



# mini-NEWS

*Dedicated to Excellence in Municipal Financial Management*

## President's Message

Mary Bradley, Director of Finance, City of Sunnyvale

Happy New Year!

By now, most of us have our Fiscal Year 1999/2000 budgets safely behind us, and are getting ready for year-end close for Fiscal Year 1998/1999. What a relief! In the meantime, there are several continuing areas of interest and concern for those of us in municipal finance that I'd like to touch on.

### State Budget

The first area of interest to all of us is the State Budget for Fiscal Year 1999/2000. Further on in this edition of the Mini-News you will find an excellent article by Bob Torrez recapping the various elements of the State Budget. As you know, Bob, who is Chief Financial Officer of the City of Long Beach, is serving as Chair of our Intergovernmental Relations Committee, and he has done an outstanding job of representing us and keeping us informed. Since Bob's article, the Governor has signed the budget bill, and the budget trailer bills have been passed by the Legislature. Governor Davis has until July 15th to sign the trailer bills, which are necessary to actual implementation of the various budget provisions, and he has indicated his intent to sign them. The remaining issue for us now is the local government finance and governance reform

effort being spearheaded by Senator Peace. The League's Revenue and Taxation Committee appointed four individuals to work on this issue with Senator Peace, including our own Bob Biery from Thousand Oaks. We should be paying close attention to this work as it progresses and hopefully culminates with a plan for local revenue protection that can be placed on the ballot in 2000.

### Recent Legislative Actions

Besides passing the budget, the Legislature has been very busy deliberating on a number of bills. The most concerning of these is SB 402 (Burton) which mandates compulsory

**July 1999**

**Budget application for 1999-2000 is attached! Please carefully review the changes in this year's application process as further explained in the article written by David Spilman and Anita Lawrence on page 4.**

and binding arbitration for all police and fire employees. This bill is rolling like a freight train through Sacramento, and last week passed out of the Assembly Public Employees Retirement and Social Security Committee on a 6-0 vote in spite of the good work of the League's Dwight Stenbakken and a host of other local government representatives. I attended and testified at that

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### **Attachments:**

- 1) 1999-2000 Budget Awards Program
- 2) Budget Reviewers Needed Form
- 3) Zane Johnston's GASB letter
- 4) David Millican's GASB letter
- 5) League's Publication Order Form

**California Society of  
Municipal Finance Officers**  
[www.csmfo.org](http://www.csmfo.org)

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## Chapter Corner: San Diego

Leslie Suelter, Financial Services Manager, Encinitas

The San Diego Chapter holds its monthly meeting together with the local California Municipal Treasurers Association (CMTA) Division. This arrangement has been working well for a number of years, bringing together professionals from the eighteen cities, numerous special districts, and from organizations serving local government. Meetings have traditionally been held over a luncheon followed by a featured speaker.

The Chapter was favored this past year by presentations on continuing disclosure, debt policy development, managing trustee relationships, Proposition 218, Senate Bill 110 – how to maximize city benefits, investment strategies for bond proceeds, time management, and an overview of the California Statewide Communities Development Authority, Y2K disclosure in your financial statements, and the potential short and long-term impacts of e-commerce.

One of our more popular luncheons is the annual June meeting when we host a visit from the San Diego County Assessor, Gregory Smith. Each year, the County Assessor attends the June meeting to deliver the projected tax roll for each city in the county, showing changes from the previous year. Mr. Smith also shares general information of interest such as largest taxpayers, largest landowners, and impacts of anticipated property turnovers.

This year, Mr. Smith reported that the total AV for San Diego County has grown 10.7 percent. There were definite winners and losers among the eighteen cities in terms of the size of percentage change. The highest change was 19.71 percent; the lowest was a relatively small 4.27 percent. One thing that we will see at the next lien date is the impact of all of the various bank mergers and acquisitions. When Nations Bank, for example, acquired Bank of America, it triggered a reappraisal of all the Bank of America property. Bank of America owned sizable amounts of 'pre-Prop 13' property. The trend in San Diego County, and probably throughout the state, is the growth of upscale property relative to affordable housing. Mr. Smith had compelling comments on this issue and how this is impacting the entire region. Again this year, Mr. Smith provided a witty and provocative presentation.

