



May 1999

President's Message

Mary Bradley, Director of Finance, Sunnyvale

As many of you know, two of our valued colleagues have decided to call this their last budget season. Dewey Evans will be retiring from the City of Monterey on May 1st, and I will be attending his retirement celebration on behalf of CSMFO. Dewey knows how to go out in style--host a spectacular annual seminar with several hundred of your friends, get married, and then retire! Stan Lindsay also has let us know he will be preparing his last budget and retiring from the City of Santa Rosa in July. Under Stan's leadership as senior advisor to the annual seminar committee, the annual seminar has grown and prospered to new heights. Both Dewey and Stan have served as CSMFO presidents and, as recipients of our Distinguished Service Award, they represent models of leadership in our profession. Please join me in wishing Dewey and Stan congratulations and best wishes in their retirement.

Speaking of budgets, I have asked the CSMFO staff to bring us up to date on some of the top legislative issues that are currently working in the State Capitol. It seems that every year we assemble our budgets only to discover that the state has adopted a bill that impacts our revenues.

This year there are a number of bills aimed at providing funds for local transportation including **AB 1612 (Florez)** which would transfer \$200 million from the State Highway to counties and cities (50% each). Also Senator Burton has proposed \$4 billion in G.O. bonds over four election cycles for highways, local streets and roads rehabilitation and transit. Since both sides of the aisle are proposing infrastructure funding measures, the outlook is good for some relief.

Also in the hopper for this legislative year are three bills that seek to return revenues that have previously been taken from cities. The first of these is

Sign up NOW for the CSMFO Legislative Seminar on June 3 at the Sacramento Convention Center (registration form is on the back of this newsletter)

AB 1195 (Longville, Wildman, Leonard, Maddox, Torlakson, Runner) and **SB 165** (Rainey). **AB 1195** has become the single Assembly vehicle to halt the shift of property taxes taken from cities, counties and special districts. **SB 165** is the Senate vehicle to accomplish similar results. The League will be joined by a host of other local agencies pushing for action this year on reversing the

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ATTACHMENTS:

1999 Legislative Seminar Registration Form
CSMFO Board Letter to GASB

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: North Bay (S.F.)

Carl Tregner, Finance Director, Sausalito

The CSMFO North Bay chapter consists of cities in Marin, Napa, and Solano counties. Joint chapter meetings are held with the East Bay Chapter (S.F.) which consists of cities in Alameda and Contra Costa counties and with the Peninsula chapter consisting of cities located within San Mateo and Santa Clara counties, and the City and County of San Francisco. Combined all three chapters consist of 92 cities. Also attending our joint meetings are members of the California Municipal Treasurers Association from Marin, San Francisco, and San Mateo counties. These joint chapter meetings are held four to five times per year at Hs. Lordships Restaurant in the Berkeley Marina. Attendance at these meetings ranges from forty to as high as eighty.

Topics presented by city staffers at our joint meetings included a panel of three cities describing the use of investment advisory boards, a presentation by the Redevelopment Administrator of the City of Pleasant Hill on creating a downtown from scratch, and a presentation by the City of Concord on development of a performance based budget. Topics presented by the private ~~sector included~~ **Emerging Mandated Cost Issues** presented by DMG; the **Y2K-update** presented by speakers from Bank of America, Wells Fargo, Union Bank, and the Local Agency Investment Fund; **The New Tax Laws Explained** by KPMG Peat Marwick; and **Increasing Your Cash Flow** by Sutro and Company.

Within Marin County, the Marin Finance Officers group meets bi-monthly for luncheon meetings at the San Francisco Yacht Club in Belevvedere. The County Treasurer and County Auditor-Controller attend these meetings and give Marin cities updates such as overall change in property tax levies as well as legislation which could affect city revenues. These intra-county meetings provide finance officers the opportunity to network, share ideas, and learn new ways of improving our job performance. In January, the cities of Mill Valley and San Anselmo discussed their cities' Public-Private partnerships in fundraising efforts. Some points to consider for successful fundraising are: 1) get the right solicitor - involve the historical society, city council, chamber of commerce 2) ask the right prospect 3) ask for the right amount - do not ask for too little and 4) choose the right time.

