m. Despite the early hour, we had an enthusiastic group in attendance. The Board meeting focused largely on two topics: goal setting for the upcoming year and the Association's budget. I asked each board member and committee chair to determine what their top three goals for the next year are, and to bring this information to the next meeting for discussion. Committee chairs were also asked to develop a timetable for their committee's activities. During the meeting the Board also adopted the prior year's budget as a starting point for the new year. However, the Board is anticipating revising the budget at the December meeting to present a more balanced picture and ensure our Organization's continued fiscal health. It is interesting that the GGFOA budget is faced with many of the same challenges found in local government such as rising costs and losses in our investment portfolio's value.

As you may know, Teresa Palmer with the Carl Vinson Institute of Government (CVIOG) has served GGFOA as our administrative assistant for as long as any of us can remember. Teresa has done a fantastic job working with us and knows as much, if not more, about GGFOA and its history than most of its members do. At the Wednesday Board meeting the Board learned that Teresa has recently received a promotion at the CVIOG and will be phasing out her relationship with GGFOA. While I am happy for Teresa, I know that each GGFOA member will miss her caring attitude, her professionalism and expertise. I would like to thank Teresa for her years of service to our organization and wish her much future success in her new role at CVIOG.

Finally, I want to stress that GGFOA is **your** organization. Your ideas and involvement are the key to making a stronger association each year. Please consider sharing your time and talents with a GGFOA committee, or simply contact a Board member with your thoughts for improvements. We welcome your participation and your input.

Sincerely,  
*Linda Cramer*

# Tournament Winners

## Tennis Awards Information provided by Sallie Kerr

### Women's Tennis

- 1st place - Sallie Kerr - Wachovia
- 2nd place - Mara Holley - Wachovia
- 3rd place - None



### Men's Tennis

There was a tie breaker for 1st and 2nd place.

- 1st place - James Pehrson - Cobb County
- 2nd place - Virgil Moon - Cobb County

Another tie breaker was held for 3rd and 4th place.

- 3rd place - Jack Ewing - American Data Group, Inc.
- 4th place - Bryan Traylor - Traylor Business Services

## GGFOA IS STILL BREAKING RECORDS

By Melody Marlowe

It was reported at Annual Conference that GGFOA has once again increased our membership.

**738 GGFOA MEMBERS**

As of October 2002 we had 738 members. This is a 5% increase over membership for 2001. Remember to renew your membership (if you have not already done so) and continue to recruit new members.

# Golf Championship

The 2002 GGFOA Golf Tournament was held at Southbridge. The tournament was best ball with a shotgun start (without the shotgun). The roster included 52 players that had a great time playing into the evening on Monday. The greens were in excellent condition, but no one seemed to be able to make very many putts. With the large number of future PGA tournament players, the competition was stiff. The day ended with a three way tie for 1st place. The winning teams scored 64, 8 under par.



#### Team A

- Joe Smith
- Larry Johnson
- Chuck Liston
- Diane Pelletier

#### Team B

- Mike Bush
- Gary Conley
- Ted Zarkowski
- Peter Gerrer

#### Team C

- David White
- Daniel Taylor
- Wayne Ricks
- Phil Winter

#### Additional Winners:

- Longest Drive
- Closest to Pin - Men
- Closest to pin - Ladies

- Roderick Burch
- Ben Lee
- Diane Pelletier

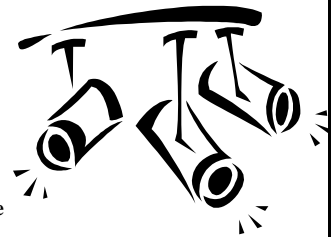
## Finance Officers Not Optimistic About City Finances

For the first time since 1993, a majority (55 percent) of the surveyed finance officers said that their cities are less able to meet their city's financial needs compared to the previous year. At least that's what the National League of Cities found in its recently released annual survey of city finance officers. The increased pessimism is based on slower-than-expected growth in revenue from sales, income, and tourist-related taxes combined with increased spending pressure for public safety and security, health care, and infrastructure. State budget woes have exacerbated the fiscal plight of cities by withholding shared revenues. The respondents reported that sales, income, and tourist-related tax collections fell below budgeted levels in the two quarters following September 11, 2001. Sales tax collections were 8 percent lower than expected. Tourist-related tax receipts were hardest hit, falling 18 percent below projections. Eighty-eight percent of those surveyed cited rising health care costs as an impediment to budgetary balance. Two-thirds believe the problem will only get worse – that their cities will be less able to meet their financial needs in 2003. (Source: *National League of Cities*, August 16, 2002)

## Member Spotlight

**DIANE MCNABB**  
**Project Accountant**  
**Cherokee County**

By Melody Marlowe



WILL THE REAL DIANE MCNABB ...  
 PLEASE STEP FORWARD?

