



January 1999

President's Message

Howard L. Longballa, Finance Director, City of Placentia

Happy New Year!!!

The election ballots were counted and tabulated at the recent League Financial Management seminar in San Diego and I would like to congratulate the following newly elected CSMFO officers:

President-Elect for 1999:

Derek Hanway
City of Burbank

Board of Directors-North:

Tim Hansen
City of San Leandro

Board of Directors-South:

Paul Arevalo
City of West Hollywood

The north and south officers are elected to 3-year terms. The organization is truly blessed to have such quality people as those that ran in the recent election. I have found this true during both my president-elect and presidential year that when our members are challenged with an opportunity to serve - be it on the board, standing committees, ad hoc, chapter chairs, etc. - they always respond readily and enthusiastically. Thank you.

Speaking of CSMFO members who we are proud of Barbara Henderson, a member of the Governmental Accounting Standards Board (GASB) since 1991, has announced her retirement from the Board effective June 30, 1999. Barbara (retired Finance Director - City of Fullerton) was the first woman President of CSMFO (1982) and additionally was awarded CSMFO's Distinguished Service Award in 1987. Barbara will be recognized for her GASB service on our behalf during the opening session at the Monterey Conference.

CSMFO Annual Conference

For more information or to register, please contact Kelly Gonzalez at (831) 646-3940

You have by now received your Monterey registration materials. Please submit those as soon as possible so the seminar planning committee can determine the appropriate meeting room size assignments, meal counts, etc. Plan on arriving Sunday so as not to miss the exciting Exhibitors Fair. I believe you will find the Fair educational, interesting and just plain fun.

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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

Officers and Directors

President	Howard Longballa Placentia
President-Elect	Mary Bradley Sunnyvale
Past President	Zenda James Alameda
Directors	Tim Hansen, San Leandro Anita Lawrence, Camarillo Bill Statler, San Luis Obispo Barbara Underwood, Solano Beach Harriet V. Commons, Fremont Derek Hanway, Burbank

Committees

Administration

Paula Chamberlain, Pomona
Gary Hill, Lancaster
Irwin Bornstein, Mission Viejo

Annual Seminar

Dennis Danner, Newport Beach
Tim Hansen, San Leandro
Stan Lindsay, Santa Rosa

Budgeting and Management Reporting

David Spilman, Petaluma
Anita Bingham, Camarillo
Monica T. Potter, Livermore

Career Development

Jerry Rogers, Riverside
Jesse Takahasi, Campbell
Bill Statler, San Luis Obispo

Cash Management

Ron Clark, La Verne
Jim Randall, San Ramon
Bob Biery, Thousand Oaks

Intergovernmental Relations

Robert Torrez, Long Beach
Larry Schroeder, Lakewood
John deRussy, San Mateo

Professional and Technical Standards

Karen Brust, San Diego
Genie Roberts, Temecula
Larry Hurst, Brea

Technology

Paul Arevalo, West Hollywood
Charles Dennis, Santa Monica
Robert C. Leland, Fairfield

Chapter Corner: Central Coast Chapter

Michael Cox, Director of Administrative Services, Santa Maria
Chair, Central Coast Chapter

Ranging from Paso Robles to the north and Solvang to the south the Central Coast chapter includes 12 cities, a health care district, and a water authority. Spread across San Luis Obispo County and Northern Santa Barbara County the chapter meets bi-monthly with nearly a 90 percent attendance record.

The meetings typically consist of round-table discussions on common issues and concerns such as election results, utility rates, Prop. 218 concerns, computer conversions, and activities at the State level which have potential impacts to our membership. We welcome staff members to attend the meetings to promote CSMFO and enhance staff's understanding of the big picture.

A popular subject in 1998 has been financial software conversion and implementation. Of the 12 member cities, 7 are in the process of converting to new software vendors, establishing or enhancing computer networks, and re-engineering related work processes. Software vendors include Creative Computer Solutions, Eden Systems, and Pentamation. Some universal truths become evident such as: there is no such thing as "easy" conversion; implementation takes at least twice as long, and "I thought the vendor said it would do that!"

