



April 1998

President's Message

Howard L. Longballa, Director of Finance, Placentia

During the month of March I had the pleasure of representing CSMFO at both the Arizona Finance Officers Association (AFOA) and Oregon Municipal Finance Officers Association (OMFOA) Annual Conferences. AFOA was held in Prescott, Arizona with 200+ in attendance while the OMFOA was in Portland, Oregon with 100+ in attendance. Since these were my first visits to out-of-state sister organizations I was somewhat surprised at the similarities of challenges facing municipal finance officers as you can see from a sample listing of conference programming topics: Utility Deregulation, Property Tax and Elections after M-50 (similar to our Prop. 218 last year), Year 2000, Software 2000, Internet/ Intranet, GASB 31, etc. AFOA did have two unique and interesting sessions applicable to their current situation: "Stadium Finance and the Role of the Public Sector" and "Indian Gaming." Other similarities between our groups are the concern and professional commitment of municipal financial officers and the friendliness/hospitality of people who choose our profession. The major dissimilarity is that both organizations rely heavily upon direct vendor/ commercial sponsorship for every aspect of their conference.

It was particularly rewarding to reestablish inter-organizational relationships with Arizona after a seven-year hiatus. If imitation is the sincerest form of flattery, then CSMFO can be very proud indeed! Ron Brown, AFOA President, asked me to attend their conference business meeting session and speak to/ answer questions on our organizational structure. Upon conclusion of that meeting the AFOA membership voted unanimously to implement Ron's recommendations as follows:

- ◆ Development of a Mission Statement

**Legislative Seminar
June 4, Sacramento
Convention Center**

- ◆ Formation of chapters within AFOA
- ◆ Expansion of Board (Chapter Chairs will become board members)
- ◆ Formation of standing committees:
 - Administration and membership
 - Budgeting and Mgmt. Reporting
 - Career Development
 - Cash Management
 - Intergovernmental Relations
 - Prof. and Technical Standards
 - Technology

continued on page 6

What's inside ...

President's Message	1
Chapter Corner: Desert Mountain Chapter	2
Generating Interest in your Budget	3
Financial Systems Survey Results Online	3
Share Your Achievements	3
County Auditor's Association Changes	
Guidelines for Calculating Property Tax	
Administration Costs	4
Office Supplies Online	6
Welcome New Members/Movin' On	7
How To Prepare an Award Winning CAFR	7
CSMFO E-mail Group List	7
Meetings	8
Public Services Skills	8
Up the Ladder	9
Members' Professional Services	9

Be heard!

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

*It's your
newsletter!*

California Society of Municipal Finance Officers

www.csmfo.org

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Chapter Corner: Desert Mountain Chapter

Bill Ramsey, Director of Administrative Services, Palmdale
Chair, Desert Mountain Chapter

Hello from the Desert Mountain Chapter of CSMFO. Our chapter covers a lot of territory including eleven cities, ranging from Palmdale in Los Angeles County to Mammoth Lakes 250 miles north. We are bounded by Needles to the east and then 200 miles west to Tehachapi. In between are the cities of Apple Valley, Barstow, Big Bear Lake, Hesperia, Lancaster, Victorville, and Ridgecrest. Our members also include the Valencia National Bank and Victor Valley Wastewater Reclamation Authority.

One of the most interesting discussions we have had during the past year has been how cities can ensure Year 2000 compliance. The discussion was compelling enough that the City of Palmdale signed a contract with Business Records Corporation (BRC) to guide us through the Year 2000 maze. Currently we are in phase I of a three phase approach. Our goal is to be Year 2000 compliant by January 1999.

Phase I has involved a kick-off meeting with city department heads, inventory verification, assessment of compliance of our system and of the vendors with whom we do business, identifying alternatives, developing priorities and timelines, estimating costs, and consolidating findings.

Phase II will cover renovation issues including whether the city needs to modify, upgrade, or replace existing systems. Phase III includes testing of our present system. Our computer system was acquired in 1995 and is

fairly up to date for Year 2000 compliance with only minor revisions necessary.

So far the Year 2000 project is going smoothly and I believe the city will be compliant by 1999.

