



January 2001

President's Message

Derek Hanway, Financial Services Director, City of Burbank

It was good to see many of you at the League's Financial Management Seminar in San Diego.

CSMFO ELECTIONS

Once again, congratulations to our newly elected CSMFO president-elect and board members. Please join me in congratulating our newly elected officials and they are:

- **Barbara Underwood**
President-Elect
City of Vista
- **Zane Johnston**
North Board Member
City of Tracy
- **Charles "Mike" Dennis**
South Board Member
City of Santa Monica
- **Eldon Boone**
Special District Liaison
Vista Irrigation District

The board elections were extremely competitive. CSMFO uses a manual count system, so don't worry about a recount!

DECEMBER CSMFO BOARD MEETING

The Board meeting conducted on December 6th was the longest meeting I can recall. At this meeting, the Board considered suggestions to improve and enhance the current CSMFO committee structure. Several restructuring issues discussed will be brought back to the Board for consideration at our meeting in San Jose in February. The number of vice-chairs will be expanded in certain committees. The Career Development Committee will take responsibility

for the Chief Financial Officer and GASB 34 training programs. The Intergovernmental Relations Committee will be presenting additional restructuring information at the February Board meeting. The Board added administrative help to certain committees to assist with clerical workload issues. The Annual

Continued on page 4

CSMFO annual conference packets have been mailed! If you need a copy sent to you, please contact 916/658-8210 or you can download the information from the conference Web site at www.csjfinace.org/csmfo2001.htm

What's inside ...

President's Message	1
Chapter Corner: Redwood Empire	2
California's Economic Forecast	3
Just the Facts	3
Changes in CSMFO Office	4
It's the Law	4
Minimum Wage Increase to Affect Cities	4
Welcome New Members	5
Mark Your Calendars	6
Chapter Meetings	6
Up the Ladder	6
Professional Services Directory	8

Attachment:

- 1) Coaching Program

The mini-News is your newsletter! Take advantage of our monthly publication by sharing with us your ideas. CSMFO is always seeking input from all members on topics in any department section.

Do not forget to visit the Web site at www.csmfo.org for the latest news!

California Society of Municipal Finance Officers

Officers and Directors

President	Derek Hanway Burbank
President-Elect	Bill Statler San Luis Obispo
Past President	Mary J. Bradley Sunnyvale
Secretary/	Frances Medema
Treasurer	League of CA Cities

Directors

Don Rhoads, Monterey
Tim Hansen, San Leandro
Paula Chamberlain, Pomona
Dennis Danner, Newport Beach
Ken Nordhoff, San Rafael

Special District

Liaison Karen Brust
San Diego Water Authority

Committees

Administration

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

Annual Seminar

Dennis Danner, Newport Beach
Ron Bosworth, Santa Rosa
Howard Longballa, Alhambra
Stan Lindsay, Consultant

Budgeting and Management Reporting

Anita Lawrence, Camarillo
John Cuevas, Big Bear Lake
Tim Hansen, San Leandro

Career Development

Jesse Takahashi, Campbell
Carolyn Dominguez, San Luis Obispo
Mary Bradley, Sunnyvale

Debt, Retirement and Treasury

Zane Johnston, Tracy
Bradley Grant, Merced
Robert Torrez, Long Beach

Intergovernmental Relations

Gary Nordquist, Fontana
Janet Salvetti, Stockton
Bob Leland, Fairfield

Professional and Technical Standards

Genie Roberts, Temecula
Bret Plumlee, El Segundo
Larry Hurst, Brea

Technology

Mark Alvarado, Monrovia
David Bass, Lake Forest

Scholarship/CFO Program

Ken Nordhoff, San Rafael
Candis Hong, Thousand Oaks
Barbara Underwood, Vista

Chapter Corner: Redwood Empire

Jim McAdler, Chapter Chair, Administrative Services Director, Town of Windsor

The Redwood Empire Chapter covers Sonoma, Mendocino and Lake counties including 15 incorporated cities. Our Chapter meets monthly in Santa Rosa and we generally have at least 8 cities and our peers at Sonoma County attending regularly. The large geographic area of our chapter makes it difficult for our cities in Mendocino and Lake counties to attend every meeting. We send all meeting notices by email.