The CSMFO 1999 Roster was mailed in early April. If you did not receive a copy of the roster, please call (916) 658-8210 or e-mail nguyenm@cacities.org to confirm your mailing address. Additional copies of the roster may be purchased at a cost of \$25.00 (limited to two) and any additional copies are \$75.00.

If any information needs to be corrected in the roster, please use "Notice of Change of Address" as provided on page 157 of the roster. It is important that we have your current mailing address because all mailings go to the address listed in our database. Do not miss out on all the latest municipal finance news simply because your address is not updated!

State Treasurer Philip Angelides Speaks at 27th Annual Legislative Seminar

Mark your calendars for the 27th annual Legislative Seminar on June 3rd from 10 A.M. to 3 P.M. at the Sacramento Convention Center. This event follows the May budget revision with a morning session focusing on the budget. Budget panelists include Tim Gage, Director of the Department of Finance; Marianne O'Malley from the Legislative Analyst Office; Jean Ross, Executive Director, California Budget Project; and invited guest, Senator Steve Peace. CSMFO is pleased to announce State Treasurer Philip Angelides will be the keynote luncheon speaker. Local Government Finance and Reform has been analyzed by a number of interested parties and will be the highlight of the afternoon session. Panelists representing the different viewpoints include Burt McChesney from the California Consensus Project; David Abel from the Speakers' Commission on State and Local Government Reform and Diane Cummins with the Senate Budget and Fiscal Review Committee.

Registration forms have been mailed to members and a copy is attached to this newsletter. Information is also listed on the CSMFO website at www.csmfo.org (in the calendar section). Be sure to make the May 21st registration deadline. If for some reason you miss the deadline, registration will also be available at the door for late comers on a space available basis. Do not miss out on

this great opportunity and sign up now! Please call (916) 658-8210 if you have any questions.

We look forward to seeing you in Sacramento!

State Shared Revenue Estimates Released

Before you put the final wraps on your budget you may want to check the shared revenue estimates prepared by the State Controller's office. The shared revenue estimates are scheduled to be posted on the State Controller's website at www.sco.ca.gov by Friday, April 26th. This report provides the controller's estimate of Highway Users Tax (Sections 2104, 1205, 2106, 2107 and 2107.5); Motor Vehicle License fees; and No and Low Property tax for the 1999-2000 fiscal year. If you do not have access to the internet, you may contact the state controller's office at (916) 327-1714. The League has also acquired a copy of the estimates and figures can be obtained by calling (915) 658-8210.

Speaking of budgets, the revised state budget will be premiering May 14th. Watch for the League of California Cities weekly *Legislative Bulletin* review of the budget in the week following. You will want to check the Department of Finance website at www.dof.ca.gov, the Legislative Analyst Office at www.lao.ca.gov and the California Budget Project at www.cbp.org to get various opinions on the budget outlook. Each of these organizations will be present at the Annual Legislative Seminar.

Keeping Current with Chapter Events

The chapter group e-mail lists can be a useful tool to keep up to date on events and issues in your chapter. Though the numbers on the general membership e-mail list continue to grow, many of you may not have signed on the local chapter lists. Several chapter chairs use the list to remind members of upcoming meetings. The lists may also be helpful in discussing issues that may be unique to your region. The easiest way to join your local chapter list is to go to the website www.csmfo.org and scroll to the bottom of the page under Featured Resources. Then click on the Chapter Lists link and subscribe by using the convenient step-by-step guide.

If you have problems signing on or do not have internet access and would like to join, send an e-mail message to Frances Medema at medemaf@cacities.org or call (916) 658-8218 and indicate which chapter you want to join.

Also, on Thursday, May 6 at 10:00 A.M., the chapter chairs will be holding their quarterly conference call to discuss services and programs at the chapter level. We will keep you posted on the latest information so stay tuned!