Another hot issue is Y2K. People are at various levels of awareness on this subject, from those having seen one or two television news articles, to those involved in a city wide task force with responsibility assessment, remediation, and contingency plans. Whether or not serious Y2K problems occur we anticipate a great deal of work during 1999 addressing citizen concerns, vendor inquiries, and media attention paid to this important item. With that in mind, one item on each meeting agenda for 1999 will be a Y2K update and information sharing session.

The Chapter would like to acknowledge several new promotions or appointments achieved by our chapter members. Rachelle Rickard was appointed Director of Administrative Services of the City of Atascadero after serving as the Acting Finance Director and Mary Solty is the new Administrative Services Director for the City of Pismo Beach.

1999 Annual Conference

Register now for CSMFO's 1999 annual conference to be held in Monterey, California, February 28-March 1. Registration packets were mailed out several weeks ago. If you did not receive one or need additional information, please contact Kelly Gonzalez at (831) 646-3940, fax (831) 646-3726, or e-mail gonzalez@ci.monterey.ca.us.

State Board of Equalization Acts: Property Tax, Intangible Property Assessment Guidelines

Update by League of California Cities

The State Board of Equalization has been working for some time on revisions to the Assessors Handbook (AH) 502, which is intended to guide the assessors in how to value taxable property. Handbooks are relied upon by businesses in tax assessment appeals when there is a dispute on the assessors valuation of property taxes. An industry group, including utilities, cable, cellular carriers and others, had proposed a set of revisions to AH 502 which would narrow and clarify the ability of county assessors to place a value on intangible property. Intangible property includes the value of franchise agreements, leases, and rights. The industry proposal for modification of AH 502 was interpreted by BOE board staff in a widely cited analysis to potentially cost upwards of \$2.2 billion. The County Assessors read the document to mean that "replacement cost" of tangible assets is the only method for valuing property. Thus, a cellular tower on the top of a peak that covers vast areas would be only worth the replacement cost of the steel and equipment on site. There would be no assignable value to its location, long-term lease and its inherent ability to transmit calls over a coverage area because you can't physically touch that "intangible" asset.

The BOE acted on Monday, December 7 to substantially modify its original proposal on the valuation of intangible property. Johan Klehs led the fight for local government and was successful in substantially lessening the impact to cities, counties and schools. The estimate of potential costs to local agencies was reduced from a high of \$2.2 billion down to approximately \$4.3 million statewide. There is, however, a huge gulf between the legal opinions on the real cost associated with the adopted change. BOE legal counsel claims the cost to local government will be ZERO, while county counsels vehemently disagree, but are unable to estimate exactly what the fiscal impact of the changes in the newly adopted handbook will be.

Thursday, December 10, the BOE codified its December 7 action with a unanimous vote. The League testified with the Assessors and CSAC to call for a delay in the modifications to AH 502. This request was strongly and adamantly rejected by Controller Kathleen Connell, Board Chair Dean Andal and retiring member Ernie Dronenberg. The county assessors are still very concerned with the adoption of these changes. Although they believe amendments are significant and help greatly, the final adopted language regarding the valuation of intangible property could still be very harmful to local governments. Assessors believe industry would use the changes in the new handbook to pursue property tax appeals to the detriment of all local property tax recipient agencies.

County counsels and city attorneys are reviewing and analyzing the new document. Cities are encouraged to contact their county assessors' offices

to monitor the implementation of AH 502. Cities should ask their assessor policy related to intangible property. The League will keep cities informed of any developments coming out of Sacramento regarding this critical issue. The timely and overwhelming response of League members was successful in mitigating what could have been a serious loss to local government.

Debt Management Examination

The third examination in the CPFO program, *Debt Management*, will be available on May 21, 1999, in conjunction with the GFOA Annual Conference in Nashville, TN. The *Debt Management* examination will cover topics and categories relating to: the bond sale, structuring the sizing the issue, capital financing methods as well as an overview of the municipal bond market. All three examinations will be administered on May 21 with *Cash Management and Investments* offered in the morning, *Debt Management* and *Governmental Accounting, Auditing and Financial Reporting* offered concurrently in the afternoon.

