



President's Message

Bill Statler, Financial Director, City of San Luis Obispo

Folks ask me (not many, but some. . . well, okay just one—my wife Mary Ann): what's the toughest thing about being CSMFO President? Simple: writing this message each month (and in checking with my predecessors, I'm not alone in thinking this). And if you ask Frances Medema (who provides the CSMFO with great staff support via the League) about the toughest part of her job, she might well answer: getting Bill to write this message by its due date.

So what's the coolest part of being CSMFO President? That's simple, too: the wonderful opportunity to represent California fiscal officers with similar professional associations in other nearby states as well as the California Municipal Treasurers Association (CMTA).

In March, I attended the Oregon Municipal Finance Officers Association's annual conference in Eugene, and it was excellent. While we like to think of California as unique, the fact is that our fellow wizards up north are experiencing very similar difficulties in managing city finances. They have very similar revenue-raising limitations—and due to a prolonged and severe drought that directly affects their hydro-electricity production, they are also facing a profound energy crisis. (Of course, there is a difference: theirs is due to nature; ours is a creation of

human folly.) And the leading topic? Implementing GASB 34. (I'm beginning to believe our new training motto should be: All GASB, all the time).

And I just returned from an outstanding CMTA conference in Riverside. While there were several excellent speakers, one of the most illuminating was Michael Cohen from the State Legislative Analyst's Office (LAO), who discussed the State's fiscal outlook and its likely impact on cities. Long Story Short: It doesn't look good.

As you may recall, just a few short months and a couple of lifetimes ago (pre-economic downturn, pre-energy crisis), the Governor's budget forecast an \$8 billion surplus for 2001-02. Of this, he proposed about \$2 billion for a general reserve, \$500 million for a legal reserve and \$5.5 billion in new initia-

***Your CSMFO
Legislative Seminar
Registration form is
in the mail. Be sure
to mark June 20th
on your calendar!***

tives. While most of this went to education, his proposed budget included some modest assistance to cities in continuing to fund "one-time" ERAF relief for another year as well as public safety technology grants.

So how does this look today? The "May Revise"—which provides an up-to-date look at State fiscal trends and sets the framework for real budget decision-making in Sacramento—is due for release on May 14. Work

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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.

Don't forget to visit the website at www.csmfo.org for the latest news!

California Society of Municipal Finance Officers

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 Karen Brust, San Diego Water Authority
 Larry Hurst, Brea

Technology

Mark Alvarado, Monrovia
 Don Rhoads, Monterey
 John deRussy, San Mateo

Scholarship Program

Robert S. Biery, Westlake Village
 Candis Hong, Thousand Oaks
 Howard Longballa, Alhambra

President's Message (cont'd)

on this is still in progress, and its results will be closely guarded until its formal release. Nonetheless, the early word is: most of the "new initiative" money won't be there. And based on our past (and painful) experience, cities are not likely to be first in line for whatever's left over.

The Moral of this Story: Pay very close attention to the League's "Prior-

ity Focus" and the status of fiscal legislation. Get a copy of the "May Revise" when it becomes available (the League and CSMFO will help in getting information out on how it affects cities). And lastly, attend the CSMFO Legislative Seminar in Sacramento on June 20 to learn about how it all came out (assuming the State doesn't wait until September to adopt its budget).

Welcome New Members



Scott Hanin

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shandin@ci.el-cerrito.ca.us

Aleatia McCann-Scott

Deputy City Treasurer
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 (no email given)

Larry Peterson

Admin. & Fiscal Svcs. Administrator
 Rancho Simi Rec. & Park District
 (805) 584-4406
lo_lap@msn.com

Angie Pillow

Accountant
 City of Lompoc
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a_pillow@ci.lompoc.ca.us

Bryan Rich

Business Development Officer
 ClickRFP
 (877) 504-2545
brich@clickrfp.com

Carole Simpkins

Assistant Finance Director
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csimpkins@ci.benicia.ca.us

Marie Thomassen

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m_thomassen@ci.lompoc.ca.us

Randy Ungersma

Vice President
 Union Bank of California
 (800) 298-1276
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Chapter Corner: Central Los Angeles

Dennis MacArthur - Director of Finance, City of Signal Hill

The Central Los Angeles Chapter includes 26 cities, all located within Los Angeles County. The cities are quite diverse in their size, demographics and geographic location within the county—from the City of Los Angeles, which covers over 470 square miles, to the City of Cudahy, which is only one square mile in land area. Most of the participating cities are located along the spine of the San Gabriel (605) and Long Beach (710) Freeways.