CSMFO Mini-News

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

E-mail: nguyenm@cacities.org
Website: www.csmfo.org

President's Message, *continued*

ERAF shift. There will be a two track approach. First, AB 1195 and SB 165 change the statute by which property taxes were shifted from local governments to the state. Next, the Budget process will also focus on returning property taxes to local agencies. Both processes are important if there is to be success on this issue. Votes on record are needed on AB 1195 to show support and to help bolster arguments for budgetary action.

The second bill protecting or restoring our revenue is **SCA 6** (Rainey). SCA 6 is a constitutional protection measure that borrows heavily from ACA 42 introduced by then Assembly Member Fred Aguiar and sponsored by the League of California Cities. The bill does the following:

Protects Bradley-Burns 1%

Sales Tax. This provision constitutionally protects the 1% Bradley-Burns sales tax as a local government revenue. All other provisions of the current Bradley-Burns law remain the same. It also protects the sales taxes passed by local governments for local transportation projects.

Protects Local Government

Property Taxes. This provision constitutionally protects the current level of property taxes shifted from local governments in 1992-93 and 1993-94 (ERAF property tax). The measure does not preclude the state from returning the ERAF property tax in the future through a statutory measure.

Protects Local Taxes. This provision constitutionally protects the local transient occupancy tax, the utility users tax and the business

license tax as local government taxes.

Protects Vehicle License Fees.

The measure protects the vehicle license fee revenues that local governments (cities and counties) receive at the current levels (levels in effect on January 1, 1998).

State Mandates. Directs the courts to seriously consider the negative impact of state-mandated programs on the integrity of these constitutional protections when ruling on state mandate issues.

Financial Accountability. This provision imposes certain financial accountability standards on local government designed to give the voters/citizens greater awareness, more accountability for local governments and greater public access to the financial decisions of local governments.

The bill has been reintroduced from last session and contains the same protections as included in ACA 43 from last year. It will be a difficult issue for the Legislature to deal with and may be held for the 1999 session and pursued next year. It is a necessary cornerstone to any local government finance package.

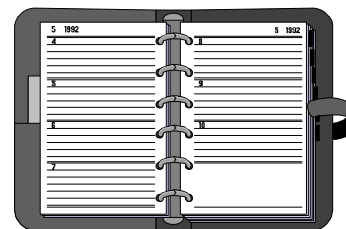
The third bill with positive revenue implications is **AB 24** (Runner). This bill returns to cities and counties the Bank-in-lieu subvention. Previously, AB 24 was an ERAF bill. The measure was amended on April 15 to address the return of a local revenue source taken in 1982. Bank-in-lieu was subvented to cities and counties to make up for the exemption from local taxes granted to savings and thrift institutions in the late 70s. The revenue from bank-in-lieu has grown to be approximately \$160 million per year. The distribution formula is yet to be determined, but will undoubtedly be partially tied to bank activity and the presence in the local community. In

the early years of this program, cities received a vast majority of the revenue. The original formula was 50 percent per capita and 50 percent based on the number of AFDC recipients.

And finally, speaking of legislative activities, I would urge you all to attend the Annual Legislative Seminar on Local Government Finance which we co-sponsor with the League of California Cities and several other organizations. The 1999 Seminar will be held on Thursday, June 3, 1999 in Sacramento. It is timed to follow the Governor's May budget revisions, and will also feature information on local government finance and reform. An article with detail on this seminar is available later in this newsletter.

Good luck with budgets!