We had several interesting speakers this past year. In June, Brice Russell of Hinderliter, de Llamas & Associates discussed the future of sales tax and e-commerce. Jim Gallagher, Sonoma County Assessor, was our speaker in July and he discussed his annual report. In September, Rod Dole, Sonoma County Auditor-Controller, discussed current issues and opportunities in our property tax system and addressed several questions from the cities.

At the November meeting, Ben Stone of the Sonoma County Economic Development Board spoke about our region's economic outlook. All chapter members agreed that our cities have done well financially this past year and, despite signs of a mild recession approaching, remain optimistic about the future of our region.

Our annual holiday luncheon was in Healdsburg and over 60 people attended, including finance directors from 10 of our 15 member cities, their department staff, and our associates from the Sonoma County Auditor-Controller's Office. Before lunch, we broke into discussion groups to address such subjects as rising utility rates, GASB 34, current payroll issues, financing local government, and chapter activities in 2001. After lunch, our guest speaker was Mr. Chris Coursey, a well known columnist at the Santa Rosa Press Democrat.

In October and November, our chapter worked with GFOA to downlink two satellite teleconferences. Nine people attended a very interesting teleconference on performance budgeting, and 22 people attended the 2000 Governmental GAAP Update. The City of Santa Rosa hosted our downlink site in their Council Chambers and they provided lunch.

Our Chapter meetings are always upbeat, friendly and informative. We have an open exchange of information in our roundtable setting, and we have an interesting year ahead of us. One of our projects, to be launched in January 2001, is to support networking groups of our cities' payroll professionals and accounts receivable professionals. As finance directors, we encourage our staff to develop themselves and to network on a regular basis.

Everyone is welcome at our Redwood Empire Chapter meetings. If you want to be on our emailing list, please contact me at jmcadler@townofwindsor.com. Happy New Year!

California's Economic Forecast

Brad Williams, Senior Economist with the Legislative Analyst's Office (LAO), discussed his predictions on California's economic outlook next year and related State budget implications at the Financial Management Seminar in San Diego. The discussion referenced key information included in several LAO reports available on the website www.lao.ca.gov. The reports and discussion provide a preview of some budget issues legislators may examine in the upcoming session.

California was slow to emerge from the recession and was hit hardest as the aerospace industry took a nosedive in the early 1990's. Computer services have been the leading factor in economic growth and employment gains. Employment in the computer industry is now more than twice that of aerospace and exceeds aerospace at its peak. Williams reported that indicators show continued economic expansion even with current reports of downturns in some sectors of the computer industry. Foreign trade has also fueled the California economy with exports increasing from \$70 billion in

1993 to an estimated \$130 billion in 2000.

This economic growth in California driven by this "New Economy" produced state revenue gains exceeding predictions by both the LAO and the Department of Finance. Revenues experienced almost 20% growth in the 1999-2000 fiscal year, better than the growth in the much-heralded 70's with personal income tax revenues lead revenue sources driven by stock options and capital gains. This growth should moderate in 2000-2001 and slow further the next year as the opportunity to exercise options expires and the stock market slows. Williams suggested that California should experience continued but slower growth in 2001.

The "New Economy" requires educated, skilled employees and expects an infrastructure that will support continued expansion. Housing, education and infrastructure needs will continue to capture attention throughout the budget process. At the same time, some demographic and economic trends

indicate shifts in State spending over the next few years. Spending requirements for Proposition 98 (K-14 education) is expected to slow over the next several years as the number of school age children starts to decline. The "baby boom echo" that accelerated the number of school age children over the last several years is starting to dissipate. On the other hand, the cost of health care could significantly increase Medi-Cal spending.

The LAO projects a \$10.3 Billion surplus in 2001-02, \$6.8 billion from 2000-01 and \$3.4 billion operating surplus in 2001-02. From this reserve, potential uses the LAO listed include \$2.5 billion (3%) budgetary reserve, \$4.4 billion in one-time commitments, and \$3.4 billion in new or expanded ongoing commitments. These economic and budget surplus projections coupled with anticipated demands on state spending should be considered as legislative priorities are developed. A copy of Brad Williams presentation is on the League website at www.cacities.org by going to the Legislative Advocacy/Legislative Issues/Revenue and Taxation.