The Chapter holds meetings four times a year on the last Thursday of the month in conjunction with the South Bay Chapter. During the last several years, attendance had been lagging. The two chapter chairs got together over a year ago to discuss ways to increase attendance. We agreed that it would probably be preferable to hold fewer meetings but at the same time decided to increase the quality and central location of the meetings. Because of

traffic congestion, it could take over an hour to get to some of the old meeting locations. A deliberate effort was made to hold joint meetings that were centrally located between the two Chapters. This meant that the meeting places had to be next to freeways that were easily accessible.

To date the strategy has worked beautifully. Attendance has reached over sixty members at each of the last four meetings held last year. Probably one of the most enjoyable meetings for the last two years has been our holiday meeting at the Chart House in Redondo Beach. This is the one exception to our central meeting strategy, but for some reason it doesn't seem to hurt our attendance. I wonder why? It couldn't be the party atmosphere and beautiful ocean views!

Our last meeting was billed as California's Energy Crisis and we had

speakers from Southern California Edison, Southern California Gas Company and a representative from State Senator Lowenthal's office. We had so many requests to attend that we unfortunately had to turn people away.

The cities in the Central Los Angeles Chapter partner in many ways. For instance, we have a very active regional planning group called the Gateway Cities Group. It is organized under the Council of Governments and encompasses the Southeast Los Angeles County area. They have been very successful in obtaining grants to tackle regional housing and transportation problems. Additionally, a consortium of many of these same cities has been formed to represent their interests in their struggle with the State and the new NPDES storm drain standards.

Bankruptcy Experts Advise Cities: Don't Panic Over Recent PG&E Filing

Cities have a great interest in the recent bankruptcy filing by PG&E, though bankruptcy attorneys are advising cities not to panic. The bankruptcy court process and rules give cities ample time to assess the impacts of the filing. Cities are also fortunate to have the City of Palo Alto appointed to the creditors' committee in the bankruptcy proceeding.

The League's Board of Directors will consider a proposal from the Energy

Task Force and the Legal Advocacy Committee to coordinate city action in the bankruptcy proceeding. The recommendation will include forming an interdisciplinary committee of interested city officials to explore the issues, gather information, identify common interests and help advance those interests. The League's fiscal officer department officers have asked to serve or recommend representatives to serve on this committee. Several CSMFO members have agreed to help.

Updates will be listed on the League website, www.cacities.org. In late March, bankruptcy attorney Aaron Paul gave a presentation on bankruptcy proceedings to the League's Revenue & Taxation policy committee. A copy of his memorandum is on the League website under www.cacities.org/hotissues. Please contact Frances Medema (medemaf@cacities.org) 916/658-8218 for more information.

Keep those Cards and Letters Coming!

The State Capitol is hopping with new bills and regulations – cities and local government beware! Between the State spending spree on energy, legislators vying to cap local UUT “windfalls” and new Board of Equalization regulations, there is never a dull moment in Sacramento.

State Budget

Estimates are that the State is spending \$70 million a day on energy purchases. At this rate, the May budget revised set to be released by May 21 expects to be all “gloom and doom” as opposed to the pot of gold at the end of the rainbow in the previous two years. The Senate Budget Committees has already stripped one-time discretionary spending proposals including several for local government such as the \$250 million city and county discretionary funding. Brace yourself for some defensive moves as the legislature and governor start to balance the budget in late May and June. It could be a VERY long, hot summer.

Utility User Tax Preemption. Temporary Victory.

The author pulled SB 62X from the agenda of the Senate Local Government Committee at the April 18 hearing. This was a victory for city officials that have contacted the author and committee members to oppose this difficult measure. However, Senator Poochigian has vowed to bring the bill back at a future hearing. The author intends to rework the bill with the help of Committee Chairman Senator Tom Torlakson, who is attempting to broker a deal.