Upcoming Events



GFOA Annual Seminar

May 23-26, Nashville, TN

CSMFO Legislative Seminar

June 3, Sacramento Convention Center

League Annual Conference

October 10-12, San Jose

Financial Management Seminar

December 9-10, Monterey Conference Center/Double Tree

CSMFO Annual Conference

February 26-29, Pasadena

CMTA Annual Conference

April 24-28, Concord

Welcome New Members



Brion R. Beetz

Great-West/Benefits Corp.
(925) 855-1095

Bruce Budman

Finance Director
City of Oakdale
(209) 847-3031

Catherine Chevalier

Administrative Analyst II
City of Hayward
(510) 583-4733

Richard H. Clark

Senior Vice President
Sutro & Co. Incorporated
(213) 362-4131

Jeffrey M. Cooper

Vice President
Harris & Associates
(949) 655-3900

Darlene DeRose

Managing Director
Montague DeRose and Associates
(925) 256-9797

Barbara R. Hicks

Accountant/Auditor
City of Monterey
(831) 646-3724

Lance Holman

Vice President-Public Sector Finance
Banc One Leasing Corporation
(949) 460-4545

Bob Hulterstom

California Bank & Trust
(619) 623-3120

George Lynch

Fidelity Investments
(415) 227-8252

Patrick J. O'Reilly

Finance Director
City of Lincoln
(916) 645-3314

Robert Porfiri

Accounting Manager
City of South Lake Tahoe
(530) 542-6064

Lisa Post

Professional Staff
McGladdrey & Pullen, L.L.P.
(909) 386-7000

Rita Shirley-West

Budget Officer
City of San Bernardino
(909) 384-5242

Gary Silvius

Accounting Manager
City of San Bernardino
(909) 384-5242

Candace Tysdal

Accounting Manager
City of Santa Monica
(310) 458-8285

Don Webber

Associate Director
MBIA MuniFinancial
(909) 699-3990

Movin' On

Liliane Serio, CPA, is no longer with Matsumoto & Rives Accountancy. She now works in Valley Center and can be reached at (760) 749-4950.

Karin A. Landfried-Grance a.k.a.

“Moneybags,” former Finance Officer of the City of Highland, has moved to Aspen, Colorado to join her husband and stepson who have been there since June of 1998. We wish Karin all the success as she takes on new adventures and horizons.

Chapter Meetings

San Diego County

Date: Thursday, May 20, 1999
Time: 11:30 A.M. Mix/Mingle
 12:00 P.M. Luncheon
Place: Marriott La Jolla
 4240 La Jolla Village Drive
 La Jolla
Spkr: Lloyd de Llamas
 The HdL Companies
Topic: Featured speaker will be Lloyd de Llamas, a founding partner of Hinderliter, de Llamas & Associates. Mr. de Llamas will be giving an issue update related to local sales tax revenues and electronic commerce, the current moratorium on Internet sales, and other related concerns for local agencies.
Rsrv: Cheryl de Geus
 at (760) 633-2644 or e-mail
cdegeus@ci.encinitas.ca.us
 by May 17th

Next Meeting

Date: Thursday, June 24, 1999
Time: 11:30 A.M. Mix/Mingle
 12:00 P.M. Luncheon
Place: Marriott La Jolla
 4240 La Jolla Village Drive
 La Jolla
Spkr: Gregory J. Smith
 San Diego County Assessor
Topic: Annual report of assessed valuations and prognosis of next and future valuations

Inland Empire

Date: Thursday, May 20, 1999
Time: 12:00 P.M. Attitude Adjustment
 12:30 P.M. Luncheon
Place: Cask N' Cleaver - Riverside
 1333 University Avenue
 Riverside, CA 92507
Spkr: Jerry Rogers
 Finance Director
 City of Riverside

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Chapter Meetings, *continued*

- Topic:** CSMFO - Goals for the New Millennium
Cost: \$14.00 (Cash preferred)
 Checks payable to Cask N' Cleaver
Rsrv: Evelyn Hawes, Leslie Hill or John Morris at (760) 256-3531
 Please make reservation by 12:00 P.M., Thursday, May 13th