Just the Facts

At the CSMFO board retreat, Intergovernmental Relations Committee and board members expressed concern over the lack of understanding on the cost of PERS retirement benefits for public safety for 3% @ 50. The committee decided to recruit knowledgeable professionals to write an article for Western City

magazine clarifying the issues. Harriet Commons, senior consultant for the city of Fremont, and John Bartels, actuarial consultant with Aon Consulting, agreed to write the article that appears in the January edition of Western City magazine. A copy of the article and related chart not found in the article appear on the League website at www.cacities.org under the Personnel and Employee Relations section of Professional Departments.

CSMFO mini-News

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Sacramento, CA 95814
916/658-8210

Fax: 916/658-8240
E-mail: medemaf@cacities.org
Website: www.csmfo.org

Changes in CSMFO Office

Frances Medema, Secretary & Treasurer, CSMFO

It is with pride and regret that I announce that Mai Nguyen is leaving the CSMFO office effective January 5th. Pride in that Mai has accepted a position with the California Transit Association as a project manager to advance her career goals and regret that we will miss her. CSMFO members who call in the headquarters office have enjoyed Mai's helpful and friendly manner. We wish her well in her new position.

It's the Law

Finance directors routinely are asked to develop policies that raise legal issues. As part of the continuous education program of the City Attorney's Department of the League of California Cities, the city attorneys will devote an entire day to covering the legal issues related to municipal finance. This session will be held on February 21st in Los Angeles, and finance officials are encouraged to attend. The cost for one-day of the two-day event is \$170. Registration forms will be sent to all finance directors and can be found on the League's website at www.cacities.org/attorneys.

Minimum Wage Increase to Affect Cities

Public agencies are no longer exempt from the State's minimum wage standards. The Industrial Welfare Commission (IWC) adopted a minimum wage increase that now applies to public employees. The result of this exemption removal is that all public agencies must comply with the minimum wage increase to \$6.25 beginning January 1, 2001, and a further increase to \$6.75 on January 1, 2002.

Many cities have inquired as to the IWC's authority to adopt minimum wage increases without legislative action. Provisions set forth in Section 1173 of the California Labor Code provide that "it is the continuing duty of the Industrial Welfare Commission . . . to ascertain the wages paid to all employees in this state, to ascertain the hours and conditions of labor and employment in the various occupations, trades and industries in which employees are employed in this state, and to investigate the health, safety, and welfare of those employees."

For more information, please visit the IWC website at www.dir.ca.gov or call Amy Brown at 916/658-8279. This message was posted on the December 15th edition of Priority Focus that is available on the League website www.cacities.org. Another article on CALPERS PEHMA benefits can be found in the same edition.

President's Message,

continued

Seminar Committee will consider the use of a professional meeting planner to assist in the coordination of future annual seminars. After the committee restructuring is complete, we will be placing the revised committee descriptions on our Web site.

The Board received an update from the GASB 34 Task Force related to the Request for Proposal to prepare and conduct GASB 34 implementation training for CSMFO. To date they have received responses from two qualified providers. The Board will be reviewing their recommendation at our February meeting

The Board also received an update from our San Jose Conference Committee. It sounds like the San Jose Conference should be our best ever. By now you should have received the registration packets in

the mail and noticed the change in the Sunday and Monday night events. The Sunday Night Odyssey at the Tech Museum of Innovation will be a spectacular event. This event has combined the elements of an opening reception and the banquet. Monday night will be the cocktail party in the exhibit hall. I hope to see everyone there!

By the time this article is published, the holidays will have passed. I hope that you had happy holidays!!!

"The best and most beautiful things in the world cannot be seen, nor touched. . . but are felt in the heart."

--Helen Keller

Welcome New Members



Pascale Brown
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Finance Manager
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Mickey Masdeo
Accounting Manager
County of L.A. Community
Development Commission
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Jeffrey L. Minkler
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Western Municipal Water District
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City of Bakersfield
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City of Riverside
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New Members, *continued***Paul Sundeen**

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City of Riverside
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psundeen@ci.riverside.ca.us

Andy Weller

Financial Advisor
Morgona Stanley Dean Witter
562/901-4369
andy_weller@msdw.com

Jeff Winner

General Manager
Groveland Community Services Dist.
209/962-7161
jeff@gcsd.org

Jane Wong

Assistant Treasurer
Orange County Fire Authority
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janewong@ocfa.org

