



Judith E. Kehoe
Comptroller
Town of Bethlehem

Ms. Kehoe was born in Little Rock, Arkansas, though as the child of a career Air Force father, she moved to several other states before settling in Greenville, New York at the age of seven. Judi was educated at Bryant University in Smithfield, Rhode Island where she earned a Bachelor of Science in Business Administration degree. She began her career at the public accounting firm of Urbach, Kahn, and Werlin in Albany, New York. She passed the CPA exam on her initial sitting, and upon completing two years of service, earned her professional certification. Judi began as a staff accountant and achieved the rank of manager after four years. Judi's audit work focused on government (primarily colleges and single audits) and non-profit organizations. After seven years of public accounting, Judi decided to explore alternate career paths.

In 1992, Ms. Kehoe saw an opportunity while reading the local paper, where her town was seeking a Comptroller. She had the professional background that the Town was looking for, and decided to pursue the position. She was appointed to that role over 14 years ago. As Judi explains, "I never planned on a career in local government, but the job has evolved over time and continues to provide new challenges." She enjoys working in her own community, and serving at the local level provides the opportunity to give back. Because local governments have fewer layers of management that one must work through, progress is often measured more quickly than in larger governmental entities. She adds that government "needs fresh ideas and leadership" and when interviewing and considering candidates for hire she encourages individuals from outside of government to consider that career path.

Judi became a member of NYS GFOA immediately after her appointment as the Comptroller for the Town of Bethlehem. Shortly thereafter she became the chair of the Northeast Council, a position she held for several years. Her leadership skills led to her election as the President of NYS GFOA in 2000. She served in this capacity for two years. Only one other president served two successive one-year terms. Judi also has the distinguished honor of being the second female President in the Association's 28-year history. Over the years she has served on several NYS GFOA standing committees, represented the Association as a presenter to the Governor's Task Force on Local Government Reform, and the local chapter of State Association of Public Administrators, and chaired the Association's Best Practices in Budgeting Task Force. The task force was responsible for developing the content for the budgeting best practices guide (the Association's second publication), and the content for the statewide workshops on the subject. Additionally, Judi has served as a speaker for NYS GFOA training events, and now serves as a representative of both the Association and her Town on the State Comptroller's Local Government Data Advisory Committee. Judi's knowledge and presentation skills led her to serve as a panelist for the State Comptroller's statewide teleconferences on the subjects of budgeting and Y2K. In addition to her professional activities, Judi is involved in her community. She is an active member of her church, currently as the accompanist for the youth choir and co-leader of the middle school youth group. She has also previously served as a Board Member of the Capital District Chapter of the Alzheimer's Association, the Bethlehem Chamber of Commerce, and the Town's Industrial Development Agency.

The ability to balance both work and family is of great importance to Judi. In 2000, she found that the demands of her career, her husband's career, and the needs of her children were anything but balanced. She felt that there was no alternative but to submit her resignation to the Town Supervisor. To her surprise, the Board refused her resignation and asked her to submit a proposal that would enable her to have the time with her family she needed and still ensure that work was being done effectively and efficiently. The Board accepted her proposed arrangement that included reduced hours in the summer months, and flexible hours during the school year, and the ability to telecommute as needed to keep the business of government flowing smoothly. Judi points out the significance of this in that it demonstrates that her Town was in fact moving away from the

pervading government culture of “we’ve always done it this way”, and welcomed an alternate arrangement in order to enable her to contribute professionally to the town.

Judi found a professional friend and resource in Fred Shellard, the Comptroller of the Town of Colonie just after she arrived at the Town of Bethlehem. She met Fred through NYS GFOA. Their paths also crossed at other meetings involving the larger towns in Albany County. At one point, they served on a regionalization committee together. Fred had the added perspective of previously working in the private sector. As a seasoned government finance officer, Fred taught Judi how to achieve good government practices while managing in a political environment. He helped her understand the sometimes unique practices of government compared to the private sector.

Judi’s years of experience have taught her that the biggest challenge in working in government is managing the business of government within the constraints of sometimes antiquated statutes, in the face of dwindling resources and increasing demands. Government finance professionals face serious struggles to control the budget and maintain a strong financial position. Judi acknowledges that “this is not dissimilar to the private sector; however, the challenge is greater for governments because it is funded by finite tax dollars.” Another challenge is melding the competing demands of short-term views with longer-term realities. To make improvements, government must realize a sustainable way to protect and provide services for the constituency.

The years in local government have provided a steady stream of challenges. Several years ago after the deregulation of the utility industry, the Town of Bethlehem was confronted with a significant drop in assessed value on a local power plant. Faced with what amounted to a \$150 million reduction in assessed valuation, and potential repayments of years of challenged back taxes, a team of professionals was assembled to manage the impact on the Town’s budget and its citizens. Judi served on this team and said that this is one of the highlights of her career. The team negotiated a PILOT (Payment In Lieu of Taxes) with the power producer, which included a four-year transition agreement to offset what would have been tax increases in the double digits for the residents of the Town. Judi was instrumental in creating a viable payment model that complied with statutory requirements and minimized the financial loss to other government units.

Another highlight has been her participation in several software installations in the Town utilizing the concept of enterprise resource planning. The Town has converted from using several different types of software for the various departments (or manual processes) to a town-wide system that incorporates features such as financial reporting, budgeting, payroll, purchasing, and utility billing into one system, thus eliminating duplicate entries, enhancing internal controls, and enabling the sharing of information between departments.

Judi and her husband, Paul, live in Delmar with their daughters, Annie, and Lainie. Music is a big part of their family life – she enjoys playing the piano with her daughters, who play cello and violin.