August is a uniquely social time for the San Diego CSMFO and CMTA members. We gather at the world famous Del Mar Race Track, where the surf meets the turf, for the annual 'Day at the Races.' The event is primarily a meet-and-mingle type of affair, and, yes, some betting does go on. This year's Day at the Races will be held on August 19th. Out of towners are welcome!!! If you would like to receive an invitation to the August or any other San Diego Chapter meeting, please send your request to Leslie Suelter at 505 South Vulcan Avenue, Encinitas, CA 92024-3633, phone (760) 633-2644, fax (760) 633-2627, or e-mail [lsuelter@ci.encinitas.ca.us](mailto:lsuelter@ci.encinitas.ca.us).

## **\$81.7 Billion Budget Bill Passed by the Legislature**

Bob Torrez, Director of Financial Management, City of Long Beach

### **Passage by the Legislature**

The prediction of passing a budget by the constitutional deadline of June 15th almost came true. The \$81.7 billion package went to a vote on the Floor of both Houses on Tuesday, June 15th. In the Senate, the budget sailed through early in the afternoon on a 36 to 3 vote with both Democrats and Republicans speaking in support of the spending plan and urging an aye vote. In the Assembly, however, it was a different situation.

The Assembly Floor session lasted all day with a lengthy break for a Republican caucus. The Republican caucus withheld their necessary votes and requested additional tax breaks. The impasse threatened to produce a prolonged budget stalemate. Quickly, a deal was brokered between Governor Davis and the Assembly Republicans. The Governor agreed to minor additional tax breaks and all but 11 of the Republicans changed their votes and passed the budget with a comfortable 69 to 10 vote early Wednesday evening.

### **Overview of the Budget**

The compromise with the Governor was the promise of at least \$34 million in extra tax cuts. Governor Davis agreed to increase the business tax credit for research and development, to reduce license fees for commercial truckers, and to increase the income tax deduction that self-employed people get for buying health insurance. The new tax cuts would cost the state \$34 million to \$42 million over the next 12 months.

Republicans gave up on their more ambitious tax relief proposal to exempt an accelerated, 10 percent reduction in the state's vehicle license fee from current provisions that would repeal the cut if overall state revenues began slipping within the next year. The budget does contain a key provision which would accelerate a scheduled 10 percent reduction in the state's vehicle license fee by one year, to January 1, 2000. Under last year's budget agreement, the car tax will be reduced by a total of 67.5 percent by 2003 if state revenues meet projections.

The local government package adopted by the Budget Conference Committee was adopted by both houses. This package includes \$425 million to be deposited in the state's Infrastructure Bank to be made available for local projects. Immediate help of \$350 million broke down as follows:

- COPS program at \$100 million
- \$50 million state buyout of booking fees
- \$30 million competitive grant program for law enforcement equipment
- \$20 million one-time augmentation to the public library fund
- \$150 million grant program for local government

The grant program for local government would be divided up with half of the money to be allocated to eligible local agencies on a per capita basis and the second half to be distributed based upon ERAF losses. Refer to the League or CSMFO web sites for estimates of your city's share. Consultants are still working on estimates in regard to city shares based upon ERAF losses.

In addition, more money will be available to cities if voters approve a yet to be drafted constitutional amendment. Senator Steve Peace will be heading up the discussions as to the content of the constitutional amendment. It is anticipated that he will begin holding hearings during the summer recess. The legislation would need to be passed by the Legislature and then would go before the voters on the November 2000 ballot.

In addition to passing the budget bill itself, the Legislature also passed several trailer bills which will implement the budget agreement. Two key trailer bills for local government are AB 1661/SB 704 which contain the local government relief package; and AB 1662/SB 705 contain the booking fees language.