Yes, there was some confusion at Annual Conference. We now have two members with the same name, and it's not a common name.

Our newest *Diane McNabb* is a Project Accountant at Cherokee County government. She was hired to work primarily as a SPLOST accountant, but works on other projects as they come up, like impact fees. Cherokee County is Diane's first job in government, having worked in accounting for apartment management, carpet manufacturing, restaurant management, and other businesses. Diane's initial degree was in education, but she went back in accounting at Georgia State University and Kennesaw College.

Diane lives in Woodstock. She has one son, who is a senior in high school, and one stepson, who is in college. Diane likes to crochet and sew, and needlepoint. She has two dogs, Max and Cassie. Diane also enjoys boating on Lake Allatoona with her husband Craig.

**Welcome Diane.**

### State and Local Government Employers:

## NEW! Federal-State Reference Guide Now Online

The new 2002 revision of Publication 963, Federal-State Reference Guide, is now available online at [www.irs.gov/govts](http://www.irs.gov/govts). This is the first revision of the publication since 1997. The publication provides the nation's 90,000 public employers with a comprehensive reference guide for Social Security and Medicare coverage and Federal Insurance Contributions Act (FICA) tax withholding issues. It covers such topics as Section 218 Agreements, the mandatory FICA provisions, determining worker status, public retirement systems and public employer responsibilities. It also provides federal and state contact information. Copies may be ordered by calling 1-800-829-3676.

## TRAINING OPPORTUNITIES

Offerings through the Carl Vinson Institute of Government:

- Purchasing ----- Athens, Feb. 24-25, 2003  
 Tifton, March 17-19, 2003
- Introductory Governmental Accounting Refresher Course ---- Athens, January 6-7, 2003
- Debt Administration ----- Gainesville, Feb. 18-19, 03
- Introductory Budget ----- Tifton, February 3-5, 2003
- Intermediate Budget ----- Macon, February 3-5, 2003
- Capital Improvement Program --- Macon, January 21-22, 2003
- Introductory Governmental Accounting, Part I ----- Macon, March 24-27, 2003
- Introductory Governmental Accounting, Part II ----- Macon, April 21-24, 2003
- Intermediate Governmental Accounting, Part I ----- Athens, February 4-6, 2003
- Intermediate Governmental Accounting, Part II ----- Athens, March 11-13, 2003
- Revenue Administration ----- Athens, Feb. 24-25, 2003
- Internal Controls ----- Macon, April 1-2, 2003

For more information go to [www.cviog.uga.edu](http://www.cviog.uga.edu)

## Welcome New GGFOA Members

Libby R. Duke  
Janet Jarrard  
Regina A. Jones

City of Carrollton  
City of Dahlonega  
Georgia Environmental  
Facilities Authority  
Georgia Environmental  
Facilities Authority

Diane McNabb  
Sherry Miller  
Helen Moyer  
Jana R. Jullis  
Holly Murray  
Chad Parsons

Cherokee County  
Jackson County  
DeKalb County Public Library  
Heart of Georgia Altamaha RDC  
City of Griffin  
South Trust Bank

# Welcome

Mark Z. King  
Steven J. Little  
Tammie Lovering  
Felicia Martin

Georgia Environmental  
Facilities Authority  
Augusta Utilities Dept  
City of Covington  
Jackson County

Christy A. Pittman  
Gail R. Simpson  
Melanie Thomas  
Scott Thomason  
Lou Wimpy

Heard County Government  
Lower Chattahoochee River RDC  
Jackson County  
Willis Insurance Services  
City of Dahlonega

## Spectacular Speaker Series and More

By Sabrina Cape

The Vinson Institute enjoys a rich heritage as it celebrates 75 years of success. During this time, the financial management area has been evolving and maturing into what it has become today. In the early 1970's certification programs for local government personnel began in financial management. Later in 1992 certification programs in financial management for state government personnel began. Participants still enjoy the benefits of these programs today. The long awaited catalogs/schedules for offerings through June 2003 are currently available and registrations have already started coming in so reserve your spot soon.