We expect that cities will still have ample reasons to dislike the revised product. As described by Senator Torlakson, the

amended bill will place a “trigger” on local governments UUT ‘windfall profit’ at no more than a specified percentage gain (to be determined by the Legislature), using January 2000 as a base year. After a city’s UUT revenues hit the target, it would be suspended for a period of time. The Legislature, in its divine wisdom, will determine how much of a gain cities should be allowed.

Of course, if your UUT revenues are increasing, that means your city energy bills are going through the roof too. The bill, however, will lock cities into autopilot system of tax cut with no recourse. Even if your citizens want to maintain local services and avoid cuts in other programs, the tax cut will occur. Locally elected officials should decide when and if tax relief is merited or affordable. Local officials best know how to respond to their citizens. Target tax relief to the small businesses and low-income households along with energy conservation are much more meritorious than a blanket tax cut.

A similar measure is circulating in the Assembly. AB 14X, a bill authored by former Tracy council member Barbara Mathews, is a carbon copy of SB 62X. Several assembly members have lined up behind this, so local government officials should contact legislative representatives and urge them to vote no on both bills.

Sales Tax Cuts

Last year the Legislature gave banks and financing companies a big boost in AB 599, which allow companies that purchase retail credit accounts without recourse to recover the sales tax on bad debts. On April 18, 2001, the State Board of Equalization (BOE) Business Taxes Committee met to approve amendments to Regulation 1642 (Bad

Debts) to implement the bill. Representatives from cities, the League and municipal revenue consultants met with BOE staff and testified before the committee on concerns with the revised regulations.

In the bill analysis that accompanied the legislation, the sales tax revenue loss was estimated at \$6 million statewide. Recently, in discussions with BOE staff, that estimate could easily reach \$80 million, meaning more than the original \$6 million in losses just for local government. Several city staff representatives, the League and other interested parties will continue to work with BOE staff to ensure that the distribution of the sales tax losses returns to the original jurisdiction and that cities can identify sales tax refunds/credits charged against their allocation.

This is just the first of several regulations changes proposed by the BOE that will have significant ramification for local revenues. Review of place of sale definitions for purchasing companies and website purchases under Regulation 1802 will begin in May. Other regulatory changes include tax application for graphic artists, changes to guidelines for local tax reallocation, and changes to the consumer use tax chapter of the compliance and procedures manual. The League is organizing a task force of city officials expert in sales and property tax issues to identify city concerns and propose measures to protect city revenues throughout these BOE proceedings. If you are interested in serving or can identify a potential “recruit”, please notify Frances Medema at the League of California Cities at 916/658-8218 or medemaf@cacities.org. This task force can be critical in protecting further erosion of local government revenues.

Two PERS Board Members Attend Public Agency Meeting

On Thursday, March 29, 2001 a group of public agencies met with our PERS representative, Mayor Willie Brown in San Francisco, along with Board Member, Michael Flaherman. The meeting was attended by the City of Long Beach, Santa Clara County, the cities of Fremont, Sunnyvale, and Torrance, as well as Mayor Brown's staff, a member of the PERS staff and the League of California Cities.

Public Agency Involvement

The Mayor stressed again, the importance of participation at the Board workshops, where most of the decisions are ironed out. He stated that these workshops fall a few days prior to the actual Board meeting. The League will follow up by posting those workshop dates and topics on our website.

Information of Public Agency Investment Performance

Public agencies are not receiving information about their funded status in a timely manner. Some agencies that are currently super-funded will no longer be if they provide increased benefits, such as 3% at 50 for public safety employees. We were also concerned about the ongoing perception that all plans are fully funded, which they are not.

We need a projected return through June 30, 2001. At issue is the expectation that CalPERS will not meet its earnings assumption of 8.25% for FY 2001. Yet valuations being prepared for benefit increases do not reflect actual earnings beyond FY 1999. The concern is that agencies will be using those valuations (which may continue to reflect a comfortable superfunded status after the benefit

increase is granted) to make major benefit increase decisions. Yet there is a real possibility that after actual earnings (or losses) for FY 2000 and 2001 are factored in, the agency may drop out of superfunded status if the benefit is granted and thus incur unexpected contribution costs in the very near future. Mr. Flaherman, Mayor Brown and PERS staff will look into getting the information to us quicker and will follow up at our next meeting.