To obtain further information pertaining to the Certified Public Finance Officer program, or to request a free Candidate's Guide, please contact GFOA at: (312) 977-9700; fax: (312) 977-4806; e-mail: Certification@gfoa.org; or internet: www.gfoa.org.

Did you get Wired for the New Year? Why not Join your Colleagues?

If you joined the world of internet and e-mail for the first time over the new year, now is the time to check out the CSMFO web page and join the CSMFO group e-mail. You do not need internet access to join the group e-mail if you have a modem on your home system or your office network allows you to send and receive messages from the outside. Many finance officers have used the e-mail service as an efficient method of discovering how others are addressing perplexing situations. You merely post a question such as what fees do you charge for certain business licenses or who has a recent RFP for banking services. You will discover that some of the messages suggest ideas or emerging issues which you had not yet considered.

Now, you ask how do I take advantage of this great service? If you have access to the internet, you merely sign on to the website (www.csmfo.org). On the home page, the website will have a section that asks if you want to join the group e-mail on the left side. Click on that request and the website will lead you through the process. If you do not have internet access or your office does not allow you to send internet messages (some have security walls prohibiting certain internet functions), use your e-mail to subscribe. You can do this by sending a message to listserv@csmfo.org and in the message type *subscribe members <your email address>*. Be sure to include a space between subscribe and members and members and your e-mail address and do not include <> around your e-mail address. In addition to the member e-mail group, there are also

lists for each chapter. The chapter addresses are listed below, merely type in the chapter name in place of *members* in the above description.

If you later change your server or need to leave the group for a while, you may reverse the process by sending a message to *unsubscribe* using the same procedure. You may always call Frances at the CSMFO office if you find you are having difficulties.

ATTENTION ALL GROUP E-MAIL USERS - MISSING YOUR MAIL LATELY?

Over the holiday season, the group e-mail system returned a number of messages that were undeliverable. The same individuals appeared a number of times. It is usually difficult if not impossible to determine why these messages are not being delivered. Since this was over the holiday season, we suspect that some systems may have been down for upgrade and maintenance. If you know that your system is down, please unsubscribe from the group e-mail and resubscribe when you return. This will save time administrative time. If the errors persist with the same individuals after the holidays, Frances will contact you to determine the cause of the problem. In the meantime if you are not getting messages, please e-mail (medemaf@cacities.org) or call Frances at the CSMFO office (916-658-8210).

CHAPTERS WITH LISTSERVERS ARE:

central-coast
central-la
central-valley
channel-counties
coachella-valley
desert-mountain
east-bay-sf
imperial-county
inland-empire
monterey-bay
north-bay-sf
north-counties
orange-county
peninsula
redwood-empire
sacramento-valley
san-diego-county
san-gabriel-valley
south-bay
south-san-joaquin

Local Government in Europe Today

Kurt Hahn, Former Finance Director and Past President of CSMFO, Healdsburg

Comparative Overview

Local government in Europe consumes a far greater proportion of total government tax receipts than in the United States and, more specifically, California. There are more local employees per capita and a greater degree of decentralization. Local government elections are, nevertheless, largely partisan, however there is a tendency to geographically vote for the local representative versus the party. Local services offer many different approaches, some quite innovative and efficient, but others quite fragmented and marginal. There is much, however, that our local governments can learn from Europe.

Politics and Local Elections

Partisan Elections. National political parties dominate local government, however in Great Britain the Liberal Democrats and Regional Scottish, Welsh and Northern Irish parties have greater strength versus the nationally dominant Conservatives and Labor parties. In Ireland, local government mirrors the national political makeup as does Germany and Denmark. The parliamentary form of government extends to cities and counties, or boroughs, in the selection of comparatively strong mayors. Nonpartisan local candidates occasionally can be elected when a strong issue arises. **Innovations in Governance.** In England, the Borough of Walsall (a combined city and county govern-

ment) has experimented with Neighborhood Governance, establishing neighborhood committees with 150 to 300 electors and involving them with budget prioritization and policy making. In Denmark, an alternative approach has been taken with the creation of some non-profit corporations to handle functional services, e.g. senior services or continuation high schools, governed by fixed representatives of diverse groups including business, labor, neighborhoods, users and local or regional governments. In Germany, in which 80% of the people and jobs are situated in small towns, many with populations of 5,000 or less, groups of small towns have joined together or joined a medium-sized town for governance. In Ireland, local governments have been largely consolidated at the county level. In all cases, the legislative bodies are larger than in the United States, generally with one elected representative for each 2,000 to 4,000 people with total membership numbering from 10 to 60.