Recognizing in the 21<sup>st</sup> century that a need still existed beyond the certification programs, this year the Vinson Institute is pleased to present learning in a leisurely setting with the "Spectacular Speaker Series" as we create continuing professional opportunities in 8-hour segments. Credit for these courses can apply toward continuing professional education units for a variety of professional organizations. In addition, credit for these classes will apply to those individuals pursuing a Level II Certified Finance Officer designation for local governments.

Spectacular Speaker Series registration information is currently available at [www.cviog.uga.edu](http://www.cviog.uga.edu) or by calling 706-542-9525 for events taking place on November 21<sup>st</sup> in Helen at Unicoi and December 10<sup>th</sup> at Callaway Gardens.

In conjunction with our partner, the Georgia Department of Audits Non-Profit and Local Government Division, we'll be gearing up for more GASB 34 training as well as adding additional training in the areas of capital assets and infrastructure training as many more Georgia governments prepare to implement GASB 34 within the next year. Registration information will be coming soon.

Whatever your learning need calls for, the Vinson Institute of Government is here to fulfill that learning need. Whether it is leisure and learning in our Spectacular Speaker Series, certification programs or Department of Audit offerings we know you'll enjoy and learn. For more information and registration forms visit the Vinson web site at [www.cviog.uga.edu](http://www.cviog.uga.edu) or contact Sabrina Cape at [cape@cviog.uga.edu](mailto:cape@cviog.uga.edu).

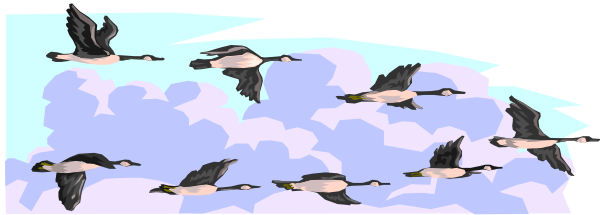
## Past Presidents Committee "Wise Advice from the Has Beens"

### THE GOOSE STORY

Next fall, when you see geese heading south for the winter.....flying along in V formation.....you might consider what Science has discovered as to why they fly that way:

As each bird flaps its wings, it creates uplift for the bird immediately following.

By flying in V formation the whole flock adds at least 71% greater flying range than if each bird flew on its own.



People who share a common direction and sense of community can get where they are going more quickly and easily because they are traveling on the thrust of one another.

When a goose falls out of formation, it suddenly feels the drag and resistance of trying to go it alone and quickly gets back into formation to take advantage of the lifting power of the bird in front.

If we have as much sense as a goose, we will stay in formation with those who are headed the same way we are.

When the head goose gets tired, it rotates back in the wings and another goose flies point.

It is sensible to take turns doing demanding jobs with people or with geese flying south.

Geese honk from behind to encourage those up front to keep up their speed.

What do we say when we honk from behind?

Finally, and this is important, when a goose gets sick or is wounded by gunshots and falls out of formation, two other geese fall *out* with that goose and follow it down to lend help and protection. They stay with the fallen goose until it is able to fly or until it dies and only then do they launch *out* on their own, or with another formation to catch up with their group.

If we have the sense of a goose, we will stand by each other like that.

## “Do We Have a Firewall?” Is Not the Right Question

.....

If a local government has a high-speed Internet connection, it should also have a firewall that protects the internal network from the Internet. What managers may not know, however, is that asking the simple question “do we have a firewall?” may not be the right question.

Many computer networks have been connected to the Internet and protected using a traffic filtering method referred to as IP filtering, which is handled by the router, a piece of equipment that manages traffic between the Internet and the local network. This method of protection limits the types of traffic allowed to flow to and from the Internet but does not provide protection from a number of common attacks. If this is the type of “firewall” that your local government uses, upgrading to a more secure solution should be on your project list.

