

**March 2004**

## President's Message

Anita Lawrence, Director of Finance, City of Camarillo

I hope you all enjoyed the 2004 Conference in Long Beach. Many thanks go out to the host committee for their hard work and a job very well done. They were acknowledged a number of times at the conference, but thanks again to Ronnie Campbell (Lakewood), Viki Copeland (Hermosa Beach), Gavin Curran (El Segundo), Dennis Danner (Newport Beach), Jill Gordon (Camarillo), Dennis Keith (Long Beach), Bret Plumlee (El Segundo), Robert Torrez (Long Beach), Agnes Walker (Long Beach) and last, but not least, my Co-Chair, Barbara Hennessy (Long Beach). Thanks also to CSMFO support staff Frances Medema, Tawni Escudero and Adrienne Schmeling and to Teri Anticivich of L&A Management Services, Inc. And a final thanks to our many wonderful speakers, moderators and other volunteers.

On Monday, during the opening session, attendees were wowed by Michael Broome's Keynote Address on "Killing Stress Before It Kills You" and entertained and delighted as Gordon Graham's shared his "Five Concurrent Themes for Success" right after our awards luncheon. The day was rounded out by additional concurrent sessions and our Mystery, Magic and Music Gala at the Long Beach Aquarium, where attendees danced to the cool music of the Elm Street Band, toured the beautiful Aquarium and were dazzled by the magical talents of John George, Magician.

On the concluding day, more concurrent sessions were provided followed by the well-attended concluding luncheon and a

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## CSMFO COACHING PROGRAM

**Thursday, March 11, 4:00 - 5:00 p.m.**

"Small Group Coaching for New and Aspiring Finance Directors" — participate with a panel of coaches to address issues and gain support for your continued career development (targeted for people who have become FD's in the last few years or are in active pursuit of FD positions).

dial 415-732-5999 to join the call

**Thursday, March 18, 4:00 - 5:00 p.m.**

"Handling Politics and Ethical Issues" — learn how to respond to what often are the "make or break" career issues for finance professionals.

dial 415-732-5999 to join the call

The conference in Long Beach started with a pre-conference session on Fiscal Sustainability. This was the beginning of a series of seminars that will be offered through CSMFO throughout the state over the next couple of years. Watch for more on this training.

On Sunday, a number of concurrent sessions were provided and the weather cooperated for the Golf Tournament that was played by 72 participants. The Exhibit Hall opened at 11:30 on Sunday and offered attendees an opportunity to meet 56 of the 69 commercial sponsors of the conference (13 sponsors did not have booths). There was also a booth for Citipak and another for the San Mateo County Visitors and Convention Bureau, host site for the 2005 conference.

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Attachments: Beginning Governmental Accounting Registration Form

*The MiniNews 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](http://www.csmfo.org) for the latest news or call us at 916/658-8210!*

## California Society of Municipal Finance Officers

### Officers and Directors

**President** Anita Lawrence, Camarillo  
**President-Elect** Janet Salvetti, Stockton  
**Past President** Zane Johnston, Tracy  
**Secretary/** Frances Medema, League  
**Treasurer** of California Cities

### **Directors**

Mark Alvarado, Monrovia  
 Richard Averett, San Carlos  
 Karen Brust, San Diego County  
 Water Authority  
 Jim McAdler, Windsor  
 Bret Plumlee, El Segundo  
 Carolyn Dominguez, San Luis Obispo

### Committees

#### **Administration**

Gary Hill, Lancaster  
 Pam Ehler, Brentwood  
 Bob Biery, Westlake Village

#### **Annual Seminar**

Bradley Grant, Merced  
 Gus Vina, Sacramento  
 Dennis Danner, Newport Beach

#### **Budgeting & Management Reporting**

Agnes Walker, Costa Mesa  
 Gina Schuchard, Santa Ana  
 Sandra Sato, Oroville  
 Cindy Guziak, Orange County Fire Auth.  
 Joan Michaels, King City

#### **Career Development**

Viki Copeland, Hermosa Beach  
 Lisa Hildabrand, Carlsbad  
 Russ Branson, Roseville  
 Ronnie Campbell, Lakewood  
 Mary Bradley, Sunnyvale

#### **Debt, Benefits and Treasury**

Les Tyler, Elk Grove  
 Pauline Marx, Emeryville  
 Bill Statler, San Luis Obispo