A Different Split Between Cities and Counties

In Ireland, Denmark, England and Germany, public safety services are regional or county or borough functions, each with significant technical support from the National Government or, in Germany, the State Government. Such technical support ranges from toxic spill response to SWAT teams. Comparative public safety spending and staffing is significantly less than the United States. Counties operate hospitals and clinics.

Land use planning and economic development are dramatically different by country. In Ireland, it is at the county level, while in England it's local, where local jurisdiction may include agricultural lands as well as urbanized areas. In Denmark, counties control rural areas with cities controlling urban areas. In Germany, city or merged city governments control both urban and rural areas. Far more pragmatism in planning exists with respect to business uses and economic development, while more restrictive housing policies prevail.

Local city governments have primary responsibility for public infrastructure, education, social and community services, housing and parks. Educational reform initiatives in Europe have taken the responsibility back from school bureaucracies to control by local city councils. Cities have extensive job training and welfare responsibilities as well.

Public Administration

Different Mix. Local governments in Europe administratively are staffed by a mix of civil servants providing support services and municipal directors or chief executives who tend to be political appointees who nevertheless are frequently professionals trained in

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CSMFO Mini-News

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Local Government in Europe continued

municipal administration. Departmental managers are largely civil service and not subject to hire and fire authority of the Municipal Director or Chief Executive. **Less City Manager, More a Finance Director.** Municipal Directors in Denmark and England were more like active Finance Directors. Often they left policy making and program emphasis to Council Committees. In England, the Civil Service department heads in such places as Walsall are increasingly spending more and more time meeting with neighborhood committees. Flexible policies can adjust services to meet local desires.

In Germany, Municipal Directors were far more like City Managers in developing policy as single party dominance of local councils was less and City Council coalitions more frequent. In Ireland, the Borough Director's primary role was Economic Development with many other tasks delegated to civil servants. **High Professionalism.** Overall, the level of professionalism as well as pragmatism in local government administration was high. Civil service staffs were younger, appeared less set in their ways and using up-to-date technology. Career paths appeared more flexible and less rigid than one might expect. The role of local unions appeared more focused on policy than benefits, however benefits for local employees were quite liberal.

Purchasing and Other Support Services. Purchasing in European cities is far more sophisticated than in the United States, using life cycle pricing as versus low bids for most things ranging from vehicles to high tech

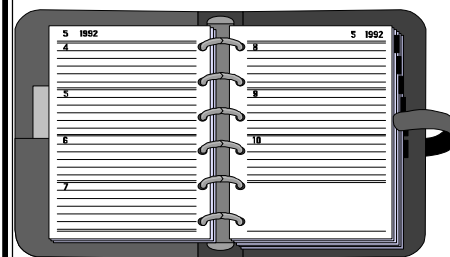
items. Staffing and recruiting practices place more emphasis on tests of technical competence. Civil servants, while protected, must keep up-to-date in their area of professional expertise, and in many cases be physically fit as well. Periodic testing is widespread.

A Great Success Story

Gary Hill, the Director of Finance for the City of Lancaster since 1986, has developed a dual personality as of November 3, 1998. He has joined the ranks of "Politician" following a vigorous and exciting campaign for the Board of Directors for the Antelope Valley Health Care District. With 22,707 votes cast for him in a field of 6 contenders, he now has oversight responsibility for a full service Hospital District with Gross Revenues exceeding \$225,000,000 and 1,700 employees. The Hospital board and Administration have been controversial in the past with many 3-2 votes and the subject of editorials and front page headlines due to high administrative salaries and consultant fees. Gary brings that fiscal conservativeness to the Board that we as Finance Directors are all respected for. In fact, those attending the first meeting applauded the termination of two long-term consultant contracts with savings exceeding \$600,000. This is the first step in healing the problems of the past, and a positive move for the future fiscal health of the organization. So far, the most rewarding experiences have been the night he spent observing operations in the Emergency Room, and seeing the One Pound infant in the Neonatal Intensive Care Unit. Gary was the

Chief Accountant there for 4 years in the late 70's before entering the world of Municipal Finance Officers. His wife, Delores, worked there for 23 years before retiring in January of 1998.