Our chapter meetings are on a quarterly basis and are presently held at the City of Palmdale Cultural Center. The next time you are in the area please drop by. Our chapter has fantastic skiing in Mammoth Lakes and Big Bear, hiking and off-road activities among the desert scenery from Needles to Lancaster, spectacular wildflower displays throughout the Antelope Valley during the spring, and is home to the heart of the aerospace industry (Lockheed and Boeing) in Palmdale.

Upcoming Events

Annual Legislative Seminar

June 4, 1998
Sacramento Convention Center

CMTA Annual Seminar

April 20-24, 1998
DoubleTree Inn, Sacramento

GFOA Conference

June 28-July 1, 1998
San Francisco

CSMFO Annual Conference

February 28-March 1, 1999
DoubleTree Monterey

How to Generate Community Interest in Your Award Winning Budget

Frank Benest, City Manager of Brea, conducted a workshop at the CSMFO annual seminar on "Engaging Citizens in the Bottom Line." He explained how local communities can use the budget process to win public support for tough budget choices, creative approaches to citizen involvement in the budget process and practical ways to make budget documents more meaningful and citizen friendly. If you had to make a difficult choice between programs and were not able to squeeze this presentation in, Frank has captured his materials in a guidebook, *Marketing Your Budget - Creative Ways to Engage Citizens in the Bottom Line*. There are many examples, mini-case studies, and tips to market your local budget. The book is being distributed by Innovation Groups and can be ordered by calling (310) 543-5124.

Access Financial Systems Survey Results Online!

Mark T. Prestwich, City of Sunnyvale

CSMFO's Internet website now features interactive results from the January 1998 Financial Systems Survey. To access the survey data, simply visit the CSMFO website address (<http://www.csmfo.org>) and click on the "resources" button bar.

The results feature detailed information about the financial systems of more than 180 California cities. The website enables users to view the information by city, vendor or system type (i.e. budget, utility billing, etc.) to learn what financial systems other cities use. Here are a few examples of what you can find on the website:

- Contact names and telephone numbers of participating cities.
- Individual city ratings of their financial systems categorized by: user friendliness, querying capability,

reporting characteristics, ease of implementation and vendor support.

- System configuration information of city financial systems (i.e system architecture, hardware, operating system, etc.).
- When a city last issued an RFP for their financial system.
- Whether their system(s) are Year 2000 compliant.
- How the software and hardware maintenance is managed (i.e. contract vs. in-house).

The survey information should be useful to agencies contemplating replacing all or a portion of their financial systems in the near future. Thanks to all the cities that responded and those that helped make this information available!

Share Your Achievements

Have you noticed that more members are using the CSMFO e-mail group list to request copies of RFPs, fee structures and policy guidelines? The same type of requests come into the League office frequently. If you have recently prepared a complex RFP, spent countless hours of staff time developing or updating your policies and procedures, or crafted a brilliant budget presentation for your council and community, why not share it with others? The League library collects and distributes articles, reports and sample documents so other communities don't have to reinvent the wheel. Mail your works of art to Frances Medema, CSMFO Secretary, and members will be notified that the information is available in the Library. Looking to the future, the technology committee plans to include sample documents on the CSMFO website.

County Auditor's Association Changes Guidelines For Calculating Property Tax Administration Costs

Greg Johnson, Finance Director, City of Indian Wells

Allocating redevelopment property tax revenues and administration costs is a very complex process that requires a good understanding of the Revenue and Taxation Code (R&T), Sections 95 through 100. If you've ever read these sections you may already know that obtaining a good understanding of the R&T may never be possible. Indeed, not all Finance Directors or Redevelopment Administrators want to know everything about the intricate computations. In fact, many are content to accept the checks sent out by their County Auditors. However like Dorothy's dog, Toto, in the "Wizard of Oz" some are more curious than others and desire to pull back the drapes to see how the levers move. Although this may embarrass the Wizard, he can not ignore your persistence and must eventually agree to help. This is the "Toto Factor" a process that some of you may be familiar with in your County.¹

In a recent visit to the County Auditor Controllers office, I began the process of pulling back the Auditor's fiscal curtains in an effort to understand how Riverside County was allocating property tax administrative costs. My curiosity had been recently peaked when I noticed that the Redevelopment Agency had a \$100,000 increase in administration fees over the prior year. What was eventually revealed to me was a new method for calculating property tax administrative costs as a result of a recommended change by the State Association of County Auditors (SACA). This change in recommended practice will undoubtedly effect many redevelopment agencies in counties where it has not been previously implemented.