Rather than asking your information technology staff whether you have a firewall, managers should ask more specific questions to ensure that they understand what type of protection their network has from the dangers of the Internet. The following questions can help you have a constructive conversation with your information technology staff or provider.

1. Are we using a network firewall or are we protecting the network using IP filtering on the router?

If IP filtering is the only protection, firewall research should be added to the project list. Managers interested in more information about the firewall in place may wish to ask for the product name and Web site address. Vendors usually provide very useful information online.

2. What types of attacks can our firewall protect against?

The answer should include the following:

Denial of service	Ping of death
IP spools	Port scans
Land attacks	Various trojan horse attacks.

3. Has the firewall software been updated to the most current version?

Firewall manufacturers release software upgrades that improve the protection provided by their products. If updates are not installed, the firewalls may not be as secure as they could be.

Source: ICMA - International City/County Management Association - Copyright: 2002 - <http://icma.org>

# GOVERNMENTAL ACCOUNTING FOCUS

## Estimating useful lives for capital assets

By Paul E. Gruenwald, American Appraisal Associates

This is an excerpt of an article found in the GAAFR

The Governmental Accounting Standards Board's (GASB) Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, will require that governments depreciate their exhaustible capital assets, including infrastructure.

Depreciation is the systematic and rational allocation of the (estimated) historical cost of a capital asset (or if donated, the fair value of a capital asset at the time of donation), over its estimated useful service life. Accordingly, one of the principal challenges facing those attempting to implement depreciation accounting for previously undepreciated categories of capital assets is estimating the useful service lives of those assets (i.e., "lifing"). This article will attempt to provide financial statement preparers with information that may be useful for making such estimates.

**Background.** GASB Statement No. 34, paragraph 161, provides the following guidance on estimating the useful lives of capital assets:

For estimated useful lives, governments can use (a) general guidelines obtained from professional or industry organizations, (b) information for comparable assets of other governments, or (c) internal information. In determining estimated useful life, a government also should consider an asset's present condition and how long it is expected to meet service demands.

As discussed in an previous issue of GAAFR Review (October 2001), a number of states (especially state departments of transportation) are using the internet to make information available to local governments on the estimated useful lives of various categories of capital assets. Likewise, professional groups and consultants have provided information that should be useful for lifing purposes.

It is important, however, that such general information be adapted to a government's specific circumstances. GFOA issued a recommended practice earlier this year on Estimating the Useful Lives of Capital Assets that emphasized the need to take into account each of the following factors:

- Quality
- Application
- Environment

The GFOA's recommended practice goes on to explain that the potential effect of each of these factors could be mitigated or exacerbated as a consequence of a government's maintenance and replacement policy. For example, the potential for road damage is increased in a cold environment when cracks are not promptly repaired because water settling in the cracks will expand and contract, thereby accelerating the initial deterioration represented by the crack itself. GFOA's recommended practice also emphasizes that lifing is not a one-time exercise. Governments need to monitor their actual experience with capital asset lives and make appropriate changes to estimated useful lives based upon that experience.

**Data on estimated useful lives.** The paragraphs that follow will offer information on the average estimated useful lives of various types of capital assets. This information is based upon our experience performing studies designed to assist clients as they implement GASB Statement No. 34.

Before beginning, it should be mentioned that sometimes a given asset grouping may be classified either as a land improvement or as infrastructure depending upon the specific circumstances (e.g., parking lots, sidewalks, pedestrian paths). The criterion used to make a classification in such cases often is the location of the asset. A parking lot adjacent to a building, for example, might be classified as a land improvement, whereas a public parking lot on a street corner operated by the government might be classified as infrastructure.

**Roadways.** Information on roadways can be reported in one of several ways:

- by detail (e.g., curbs, gutters, surface type, guardrails, concrete barriers, etc)
- by subsystem (e.g., roadway pavement, including curbs and gutters)
- by network (e.g., roadway network, consisting of pavement, curbs, gutters, lighting, guardrails, signage, etc.).

From our experience in setting up and reporting infrastructure values, the most common method for reporting roadway infrastructure is by subsystem. This approach provides a level of detail sufficient for describing the components of the roadway system and allows the use of a component-specific useful life for depreciation purposes. The subsystem approach also facilitates the retirement of infrastructure assets on a go-forward basis.