Mark your Calendar for 1999



CSMFO Annual Conference

February 28-March 1
Monterey Conference Center/Double Tree

League Annual Conference

October 10-12
San Jose

Financial Management Seminar

December 9-10
Monterey Conference Center/Double Tree

Here's how to advertise your city's vacant position in the *CSMFO Mini-News*: Please fax your announcement to (916) 658-8240, attention Mai Nguyen, CSMFO Customer Services Representative. Your announcement should contain the following information: Job Title, City, Salary, Position Description, and how to apply. The charge to advertise is \$8.00 per 40-character line. Please also include billing information, as billing will take place after the ad appears in the *Mini-News*.

Faxed job ads must be received by the 25th of each month for next month's insertion. It is also helpful if the job's filing date is at the end of the month, so that people may have two or three weeks to respond.

Meetings

*Please fax
your meeting
announcements
to
Mai Nguyen
at
(916) 658-8240*

Inland Empire Section

Date: Thursday, January 21, 1999
Time: Attitude Adjustment at 12:00 Noon and Luncheon at 12:30 P.M.
Place: Cask N' Cleaver
 1333 University Avenue
 Riverside, CA 92507
Spkr: Donald Parker, CPA
 Partner Lance Soll & Lunghard
Topic: Recent Changes in Redevelopment Law and Accounting
Rsrv: Evelyn Hawes, Leslie Hill, or John Morris at (760) 256-3531, at the City of Barstow by 12:00 P.M., Thursday, January 14, 1999

Remaining 1999 Meetings

Thursday, March 18, 1999
 Thursday, May 20, 1999
 Thursday, July 15, 1999
 Thursday, September 16, 1999

Coachella Valley Chapter

Date: Friday, January 15, 1998
Time: 11:30 A.M.
Place: City of Rancho Mirage
 at The Westin Mission Hills Resort
 Bob Hope & Dinah Shore Drive
 Rancho Mirage, CA 92270
Spkr: William S. Morgan, CPA
 Director of Management Consulting
 Diehl, Evans & Company
Topic: Government Tax Rules - When Should You Cross the Line
Rsrv: Virginia Ortega
 (760) 770-3207 ext. 235
 by Monday, January 11th

Central Los Angeles and South Bay Chapter

Date: Thursday, January 21, 1999
Time: 11:30 A.M.
Place: The Centre at Sycamore Plaza Lakewood
Spkr: Joseph Magaddino
 Cal State Long Beach
Topic: Regional Economic Forecast
Rsrv: Maribel Gutierrez
 (562) 868-0511

San Gabriel Valley Chapter

Date: Wednesday, January 13, 1999
Time: 11:00 A.M. - 1:30 P.M.
Place: Wyndham Garden Hotel
 Monrovia
Spkr: Bill Morgan, CPA
 Director of Management Consulting
 Diehl, Evans & Company
Topic: Government Tax Issues

Spkr: Fritz Goss, Director
 Municipal Disclosure Services
 MBIA MuniFinancial
Topic: Municipal Disclosure Compliance and Practices
Rsrv: Hilda Quintana, City of Monrovia
 (626) 932-5515

San Diego County Chapter

Date: Thursday, January 28, 1999
 (fourth Thursday this month only)
Time: 11:30 A.M. (Mix & Mingle)
 12:00 P.M. Luncheon
Place: Marriott La Jolla
 4240 La Jolla Village Drive
 La Jolla
Spkr: Luke C. Mazur
 High Mark Capital
Topic: This Month CSMFO and CMTA are pleased to present Luke C. Mazur from High Mark Capital. Ms. Dreyer will be speaking on the topic "1999 Economic Forecast"
Rsrv: Joanne Hancock, City of La Mesa (619) 667-1125 by January 25th