Riverside County, as many other counties do, follow the guidelines of the SACA for calculating property tax administrative costs. These guidelines are published in a document prepared by the County Accounting Standards and Procedures Committee, June 1997, entitled "Uniform Guidelines for County Property Tax Administrative Costs." The Chairman for the Committee is Ken Corcoran, Auditor Controller of Contra Costa County. Basically, the guidelines require the apportionment of property tax administration costs to be based on the

amount of net tax increment received by each redevelopment agency expressed as a percentage of the total taxes paid to all agencies. This percentage, known as the Administrative Cost Apportionment Factor, is used to determine each Agency's percent of the County's cost for property tax administration. Under the new accounting guidelines recommended by the SACA, the amount of tax increment received by an agency is no longer reduced by the amount of pass through payments made to the County per H&S Section 33401. In deleting Section 33401 pass through payments from the guidelines, the Auditor has effectively increased the amount of administration costs recovered by the County and taken no responsibility for the administrative cost of taxes collected for their mutual benefit via pass through payments. This adjustment is at the sole expense of Redevelopment Agencies.

The removal of Section 33401 from the Uniform Guidelines was a very subtle change and was not explained within the guidelines. The change occurs on page 7, below the sample calculation in note No.1, by eliminating section 33401 from "Net" allocations. The previous Guidelines recognized and included 33401 pass through payments as a deduction.

The Contra Costa County Auditor Controllers office provided the following explanation for the change:

- Section 33401 pass through payments are **voluntary contract payments** and are not considered allocated taxes for the purpose of calculating the Administrative Cost Apportionment Factor.
- The change was recommended by LA County legal Counsel and had already been implemented by other counties.

The basis for this argument is that only "allocated taxes" as calculated by H&S section 33670 (without offset by pass through payments) can be used to apportion administrative costs.

¹ Paraphrased from committee analysis on AB 1924, July 1, 1992

County Auditor's Guidelines

continued from page 3

This change in the Uniform Guidelines raises the following issues of equity and fairness:

√ The decision to not allow pass through payments in the calculation of Net RDA tax increment is inconsistent with the intent of R&T Section 95.3 dealing with apportionment of administrative costs. Specifically, section 2(e) establishes that the legislature's intent is to **"fairly apportion the burden of collecting property tax revenues"**. Therefore if pass through agreements were entered into with the intent of alleviating the County's financial burden, then the pass through payments in all fairness should be accounted for in the apportionment calculation. It stands to reason that the County does not collect taxes solely for the Agency's benefit but with the additional intent of receiving its share of taxes under its pass through agreements. Therefore Agencies should not assume full responsibility for all property tax administrative costs.

If a County receives a share of tax increment it should pay its fair share of property tax administrative costs.

√ The fairness principal and intent of R&T 95.3 section 2(e) is further demonstrated in Section 95.3 (a) which requires an offset to County costs per R&T Section 75.60 for revenues received by the County. The objective of this section was to account for reduction in County costs due to revenue offsets. Therefore, the principal of offsetting revenues is established and should be applied to pass through payments in order to "fairly apportion the burden of collecting taxes".

√ The County Auditors Association had previously established guidelines that included pass through payments in Net RDA tax increment allocations. This was probably based on the accepted principal of fairness. What happened to change the original guidelines?

√ The County Auditors Association recognizes H&S Section 33676 pass through payments while excluding Section 33401 pass through payments. Section 33676 can not be found in R&T Section 95.3 or in H&S Section 33670. It appears that 33676 was included voluntarily by the County Auditor's Association as a matter of fairness or perhaps to be consistent with their theory of

"allocated taxes". In other words, the inclusion of Section 33676 which is outside the language of section 95.3 gives cause for the inclusion (not the exclusion) of Section 33401 which is similar in nature.

√ Many Agencies have Pass Through Agreements and Redevelopment Plans that have limits in the amount of county taxes that can be taken by RDA's. After these limits are reached, some contracts require that taxes shall no longer be allocated and divided to the RDA and shall be allocated 100% to the County. Under these provisions, it would be hard for a County to continue allocating 100% of tax increment to a RDA for the purpose of calculating administrative costs when 100% of the tax increment in excess of the limit is allocated to the County.