Ronney C. Wong

Assistant City Manager
City of Live Oak
530/695-2112
rwong@ci.live-oak.ca.us

Chapter Meetings**Central Coast**

Mike Compton, Chapter Chair,
Administrative Services Director,
City of Paso Robles

Date: Thursday, January 11, 2001
Time: 12:00 P.M.
Place: Rosa's Italian Restaurant
Pismo Beach, CA
Rsvr: Mike Compton @ 805/237-3999

San Diego County

Kathleen McHorney, Chapter
Chair, Finance Manager, City of
Santee

Date: Thursday, January 18, 2001
Spkr: Luke Mazur of Highmark Capital
Management
Topic: 2001 Economic Forecast
Rsvr: Kathy McHorney @ 619/258-4100,
ext. 142

Orange County

Marc R. Puckett, Chapter Chair,
Finance Director, City of Costa
Mesa

Date: January 25, 2001
Time: 11:30 A.M. - 1:30 P.M.
Place: The Clubhouse
3333 Bristol Street, Suite 2802
Costa Mesa, CA
Spkr: Dr. William Holder, GASB
boardmember
Rsvr: Sandy Castle @ 714/754-5243

Coachella Valley

Craig A. Graves, Chapter Chair,
Finance Director, City of
Coachella

Date: Friday, January 19, 2001
Time: 12:00 - 2:00 P.M.
Place: The Ritz Carlton
68-900 Frank Sinatra Drive
Rancho Mirage, CA 92270
Spkr: Regan Nakatani
Retirement Plan Specialist
ICMA
Topic: 401a plans - Additional savings
opportunities
Rsvr: Sylvia @ 760/770-3207, ext. 287,
no later than Friday, January 12th

**MARK YOUR
CALENDARS**

CSMFO Annual Conference
February 25-27, 2001
San Jose, CA

CMTA Annual Conference
April 23-27, 2001
Riverside, CA

Up the Ladder

ACCOUNTANT - City of Malibu, CA.
Salary: \$46,558 - \$60,526 annually, plus
excellent benefits and fully paid PERS. Under
supervision of the administrative services
director, performs professional accounting and
fiscal work including the preparation,
maintenance and analysis of various fiscal and
accounting records, statements and reports.
Requires complete working knowledge of
municipal accounting and finance administra-
tion principles, procedures, systems, reports
and practices; organizational and supervisory
theories, principles, practices and methods;
laws and regulations that govern municipal
finance. Direct application to: Personnel

Services, City of Malibu, 23555 Civic Center
Way, Malibu, CA 90265 (applications are
available at City Hall 310/456- 2489, ext.
325). Resume will not be accepted in lieu of
an application. Position open until filled.

SENIOR ACCOUNTANT - City of
Pasadena, CA. Salary range: \$45,459 up to
\$56,824. Excellent benefits; 2% @ 55 PERS.
This is an advanced-journey level position in
Grants Accounting unit. Qualifications
include BS/BA in Accounting or related field,
plus two years professional experience. Apply
to: HR Department, City of Pasadena, 100 N.
Garfield Ave., Pasadena, CA 91109,
626/744-4366;
www.ci.pasadena.ca.us/humanresources

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Up the Ladder, *continued*

FINANCIAL SERVICES MANAGER -

City of Coalinga, CA. Salary: \$4,067.09 - \$5,006.57/mo. DOQ, plus excellent benefits. The city is seeking an applicant to establish an employment list for the position of financial services manager. Under general direction from the administrative services director, the finance services manager is responsible for fund accounting and reporting, budget management, cash management, payroll, utility billing and customer service. Minimum qualifications are: Graduate of an accredited four-year college or university with a degree in accounting or business administration, a Master's degree is preferred; five (5) years of progressively responsible experience in the field of financial management, accounting, or public or business administration with a minimum of two (2) years city finance experience or a combination of education and experience that would provide the required knowledge and abilities; proficient in word processing, spreadsheets, and presentation/graphics software; must possess an appropriate California Driver License within ten (10) days of employment. Applications may be obtained from and turned in to the city of Coalinga Human Resources Office, 155 W. Durian, Coalinga, CA 93210, phone: 559/935-1533; fax: 559/935-0798; web site: www.coalinga.com; e-mail: cgruver@coalinga.com for more information.