### **Anticipated Action by the Governor**

As of June 24th, the entire budget package is now on Governor Davis' desk. This gives the Governor ample opportunity to honor his pledge to sign the first on-time budget since 1993. In order to accomplish this, he will need to sign the budget by July 1st. The Governor will be using this time to decide what if any cuts he wants to make to the budget, and which if not all of the trailer bills he will sign. The Governor also has the authority to "blue pencil" any expenditure. Capitol insiders have predicted that he may be using this "special pencil" quite often on this budget proposal. The rumor is that the Governor is unhappy with the level of the projected State reserve and wishes to add to it by taking some monies out of various sections of the budget. Possible victims are the \$180 million

*continued on page 5*

## Budget Awards Program Announces Certain Changes

David Spilman, Finance Director, Petaluma  
Chair, Budgeting and Management Reporting Committee  
Anita Bingham-Lawrence, Director of Finance, Camarillo  
Vice Chair, Budgeting and Management Reporting Committee

The CSMFO Budget and Management Reporting Committee is getting ready for the 1999-2000 Budget Awards Program. There is a side contest for the first city to submit an application. Last year the first city was Walnut and in 1997, the first city was Lodi.

The Budget Awards Program was established to provide recognition for budget documents meeting certain standards. Today's budget is more of a management tool and communication document than ever before. It seeks to communicate not only how much will be spent, but what will be accomplished with the public dollars being spent.

The Budget Awards Program has four categories. They are: 1) Operating Budget 2) Capital Budget 3) Innovation in Budgeting and 4) Public Communication. This year, there are some changes in the program, which are itemized below:

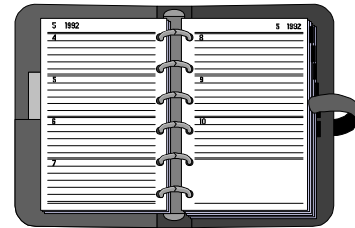
- A. A fee structure was developed to encourage earlier submittals
  - Submittals received by August 31st have no charge
  - Submittals received September 1st through September 30th require a \$25 fee
  - Submittals received October 1st through November 1st require a \$50 fee
- B. For the Operating Budget (Section B):
  - No automatic 3 points for a 2-year budget
  - 1 point for a discussion about Proposition 218
  - 1 point for a discussion about staffing level changes
  - 1 point for a discussion about employee compensation
- C. For Innovation in Budgeting and Public Communication Awards, a break point of 80 for Meritorious and 90 for Excellence was established
- D. Minor modifications were made throughout for clarification purposes
- E. Budget reviewers will be asked to complete a questionnaire

The awards will be announced at the CSMFO Annual Conference in Pasadena in February, 2000. If you have any questions, please contact:

David Spilman                    OR  
City of Petaluma  
CSMFO Budget Committee Chair  
(707) 778-4352  
[spilman@netdex.com](mailto:spilman@netdex.com)

Anita Bingham-Lawrence  
City of Camarillo  
CSMFO Budget Committee  
Vice Chair  
(805) 388-5320  
[alawrence@ci.camarillo.ca.us](mailto:alawrence@ci.camarillo.ca.us)

## MARK YOUR CALENDARS



**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

## Strategic Leadership Training Program

The 1999 enrollment deadline for this year's training on "Developing Financial Leadership Capacities for the 21st Century" has been extended until July 30th. If you are interested in participating in this unique opportunity, call now to reserve your space before it is too late. Information can be obtained by simply calling Mai Nguyen at (916) 658-8210 or e-mail [nguyenm@cacities.org](mailto:nguyenm@cacities.org).

### CSMFO Mini-News

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## \$81.7 Billion Budget Bill Passed by the Legislature,

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for local parks and other projects sought by individual lawmakers. Obviously, simply eliminating the numerous "pork" items will not fully accomplish the Governor's objectives with regard to the reserve.

Overall, this year's budget process may be remembered as relatively organized, bipartisan effort; an effort which narrowly missed producing a budget on time. The final vote came less than 24 hours after the official deadline, however, it was still the earliest the Legislature has approved an annual spending plan since 1986. Only once in the last 30 years has the budget passed the Senate with 36 votes, and one once in the last 30 years has the budget passed the Assembly with 69 or more votes.

### League Revenue & Tax Committee Notes

The Revenue & Tax Committee meeting of June 24th focused mainly on two subjects: the State budget and the McClintock initiative.

You may be surprised to learn that the initiative, as currently drafted, includes some Prop 13 and Prop 218 type impacts to fees and general taxes, in some cases redefining these critical government revenues in ways that could negatively impact our budgets and ability to balance our budgets in the future.