Thank You For Your Follow Through

The group thanked the Mayor for making a formal request to PERS staff to study the types of beneficiaries currently receiving PEMHCA benefits. Approximately 15 years ago, the University of California conducted a study of their beneficiaries and found that there were several people who should not have been on the plan, such as ex-spouses, grandparents, grandchildren, friends, or other relatives. The UC system resolved to eliminate those types of beneficiaries from the program, which resulted in a 15% decrease in overall health care costs.

Mayor Brown also made public comment during the last PERS Board to suggest an opposed position to AB 199, which would permit a safety member who has been divorced, to replace the employee retirement benefit awarded to the spouse by payment of employee contributions plus interest. This bill would create an unfunded obligation on the employer account to backfill the loss of employer contributions. AB 199 would cause the public agency to underwrite some of the costs to the employee resulting from the employee's divorce settlement.

Change in rules regarding 95% valuation

PERS staff has asked the public agencies to participate in a task force for next year's benefits incentive resolution. The task force will be meeting within the next two months to discuss a new resolution to address public agency incentives for issuing benefits increases to actives and retirees.

MARK YOUR CALENDARS



GFOA Conference

June 3 - 6, 2001
Philadelphia, PA
Preconference
June 1 - 2, 2001

CSMFO Legislative Seminar

June 20, 2001
Sacramento, CA

****PLEASE NOTE DATES****

GASB 34 Training

June 25 - 27, 2001
Los Angeles, CA area
(location TBA)

August 13 - 15, 2001
Costa Mesa, CA

(Watch for further notices)

Roster Updates

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(no email listed)

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*Please check your copy of
the roster to be sure all
information is correct.
If it isn't, please send
corrections to Amy Castro
via email at
castroa@cacities.org
or via fax to 916/658-8240.*

Chapter Meetings



Sacramento Valley

Robin Bertagna, Chapter Co-Chair
Finance Officer, City of Yuba City
Debbie Grose, Chapter Co-Chair
Asst. Finance Director,
City of Woodland

Date: Wednesday, May 16, 2001

Time: 10:30 a.m. - 2:30 p.m.

Place: Woodland, Fire Training Room

Topics: 1. Merchant Card Acceptance -
What you'll need to know if you
plan to accept Visa/MC/Debit
cards for payments - presented
by US Bank
2. Roundtable discussion on
Finance Department Websites -
How are you using yours?

RSVP: Debbie Grose
530/661-5832
Pre-registration is encouraged.
Checks payable to:
City of Woodland
Attn: Debbie Grose
300 First Street
Woodland CA 95695

Cost: \$15 per person (includes lunch)

**Chapter meeting
announcements
are available 24
hours a day,
7 days a week at
www.csmfo.org**

South San Joaquin

Sandra Montoya, Chapter Chair
Financial Analyst, City of Visalia
Robert Woolley, Chair (CMTA)
Mayor Pro Tem, City of Avenal
****Joint CSMFO/CMTA meeting****

Date: Thursday, May 17, 2001

Time: 12:00 noon - 2:00 p.m.

Place: Visalia Convention Center -
Sequoia Room
315 E. Acequia
Visalia CA
559/730-7000

Topic: Walter West of O'Connor and
Company will be presenting an
overview of recent market
turmoil from a municipal
standpoint.

RSVP: Nathan Hernandez
nhernandez@ci.visalia.ca.us or
559/738-3439 no later than
Monday, May 14, 2001.
Make checks payable to CMTA,
c/o City of Visalia Finance
Department, 707 West Acequia
Street, Visalia, CA 93291.
When making a reservation,
please indicate if a vegetarian or
other special meal is desired.
Reservations not cancelled
within 48 hours of the meeting
will be billed.

Cost: \$20 (lunch includes Filo
wrapped chicken served with
brandy cream sauce, freshly
baked rolls, green salad and
dessert.)

Central Valley

Susan Halligan, Chapter Chair
Finance Director, City of Lathrop

Date: Thursday, May 17, 2001

Time: 12:00 noon

Place: Tracy Golf and Country Club
35000 S. Chrisman Road
Tracy CA

RSVP: Linda Dasse
209/831-4129

Coachella Valley

Craig Graves, Chapter Chair
Finance Director, City of Coachella

Date: Monday, May 21, 2001

Time: 12:00 p.m.