Remaining 1999 Meetings

Thursday, July 15th
 Thursday, September 16th
 Thursday, January 21, 2000

Coachella Valley

- Date:** Friday, May 21, 1999
Time: 12:00 P.M.
Place: 46200 Harrison Place
 Coachella, CA 92236
Spkr: Lester Wood
 Managing Director
 Fund Services Advisors
Topic: Dangers & Opportunities in the Investment of Bond Proceeds.
 Mr. Woods will discuss new regulations on yield burning and effective ways of structuring refundings.
Rsrv: Liza Bliss at (760) 398-3502, ext. 261. RSVP by May 14th

Orange County

- Date:** Thursday, May 27, 1999
Time: 11:30 A.M. - 1:30 P.M.
Place: The Turnip Rose
Spkr: Fritz Goss
 MBIA Munifinancial
Topic: Municipal Disclosure
 Compliance and Practices
Rsrv: Maria Mendoza
 (714) 562-3711

Next Meeting

- Date:** Thursday, June 24, 1999
Time: 11:30 A.M. - 1:30 P.M.
Place: The Turnip Rose

Up the Ladder

ADMINISTRATION MANAGER - Goleta Water District. Salary: \$5,285 - \$7,082/mo. Dept. Head reporting to General Manager. Oversees finance/acctg, info. systems, public info/customer service, human resources/risk mgmt. Requires B.S. in Business, Finance, or related field and 5 years mgmt exp. Closes June 1, 1999 at 5:00 p.m. Call for job desc. & app. (805) 967-6461. Resumes will not be accepted in lieu of app.

ACCOUNTANT II (\$41,628-\$49,332) & **ACCOUNTANT I** (\$35,988-\$42,480) - City of Berkeley. Plus 7% Add'l Comp & Full Benefits. Performs professional accounting work relating to municipal acctg. procedures and records. Req. acctg. or related degree (and a min. of 2 yrs. of professional acctg. exp. for the Accountant II level). Public agency/govtl acctg. exp. is highly desirable. City of Berkeley application materials must be submitted by 5 p.m. 06/01/99. Call (510) 644-6460 or apply at: Personnel Dept., 1947 Center St., Berkeley, CA 94704. EOE.

CITY AUDITOR - City of Glendale, CA. Salary: \$5,990 - \$7,420 per month (includes 7% of the employee's PERS Contribution).

This management position is responsible for independently examining and evaluating the adequacy and effectiveness of a system of internal control and the quality of performance in carrying out assigned responsibilities. The City Auditor is under the direction of the City Manager, and acts as an advisor to the City Council, City Manager, Director of Finance and Administrative Services and the Audit Committee.

Requires 5 years progressively responsible management level experience conducting internal audits. Public or governmental entity experience desirable. This experience must include initiating, planning, organizing and supervising an audit program and reporting results thereof to executive level management. A bachelor's degree in accounting or a related field is required. Additional education and/or training in internal audit desirable. Certified Internal Auditor (CIA) required. Certified Public Accountant (CPA) desirable.

For a bulletin and application contact: City of Glendale, Personnel Division, Room 100, 613 E. Broadway, Glendale, California 91206, (818)548-2110. Resumes alone are not accepted. Recruitment may close at any time.

FINANCIAL SERVICES MANAGER

City of Monterey, CA - (Scheduled salary 7/1/99: \$74,111 - \$90,129 plus 1.92% Management Compensation and an excellent benefit package). The City of Monterey, on the beautiful central coast, is looking for an energetic and innovative person to join the Finance Department's management team as the Financial Services Manager. This high-profile position reports to the Finance Director and manages the Accounting Division which includes seven professional, para-professional and clerical staff. Responsibilities of this division include all financial reporting, general ledger maintenance, payroll, accounts payable and cost accounting. The ideal candidate will be customer service-driven and results-oriented, have well developed communication skills and strong technical and analytical skills. Qualifications include the equivalent of a Bachelor's degree in accounting, business administration, public administration or a related field and recent and progressively responsible financial management experience. MBA and/or CPA highly desirable. Application deadline: June 4, 1999. A completed application, resume and supplemental questionnaire is required. Applications can be obtained from the Personnel Office, City of Monterey, 399 Madison Street, Monterey CA 93940, (831) 646-3765.