#### **Intergovernmental Relations**

Gary Nordquist, Fontana  
 Tracey Hause, Arcadia  
 Bob Torrez, Long Beach

#### **Professional & Technical Standards**

Bill Thomas, Petaluma  
 John Adams, West Hollywood  
 Gavin Curran, El Segundo  
 Sandra Schmidt, Las Virgenes Municipal  
 Water District  
 Derek Hanway, Burbank

#### **Technology**

Julia James, Malibu  
 John Adams, West Hollywood  
 Josh Betta, South Pasadena

#### **Scholarship Program**

Debra Ryan, Half Moon Bay  
 Candis Hong, Thousand Oaks

## Financing Deficits

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

At the request of the League and CSAC, I recently made a presentation on pension obligation financing to finance officials representing a number of cities. In addition to ongoing losses of revenue to the State, many cities and counties are also dealing with the high cost of expensive retirement benefit enhancements that were granted to public employees during the 1990s. These costs are significant, and in many cases, cities and counties find themselves with an unfunded liability. The League and CSAC have joined forces to develop and offer a program whereby local government agencies with unfunded liabilities can issue pension obligation bonds or POBs, through a bond pool created for that purpose by the League and CSAC.

The City of Long Beach issued POBs in 1995, and the results were pretty amazing. The timing was such that the \$108 million of bond proceeds, along with other assets in the City's CalPERS account, began to earn double-digit returns due to CalPERS investment. Long Beach quickly found itself moving from an unfunded liability to a "superfunded" status. As a result, Long Beach has not had to pay any PERS-related costs from the City budget since 1998. More recently, I again took advantage of historically low bond interest rates to "refund" or refinance a portion of the City's pension bonds at significant savings to the City. However, I would advise that you do your homework, ask a lot of questions, and make sure that you understand the risks involved before you recommend to your executive and council or board that your agency finance, through the issuance of bonds, your unfunded liability.

If you have any questions about the program or any type of bond financing, and you want to hear from someone who has gone through this, please feel free to call me at 562-570-6024 or email me at Bob\_Torrez@longbeach.gov.

## Mark Your Calendars



### **Coaching Program Bridge Calls**

March 11, 2004, 4:00-5:00pm  
 "Small Group Coaching for New and Aspiring Finance Directors"

March 18, 2004, 4:00-5:00pm  
 "Handling Politics and Ethical Issues"

(see page 6 for details)

### **Intermediate Governmental Accounting**

March 25, 2004  
 San Luis Obispo, CA

### **Beginning Governmental Accounting**

April 22, 2004  
 Concord, CA

(see attached registration form)

### **CMTA Annual Conference**

April 19-23  
 South Lake Tahoe, CA

### **Fundamentals of Debt Financing hosted by CDIAC**

May 6-7  
 Pasadena, California

For more information visit:  
[www.treasurer.ca.gov/cdiac/seminars/20030219\\_prelim.pdf](http://www.treasurer.ca.gov/cdiac/seminars/20030219_prelim.pdf)

Please visit [www.csmfo.org](http://www.csmfo.org)  
 for registration forms  
 and more information

## Chapter Meeting Notices

### Coachella Valley

Jerry Carter, City of Indio

**Date:** March 15, 2004  
**Time:** 12:00 to 1:30pm  
**Place:** Roppongi Restaurant - Spa Resort Casino  
 Palm Springs, CA  
**Spkr:** Fran Mancia, MBIA MuniServices  
**Topic:** The Impacts of the March 2nd Election on  
 Local Governments  
**RSVP:** Maureen Fox 760/323-8229

### East Bay

Mary Dodge, City of Concord

**Date:** March 18, 2004  
**Time:** 9:00am  
**Place:** Danville Town Meeting Hall  
 201 Front Street  
**Spkr:** Elizabeth Hudson, Dirof Finance, City of Danville  
 Lauren Brant, Sr. Mgmt. Consultant, PFM  
 Paul Rosentiel, E.J. De La Rosa & Co.  
**Topic:** What's Happening in Danville, GASB 40, Deficit  
 Borrowing Plans of State of California  
**RSVP:** Lilian Kotz 510/3124-3321

### Channel Counties

Christy Pinuelas, City of Camarillo

**Date:** March 17, 2004  
**Time:** 11:45am-2:00pm  
**Place:** City of Camarillo,  
 Police Department Community Room  
**Spkr:** Kirk Wolf, VP, ICMA Corporation  
**Topic:** Retiree Health Savings Programs (RHSP)  
**RSVP:** Jill Gordon, 805/388-5320

### Monterey Bay

Marc Pimentel, City of Monterey

**Date:** March 26, 2004  
**Time:** 10:45am-1:00pm  
**Place:** Tarpy's Roadhouse  
 Monterey, CA 831/647-1444  
**Spkr:** Lester T. Wood, Bond Logistix  
**Topic:** Liquidity Pool Options  
**RSVP:** Marc Pimentel 831/646-3947