Meeting After Next

Date: Thursday, March 18, 1999
Time: 11:30 A.M. (Mix & Mingle)
 12:00 P.M. (Luncheon)
Place: Marriott La Jolla
 4240 La Jolla Village Drive
 La Jolla

Up the Ladder

BUDGET AND FINANCE MANAGER

The City of Sacramento, with a population of approximately 400,000, is seeking a Budget and Finance Manager. Sacramento is a full-service city with an annual combined budget of \$400 million and 4,000 full-time employees. The new Budget and Finance Manager reports to the Director of Administrative Services. The Division is responsible for all budget preparation and monitoring activities, budget and policy assessment, and the position has oversight responsibility for the accounting functions, and revenue activities. The position has a top salary of \$80,358. The City also offers a very attractive management benefit package. Brochure available. Submit resume, cover letter and five work-related references by Friday, March 5, 1999 to Mary Egan, Shannon Associates, 1601 Response Road, Suite 390, Sacramento, CA 95815, (916) 567-4280, Fax (916) 567-1220.

ACCOUNTANT - Antioch, CA. \$40,812-\$52,092. Reqs. Bachelor's Degree in acctg. or related field. Exp. in municipal finance and/or CPA preferred, but not reqd. Proficiency in using a personal computer, spreadsheet and data base applications. To apply, call (925) 779-7022, or visit City of Antioch, Personnel, City Hall, 3rd and "H" Sts, Antioch, CA 94509. City app. and supp. questionnaire will be accepted through Fri., 1/29/99.

FINANCE DIRECTOR - (Salary up to \$101,688 plus car allowance). San Bruno, adjacent to the San Francisco Airport, is home to 41,000 residents. It retains a small town feeling while also having a regional shopping center, a community college and serving as the corporate headquarters for the GAP. It is a full-service City, including owning its own cable t.v. system, and has a budget of \$20 million (operations), \$19 million (enterprise), \$12 million (capital). the Finance Director will manage a staff of 13 and administer a departmental budget of \$1.25 million.

The new Director will be expected to review all phases of Finance's operations as well as to institute the appropriate changes, and to develop a vision and long term strategy including whether Finance should transition to an Administrative Services type of Department. This position is an ideal setting for a person who will thrive in and contribute to an organization which is fast paced and change oriented. The "ideal" candidate will also be a person who is a team-oriented leader and skilled mentor, has a strong customer service orientation, and has a bent for innovative problem solving.

For an informational brochure/to submit a resume, contact: Hughes, Perry & Associates, P.O. Box 384, Sea Ranch, California 95497, (707) 785-3083. Resumes accepted until position is filled.

REVENUE SUPERVISOR - City of Costa Mesa, CA. (Salary: \$3,999 - \$5,359 per mo., plus excellent benefits and PERS 2% @ 55). The Revenue Supervisor directs the activities of the City's Treasury Management Division. An incumbent is responsible for investment functions; cash and revenue forecasting; and planning and directing personnel responsible for improvement district bond payments, business licenses, transient occupancy tax, and the receipt and deposit of revenues, fees and permits. Two years of professional accounting experience, including one year of supervisory experience; and a Bachelor's degree in accounting, finance or related field. A successful candidate must possess extensive knowledge of municipal accounting and financial operations; investment of funds; and strong leadership and interpersonal skills. Apply by

January 18, 1999 at 5 p.m. For City application materials, apply at Personnel Department, 77 Fair Drive, Costa Mesa, CA 92626 or call (714) 754-5070, TDD (714) 754-5244. EOE www.cityofcostamesa.com.