Host: City of Indio

Place: Heritage Palms Club House
44-291 Heritage Palms Drive
(South Entrance on Fred Waring
Drive, East of Jefferson)
Indio, CA
(760) 772-5755

Spkr: Michael J. Bracken
President & CEO, Coachella
Valley Economic Partnership

Topic: The Coachella Valley Economic
Partnership
- Who is it, what has it accom-
plished and what is it doing?
- What is the economic future of
the Coachella Valley?

RSVP: Tabitha Ramirez
760/342-6560
No later than Wednesday,
May 16, 2001. Reservations not
cancelled by this date will be
billed.

Cost: \$20 per person

Orange County

Darren Hernandez, Chapter Chair
Finance Director, City of La Habra

Date: Thursday, May 24, 2001

Time: 11:30 a.m.

Place: Turnip Rose
300 South Flower
Orange, CA
714/978-7021

Spkr: Bill Talley, former City Manager
of Anaheim

Topic: "How'm I Doing?" The ideal
Finance Director from the
perspective of a veteran City
Manager.

RSVP: Dawn Lakin, Secretary to the
Finance Director, at 562/905-
9740 or
dawn_lakin@lahabracity.com
no later than Monday, May 21,
2001. Reservations not can-
celled by this date will be billed.

Cost: \$25 per person

Up the Ladder

DEPUTY ADMINISTRATIVE OFFICER—County of Ventura, CA. Salary: \$5,395 - \$7,716 per month plus benefits. Chief Administrative Officer is seeking highly skilled and motivated Administrator with experience in financial planning/forecasting and debt issuance. Contact Human Resources @ 805/654-5129 for recruitment announcement with supplemental questionnaire and required application. For additional information, please visit our web page @ www.ventura.org/personnel/pereol.htm.

DIRECTOR, ADMINISTRATIVE SERVICES - Victor Valley Wastewater Reclamation Authority, Victorville, CA. Salary: \$54,700-\$68,400 depending on education, qualifications, and experience, plus excellent benefits package. VVWRA operates an 11 MGD activated sludge tertiary treatment facility located on the Mojave River in the high desert area of Southern California. Annual budget of over \$2.7 M, fixed assets of over \$65 M, and \$25 M in capital improvement funds. Position will be responsible primarily for managing the Authority's finances and accounting functions. Will supervise and manage the accounting and clerical staff and will be responsible for planning, organizing, and directing accounting functions, budget preparation, expenditures, purchasing, bidding, auditing, depreciation schedules, payroll processing, fund management, office administration, filing, records, human resources, and risk management issues. Also included will be the preparation of grant and loan applications and investment strategies for capital improvement funds. The Director of Administrative Services reports directly to the General Manager. Bachelor's degree in business, finance, or accounting, and a minimum four years experience supervising employee teams and managing governmental finances, including budgeting and investment management required. Registration as a certified public accountant (CPA) preferred but not required. Experience and/or education in risk management is highly desirable. Interested applicants should

submit a resume, salary history, and a copy of professional registration (if applicable) to Linda Ellsworth, Administrative Assistant, at 20111 Shay Road, Victorville, California, 92394. Resumes may be faxed to (760) 246-5440 or e-mailed to lellsworth@vvwra.com. Resumes will be accepted until the position is filled.

SENIOR ACCOUNTANT – Helix Water District, La Mesa (San Diego County). SALARY: \$4124-5137/mo (DOQ) with excellent benefits package). Seeking a professional accountant with strong analytical skills. Will perform advanced journey level accounting & financial analysis work & conduct internal audits & special projects related to finances such as water rate studies. Bachelor's degree in Accounting & 6 years professional accounting experience required. Open until filled. District application required. Log on to www.hwd.com or call (619) 667-6281 to request application by mail or apply at: 7811 University Ave., La Mesa, CA 91941 EOE.

BUDGET & FINANCE MANAGER - City of Ventura, CA. - \$5323-\$7133/mo. Requires BA in Accounting AND 5 yrs professional experience in management and supervision of municipal budget and accounting activities. MA preferred. Apply by 5/25/01 at 501 Poli Street, Room 210, P.O. Box 99, Ventura, California 93002. (805) 658-4777 or www.ci.ventura.ca.us.