Applications filing deadline: Open until filled. Initial review scheduled to begin January 26, 2001. Drug free work force, EOE.

DIRECTOR OF FINANCE - City of Huntington Park, CA. Salary: \$6,854 - \$8,331 DOQ. The director of finance will head a team of 18 in providing finance, treasury, information technology and payroll services. The successful candidate will be a proven team player and leader who has a full understanding of redevelopment and debt financing. Qualifications: Graduation from an accredited four-year college or university with a degree in Accounting, Business Administration, Public Administration, or a closely related field and five years of increasingly responsible administrative experience involving financial management, preferably with a governmental agency, including two years in a supervisory capacity. Send resume and five references to Lonnie B. Hayhurst, L.B. HAYHURST & ASSOCIATES, 15 Pamaron Way, Suite B, Novato, CA 94949, phone 415/884-0544, fax 415/884-0533. File by January 31, 2001. EOE.

ACCOUNTANT - City of Temecula. Salary: \$3,005 - \$3,749 per month. Performs professional accounting work, recording, and reporting of financial transactions, and budgeting control for assigned funds and city departments. Positions in this class are expected to independently perform a full range of accounting duties. Requirements: 2 yrs of related work experience, to include a minimum of 1 yr in a gov't fund accounting environment. A Bachelor's degree in Accounting, Finance, Business, Economics, or related field is required. Closing date: 1/19/01. For application materials, please call the HR job-line at 909/694-6445 or go to our website at www.ci.temecula.ca.us. Resumes will not be accepted in lieu of a completed city application for employment. EOE

ACCOUNTANT I/II - City of South San Francisco, CA. Salary: \$5,278 (I), or \$5,807/mo. (II) 2% at 55 and excellent benefits. The city is the world biotechnology capital, strategically located between the city of San Francisco and the International Airport, and is at the north end of Silicon Valley. The city has a General Fund operating budget of \$40 million and four active redevelopment areas. Depending on the qualifications of applicants, the city is seeking either a senior level accountant (Accountant II) or a more junior accountant (Accountant I) to assist with a variety of general ledger functions. Qualifications: Accountant II: Three years of professional accounting experience, preferably in the public sector, with BA/BS in Accounting, Finance, or Business. CPA preferred, and may be substituted for one year of experience. Accountant I: One year of professional accounting experience, preferably in the public sector, with BA required. Resumes accepted beginning on January 17, 2001/open until filled. Interested individuals should send a cover letter and resume to the Human Resources Department, P.O. Box 711, South San Francisco, CA 94083 or fax to 650/829-6698 or email web-hr@hr.ci.ssf.ca.us. EOE. phone 650/829-6699 for more information.

ACCOUNTANT - City of West Sacramento, CA. Salary: \$3,475 - \$4,223/mo + exclnt bnfts. For complete info, see job flyer. To obtain, send SASE, indicating position to HR, PO Bx 966, W. Sacto., CA 95691 or download at www.ci.west-sacramento.ca.us. FFD: 5 pm, 2/2/01. No postmarks.

ASSISTANT ADMINISTRATIVE SERVICES DIRECTOR - City of Palo Alto, CA. The City of Palo Alto (pop. 61,000) is seeking a skilled manager who will report to the Director of the Administrative

Services Department and oversee the divisions of accounting, purchasing, and finance administration. The ideal candidate will have a background in municipal accounting, understand purchasing and the budget process, and possess strong project management skills. A team player that can also make decisions and work independently is desired. Excellent written skills are necessary. Bachelor's degree in accounting, finance, or a closely related field is required; Master's preferred. The salary is up to \$107,660 depending on qualifications. To apply for this excellent career opportunity, please send your resume to: Chuck Neumayer, Regional Director, DMG-MAXIMUS, Ltd., 4320 Auburn Blvd., Suite 2000, Sacramento, CA 95841, e-mail recruit@dmg.maxinc.com. Filing deadline: February 2, 2001. Call 916/485-8102 to request a detailed brochure.