The estimated useful life of roadways appears to depend more on the type of pavement material used than on the class of roadway (i.e., local, connector, arterial, major arterial). The reason may be that the engineering design of roadways with a high average daily traffic (ADT) adjusts for the high traffic volume compared to the engineering design of a roadway with a lower traffic volume. Thus, a concrete arterial roadway will have the same estimated useful life as a concrete local roadway.

Although roadways usually are reported by type of pavement, governments sometimes prefer to report by class of roadway (i.e. local, collector, arterial or major arterial). In that case, the estimated useful life is weighted to take into account the mix of surface types comprising each class.

Four factors affect the life assigned to roadways:

- subgrade or bearing capacity of the road (i.e., a harder subgrade under the roadway leads to a longer life for the roadway)
- the composition of the asphalt or concrete surface
- traffic volume (engineered for cars and/or trucks)
- climatic conditions (e.g., as amount of rain or snow, fluctuation in temperature).

One additional factor to consider when assigning roadway lives is the speed limit. Asphalt roads with a slower speed limit, for example, have a shorter life than asphalt roads with a high speed limit because of the "creeping" quality of asphalt.

When arriving at an estimated life for a roadway it is assumed all normal maintenance will be performed to maintain the roadway during its normal life. "Average" lives for roadways are as follows:

- Dirt 10 years (subject to weather conditions)
- Gravel 15 years (subject to weather conditions)
- Concrete 30 years
- Asphaltic concrete 20 years
- Brick or stone 50 years

**Sidewalks.** As with roadways, climatic conditions, such as the amount of rain or snow and fluctuations in temperature, affect the life of sidewalks. Otherwise, the average lives for sidewalks depend upon the material used for construction, as follows:

- Concrete 30 years
- Asphalt 25 years
- Brick or Stone 50 years (subject to weather conditions)

**Parking lots.** Once again, the key variable in determining useful life is the construction material:

- Concrete 35 years
- Asphalt 15 years
- Gravel 10 years
- Brick or stone 45 years

**Bridges and culverts.** Sometimes there is confusion when attempting to distinguish bridges from culverts. One approach to resolve this potential problem is to use the length of a structure as the determining factor (e.g., all structures with a span of more than 20 feet are to be classified as bridges). As with roadways, a number of state departments of transportation publish estimated useful life guidelines of bridges within the

State. For financial reporting purposes, the following average lives may be useful, subject to any adjustment needed to reflect climate and temperature fluctuations.

Precast concrete	40 years
Prestressed concrete	45 years
Steel with truss	50 years
Steel without truss	45 years
Timber/wood	30 years
Pedestrian	
Steel	30 years
Concrete	30 years
Wood	25 years

Unique structures, such as suspension bridges, cable staid bridges, moveable bridges (e.g., rotating, hydraulic, bascule), and covered bridges typically are evaluated on a case-by-case basis.

Culverts can be divided into two categories: major and small. Major culverts have a side area of 35 square feet or greater. Small culverts have a side area less than 35 square feet.

Major culverts:

Concrete (precast box, precast elliptical, cast in place)	40 years
Concrete pre stress	45 years
Timber log treated	30 years
Steel (corrugated round, corrugated bottomless arch)	30 years

Small culverts:

Plastic	25 years
Cast iron	30 years
Metal corrugated	30 years
Concrete	40 years

**Additional useful life information found in the article includes:**

Road Signage	Traffic Lights
Street Lighting	Sewer lines
Storm Drains	Berm and tunnels
Alleys	Marinas
Bike paths	Reservoirs and dams
Airport runways	Moveable Equipment
Land Improvements	
Buildings, building components, and building services	

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**DCA UPDATE:****UNIFORM CHART OF ACCOUNTS**

By Mike Bush

DCA is working toward the release of the third edition of the Uniform Chart of Accounts for Local Governments in Georgia. While some of the changes will be general in nature, the primary purpose of the third edition will be to address a number of new GASB requirements. A specific release date has not been set. However, to assist local governments in implementing GASB Statement 34, the DCA website (<http://www/research/uca/GASB34.pdf>) now includes the proposed updates to the Summary of Account Classifications section of the Chart and the original second edition appendix, Common Uses of Balance Sheet Accounts. Also two new appendices, Appendix B, Classifications of Government-Wide Non-Capital Assets, and Appendix C, GASB Statement No. 34 Revenue Classifications have been added. These Chart updates have gone through preliminary reviews, and significant changes are not anticipated.

