November 1997

President's Message

Zenda James, Director of Finance, Alameda

I would like to add my congratulations to the California finance professionals who recently passed the GFOA written exam on Governmental Accounting, Auditing and Financial Reporting. It is my understanding that the exam is rigorous but with perseverance, hard work and sufficient time devoted to studying the recommended readings, one can successfully master the materials and pass the exam.

I am saddened by the news of Dr. Jeff Luke's passing. As some of you may know, Dr. Luke was CSMFO's guiding hand in the development and implementation of the CFO training program on Developing Financial Leadership Capacities for the 21st Century. Let us say a prayer for him and thanks for his passion and dedication to developing and implementing educational programs for government professionals. I can vividly recall meeting him for the first time when he came to present his ideas for the CFO program. For me it was the first time I was able to grasp the difference between knowledge and skills and that an appropriate combination of both is necessary as we climb our career ladder.

How appropriate that the CSMFO training opportunities abound in November. First we have the CFO second module scheduled for November 6-8, 1997 at the DoubleTree Inn in Sacramento. This CFO module will focus on collaborative leadership skills, building high performance teams and ethical leadership in government. Next we have the weekend training seminar scheduled for November 14-16, 1997 at the DoubleTree Hotel in El Segundo.

Some of you are probably dealing with your next budget preparation cycle. In my city, we are getting CAFR deadline: December 10

Chapter chair call a success!

Year 2000 conference call November 19

ready to prepare our next two-year financial plan with several threats looming on the horizon. We are actively developing our strategy for informing the public about how and where the tax dollars are spent.

Lessons learned from all the CSMFO

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Be heard!

Mini-News is always seeking input from all CSMFO members on topics in any department section.

It's <u>your</u> newsletter!

California Society of Municipal Finance Officers

www.csmfo.org

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First chapter chair conference call deemed a success

Alex Donovan, CSMFO Secretary

The first chapter chair conference call, hosted on October 23, covered a variety of issues, including CSMFO's 1998 goals, the Year 2000 problem, upcoming chapter chair elections, and the schedule for the next annual conference (February 22-24).

Highlights of the Chapter chair elections are also coming up. Serving in this capacity is an excellent opportunity to become involved in CSMFO, further professional development and establish a valuable network of contacts.

Please note that currently only municipal finance employees (as opposed to county or special district) may serve. Chairs who may be considering passing the baton are encouraged to serve in a mentoring function for the new chairs in order to provide a smooth transition.

Also discussed was the future direction of CSMFO, including a broadening of our information base, emphasizing tapping into the chapter chairs and members for input on their needs and their ideas for the organization. A two-hour lunch session at the Annual Conference has been devoted to gathering feedback from all members on what they would like to see CSMFO accomplish over the coming years.

The next chapter chair conference call is scheduled for November 25 at noon. If there is an issue you'd like your chapter chair to bring up on the call for feedback, please notify him or her by that date.

IRS informs finance officers on public employer employment tax compliance

Kathy Petronchak, Chief of IRS Field Exam Branch 3, recently contacted CSMFO regarding dissemination of Public Employer Employment Tax compliance information. This is the first in a small series of articles provided by the IRS for publication in the Mini-News. For more information, or clarification of this information contact Kathy at P. O. Box 30207, Laguna Niguel, CA 92607-0207, or telephone her at (714) 360-2119.

Legislative Changes

These are only a few of the recent changes pertaining to social security and Medicare coverage applicable to state and local government employers.

- All state and local government employees are subject to FICA tax unless they are members of a state retirement system (effective July 2, 1991).
- All state and local government employees are subject to Medicare tax unless continuously employed by the same employer since April 1, 1986.
- State and local government employees covered under section 218 of the Social Security Act (known as a 218 agreement) continue to be so covered. A 218 agreement may not be abrogated (effective April 20, 1983).

These generalizations are subject to exceptions.

Chapter Corner: South San Joaquin Valley

Michael Prandini, Finance Director, Clovis Chair, South San Joaquin Valley Chapter

The membership of the South San Joaquin Valley Chapter consists of 37 cities in the counties of Madera, Fresno, Kings, Tulare, and Kern with cities as far south as Tehachapi in Kern County and as far north as Madera in Madera County.