FINANCE DIRECTOR - City of San Leandro, CA (Salary: \$7,906 - \$9,611/mo. plus exceptional management benefits package including 2% @ 55 PERS Plan) The City, centrally located in the SF Bay Area, is seeking an experienced municipal finance professional to be a key member of their executive management team. The Director will be responsible to manage a full range of the Finance Department functions including short and long term financial planning, treasury, purchasing, accounting, payroll, risk management and redevelopment/debt financing. Requires a Bachelor's degree in business administration, finance, accounting, or a

directly related field and five years of experience as a Finance Director; or five to seven years as an Assistant Finance Director performing the full range of responsibilities. To apply, send a resume, cover letter detailing how your education, training and work experience qualifies you for this position along with the names and phone numbers of five professional references to the City of San Leandro, Human Resources Department, 835 E. 14th Street, San Leandro, CA 94577 no later than Friday, May 18, 2001. Call the City's Job Hotline at (510) 577-3397 to receive an informational brochure or download from the City's webpage at www.ci.san-leandro.ca.us. The City is an equal opportunity employer.

DEPUTY TREASURER/ACCOUNTANT - El Dorado Irrigation District, CA. SUMMARY: This position manages the District's portfolio of treasury investments and recommends investment strategies and policies. Responsible for deposit and security of all District monies and securities. Oversees the revenue collection, recommends and implements cash handling policies and procedures. Develops and recommends methods for financing District programs and projects as well as supervises the administration of special assessments and all District debt obligations. DUTIES: Manages and supervises the District's debt portfolio, administration of all assessments and debt administration; works with key financial institutions including, underwriters, and bond counsel, as required to assure optimum funding of selected projects and financial services; Prepares a variety of financial reports for presentation to the Board of Directors; Identifies the need for and establishes, modifies, documents and coordinates implementation of accounting control procedures; Identifies problem areas and recommends corrective action regarding District risk exposure; Participates in the compilation of the District's annual budget. Prepares various financial reports. QUALIFICATIONS:

continued on next page

Up the Ladder (cont'd)

Graduation from an accredited college with a BS in accounting, finance, economics or related discipline plus five years of increasingly responsible accounting and/or investment portfolio experience including experience with automated systems. Documented proof of right-to-work in the U.S. and a District paid pre-employment examination, including drug testing are required prior to employment. **SALARY RANGE:** \$3,745 - \$4,553 per month. **APPLY:** A District application must be completed. Applications may be obtained from the El Dorado Irrigation District, 2890 Mosquito Road, Placerville CA 95667/call (530) 622-4513 or (530) 642-4048. **SELECTION PROCESS:** Candidates with the closest related experience and qualifications will be invited to participate in the selection process. **FINAL FILING DATE:** May 25, 2001.

SENIOR ACCOUNTANT/ACCOUNTANT II - City of Culver City, CA. Sr. Acctnt is a management position with an exceptional benefit package. The salary ranges up to \$59,772. This position supervises accounting clerical and professional staff and requires BA + four years professional accountant experience. Acctnt II performs less complex accounting functions and the salary ranges up to \$54,648. BA + 3 years of professional accounting exp. Apply by May 31, 2001, Personnel Dept., 9770 Culver Blvd., Culver City, CA 90232 (310) 253-5651 job line.

ACCOUNTING SUPERVISOR - El Dorado Irrigation District. \$44,948.80 - \$54,641.60/annual. Supervises the accounting staff. Oversees the general ledger, accounts payable, payroll, fixed assets, and property plant management. Performs complex financial and accounting analyses. Four years of increasingly responsible accounting experience. Degree in Accounting, Finance, Business or related field. Completed Applications are required. Contact El Dorado Irrigation District, 2890 Mosquito Rd., Placerville, CA 95667. Call (530) 622-4513 or (530) 642-4048. Filing deadline 5/25/01.