On the Website, you will find the new language in the Summary of Account Classifications indicated in red. (The deleted language is omitted to avoid confusion.)

**The primary changes in the Summary of Account Classifications are:**

- Long term debt and General fixed assets accounts groups have been deleted;
- Permanent funds have been added (see fund 450);
- Expendable and non-expendable trust funds have been deleted;
- Private purpose trust funds have been added;
- Equity classifications for Other credits, Contributed capital, and Retained earnings have been deleted; and
- Net Asset classifications have been added for proprietary and fiduciary fund types.

**Special Notice**

Cut along this edge and mail.

The Membership Committee strives to provide information about our organization to our members in a timely manner.

Based on a recent survey of our members, many of you indicated a preference for electronic communication. We are investigating a transition from paper newsletters and bulletins to electronic newsletters and bulletins. Currently our newsletter is issued quarterly and bulletins are issued only for important issues of an urgent nature.

On another note, as a service to you, our membership directory is posted on our Website. This listing includes contact information about members; however, we currently do not post email addresses.

Please answer the following questions concerning your email as a means of communicating with fellow members of GGFOA.

YES  NO GGFOA can include my email address in our electronic directory on its website.

YES  NO I prefer to receive newsletters and bulletins through email.

Name \_\_\_\_\_

Email Address \_\_\_\_\_

Visit our website at [www.ggfoa.org](http://www.ggfoa.org).

Please return completed form to GGFOA, P.O. Box 6473, Athens, GA 30604.

# 2002 Scholarships Awards

**Congratulations to the GGFOA 2002 scholarships winners. Both Betty and Arthur joined us in Savannah to receive recognition for their achievement. Good Luck to you both during the next year.**

**Arthur David Smith**

Arthur attends North Georgia College and State University and expects to graduate in December 2002 with a Master’s of Public Administration. He is currently employed by the Georgia Department of Revenue in the Compliance Division as a Regional Supervisor.

**Betty Varbadore**

Betty attends Brenau University and expects to graduate in August 2003 with a Master’s of Business Administration in Accounting. She is currently employed by the Jackson County Board of Education as an accountant.

## 2002 Significant Achievement Award



### City of Gainesville Delinquent Tax Collection Effort

The municipality withholds payment for services rendered to the city from vendors who owe taxes with delinquent status. The tax billing office personnel provides the accounts payable clerk with a list of delinquent tax payers. The AP clerk compares this list to the vendors being paid and withholds payment to any vendor appearing on the delinquent tax list. When the vendors realize the financial impact of their relationship in providing services to the city has been jeopardized, a quick response of payment of delinquent taxes follows.

## RECRUITMENT AWARD WINNER

ANNOUNCED AT ANNUAL CONFERENCE

Did you know about GGFOA’s Member Recruitment Award Program? For every new member referred by you, one point is awarded. The member who accumulates the most points in a year’s time wins \$200.00 cash. This year’s winner is someone who has supported our organization for many years and continues to do so. A certificate of appreciation and check for \$200.00 was given to Julia Luke who recruited six new members. Thank you Julia.

## We’re Going to Miss You!

Submitted by Michael Plant on behalf of GGFOA

The GGFOA is an organization whose administration constantly changes. Every year we change officers. Every year we change half the directors on the board. Every year there are changes in committee chairs. But, despite the continual change, for the last 8 years there has been one constant that helped hold it all together. And now, that too must change.

We are both pleased and saddened to announce that Teresa Palmer has accepted another position at the Carl Vinson Institute of Government and will no longer be able to work with the GGFOA. For the last 8 years, Teresa has been the glue that bound our administration. She ensured everything was done and done on time. She maintained our database, she paid our bills, she scheduled and worked our conferences and training seminars, she hounded people if necessary to get things done, and she made us all look good.