The area is mostly an agriculture-based economy. However, these cities are attempting to diversify their economic base by attracting manufacturing and service centers to the area. Although growth has slowed, all indications are that the future holds tremendous opportunities for cities in the South San Joaquin Valley.

Typically there is a lot of activity from north to south. Ranging from the various county fairs and annual Clovis Rodeo (a plug for Clovis) to the annual business conference in Bakersfield, which attracts nationally and internationally known speakers, and the annual international farm show in Tulare. So the next time you are passing through on your way to Yosemite National Park, Sequoia National Parks, Kings Canyon National Park or to ski at Sierra Summit or Badger Pass, stop and smell the flowers, literally. In the early spring in eastern Fresno County there is the Blossom Trail that winds through about 65 miles of orchards during the bloom of all varieties of fruit and nut trees.

The chapter meets once a quarter alternating between Fresno and Visalia. The meetings are joint meetings with the California Municipal Treasurer's Association. We had two significant meetings this past year that attracted a lot of attention. One meeting addressed the impact on local government in the valley of the implementation of Welfare Reform. Presentations were made by State officials and officials of Fresno and Tulare County. This is a very important issue for the cities in this chapter because of the higher percentage of the population receiving some sort of public assistance in the five-county area. The second was a meeting to discuss the new reporting model for the comprehensive financial report. The presentation was made by a regional accounting firm from Bakersfield.

A continuing problem for the South San Joaquin Valley chapter is the number of small cities (less than 25,000 pop.) in the chapter. The Finance Directors and Treasurers in these cities find it difficult to travel to the meetings when the travel time can be more than two hours one way and there are just a couple of employees in the department.

Classified job ads cost \$8 per line as they appear on pages 7 and 8 of the Mini-News.

Deadline is the 25th of each month for next month's newsletter.

Fax your classified job ad to (916) 658-8240,

attention: CSMFO Classified Ads.

CSMFO Board candidates

Congratulations to the following candidates nominated for positions on CSMFO's Board of Directors:

President-Elect

Tim Hansen, San Leandro Mary Bradley, Sunnyvale

Northern Board Member
Michael Prandini, Clovis
Harriet V. Commons, Fremont

Southern Board Member
Derek Hanway, Burbank
Karen Plover Brust, Gardena

Ballots and candidate statements will be mailed separately to all active members by mid-November. Ballots must be postmarked by December 1, 1997. Good luck to all the candidates. It is a real honor to be nominated!

Upcoming Events

League Financial Management Seminar

December 4-5, 1997 Monterey Conference Center

CSMFO Annual Seminar

February 22-24, 1998 Hyatt Newporter, Newport Beach

CMTA Annual Seminar

April 20-24, 1998 DoubleTree Inn, Sacramento

CDIAC hosts investing public funds seminar

The California Debt and Investment Advisory Commission (CDIAC) is offering the following investment seminar, "Investing Public Funds: Fundamentals of Managing Your Portfolio," as part of its technical assistance program.

This one-and-a-half day seminar, the first in CDIAC's investment seminar series, is designed to provide local public officials responsible for the investment of public funds with the opportunity to obtain information about fundamental investment concepts and considerations; the legal roles and fiduciary responsibilities of government officials in the investment process; the development of prudent investment policies and the practical and technical considerations for staffing oversight committees; the investment of bond proceeds and idle cash; the day-to-day administration of an agency's investment portfolio; and selecting and negotiating with brokers and dealers.

The seminar will be offered November 13-14, 1997 at the Long Beach Hilton, Two World Trade Center, Long Beach. Registration is limited to public officials, and costs \$150. Further information and registration details may be obtained by calling CDIAC at (916) 653-3269.



PERS still debugging their system: CAFR preparers beware!

Barbara Hennessy, Controller, City of Long Beach

PERS is still in the process of debugging their new actuarial system, so FYE 6/30/97 CAFR preparers might want to take notice. PERS is having difficulty with that portion of the system that generates the GASB note disclosure. While they are working around the clock to try to correct the problem and mail out the disclosure packets, there is a strong chance that you will not receive your information in time to include in the 6/30/97 CAFR. If you do not receive it, we recommend that you include a sentence in your pension note disclosure that the pension update through 6/30/97 was not available from the multiple-employer PERS.