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## CSMFO Chapter Chairs

Chapter Assistant - Tawni Escudero, League of California Cities 916/658-8210 or [tescudero@cacities.org](mailto:tescudero@cacities.org)

<b><u>Chapter</u></b>	<b><u>Chairperson</u></b>	<b><u>Telephone</u></b>	<b><u>Email Address</u></b>
Central Coast	Lynda Snodgrass	805/473-5432	lsnodgrass@arroyogrande.org
Central Los Angeles	Susan Bergeron-Vance	562/868-0511	susanbergeronvance@santafesprings.org
Central Los Angeles	Rod Hill	562/464-3340	rhill@whitterch.org
Central Valley	Greg Baird	209/577-5458	gbaird@modestogov.com
Channel Counties	Christy Pinuelas	805/388-5358	cpinuelas@ci.camarillo.ca.us
Coachella Valley	Jerry Carter	760/ 342-6560	jcarter@indio.org
Desert Mountain	Kevin Smith	760/240-7000	ksmith@applevalley.org
East Bay (S.F.)	Mary Dodge	925/671-3182	maryd@ci.concord.ca.us
Imperial County	Vacant		
Inland Empire	Tina Kundig	909/798-7543	tkundig@cityofredlands.org
Monterey Bay	Marc Pimentel	831/646-3947	pimentel@ci.monterey.ca.us
North Coast	Bill Mushallo	707/543-3092	bmushallo@ci.santa-rosa.ca.us
Northeast Counties	Steve Strong	530/225-4087	sstrong@ci.redding.ca.us
Northwest Counties	Carolynn Thomas	707/441-4114	cjthomas@ci.eureka.ca.gov
Orange County	Kathy Rafferty	949/724-6027	krafferty@ci.irvine.ca.us
Peninsula	Thomas Fil	650/595-7435	tfil@ci.belmont.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Maria Kachadoorian	619/476-5376	mkachadoorian@ci.chula-vista.ca.us
San Gabriel Valley	Josh Betta	626/403-7250	jbetta@ci.south-pasadena.ca.us
San Gabriel Valley	Tracey Hause	626/574-5400	thause@ci.arcadia.ca.us
South Bay	Jag Pathirana	310/970-7927	jpathirana@earthlink.net
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselma.com

## AICPA 2004 Nominations

The American Institute of Certified Public Accountants (AICPA) is now accepting nominations for the 2004 AICPA Outstanding CPA in Government Award. The deadline for the nominations to be considered for the 2004 award is April 2, 2004. The award will be presented at the AICPA's 21<sup>st</sup> Annual National Governmental Accounting and Auditing Update Conference, August 23-24, 2004, in Washington D.C.

This award has been created for two major purposes. The first is to recognize the achievements of individual CPAs employed in federal, state, or local government. The second is to promote the CPA designation as the premier professional credential for accounting, auditing, and finance professionals in government. This year, we are accepting nominations for CPAs working at the state level. For questions or applications please contact Emanuela LiMandri at 212/596-6157 or via email at elimandri@aicpa.org.

Since the program will recognize leadership at the state level, please forward the information to state employees that you believe deserve recognition.

### CSMFO MiniNews



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Sacramento, CA 95814  
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Tawni Escudero

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[tescudero@cacities.org](mailto:tescudero@cacities.org)

## League Policy Committee Update: Public Safety

Mary Jo Walker,  
City of Santa Clara

The Committee adopted the 2004 Work Plan that included ongoing issues of homeland security, gaming, emergency medical services, revenue security. Some new issues that were added to the work plan include the League Citipac ballot initiative, the wildland urban interface, and alcohol control.

The Joint Policy Statement on Collaborative Planning for Wildland Urban Interface was approved by the Committee after a presentation and discussion.

Dwight Stenbakken from the League gave the Committee a budget update. He reported that the \$1.3 billion that the Governor's budget proposes will be ongoing in the League's opinion. Counties will be harder hit than cities, although the impact to cities will be harsh. He emphasized the importance of the League's Citipac ballot measure. There was a lot of discussion and questions about this.

Dwight summarized the Governor's ballot measure to issue \$15 billion in bonds on the March 2 ballot. If this measure fails, the Governor's proposal was to resort to the triple-flip bonds that were passed in the budget, and failing this, to issue Revenue Anticipation Warrants (RAW's). The Governor's bond measure has not polled well. The League's Citipac measure has polled better with the general public.