FINANCE MANAGER - Cucamonga County Water District, CA. Salary: \$5,893 - \$8,250/mo, plus benefits, employer paid PERS, 2% @ 55. Cucamonga County Water District is seeking a qualified individual to plan, direct, manage and oversee the activities and operations of the Finance Department as the department head. Duties include accounting, purchasing, warehousing and customer service functions and to provide highly responsible & complex support to the CFO and the general manager. Ideal candidate would possess a Bachelor's degree from an accredited college or university with major course work in Accounting, Finance, Public Administration or related field and 6 years of responsible financial managing experience including, at least, 3 years of management and administrative responsibility. CPA, CMA or CGFM desirable. Application deadline is 2/2/01. To obtain required district employment application, contact Cucamonga County Water District, Human Resources Dept., PO Box 638, Rancho Cucamonga, CA 91729-0638, 909/987-2591. EOE

BUDGET & OPERATIONS ANALYST III - City of Oakland, CA. Salary: \$5,148 - \$6,321 per month. Apply immediately - several vacancies. Facilities development of the city budget; implements fiscal control policies; and provides analysis and recommendations on policy, managerial, operational, and budgetary issues affecting the city of Oakland. Minimum requirements: Four years of increasingly responsible budget & operations analysis experience in local govt or other complex fiscal organization; & Bachelor's

continued on the next page

Up the Ladder, *continued*

degree from an accredited college or university with major coursework in Public Administration, Business Administration, Finance, Economics, or a closely related field. More info: Call 510/238-3111 or 510/238-6550 or www.oaklandnet.com (click on "City jobs"). To print an application, click on "How to apply."

FINANCE DIRECTOR/DEPUTY CITY TREASURER

- City of La Puente, CA. Salary: \$6,188 - \$7,521 per month, plus excellent benefits. The city, population 40,000, is recruiting for a finance director. The ideal candidate will be an experienced professional capable of supervising the city's finance, accounting and purchasing operations, and directing the operations of the Finance Department. The finance director is responsible for overseeing the preparation of the city's annual budget. The ideal candidate will have a thorough knowledge of governmental accounting practices and procedures, budgeting and control, accounting, auditing, financial reporting, cash management and investments. Qualifications include Bachelor's degree in Accounting, Finance, Business, Public Administration or related field, supplemented by five years of related, progressively responsible experience. To apply, qualified candidates must submit a completed city application form and resume to the city of La Puente, 15900 E. Main Street, La Puente, CA 91744, attention personnel officer, by February 2, 2001. To request a recruitment brochure or additional information, please call 626/855-1500.

FINANCE MANAGER - City of La Puente, CA. Salary: \$4,716 - \$5,732 per month, plus excellent benefits. The city seeks an individual who is able to work independently, perform technical accounting functions, supervise payroll/accounts payable and customer service support personnel, and perform general professional and managerial functions under the direction of the finance director. Req. Bachelor's degree in Accounting or related field & 3 yrs. Professional accounting experience in governmental accounting and fiscal operations. To apply, qualified candidates must submit a completed city application form and resume to the city of La Puente, 159 E. Main Street, La Puente, CA 91744, attention personnel officer, by February 2, 2001. To request a recruitment flyer or additional information, please call 626/855-1500.

TAX ENFORCEMENT OFFICER II & III - City of Oakland, CA. Salary: \$24.13 - \$29.62/hour (II) & \$4,525 - \$5,557/month (III). Closes 5:00 P.M., 1/12/01; 510/238-3112 or www.oaklandnet.com (click on "City jobs").

DIRECTOR OF FINANCE - San Francisco Housing Authority, CA. Salary: \$91,702 - \$111,436/annually, plus comprehensive benefit package. If you are a "hands on" financial professional with a desire to work in an exciting, fast paced agency where your contributions will be part of the march to excellence, the San Francisco Housing Authority wants to meet you. If you have at least 2 years of supervisory or management level experience in financial reporting, budget preparation or audits, please submit a resume and a cover letter immediately to: SFHA, 440 Turk Street, San Francisco, CA 941423540, jobs@sfha.org. AA/EOE M/FD/V

Professional Services Directory

How Can I Advertise?

Here's how to advertise your city's vacant position in the *CSMFO mini-News* & on the *Web site*: email ad to medemaf@cacities.org (attachment must be in rich text format only), or fax to 916/658-8240, attention Frances Medema. The announcement should contain the following information: job title, city, salary, position description, and how to apply.

Your ad can be placed in the newsletter and on the Web site for one charge at \$8.00 per 40-character line. Please remember to 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.