I suggest you grab a copy of the initiative and the League's excellent analysis and carefully read both.

Finally, I would like to thank Frances Medema and her staff for putting together another successful legislative seminar. The seminar was well attended and the discussion timely. Thanks Frances.

## Proposition 218 Update

JoAnne Speers, General Counsel,  
League of California Cities

### Litigation Information

The League encourages all local agency officials to share information relating to Proposition 218 related cases with the League, so the League can make this information available to inquiring cities and others. The sharing process can be as informal as clipping an article in the local newspaper or a quick e-mail or voice mail. Information can be directed to Municipal Legal Fellow, Kristi Turner, League of California Cities, 1400 K Street, 4th Floor, Sacramento, CA 95813, direct dial telephone: (916) 658-8266, fax: (916) 658-8240, or email: [fellowl@cacities.org](mailto:fellowl@cacities.org).

### Legislative Counsel/Attorney General Opinions

The League's Proposition 218 Legal Issues Coordination Committee is willing to provide its views on such issues as a potential alternative to seeking an Attorney General or Legislative Counsel opinion, or to assist a public agency in framing such a request. To ask for the committee's assistance in this regard, please: 1) put the question in writing, so League staff can forward the inquiry to committee members for their discussion and response, and 2)

transmit the question to the committee through the agency's counsel, if the agency has one.

Such inquiries can be directed through the same addresses for the League mentioned above.

### Other League Resources

In addition to a number of *Western City* articles relating to Proposition 218 (for subscription information, call (916) 658-8223 or visit the *Western City* web site at [www.westerncity.com](http://www.westerncity.com)), the League has also produced two guides relating to Proposition 218.

**Proposition 218 Implementation Guide.** This is the League's guide to Proposition 218's technical requirements. It was first published immediately after Proposition 218's passage, in January of 1997. Since then, the guide has been updated twice to reflect subsequent developments in this area and include additional reference materials in the appendices. The current version of the document has been designated as the 1998-A edition, to reflect the fact that both updates occurred in 1998.

**Securing Voter Approval of Local Revenue Measures.** In mid-May of this year, the League is releasing a new publication focused on what local agencies need to do to build community support for revenue measures under Proposition 218 and related laws. The publication also describes the legal limits on public agencies in this context.

An order form for these is attached to this newsletter.

## A Secret of the California Desert

Andrea Daroca, Interim Finance Administrator, Desert Hot Springs

The City of Desert Hot Springs placed number one in an International Water Tasting Competition. The Mission Springs Water District (MSWD), located in the City of Desert Hot Springs, entered water samples in the Municipal Division at the International Water Tasting & Competition held annually in Berkeley Springs, West Virginia. Don Coleman, Community Coordinator for the district said, "Every resident, property owner and business in Desert Hot Springs should capitalize on that fact to help the area grow."

The water which placed second in the 1997 competition, is not blended, manufactured or treated. The water is purified by natural action as it makes its way underground after falling as precipitation on the San Bernardino and Little San Bernadino mountains. MSWD only has to pump it into the reservoirs, where it is gravity fed to customers.

Some of the forty entries in this year's Municipal Division competition included four other California waters from the Metropolitan Water District of Southern California, Los Angeles and the cities of Long Beach, Buellton and Pico Rivera.

In addition to the Municipal Division, MSWD entered its bottled water from the same source in the competition with international names like Perrier, Glacier Water and Mountain Valley Spring Water. It placed 10th

in this competition which included thirty entries from the United States, along with entries from France, Italy and Norway.

## Revised Guidance Regarding Year 2000 Disclosures for Local Governments

Ken Al-Imam, Partner, Conrad & Associates, L.L.P., CPAs

On March 29, 1999, GASB issued "GASB Technical Bulletin 99-1" which revised its guidance to local governments (previously issued in October of 1998 in the form of GASB Technical Bulletin 98-1) regarding year 2000 disclosures. The major change in the new disclosure rules is to allow reporting governments, at their option, to put the required disclosure either in the notes to the financial statements or on a separate page immediately following the notes entitled *required supplementary information*.