SENIOR ADMINISTRATIVE ANALYST - City of Mountain View, California. Salary: \$4,997 - \$6,246/mo., plus benefits. The City of Mountain View has an exciting opportunity for an organized, self-motivated individual to fill the position of Senior Administrative Analyst. This key position is responsible for preparing a variety of fiscal, administrative and management reports; preparing complex financial analysis; reviewing complex organizational administrative and financial problems; and recommending and implementing an effective course of action. Requires training and experience equivalent to a bachelor's degree from an accredited college or university with major course work in finance or a related field, and three years senior-level experience related to financial analysis, in addition to increasingly responsible administrative and analytical experience. A master's degree is highly desirable. **APPLY BY:** 5:00 p.m., Friday, May 18, 2001. Applications may be obtained from: Employee Services, City of Mountain View, 500 Castro Street, Mountain View, CA 94041. Phone: (650) 903-6310; or, visit our website at: www.ci.mtnview.ca.us. EOE.

ACCOUNTING MANAGER - City of Santa Barbara, CA. Salary: \$70,880 - \$85,056. City paid PERS 2% @ 55 and excellent benefits. Division head in the Finance Department. Directs and controls accounting functions, including general ledger, payroll, accounts payable/receivable, fixed assets, grants, and audit and CAFR preparation. Also supervises the water meter reading and billing functions. Division includes approx. 17 employees. Government experience preferred. Contact Human Resources at (805) 564-5316 for a job announcement and an application. Apply by: Friday, May 25, 2001. www.ci.santa-barbara.ca.us/jobs.htm

FINANCE DIRECTOR - City of Santa Paula, CA. (Anticipated 2% raise in May 2001. Salary \$58,482 - \$71,085/annual, plus excellent benefits package. Willing to negotiate to top range DOQ.) PERS 2% @ 55; employee pays 7% employee contribution on a tax deferred basis. Serves in an "at will," Executive Management

position reporting to the City Manager. Responsible for the City's day-to-day and long range financial activities. Qualifications: Graduation from four-year college or university with a major in accounting, business or public administration or closely related field; five years extensive experience in all aspects of financial planning and administration required, preferably in a local government agency, including two years in a supervisory capacity. CPA certificate desirable. Master's degree highly desirable. Spanish speaking ability and experience in a culturally diverse community is also highly desirable. Must meet bonding requirements. Apply by June 1, 2001. For required application call (805) 933-4288.

CHIEF FINANCIAL OFFICER - Los Angeles to Pasadena Metro Blue Line Construction Authority. Seeking a "hands-on" executive with strong municipal finance experience; reports directly to CEO, Rick Thorpe. Must have exceptional skills in public financing, strong understanding of public funding process, treasury operations, risk management and project costing. Fast paced and demanding environment. Excellent communication skills are essential. Timeliness, accuracy and ability to prepare valid financial statements including projections and forecasting are required, including dealing with extensive reporting requirements. Candidates must have at least five years of high level administrative experience in a public agency; transportation experience is not necessary but is a plus. Outstanding salary and benefits. Respond immediately by submitting resume to Heather Renschler, Ralph Andersen & Associates via fax 916/630-4911 or e-mail to apply@ralphandersen.com. Confidential inquiries welcome at 916/630-4900.

MANAGER OF ACCOUNTING & FINANCIAL SERVICES - \$59,808 - \$80,376 / ann. (salary under review). BA in finance, acctg, bus admin, or related field, 8 yrs fin & acctg exp, with a min. 3 yrs in a

continued on next page

Up the Ladder (cont'd)

mgmt/supv cap; or combo. Gov exp is preferred. CPA req. Resumes accepted. Req info via Job Hotline 619-525-3680 or Email: sdhc@sdhc.org. San Diego Housing Commission, 1625 Newton Avenue, San Diego, CA 92113. www.sdhc.net. AA/EEO/ADA employer.

INTERNAL AUDITOR - \$7,790-\$9,737/mo. + excellent benefits. Performs technically advanced financial and administrative analysis and performs internal operational, compliance, and financial audits. Requires B.S. degree and eight years of auditing experience. Must be a CPA. Call (213) 236-1870 or visit our website at www.scag.ca.gov to obtain a SCAG application and job announcement. Closes: May 17, 2001. Southern California Association of Governments, 818 W. 7th St., 12th Floor, L.A., CA 90017. EOE.