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Here's how to advertise your city's vacant position in the *CSMFO Mini-News*: please email your announcement to nguyenm@cacities.org (attachment must be in rich text format only), or fax to (916) 658-8240, attention Mai Nguyen. 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*.

Emailed or faxed classified ads must be received by the 25th of each month for next month's insertion.

Note: It would be helpful if the job's filing date is at the end of the month, which allows people two to three weeks to respond.

Up the Ladder, *continued*

BUDGET ANALYST (Sr. Accountant) - City of Vallejo. Salary: \$59,327 - \$72,112 annually. The city is seeking a service oriented professional to assist in the preparation and monitoring of the city-wide budget and provide financial record keeping, reporting and accounting functions within the city's Finance Department.

Ideal candidates will possess a BS degree in accounting, finance, or a related field and at least three years of professional accounting, budget analysis and preparation experience, preferably in municipal or public accounting. To apply for this excellent career opportunity, please contact the Human Resources Department, 555 Santa Clara Street, Vallejo, CA 94590, (707) 648-4398. Final Filing Date: May 25, 1999. EOE

FINANCIAL ANALYST - City of Menlo Park, CA. Salary: \$4,268 - \$5,145/month. Requires 5 years experience in analyzing financial data, forecasting of city-wide revenue, preparing operating budgets, familiarity with performance based budgeting, ability to develop computer models, preparing budget reports and variance analysis. Advance degree preferred in Economics, Public Administration, Business Administration or Finance. To request an application packet, contact Personnel (650) 858-3370, or send your resume to City of Menlo Park, 701 Laurel Street, Menlo Park, CA 94025.

FINANCE DIRECTOR - City of Red Bluff, CA. Salary: \$41,287 - \$50,184 (currently under review). Red Bluff is a full service city with a population of 13,000. The 1998-99 Budget is \$20 million. General direction is provided by the City Manager in performing the duties of Finance Director, administration of the computer system, purchasing and Risk Management. Requires a Bachelor's Degree in Public Administration, Accounting, Business Administration or related field; five years of progressively responsible financial management experience including two years in a supervisory capacity. To apply, send resume with cover letter, salary history and five job-related references to Personnel Office, City of Red Bluff, P.O. Box 400, 96080 by June 18, 1999.

SENIOR ADMINISTRATIVE ANALYST

(Investment Officer) - City of Mountain View, CA. Salary: \$2,299 - \$2,874/mo. (Permanent part-time/job share). The City of Mountain View is seeking a candidate who is interested in a challenging and rewarding job share opportunity. This position is responsible for managing and monitoring the city's investments by tracking cash flows and analyzing investment opportunities and making investment recommendations. Requires a bachelor's degree in finance or a related field (master's degree preferred) and three years of senior-level experience related to financial analysis in addition to increasingly responsible administrative and analytical experience. Some experience managing a fixed-income investment portfolio is desirable. Apply by May 28, 1999. For an application and detailed job announcement, call (650) 903-6310 or visit our website at www.ci.mtnview.ca.us. EOE

JUNIOR ACCOUNTANT - City of San

Rafael. Salary: \$3,427 - \$3,923/mo. Required Bachelor's Degree in Accounting, Finance or related field. City application is required. Apply to Human Resources, 1400 5th Avenue, San Rafael, CA 94915-1560 or call (415) 485-3433 no later than 5 P.M., Thursday, May 13, 1999. EOE

Professional Card Advertising

What is Professional Card Advertising?

It is a way to market your services and products to local government agencies. A professional card ad places your firm's name in our newsletter, which goes out to municipal finance professionals throughout the state of California. Our monthly *CSMFO Mini-News* publication reaches a circulation of nearly one thousand readers!

The cost to advertise a professional card ad is \$825 per twelve issues. To place your firm's professional card advertisement or request for any additional information, call Mai Nguyen at (916) 658-8210 or e-mail nguyenm@cacities.org. We look forward to working with you.