This is an important change. In concert with GASB's issuance of Technical Bulletin 99-1, the AICPA has revised its guidance regarding the impact of these disclosures on the wording of the audit opinion. The AICPA has indicated that if the required disclosure information is reported as *required supplementary information* (instead of being part of the notes to the financial statements), the opinion paragraph in the audit report need not be qualified. This is because an auditor only performs certain limited audit

procedures with respect to *required supplementary information*, unlike the information in the notes to the financial statements which must be tested as an integral part of the financial statements.

In most cases, an explanatory paragraph will be added to the audit opinion commenting on the auditor's responsibility for this *required supplementary information* and to identify the limited auditing procedures required to be applied to this information.

Many firms (including national firms) will indicate in this paragraph that they did not perform the audit procedures required to be applied to *required supplementary data* because of uncertainties surrounding the completeness and accuracy of year 2000 disclosures. The AICPA has indicated that this statement can be made in the audit report without qualifying the opinion paragraph.

If the required information is reported within the context of the notes to the financial statements, the AICPA's previous guidance (which is not being rescinded) still applies. This guidance indicated that the auditor is strongly cautioned to consider qualifying his opinion when this information is reported as part of the notes to the financial statements because of the auditor's responsibility to test the information contained in the notes for material misstatement.

The AICPA guidance and suggested opinion language can be obtained from the AICPA's web site at [www.aicpa.org/members/y2000/gasb99-1.htm](http://www.aicpa.org/members/y2000/gasb99-1.htm).

## GFOA Standing Committee Application Process

There are six GFOA Standing Committees:

1. Committee on Accounting, Auditing and Financial Reporting (CAAFR)
2. Committee on Cash Management (Cash)
3. Committee on Canadian Issues (CCI)
4. Committee on Governmental Budgeting and Management (Budget)
5. Committee on Governmental Debt and Fiscal Policy (Debt)
6. Committee on Retirement and Benefits Administration (CORBA)

Committees are composed of twenty-five voting committee members who are active members of GFOA.

GFOA Standing Committees are formed with consideration given to: potential members' individual fields of expertise, related experience, and size and type of governmental unit; the committee's technical area of interest; the committee members' overall geographic balance; and their present composition with the recognition that it is a goal of GFOA to have women and minorities actively involved at all levels of the organization including the standing committees.

The application process begins in June of every year and is generally completed by mid-November. Applications must be requested in writing and should include your name, title,

address and phone number. All requests should be sent to Deborah V. Reaves, GFOA-FLC, 1750 K Street, NW, Suite 350, Washington, DC 20006, or fax to (202) 429-2755. The deadline for returning the completed application is August 31st.

## President's Message,

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committee meeting and let me assure you that the power of the police and fire unions was a palpable presence in the room. Unless something changes radically, it appears that this bill will pass and then the battle will relocate to the courts.

### GASB Reporting Model: Point and Counterpoint

The debate on infrastructure reporting continues to be a hot one. As you are all aware, the GASB voted unanimously to approve the reporting model at its June meeting. We have included two items (please see attachments) in this issue for your interest – a call to arms from Zane Johnston, Finance Director of Tracy, and a letter from Dave Millican, Assistant City Manager and Acting Chief Financial Officer of Fremont expressing a different viewpoint. The CSMFO will take up this topic at its September Board of Directors meeting. Please contact any member of the Board with your thoughts and comments before that time.

### League Fiscal Officers Division

In June the Board of the League Fiscal Officers Division met in Fontana to work on the program for the December Financial Management Seminar. I thought you might be interested in two items that were

taken up at the meeting. First, the issue of the future of the Financial Management Seminar was debated; this was a result of the question posed last year as to whether the Financial Management Seminar should be combined with the League's annual conference. After much discussion, we concluded that the Seminar should be retained in its current format, but held permanently in Monterey rather than being moved every other year. I'll ask Steve Temple, President of the Fiscal Officers Department, to give you an update in the August Mini-News. We also decided to begin work on an update of the League's Municipal Revenue Sources Handbook, which is an invaluable resource for us all. Revisions will be done by a committee consisting of myself, Gary Nordquist from Fontana, Steve Temple from Hemet, and Jerry Rogers from Riverside, along with League staff member Frances Medema. We expect to complete the new edition of the Handbook during this fiscal year. Volunteers and subject experts would be very welcome for this project. Please contact any of us to express your interest.