President's message

continued from page 1

training programs will come in handy when we go before our citizens to inform them of things that are going well for our agency and what the challenges are. Presenting the various options along with relevant, timely and accurate information will be critical to the decision making process for validating communityapproved service levels. We need to engage our citizens in discussions that involve strategic thinking geared towards developing fresh perspectives on government that results in organizational alignment. Hopefully we learn skills to help us be good storytellers of our successes as well as our challenges. A piece of trivia I would like to share with you this month is that for every \$1 paid by an Alameda property owner, 26.5 cents is the local share returned to the city to fund local government services and 23 cents go into the ERAF. These distributions will vary from one community to another but I think this is one piece of information the majority of the local taxpayers aren't aware of and it is up to us to get the message across.

CSMFO Mini-News

1400 K Street, Suite 400 Sacramento, CA 95814 (916) 658-8210 Fax: (916) 658-8240

www.csmfo.org

Movin' On

Congratulations to **Scott Johnson**, recently appointed as the new director of finance at the City of Milpitas. The appointment culminated a six-month nationwide search which brought in close to 80 applicants. Scott has been the Controller-Treasurer for the County of Santa Clara for the past two years where he has worked tirelessly to improve, among other things, the County's tax apportionment area. Scott is looking forward to working on more community issues, with the chamber of commerce and with local citizens. He starts on November 17. Best wishes, Scott!

Year 2000 conference call scheduled

A conference call to discuss Year 2000 concerns is scheduled for November 19 at 11 AM. Don Maruska will be the host of this very informative session which will feature speakers from the Gartner Group and the City of Mountain View (other speakers are tentatively scheduled but have not been confirmed as of this writing). To participate in the call, or to volunteer to serve as a node (Riverside and Sunnyvale are nodes), please call (415) 732-5999, or if you have any questions you'd like answered during the call, please contact Alex Donovan at (916) 658-8249 or Don Maruska at (888) COACHEX so that a list of questions may be prepared for the speakers.

CSMFO member passes GFOA exam

Mike Dennis, City Controller/ Director of Finance for the city of Santa Monica, has passed the GFOA certification exam on governmental accounting, auditing, and financial reporting.

Welcome new CSMFO members



Gary Fry

Business Development Unisys

Joan Michaels

Principal Clerk/Treas. Ofc. Burbank

Karen M. Sundin

Financial Mgmt. Specialist Redding

Betina McCoy

Accounting Technician Atwater

Mark W. Cousineau

Manager of Finance and Human Resources Victor Valley Wastewater Reclamation Authority

Michael Gambill

Student UC Riverside

Kathi Niffenegger

Audit Shareholder Glenn, Burdette, Phillips & Bryson, CPAs

Rene Visé

Accounting Supervisor Gilroy

Dr. Jeffrey Luke succumbs to cancer

Dr. Jeffrey Luke, Director of the Pacific Program for State and Local Government and Nonprofit Executives, passed away on October 13 at his home in Eugene, Oregon.

Jeff's distinguished career included serving as Administrative Analyst with the Monterey County Administrative Office and Assistant to the Deputy City Manager of Scottsdale, Arizona. He has been a trainer and facilitator for the World Bank Economic Development Institute, the American Leadership Forum, and a wide variety of federal, state, county, city and nonprofit agencies.

Jeff's interest in public leadership and ethics are the foundation of his numerous books on public management and facilitation of more than 20 strategic plans and economic development agreements for communities, counties and public agencies.

Many of you came to know Jeff through his session at the CFO seminar at USC back in April—a series of courses based on his research into the field of financial management. Jeff was truly an innovative and inspiring spirit, and his passing is a loss for us all.

Donations in Jeff's name may be made to the American Cancer Society.

Meetings

South Bay Chapter and Central Los Angeles Chapter

(Joint CSMFO Meeting)

Date: Thurs., November 20, 1997

Time: 11:30 AM

Place: Torrance Holiday Inn Spkr: Representatives from State

Board of Equalization

Redwood Empire Chapter Holiday Luncheon

Date: Tues., December 9, 1997

Time: 11:45 AM

Place: Fountaingrove Resort and

Country Club, 1525 Fountaingrove Parkway,

Santa Rosa

Rsrv: Fax your RSVP by Novem-

ber 24, and send your payment of \$25 by December 1.