**Teresa, thanks!** We wish you much success in your new position, but we’re sure going to miss you!

## Technology News

Many law enforcement agencies are looking to improve their level of communication. The technology is available however it comes at a high price. Many governments in the near future will be trying to determine how to fund these technological advancements. The system of preference is an interoperable digital radio in the 800-MHz band. In Georgia two counties are preparing to purchase and install these systems. Lowndes County has purchased and installed the necessary hardware for the system and Houston County is in the planning phase. A version of the system is also underway in Tift County. Many months are spent planning and determining solutions for the logistical issues outside of where the financing will come from for this capital expenditure. The Department of Homeland Security could possibly provide answers for finance officials. The proposed agenda for this department includes plans to provide funding to all states and local first responder agencies to purchase a wide range of equipment that includes updating the current public safety communication equipment for interoperable communication gear. Below is an article that helps to articulate the benefits of an interoperable system vs. current use technology.

### **Despite kinks, digital radio supported investigation**

By Vandana Sinha GCN Staff

Last month's Washington-area sniper shootings forced Montgomery County, Md., police into an early launch of a digital, high-frequency radio system that took eight years and \$130 million to build. The police had dozens of still-wrapped Motorola Inc. digital radios that they handed out to members of an investigative task force, which seemed to add a new jurisdiction almost daily.

In the end, catching the sniper suspects took the full-time efforts of an unprecedented number of law enforcement officials from a half-dozen counties and cities, two states, the District of Columbia and four federal agencies. They kept in touch over a radio system undergoing a prime-time stress test a month before its planned launch. There were plenty of communications glitches, both human and technical.

Police radio interoperability, a pillar of homeland security efforts, was not yet solid enough to connect federal, state and local officials seamlessly. As Montgomery County's radio systems manager said, it was "interoperability by the seat of our pants."

#### **Different bands**

Maryland state police worked over a low band frequency. Virginia state and Prince George's County, Md., police were on higher bands. Montgomery County and about a dozen other jurisdictions around the state had converted to an 800-MHz digital system. Washington police were on a high band but planning to move to 800 MHz. And federal investigators from the Bureau of Alcohol, Tobacco and Firearms, FBI, and Marshals and Secret services operated on their own bands, inaccessible to state and local authorities. "The [new digital] radio system gave us a tool to unite the investigation," said Sgt. Bruce Blair, Montgomery County police radio systems manager. "I wouldn't say it was key, by any stretch of the imagination. But it certainly supported the whole operation."

In July last year, Montgomery County had begun fitting patrol cars with digital radio consoles and mobile computer docking stations. Two months later, the department was training SWAT teams, K-9 officers and special operations investigators to use the digital equipment. When the feds joined last month's task force, they had no radios compatible with those of local units. "You go the traditional way," Blair said. "You hand them your radios." Blair said Montgomery County handed about 130 digital radios to federal and state officers on the rapidly growing task force. About 30 units went to Maryland troopers, whose nondescript van next to the task force command center sprouted antennas that could patch together hundreds of different frequencies. Montgomery County hadn't yet put all the pieces together to establish a dedicated circuit that could translate one radio's output for another.

The shooting of a 13-year-old middle school student in Prince George's County galvanized the task force. Dropping everything else, Montgomery County slapped together a patching system to pull Prince George's police into the fast-widening communications loop. Soon it stretched upward to county and federal helicopters.

#### **Patch work**

Days later, when another victim—an FBI cybercrime analyst not connected with the investigation—was shot in Falls Church, Va., Maryland and Virginia state police set up a dragnet by patching into each other's radio systems. Though swift, it was no secret. The plans could be overheard by anyone with a Radio Shack police scanner. "The oldest scanner in the world can pick up those signals," said Matthew Snyder, technology administrator for the International Association of Chiefs of Police in Alexandria, Va. "Those two channels are controlling the whole Washington Beltway, and it's wide open. There needs to be secure transmission."

Digital trunked radio systems such as Montgomery County's are more secure, but in tactical situations, particularly the final arrest in Myersville, Md., the task force turned to a more trusted technology—their wireless phones.

Digital Radios continued on page 11.