### Congratulations

On July 9th I will be attending the gala Retirement Party for Stan Lindsay, Director of Administrative Services for the City of Santa Rosa. Stan is completing a distinguished career that spanned over 40 years. Stan served as CSMFO President in 1991, and was the recipient of our Distinguished Service Award in 1996. He also has served as Senior Adviser for the Annual Seminar Committee for a number of years. More personally, Stan has been a mentor, teacher, and adviser to all of us, and for that we are very grateful. Congratulations, Stan, and Happy Golfing!



## Introduction to Governmental Accounting

Judith Wright, West Hollywood

Are you interested in providing your front-line staff with quality training on local government finance principles but aren't sure you can afford the cost? Or afford to give them the time away from their regular duties? If not, then consider this proven approach which has been used by several cities in California in providing their front-line staff, who often do not get an opportunity to attend more formal training, with high-value, low cost training.

On August 25, 1999, from 9:00 A.M. until 12:30 P.M., the Career Development Committee will offer a course on high value, low cost training for your front line staff on "Introduction to Governmental Accounting." Using materials drawn from the GFOA courses and workbooks, local area professionals are offering a convenient, low cost introductory training course for municipal employees in the Greater Los Angeles area. The course will cover the following topics, at a very basic, introductory level: the environment of governmental accounting; basic accounting theory and definitions; description of fund accounting and basis of accounting; budgets, revenues and receipts; expenditures and disbursements (including payroll & inventory); the accounting cycle (opening and closing the GL), and financial reporting.

The course will be held at Kings Road Park, 1000 North Kings Road, West Hollywood, CA 90069 (4 blocks east of La Cienega Blvd., 1 block south of Santa Monica Blvd.).

Validated parking at the Kings Road Parking Garage, on the northeast corner of Kings Road and Santa Monica Blvd.

The cost is \$25.00 per person, payable in advance. This includes materials and parking. Enrollment is limited to 35 participants, so get your reservations in right away! For more information, contact Judith Wright at (323) 848-6329 or [jwright@ci.west-hollywood.ca.us](mailto:jwright@ci.west-hollywood.ca.us).

## Welcome New Members



**Leo Acenas**  
Auditor/Accountant  
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**David Boisselle**  
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**Hank Cunningham**  
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**Mary Flynn**  
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**Catherine Heater**  
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**Doug Jensen**  
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**Kevin Plett**  
Finance Director/Treasurer  
Town of Yountville  
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**Marina Sloan**  
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**Alan Smith**  
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(916) 853-0800

**Richard Strickland**  
Senior Financial Analyst  
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**J. Antonio Urrutia**  
Assistant Director of Finance  
City of Long Beach  
(562) 590-4105

**John Wooner**  
Finance Director  
City of Wasco  
(661) 758-7230

## Movin' On

After 40 years of a distinguished career, John "Stan" Lindsay, retired from his position as Director of Administrative Services on June 23rd from the City of Santa Rosa.

CSMFO would like to extend many congratulations to Stan as he pursues a new career - golfing! Good luck and Congrats, Stan!!!



## Chapter Meetings

### Central Valley

**Date:** Thursday, July 15, 1999  
**Time:** 12:00 Noon  
**Place:** Old Bakery  
 1702 Main Street  
 Escalon, CA 95320  
 (209) 838-3920  
**Spkr:** J.D. Hightower  
 Escalon City Planner  
**Topic:** "Are Grants Trivial Pursuit?"  
**Rsrv:** Debbie Burke (209) 838-4123  
 By July 7, 1999

### Next Meeting

**Date:** Thursday, September 16, 1999  
**Place:** City of Tracy

### Coachella Valley

**Date:** Monday, July 19, 1999  
**Time:** 12:00 Noon  
**Place:** Heritage Palms Country Club  
 Clubhouse  
 Fred Waring Drive at Jefferson  
 Street  
 Indio, CA  
**Spkr:** Mr. Mike Lovell  
 Ford Motor Company, Michigan  
 and Mr. Charlie Miller of Toyota  
**Topic:** "Electric Vehicles - Alternative  
 Solution to Cleaner Air"  
**Rsrv:** Lorena Navarro by July 13, 1999  
 (760) 342-6560