Coachella Valley Chapter

Date: Fri., November 14, 1997 **Place:** Renaissance Esmerelda

Place: Renaissance Esmerei

Resort

Host: Indian Wells **Rsrv:** Greg Johnson, (760) 776-0235

Please fax
your meeting
announcements
to
Shelley King-McGee
at
(916) 658-8240

Inland Empire Chapter

Date: Thurs., November 20, 1997

Time: 11:30 AM

Place: Cask 'n' Cleaver Rest.,

1333 University Ave.,

Riverside

Spkr: Tim Schaefer of

Fieldman, Rolapp

Topic: Debt Refunding-Yield

Burning-If there's Smoke,

Is There Fire?

Rsrv: Carry Nicholson,

(909) 799-2840

U C Riverside hosts accounting course

January 14, April 1, 1998, UC Riverside

Accounting for Governmental and Nonprofit Organizations II, Riverside, Wednesdays, 6:30-9:30 pm, fee \$285. Prerequisite: Accounting for Governmental and Nonprofit Organizations I, or equivalent. For information, contact UCR Extension at (909) 787-4111, or

check out our Website: www.unex.ucr.edu.

Join the CSMFO e-mail group list!

This free service benefits CSMFO members by allowing them to share information, post inquiries and communicate quickly with a large group of peers. It's easy to get started so add your name to the list today!

How will this benefit me?

If you have a question you would like to pose to your fellow finance officers, the e-mail group list allows you to reach more than 80 people at the click of a button. Imagine accessing the information potential of all 1,000 members of CSMFO if everyone signs up!

Keep up to date on CSMFO events. Members of this list have the opportunity to learn about special events (weekend training, bridge calls, etc.) before reading it in the *Mini-News*, which gives them an advantage when it comes to events with limited registration. Also, watch for job

announcements that are posted to the e-mail group list.

How do I subscribe?

Subscribing is easy. Simply send an e-mail message to <majordomo@webcoach.com> (minus the brackets) and type the words "subscribe csmfo-members-list" (minus the quotation marks) in the body of your message. No information is needed on the subject line of the e-mail. A password and directions on how to complete your subscription to this list will be e-mailed back to you. Follow the directions provided and you are ready to go. You should be able to complete the entire process in a few minutes.

If you have questions, contact Alex Donovan, CSMFO Secretary, at (916) 658-8210, or by e-mail at *DonovanA@ cacities.org*.

Up the Ladder

INTERNAL AUDIT MANAGER - City of Orange, CA. (Salary \$4,538 to \$5,820 monthly) plus excellent benefits. The City of Orange is seeking an Internal Audit Manager under the direction of the City Manager to perform professional responsibilities involving financial and operational studies and audits. Responsibilities include establishing project objectives and scope of work for conducting financial, operational, and contract compliance audits; audit city-wide internal control systems; conduct or coordinate audits of revenue sources; audit decentralized financial operations and department managed inventories; review internal controls of all departments; conduct special studies; interface with external auditors and internal audit committee; prepare and present reports; supervise internal auditor. A Bachelor's degree in finance, accounting, business, public administration, or related field; three to five years of responsible auditing experience; two years of supervisory experience and CPA and/or CIA certification is required. A Master's degree in business or public administration is highly desirable. To obtain a City application call the Jobline at (714) 744-7262. Applications must be on file by 5:00 PM on December 5, 1997.

INTERNAL AUDITOR - City of Orange, CA (Salary \$3,572 to \$4,581 monthly) plus excellent benefits. The City of Orange is seeking an Internal Auditor, under direction of Internal Audit Manager, to perform a variety of duties involving financial and operational studies & audits. Knowledge of auditing and accounting procedures; ability to analyze and evaluate problems; develop data for preparation of reports. A Bachelor's degree in business, public administration, or related field; 3-5 years of auditing experience, & CPA &/or CIA certification is required. To obtain a City application call the Jobline at (714) 744-7262. Applications must be on file by 5:00 PM on December 5, 1997.

ACCOUNTING MANAGER - City of Fresno CA. \$53,400 - \$62,400. Requires graduation from an accredited four-year college or university with major course work in accounting or business administration and two years of municipal accounting and/or auditing experience in a supervisory capacity. Resume required by Friday, December 5, 1997 to: City of Fresno, Human Resources, 2600 Fresno St., First Floor, Fresno, CA 93721-3614, (209) 498-1575.