FINANCIAL SERVICES DIVISION MANAGER - Salary: \$105,548/approximate annual (control point). Appointment is usually made at 85% of the control point. Deadline to apply: Preferred filing date of May 18, 2001. This is a critical position in the City of Santa Clara's Finance Department reporting to the Director of Finance and as a member of the Finance Department Management Team is responsible for the management of the treasury, debt issuance and budget administration. Responsibilities: The City of Santa Clara Financial Services Manager is responsible for treasury management, debt issuance and budget administration as a key member of the Finance Department Management Team. The City of Santa Clara is a Charter City with a Council/Manager form of government, which provides high quality service to a community of 103,000 residents as well as businesses and visitors. Qualifications: Graduation from an accredited college or university with a Bachelor's Degree in Business Administration, with a major in accounting or finance, or a Bachelor's Degree in Public Administration, Economics, or Mathematics; and five (5) years increasingly responsible experience, two (2) years of which have been at a managerial

or supervisory level. Experience must include budgeting, investment of public funds, debt administration, long range financial planning, and governmental accounting. An advanced degree, such as a MBA or MPA, is preferred and may be substituted for one (1) year of the required experience. Contact Information: A cover letter and a comprehensive resume should be sent by the preferred filing date of May 18, 2001 to Human Resources Department, City Hall, and West Wing-Lower Level, 1500 Warburton Avenue, Santa Clara, CA 95050. Call for job brochure at 408-615-2080. E.O.E.

DIRECTOR OF FINANCE - \$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: San Francisco Housing Authority, POB 423540, San Francisco, CA 94142-3540 or jobs@sfa.org. AA/EOE M/F/D/V

ACCOUNTANT - City of Fremont, CA. Salary: \$52,140-\$70,392/annually. Visit the City's website www.ci.fremont.ca.us for job description and application. Submit resume and/or application to the City of Fremont, Personnel Office, 39100 Liberty Street, Fremont, CA 94538. Phone: 510-494-4747. Deadline: Open until filled.

FINANCE DIRECTOR - The City of Calexico is recruiting for a full time Finance Director, \$4,948 - \$6,015/mo. Excellent benefits, employer paid PERS, Social Security and medical insurance for employee and dependents. For application and job description, stop by or call the City of Calexico Personnel Department, 608 Heber Avenue, Calexico, CA 92231, (760) 768-2107. Application deadline: Friday, 5/18/01, by 5:00 p.m. City of Calexico is an equal opportunity employer.

ACCOUNTANT II - City of Santa Cruz, CA (Salary: \$4,414-\$5,633 Monthly, plus excellent management benefits). Supervises and participates in the performance of accounting functions, performs external and internal audits, and special projects as assigned. Typical qualifying experience: BA in accounting, finance, business, or related field and two years of professional accounting experience. Apply by 6/1/01. For required application materials contact: City of Santa Cruz Personnel Dept., 337 Locust St., Santa Cruz, CA 95060, (831) 420-5040, TDD: 800-735-2929. www.ci.santa-cruz.ca.us/ps EOE/ADA

ACCOUNTANT - City of Costa Mesa, CA (Salary: \$3,478 - \$4,661/mo.). Requires Bachelor's degree with major in accounting, business admin. or related area; considerable professional accounting experience, preferably with a municipal/governmental agency. Experience using client-server financial management systems & accounting software for PCs desirable. Official City app. required by: 05/23/01. City of Costa Mesa, Personnel Div., 77 Fair Dr., Costa Mesa, CA 92626. (714) 754-5070, TDD (714) 754-5244. EOE. www.ci.costa-mesa.ca.us

ACCOUNTANT II. Anticipated range: \$4,001 to \$5,401/month. The Contra Costa Transportation Authority seeks qualified candidates for this position, with knowledge and experience in General Ledger maintenance, monthly and year-end ledger closing, accounts payable/receivable, audits, budget preparation and monitoring, and related tasks. A Bachelor's degree from an accredited college in accounting, or a closely related field, and five years performing relevant financial management functions is required. A Masters degree is desirable, and would be considered in lieu of two years of experience. Specific experience with government accounting would be highly beneficial. Excellent benefits. Deadline is May 18, 2001. Mail resumes marked "Confidential" to 1340 Treat Blvd., Suite 150, Walnut Creek, CA 94596, attention: Anita, or email to anita@ccta.net.