### Inland Empire

**Date:** Thursday, July 15, 1999  
**Time:** 12:00 Noon (Attitude Adjustment)  
 12:30 P.M. (Luncheon)  
**Place:** Cask N' Cleaver - Riverside  
 1333 University Avenue  
 Riverside, CA 92507  
**Spkr:** Lloyd de Llamas  
 The HdL Companies  
**Topic:** "The Internet, E-Commerce and its  
 Impact on Sales Tax Revenues"  
**Rsrv:** Evelyn Hawes, Leslie Hill or John  
 Morris (760) 256-3531

## 1999-2000 Meetings

Thursday, September 16, 1999  
 Thursday, November 18, 1999  
 Thursday, January 21, 2000  
 Thursday, March 16, 2000

### Orange County

**Date:** Thursday, July 22, 1999  
**Time:** 11:30 A.M. - 1:30 P.M.  
**Place:** The Turnip Rose  
**Spkr:** Lance Holman  
 Vice President - Public Sector  
 Finance  
 Banc One Leasing Corporation  
**Topic:** "Lease Purchase Financing - A  
 Technical Presentation"  
**Rsrv:** Maria Mendoza (714) 562-3711

## Up the Ladder

**FINANCE DIRECTOR** - Vallejo Sanitation and Flood Control District. Salary: \$81,216 - \$89,538 annually. The Vallejo Sanitation and Flood Control District is seeking a team/service oriented professional to join our management team. This newly re-established position will be responsible for the overall management and operations of the District's fiscal and financial activities. Ideal candidates will possess a BS degree in accounting, finance, or a related field and at least five years of professional and management experience including public sector enterprise fund 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: July 15, 1999. EOE

**ACCOUNTANT** - City of Cerritos, CA. Salary: \$3,971 - \$4,959/mo. (eff. 7/1/99) XInt. benefits plus generous cash rebate. An excellent career opportunity with a financially sound and progressive city is available in our Finance Division as an Accountant. Under direction of the Finance Manager, the incumbent will perform a variety of technical accounting and auditing functions. He/she will work within established guidelines of financial reporting, budgeting, business licensing, and water utility billing. Responsi-

bilities include: maintaining, analyzing and reconciling all subsidiary and general ledger accounts; preparing monthly and year-end revenue expenditure accruals, journal entries, adjusting closing entries; reconciling inter-fund and inter-agency accounts, reviews payroll, cash receipts and expenditure data input; assists in budget preparation; maintains the fixed assets accounting system; prepares CAFR and various reports to the county, state and other government agencies. Performs internal audits and other duties as required. A combination of education and experience which provides the required knowledge would typically include a Bachelor's degree in Accounting with two years of general accounting experience, year end closing work and financial statement preparation. A CPA is desirable, but not required. City application required to apply. Applications must be received by 7/16/99. City of Cerritos- Human Resources, P.O. Box 3130, Cerritos, CA 90703-3130. (562) 860-0311 EOE

**FINANCIAL ANALYST** - City of Redlands, CA. Salary: \$20.69 - 24.99/hour + 7% PERS paid + a generous benefits pkg. Requirements: BA or equiv. units w/major course work in financial accounting, financial mgmt., bus. admin. or related field; 2 yrs. of accounting exp.; 1 yr. of governmental accounting exp. preferable; supervisory exp. desirable & must possess a valid CA driver's lic. Apply at the Personnel Office, POB 3005, 35 Cajon St., #30, Redlands, CA 92373, by 4:00 P.M., July 21, 1999, or access our Web site @ [www.ci.redlands.ca.us](http://www.ci.redlands.ca.us) (look under City Mgr.).

**FINANCE DIRECTOR** - City of Grand Terrace (pop 13,400), CA. Annual salary range: \$41,760 - \$59,496 + 18.1% def comp. Must have Degree in Accounting or Finance. Must have strong hands on accounting experience. A CPA or Municipal acct. background needed. Apply at 22795 Barton Rd., Grand Terrace, CA 92313, by 5:30, July 22. (909) 430-2245.