DIRECTOR OF FINANCE/CITY

TREASURER - City of Chino. \$6,197 -\$8,366 + executive mgmt benefit pkg. The Director of Finance/City Treasurer oversees a high productivity department handling purchasing, utility billing, revenue collection, investments and fiscal management; collecting and disbursing funds, monitoring cash flow needs on a daily basis, accounting, accounts payable/receivable, payroll, financial reporting, auditing, warehousing and department budget preparation. Duties may also include conducting studies on the development of rates for utilities, development impact fees and user charges, participating in long-range strategic planning, long term cash flow projections, and investment purchases and sales as part of the management of a \$45M investment portfolio. This position will administer contracts, advise the city council, city manager and other staff, coordinate the administration of approved borrowing; serve as a representative on a variety of committees; and make presentations on financial reports and related matters. Extensive experience in the areas referenced; staff supervision; working as an integral part of a management team; progressively responsible related work involving municipal accounting and management, a strong educational background and a California drivers license are essential. To apply for this outstanding career opportunity complete a city of Chino employment application and submit it to the Human Resources Department no later than Monday, December 1, 1997, 6:00 PM. Call (909) 591-9808 to receive an application and detailed job announcement or apply at 13220 Central Avenue, Chino, 91708. Resumes are not accepted in lieu of a city employment application.

DIRECTOR OF FINANCE - City of Gonzales (Pop. 6300) Salary: \$3,443 -\$4,189 plus benefits. A growing community located in the Salinas Valley, 35 miles from the Monterey Peninsula. Department Head position plans, organizes, directs and administers the finance, accounting, budgeting, audit, risk management, utility billing, payroll and employee benefit activities for the city. Must have experience with computer applications for municipal finances. 5 years accounting experience with increasing responsibility and 2 years of municipal finance experience desired. B.A. degree in accounting or related field. Request application packet by calling (408) 675-5000 or write Carla Pew, City Manager, P. O. Box 647, Gonzales, CA 93926. Filing deadline: November 21.

COMMUNITY DEVELOPMENT

FINANCIAL ANALYST - City of Anaheim \$47,032 - \$64,670/yr. Performs professional accounting and auditing duties, including recording and reporting of financial transactions, monitoring fiscal provisions of contracts, preparing the budget, and assessing the automation of fiscal systems. Requires extensive accounting experience in a municipal/gov't organization utilizing automated financial and accounting systems; knowledge of accounting principles; general fund and cash mgmt; financial reporting account classification; and pertinent regulations related to redevelopment, HUD grants, and JTPA programs; knowledge of automated financial mgmt systems including spreadsheets & graphics in a Windows environment; municipal fund and project cost accounting; knowledge of and ability to develop fiscal computer modeling and statistical analysis; able to communicate clearly and concisely, both orally and in writing. Applications accepted by the Human Resources Dept. on a continuous basis with 2nd review date of Monday, Dec. 1, 1997. Contact City of Anaheim, 200 S. Anaheim Blvd., #332, Anaheim, CA 92805. (714) 765-5111. http://www.anaheim.net. EOE.

CITY TREASURER - City of Long Beach. The City of Long Beach, CA (population 450,000), a full-service city, operates its municipally owned airport, harbor, marinas, oil, gas, and water departments, as well as its own public safety, cultural, health, recreation, and convention center. Reporting to the Director of Financial Management/ CFO, the City Treasurer will administer the city's \$1 billion investment portfolio and, along with the Director, be responsible for all aspects of debt issuance and management (\$30-500 million annually) as well as revenue collection and revenue forecasting. Requires an understanding of municipal financing and policy setting. Bureau staff of five; operating budget of \$1.1 million (1997-1998). Bachelor's degree in business administration or closely related field required; MBA highly desirable. Salary: \$76,117 to control point of \$95,147. To apply, send your resume to Bobbi Peckham. David M. Griffith \$ Associates, 3420 Auburn Blvd., Ste. 2000, Sacramento, CA 95841 (916) 485-8102, Fax (916) 485-0111, or email recruit@dmgriffith.com. Filing deadline: November 26, 1997.