√ Counties which use this "allocated" method of calculating and apportioning property tax administration fees no longer assume any burden for collection of taxes from which they benefit via pass through payments which were negotiated in good faith to alleviate the financial burden of redevelopment on Counties. Therefore, changing the guidelines to charge 100% of the total cost of County tax administration without regard to pass through payments is a shifting of the County's burden without negotiation.

In applying the "Toto Factor" the process has been revealed and the issues have been explored. The question remains what, if anything, can be done about making the method for allocating property tax administration costs a true reflection of "fairly apportioning the burden of collecting property tax revenues"? I encourage you to evaluate your current property tax administration fees to see if you have been affected by this change. A copy of the Uniform Guidelines for County Property Tax Administrative Costs can be obtained from the League of California Cities library (916) 658-8236.

A coalition of agencies may be an effective way of promoting change. Please send any comments or suggestions you may have on this issue to:

Greg Johnson, Finance Director, City of Indian Wells,
44-950 Eldorado Drive, Indian Wells, CA 92210.
(760) 776-0235; Fax: (760) 346-0407
G Johnson@ci.indian-wells.ca.us.

To estimate the total impact throughout California, e-mail your annual increased costs to *medemaf@cacities.org*.

Office Supplies Information Online

There are several online sites where you can check out office products from your own computer. Some sites are full-featured, in that you can browse through their catalogs and even order online. You can even find some "sale" items. Here are just a few of those sites:

OfficeMax

www.officemax.com

Quill

www.quillcorp.com

Staples

www.staples.com

Legislative Seminar Scheduled for June 4

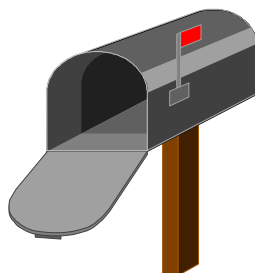
The CSMFO annual legislative seminar has been scheduled later this year to follow the Governor's May budget revisions. Look for a lively debate on the budget from the executive and legislative branches of state government. Discussion of other emerging issues in revenue and taxations, such as internet sales tax, will be included. Mark your calendars now for June 4 in Sacramento. Registration notices will follow shortly.

President's Message continued

- ◆ CAFR and Budget awards recognition at annual conference
- ◆ Scholarship (for member training)
- ◆ Training Programs through University extension
- ◆ Increase in dues (to establish and fund a web master through league)

While the Board is continually seeking to improve our organization to meet your current and future professional needs, we can all be thankful for the dedication and commitment of our members making CSMFO a premier professional organization.

Coming soon,
to a mail box
near you.....



The CSMFO Directory



Fixing California's Local Government Finances:

Reform, Revise, or Adapt?

UCLA Extension Public Policy Program, UC Davis University Extension and California Debt and Investment Advisory Commission are presenting a conference in the north and south on the cumulative impact of changes in local government finance and proposed reform measures. This conference will assess the current state of local government finance and services, discuss the consequences of responses taken since Proposition 13, examine reform proposals with evaluation by a panel of "jurors", and examine legislative actions and initiatives in light of the political terrain. Representatives from interest groups, state and local officials, policy analysts and researchers will participate in the conference. The southern conference is scheduled for Friday, May 8 in Santa Monica, contact Kate Edwards, UCLA Extension Public Policy Program, (310) 825-7885 or email kedwards@unex.ucla.edu. The northern conference will be held Wednesday, May 13 in Sacramento, contact Pradeep Kandola, UC Davis University Extension, (530) 757-85778 or email pkandola@unexmail.ucdavis.edu.

Movin' On

Agnes Flor, formerly Finance Operations Manager, Palm Desert, has been promoted to Finance Officer in the city of Rancho Mirage. Congratulations, Agnes!

Welcome New CSMFO Members

Gregory Myers, Sales Manager
J. J. MacIntyre Co.