## Digital Radios Continued...

"Quite a bit of stuff was accomplished through cell phones," said Michael Bennett, director of Maryland State Police electronic systems. Maryland troopers also borrowed about 20 text-messaging handheld devices and rushed delivery of another 50 from Aether Systems Inc.'s Mobile Government Division, bringing the total inventory to about 150. The state also bought 125 new digital radios to plug into Montgomery County's system. But the sniper suspects were arrested before the extra handhelds and new radios could be programmed for use.

A wider communications gap had nothing to do with technical compatibility. Officers talked in familiar, but often conflicting, departmental codes such as "10-50." To a Montgomery County officer, the phrase means a traffic accident; to a Maryland state trooper, it means an officer in trouble. "The radios work. The coverage is good," Blair said. "But something as simple as using plain language when talking to different agencies became important."

Blair said he felt the brunt of ensuring smooth task force communications. Each borrowed radio had to be charged and accompanied by an extra battery. He was pulled out of church early one Sunday so he could hunt down more radios. Training, which was supposed to take almost three hours, had to be condensed into 10 minutes for busy task force members.

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**GGFOA's Career Development Committee** would like to announce the schedule of upcoming continuing education opportunities for 2003.

### **GASB 34 and Auditor Independence**

**February 25-25, 2003**

Mauldin and Jenkins, Certified Public Accountants and Consultants, LLC will be presenting a workshop on GASB 34 and auditor independence. This two day workshop will be held at the beautiful Callaway Garden Resort on February 24-25, 2003.

### **Purchasing Issues**

**April 7, 2003**

A one day workshop will be held in Decatur on purchasing cards and other accounts payable and purchasing issues. This seminar is scheduled for April 7, 2003.

### **Taxes, Taxes, and More Taxes**

**July 2003**

Want to know more about taxation in Georgia? Make plans to attend a two day seminar in Hiawassee in July 2003. This workshop will cover a wide variety of tax issues including Property, Accommodation Excise, SPLOST, LOST, and more.

Career Development is committed to providing you with the best educational opportunities. If you would like more information or are interested in serving on the committee, please contact Stephanie Black at 229-671-2525 or via email at [sblack@lowndescounty.com](mailto:sblack@lowndescounty.com).

## **GPAG Governmental Purchasing Association of Georgia**

GPAG is a professional organization for procurement officials. The association can provide those persons with purchasing responsibilities in your organization with a wide variety of knowledge and increased networking opportunities.

GPAG conducts two professional development workshops each year. These workshops focus on trends in procurement, purchasing procedures, and legal requirements. Members receive certifications points from the National Institute of Governmental Purchasing ([www.nigp.org](http://www.nigp.org)) and Continuing Education Credits from the University of Georgia for their attendance at these workshops. These professional development activities improve skills and enhance knowledge of attendees.

Each spring, GPAG co-sponsors the Georgia Governmental Purchasing and Products Exposition. This event provides professional development opportunities for members free of charge. It also allows vendors an opportunity to introduce their company, products and services to purchasing officials from throughout the state.

The Thomas A. Dykes Scholarship assists members of GPAG with the cost of attending workshops when their employers do not financially support professional development.

More information may be obtained about GPAG by contacting Greg Brown, President, at 229-259-3521 or through their website at [www.gpc.peachnet.edu/~mdavidso/gpag.php](http://www.gpc.peachnet.edu/~mdavidso/gpag.php)

**GEORGIA GOVERNMENT FINANCE OFFICERS  
ASSOCIATION**

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**GGFOA**

*We're on the Web*  
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## Helpful Contacts

Have questions? Give them a call.

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## The Face Behind the Voice GGFOA Administrative Change

By Sabrina Cape, CVIOG

Beginning in November, there was a new voice on the other end of the phone if you called GGFOA. Lisa Kesler began handling the administrative responsibilities of GGFOA as directed by the GGFOA board and committee chairs. Teresa Palmer, who has been fulfilling this role since 1996, has taken on new responsibilities in her work at the Vinson Institute.

Lisa comes to the Vinson Institute from the UGA Georgia Center for Continuing Education and she can be reached via e-mail at [kesler@cviog.uga.edu](mailto:kesler@cviog.uga.edu) or by calling the GGFOA telephone number.

Lisa looks forward to meeting all the members of GGFOA and we wish Teresa Palmer the very best in her new endeavors.