**DIRECTOR OF ADMINISTRATIVE SERVICES** - City of Norco, CA. Salary: \$6,245 - \$7,381 plus benefits. The City of Norco is a unique equestrian community located in western Riverside County, population 25,476. This Department

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## Up the Ladder,

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position plans, organizes, directs and administers the finance, accounting, budgeting, audit, risk management, utility billing, personnel, payroll and employee benefit activities for the City. Applicants must have experience with computer applications for municipal finance, five years of administrative and supervisory experience in financial/accounting management and at least two years of municipal finance experience. Successful candidates will possess a B.A. degree in accounting, public administration, business administration or related field with specialty in finance, CPA and MPA/MBA preferred. City employment application must accompany resume. For information call (909) 735-3900. Filing deadline: Friday, August 6, 1999. EOE/ADA.

### **ASSISTANT FINANCE DIRECTOR -**

City of Glendora, CA. Salary: \$4,982 - \$6,056/mo, plus management benefit package, including City paid PERS 2% @ 55. Under the direction of the Finance Director/City Treasurer, the Assistant Finance Director directly supervises the City accounting, auditing and information systems personnel; supervises the Management Analysts in charge of water billing, payroll, accounts payable and the cashier and assists in the planning, development, and control of the City budget. Applicants must have any combination equivalent to a Bachelor's degree in accounting, economics, business or a closely related field; and recent experience and training equivalent to three years of progressively responsible professional experience in local governmental accounting and finance, including at least one year in a supervisory capacity. Experience in computerized local governmental accounting and/or CPA desirable. City applications and resumes will be accepted until 100 applications are received or until July 30, 1999, at 5 P.M. For job flyer and City application call (626) 914-8206, or visit the City of Glendora Personnel Department located at 116 East Foothill Boulevard, Glendora, CA 91741.

**INTERNAL AUDITOR -** City of Ontario, CA. Salary: \$3,757 - \$4,586/mo, plus City Paid PERS (Salaried/Exempt). Conducts internal audits of both inter- and intra-departmental fiscal affairs, systems and procedures to determine compliance with

City financial control and sound management practices and to ascertain the reliability and quality of accounting and other data developed with the established reporting systems. BA/BS degree in business or public administration, accounting or a closely related field; 3 years of auditing experience with knowledge of advanced accounting and auditing procedures and techniques; and Class C CA driver's license required. MA degree and Certified Internal Auditor designation are desirable. Position open until filled. Applications reviewed on a monthly basis. Original City application required. Apply at City of Ontario Personnel Department, 303 East "B" St., Ontario, CA 91764. (909) 391-2580. AA/ADA/EOE.

### **BUDGET AND RESEARCH MANAGER**

**(AM) -** City of Santa Ana, CA. Annual Salary: \$70,860 - \$86,112. Excellent benefits, including City-paid retirement. The City of Santa Ana is recruiting for qualified candidates to fill the newly created position of Budget and Research Manager. Reporting directly to the Executive Director of Finance & Management Services Agency, this position develops and prepares the City's budget. The successful candidate establishes effective and cooperative relationships with all staff levels and generates a feeling of trust and confidence. This position will develop: multi-year financial forecasts; revenue manuals and other research projects. Requires three years of increasingly responsible professional experience in governmental and budgetary financial activities including administrative, productivity and organizational analysis. Graduation from an accredited four-year college or university with a degree in finance, economics accounting, public or business administration or a closely related field. Ability to: organize, analyze and interpret data and develop alternative solutions to problems; utilize Microsoft Office (Excel, Access & Word) and related software and understand systems analysis related to the automation process of budget administration. Also requires proven communications skills, excellent presentation abilities and the flexibility to handle multiple assignments in a changing work environment. A City application and current resume are required. Apply by 5:00 P.M., July 30, 1999 at City of Santa Ana, Personnel Services, 20 Civic Center Plaza, Santa Ana, CA 92702. City of Santa Ana proudly promotes Equal Employment Opportunity and a diverse workforce. Call (714) 647-5340 or see web site at [www.ci.santa-ana.ca.us](http://www.ci.santa-ana.ca.us).

Here's how to advertise your city's vacant position in the *CSMFO Mini-News*: please email your announcement to [nguyenm@cacities.org](mailto: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 to the ad.

## Professional Card Advertising

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](mailto:nguyenm@cacities.org). We look forward to working with you.