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CSMFO Member Passes GFOA Exam

Robert Hicks
Deputy Finance Director
City of Berkeley



Up the Ladder continued

FINANCIAL SERVICES MANAGER/ ASSISTANT TREASURER - Salary range: \$5,357-\$7,205 per month. Under general direction, assists in the management and direction of the treasury function including the investment and management of the Authority's cash and revenues, developing the budget, rate modeling and setting, cash management, debt issuance and administration and financial planning. This position monitors developments including proposed legislation related to investments, banking bond management, and related financial matters. Public presentations to the Board of Directors and member agencies and other groups will be required.

Minimum qualifications include graduation from a recognized four-year college or university with a major in accounting, finance, business administration or a closely related field; and at least five years of progressively responsible investment management, financial and rate analysis and budget development experience, preferably in a governmental agency or utility, at least three of which involved the investment and management of funds and supervision of professional staff or an equivalent combination of training and experience. Strong written and oral communication skills required. Resumes will not be accepted in lieu of an application. Submit Authority application by 5:00 P.M., Feb. 26, 1996 to San Diego County Water Authority, Attn: HR Dept., 3211 Fifth Avenue, San Diego, CA 92103, (619) 682-4299, www.sdcwa.org, SDCWA is an EOE.

ACCOUNTING OPERATIONS MANAGER - City of El Cajon (San Diego County) CA - Salary up to \$67,998, plus excellent benefits. Plans, coordinates and manages the accounting division of the Finance Department. Requires at least five years accounting experience in municipal or other non-profit finance, including receivable, payable, payroll, audits and computer usage. One year supervisory experience is required. Bachelor's in Accounting, Business Administration or a related field; CPA certificate and/or Master's degree is desirable. Open until filled. City application and resume required. Apply at the City of El Cajon, Personnel Department, 200 E. Main Street, El Cajon, CA 92020, (619) 441-1671.

SENIOR ADMINISTRATIVE ANALYST (FINANCIAL/FISCAL ANALYSIS) - City & County of San Francisco. Salary: \$53K-\$64K Annually. The S.F. Public Transportation Dept., H.R., is currently accepting resumes for a Senior Administrative Analyst in the PTD, Finance Unit. The Sr. Administrative Analyst will serve a *GAAP Financial Reporting Analyst* and will be responsible for preparing revenue and expenditure projections, rate analysis, modeling and cost benefit analysis; preparing summary and in-depth financial reports in accordance with Generally Accepted Accounting Principles; developing and maintaining governmental accounting systems; developing and complying with internal accounting controls; making financial/policy recommendations; working with external and internal auditors. May close at any time, interested candidates must mail or fax resume immediately to: Public Transportation Dept, H.R., 949 Presidio Ave., Rm. 150-B, San Francisco, CA 94115, Tel: (415) 351-3456, Fax: (415) 351-3485.

PRINCIPAL ADMINISTRATIVE ANALYST (CONTRACT ADMIN/ FINANCIAL ANALYSIS) - City & County of San Francisco. Salary: \$62K-\$75K Annually. The S.F. Public Transportation Dept., H.R., is currently accepting resume for a Principal Administrative Analyst in the PTD, Finance Unit. This position will be responsible for the administration of the Transit Impact Development Fee (TIDF) program. The Principal Administrative Analyst is responsible for assessing and collecting Transit Impact Development Fees in San Francisco; designing and maintaining contract and financial compliance monitoring and reporting systems; managing the annual TIDF schedule process; planning, and organizing complex, sensitive and detailed analyses. May close at any time, interested candidates must mail or fax resume immediately to: Public Transportation Dept., H.R., 949 Presidio Ave., Rm. 150-B, San Fran-

PRINCIPAL ADMINISTRATIVE ANALYST (BUDGET ANALYSIS) - City and County of San Francisco. Salary: \$62K-\$75K Annually. The S.F. Public Transportation Dept., H.R., is currently accepting resumes for the Principal Administrative Analyst position in the PTD, Maintenance Division. This position will be responsible for highly complex, sensitive and detailed analytical work in the area of budget

analysis and recommendations; designing and maintaining complex financial/statistical reports. May close at any time, interested candidates must mail or fax resume immediately to: Public Transportation Dept., H.R., 949 Presidio Ave., Rm. 150-B, San Francisco, CA 94115, Tel: (415) 351-3456, Fax: (415) 351-3485.