Up The Ladder continued on next page

Up the Ladder, continued

BUDGET AND AUDIT MANAGER -

City of Beverly Hills, CA. Salary \$55,309 -\$68,714 annually, plus excellent management benefits. Coordinates, prepares and administers the city's operating and capital budgets, performs budgetary and operational analysis, oversees all aspects of tax and revenue audits and collections. Requires a Bachelor's degree in finance, business administration, public administration, or related field (Master's degree preferred) and three years of experience comparable to that gained as a budget analyst (emphasis in municipal finance/budgeting preferred), or any equivalent combination of education and experience. A city application and a resume are required. Apply at: City of Beverly Hills, 455 N. Rexford Dr., #210, Beverly Hills, CA 90210. (310) 285-1071. Deadline to apply: Thursday, December 18, 1997. EOE

ACCOUNTING MANAGER - City of Palo Alto, CA. (Resident population: 57,000; daytime population: 125,000) Salary control point is \$78,995. The city's General Fund budget is almost \$83.4 million, the CIP budget is \$6.9 million, and the Utility Funds budget is about \$112 million. The Accounting Manager reports to the Assistant Director, Administrative Services and directly supervises a staff of 18 with an annual budget in excess of \$1.3 million. Position manages areas such as payroll, billing, accounts payable, accounts receivable, general ledger, grants accounting, capital project accounting, fixed asset accounting, and Enterprise Fund accounting. Requires equivalent of BA/BS in a relevant field (CPA or master's degree preferred) and 5 years increasingly responsible experience in accounting and financial work, including considerable management/supervisory experience. Government accounting experience preferred. Send resumes by 11/ 21/97 to Norman Roberts & Associates, Inc., Attn: Norm Roberts, President, 1800 Century Park East, #430, Los Angeles, CA 90067-1507, Fax to (310) 552-1113, or email to NRAssoc@aol.com. EEO/ADA.

DIRECTOR OF ADMINISTRATIVE SERVICES - City of Palo Alto, CA. The City of Palo Alto, population 57,000, is a close-knit community with a lot to offer. Located thirty-five minutes south of San Francisco, Palo Alto's architectural styles, cultural variety, and people of all ages and

interests are hallmarks of this unique city. The Director of Administrative Services oversees information resources, finance, budget, financial planning, and real estate. The ideal candidate will be a proven leader, manager, and decision maker. The salary range for this position is \$80,316 to \$107,088. if you are interested in this outstanding opportunity, please submit your resume along with current salary and the names and phone numbers of five workrelated references to Bob Murray, David M. Griffith & Associates, Ltd. 4320 Auburn Boulevard, Suite 2000, Sacramento, CA 95841. Brochure available, call (916) 485-8102. or e-mail recruit@dmgriffith.com.

ACCOUNTANT III - County of Santa Clara, \$3,729 - \$4,535 per month plus employer paid PERS. Several positions are available. Performs complex accounting and fiscal work in the administration of the County's financial program and may serve as the accountant in charge of a major phase of a large and complex accounting and fiscal program Requires BA/BS degree in accounting, business administration, or a related field plus 3 years increasingly responsible professional accounting or auditing experience. MBA may be substituted for 1 year's experience. County application required, with no final filing date set. Contact County of Santa Clara Employee Service Center, 70 W. Hedding St., San Jose 95110 (408) 299-2341 for job announcement and application.

ASSISTANT FINANCE DIRECTOR -

City of El Segundo. \$5,120 - \$6,224 mo. Paid PERS, + \$600/mo. for medical coverage, paid retiree medical, paid optical/dental, 5 days exec. leave, paid holidays, sick leave + other excellent time benefits. Responsible to the Director of Finance for administration & supervision of city financial activities & performs broad range of complex municipal accounting/budgetary work, incl. subordinate staff supervision. Requires BA in accounting/public or bus. admin. & min. 4 yrs accounting exper. include. 1 yr supervisory exper. Municipal exper. is strongly preferred along w/working exper. using office automation tools & major

systems conversion. Valid CA DL. Deadline: open until filled. Must submit detailed resume w/salary history to El Segundo Human Resources Dept., 350 Main St., El Segundo, CA 90245, (310) 322-4670, ext. 204. For information and/or detailed job brochure, call City 24-Hour Job Line at (310) 607-2220. City is a Merit System Employer.