Craig Hoshijima, Sr. Managing Consultant
Public Financial Management

Kevin M. Wright, Asst. Personnel Administrator,
Macias, Gini & Co., LLP

Bob Burns, Dep. Director of Finance
City of Chino

Veronica J. Larsen, Revenue Mgr.,
City of Hayward

Brian A. Foster, Sr. Associate
Hilton Farnkopf & Hobson, LLC

David H. Wright, Director of Finance, San Diego County
Water Authority

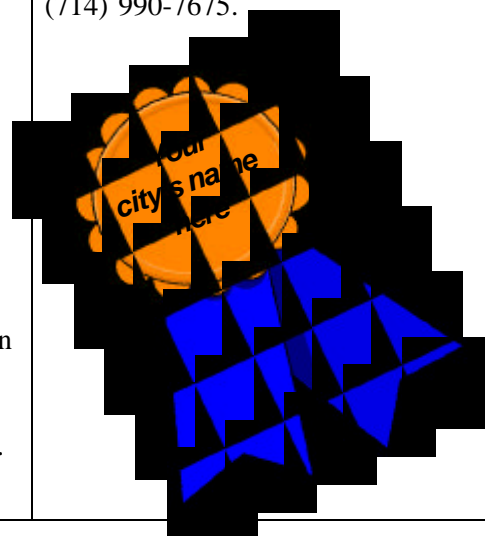
Marge Hiner, Accounting Technician
City of Healdsburg

Patty Lozinto, Payroll/Accting Tech.
City of Healdsburg

How to Prepare an Award-Winning CAFR

Larry Hurst, Director of Finance,
Brea

By popular demand, the Career Development Committee is once again offering a one-day training program titled "How to Prepare an Award-Winning CAFR." This excellent program will be offered at two locations: in the South at Temecula, Wednesday, May 27, 1998, and in the North at Monterey on Friday, May 29, 1998. For details, call Larry Hurst at (714) 990-7675.



Join the CSMFO e-mail group list!

Share information, post inquiries and communicate quickly with CSMFO. It's free, and it's easy - so get started today!

How do I subscribe?

Subscribing is easy. Simply send an e-mail message to [<majordomo@webcoach.com>](mailto: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 Frances Medema, CSMFO Secretary, at (916) 658-8210, or by e-mail at Medemaf@cacities.org.

Public Service Skills: We Need a Few Good Professionals



For more than seventeen years, Public Services Skills, (PSS) Inc. has assisted local government agencies in need of interim department heads usually during a recruitment for a permanent person. In the last year, PSS, Inc. has experienced a significant increase in requests for placement of interim finance directors. In some cases we simply have not had sufficient names to refer to the agency.

We hope you can help! We are looking for retired finance directors, from throughout California, who are interested in helping cities keep programs moving forward while the city is recruiting for the position. If you are interested, or know someone who is, or should be interested in this type of temporary employment, please contact PSS, Inc. at the Sacramento office of the League of California Cities— (916) 658-8208 or fax (916) 658-8230.

CSMFO Mini-News

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

Meetings

Coachella Valley Chapter

Next: April/Palm Springs;
May/Coachella

Channel Counties Chapter

Date: April 16, 1998
Time: 11:45 am
Place: Oxnard Hilton
Spkr: Janice King,
Cal-Card Program
Topic: State purchase card program/
small dollar purchases
Rsrv: Catherine Hazeltine
(805) 449-2234

Desert Mountain Chapter

Date: April 30, 1998
Time: 10:30 am
Place: Palmdale City Hall
Cultural Center
Spkr: Steve Wood,
Bank of America,
Robertson-Stephens
Topic: Economic Outlook 1998-99
Rsrv: Linda Longenecker
(805) 267-5462

Inland Empire Chapter

Date: May 28, 1998
Time: 11:30 am
Place: Cask 'n' Cleaver Riverside,
1333 University Ave,
Riverside, 92507
Spkr: Mike Bannon,
MuniFinancial
Topic: Prop 218 - The Clock is
Ticking
Rsrv: Nicole Mihld
(909) 370-5036

Next Meetings: July 23,
September 24

Orange County Chapter

Date: April 30, 1998
Time: 11:30 am
Place: Turnip Rose,
300 S. Flower St., Orange
Spkr: Nancy Sidhu,
Bank of America
Topic: Southern California
Economic Outlook
Rsrv: Nancy Grulkowski
(714) 990-7676

Next Meeting: May 21, 1998

JOINT MEETING San Diego County Chapter CMTA Division I

Date: April 16, 1998
Time: 11:30 am
Place: Marriott La Jolla,
4240 la Jolla Village Drive,
La Jolla
Spkr: Nick O'Hare,
Municipal Research
Consultants
Topic: Senate Bill 110 - Allocation
of Pooled Use Tax, etc.
Rsrv: JoAnne Hancock, La Mesa
(619) 698-5013

Next Meeting: May 21, 1998

San Gabriel Valley Chapter

Date: April 16, 1998
Time: 10:00 am
Place: Wyndham Garden Hotel,
Monrovia
Spkr: Tim Schaefer on Current
Projects at CDIAC;
Charles Acocello on
Revisions to OMB
Circular A-87
Rsrv: Laura Valdivia, Burbank;
(818) 238-5500

Up the Ladder

FINANCE DIRECTOR - Vallejo, CA (pop. 116,000), salary: low \$100,000's, DOQ, is seeking a Finance Director. Vallejo is a progressive, ethnically diverse, water-front community with an operating budget of \$151 million (\$42 million General Fund) and approx. 550 employees.

Successful candidates will be proven, capable public executives with a record of achievement, integrity & honesty, and a passion for innovation, results, quality, & customer service; will have several years of executive level exp. planning, organizing, and directing the financial operations of a municipality; and will have a thorough knowledge of governmental accounting practices/procedures, budget administration/control, auditing, financial reporting, cash management & investments, etc. Reqs: BS degree in finance/accounting or a related field, Master's degree and CPA preferred.

If you are interested in this outstanding career opportunity, please submit an application, a resume detailing your bkgd/educ/exp. five work-related references, and salary history to: City of Vallejo, Human Resources Department, 555 Santa Clara Street, Vallejo, CA 94590 (707) 648-4365 by April 20, 1998. AA/EEO Employer.

PRINCIPAL ACCOUNTANT - Riverside, CA., \$4,299 - \$5,226/mo. Position requires 4 years exp. in professional accounting, pref. incld. 1 year in a supervisory capacity & an equiv. to a Bach. Deg. from an accredited college or univ. w/major work in accounting or business admin. Apply by 4/17/98. City Application is Required. For further information you may contaact City of Riverside, Human Resources Dept., 3780 Market St., Riverside, CA 92501. PH: (909) 782-5808; TDD: (909) 782-2515. EOE/M/F/ADA.

Classified job ads cost \$8 per line as they appear in 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.

ACCOUNTING TECHNICIAN - City of Menlo Park, CA. Salary: \$3,183 - \$3,824/month plus excellent benefit package and city-paid PERS. The City of Menlo Park is seeking a qualified and experienced person to perform various accounting tasks in connection with loan portfolio management, budget preparation and financial administration. Will be trained to make feasibility studies, account analysis, assist in grant administration and prepare special reports. Requires two years of college with a minimum of twelve units in accounting, two years of accounting experience and a valid CA Drivers license. Application deadline is 5/1/98. Resumes submitted without a City application will not be accepted. To obtain application materials, contact the City of Menlo Park Personnel Dept., 701 Laurel St., Menlo Park, CA 94025. (650) 858-3370.

FINANCE DIRECTOR - City of Oakdale, CA. (Pop. 15,000) Competitive salary and benefit package. The ideal candidate will have strong management and professional skills in all aspects of financial management and a thorough knowledge of government accounting practices, procedures, and budgeting. A BA in business administration, accounting, or closely related field and four years of increasingly responsible municipal finance and accounting experience, two years in a supervisory position. Submit resumes to City Administrator, City of Oakdale, 280 North Third Ave., Oakdale, CA 95361, (209) 847-3031, by 5:00 pm, Friday, May 15, 1998. Call for brochure. AA/EOE.

ACCOUNTANT - City of Campbell, CA. \$3,860 - \$4,692/month. Under direction, the Accountant is responsible for performing a variety of professional accounting work involving maintenance of the City's financial accounting system, analyzing financial records and statements, and preparing management, financial, and regulatory reports. Requires Bachelor's degree in accounting or closely related field, plus two years of professional experience in accounting, preferably with a public agency. A Master's degree in accounting or closely related field or CPA certificate may be substituted for one year of the required experience. File City application forms by April 24, 1998. Contact: Personnel Division, City of Campbell, 70 N. First St., Campbell, CA 95008. Phone (408) 866-2122. EOE

Members' Professional Services, continued