A representative from the California Department of Alcoholic Beverage Control made a presentation about the need for alcohol licenses at art galleries that serve wine. The Committee also voted to support the proposed legislation regarding a forum to hear Emergency Medical Services disputes.

## Chapter Meeting Notices cont...

### San Gabriel Valley

Josh Betta, City of South Pasadena  
Tracey Hause, City of Arcadia

**Date:** March 17, 2004

**Time:** 11:30

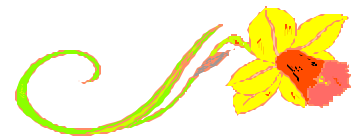
**Place:** Four Points Sheraton Hotel  
Monrovia, CA

**Spkr:** Lloyd de Llamas, Hinderliter,  
de Llamas & Associates

**Topic:** Sales Tax and Statewide  
Legislative Review Potpourri

**RSVP:** Kelley Williams  
626/574-5465

## UC Riverside Extension Spring Quarter Classes



For information contact University of California, Riverside Extension at (909) 787-4111 or check out our web site: [www.UCRExtension.net](http://www.UCRExtension.net)

April 7-June 9, 2004

Accounting for Governmental and Non-profit Organizations I, Riverside, California, Wednesdays, 6-9:45 pm, Fee: \$475. An introduction to the characteristics of governmental and nonprofit accounting emphasizing the various fund types and account groups.

April 8-June 10, 2004

The Budgetary Process in governmental and Nonprofit Organizations, Riverside, California, Thursdays, 6-9:45 pm, Fee: \$475. Overview of the financial planning process with emphasis on budgeting techniques, financial sources, chronologies, roles and politics.



# Fighting Back: The Local Taxpayers and Public Safety Protection Initiative

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

The facts are these: two successive governors, one a Democrat and one a Republican, promised that they would not balance the State budget on the backs of local governments. Within months of these "heartfelt" declarations, both men reneged on their earlier promises and turned again to cities and counties to help address huge deficits in the State budget. These are deficits that were created by overly zealous spending by State legislators of both parties.

Local governments were told that they would have to "share the pain," which on one level may seem reasonable to some. However, the plundering of local treasuries did not begin with Governors Davis and Schwarzenegger. For decades the Legislature and various Governors have taken actions that have diverted or delayed the payment of local tax revenues that would otherwise have financed public safety, healthcare activities and other critical community services. Now, with the current Governor's latest proposal to divert \$1.3 billion in property taxes from cities and counties to the State, the patient is not merely feeling pain, but is in danger of flatlining.

Cities and counties can no longer function while they are at the mercy of State legislators. No municipal financial plan can succeed and no city budget can remain viable as long as every Governor knows that local funds are available for the taking whenever an emergency arises.

In recognition of the need to take action, the League of California Cities General Assembly voted unanimously in September, 2003 "to sponsor a statewide initiative to protect local revenues and services from raids and reductions by State government." The League has defined three important criteria that the initiative meets:

It will protect the revenues and services of all local governments, regardless of their size or fiscal condition.

The initiative will give residents the ultimate say on whether their tax revenues should be

spent on local or state services.

The language of the initiative is simple and straightforward.

The initiative is called "The Local Taxpayers and Public Safety Protection Act;" the process of collecting the required 598,105 valid signatures to qualify the measure for the November, 2004 ballot has now begun.

The League of California Cities is not alone in its recognition of the losing battle that municipalities face when struggling with the State over the allocation of revenues. To quote a recent editorial in the Long Beach Press-Telegram, "The League rightly identifies that California's biggest problem is the concentration of too much power in Sacramento. The State can impose costs – or take money – from local governments almost willy-nilly, with little say of the public."

California cities can no longer afford to stand by passively while Sacramento-based politicians siphon off more and more resources. In addition, local governments must have protection against the State's seemingly capricious imposition of unfunded mandates. The initiative also bans such mandates without voter approval.

As highlighted in detail at the official Californians to Protect Local Taxpayers and Public Safety website ([www.protectlocalservices.com](http://www.protectlocalservices.com)), the measure **DOES**:

Require voter approval before the Legislature can take local government revenues and use them for state, rather than local, purposes.

Ensure that local tax dollars to fund local services like police and fire, emergency and trauma care, parks, roads, libraries and water delivery are not taken by the state. Make it absolutely clear that if the State Legislature mandates that local governments provide new or expanded programs or services, then the State would have to

reimburse local governments for the cost of those programs.

Provide flexibility for state budgeting decisions, but requires voter-approval on any future State Legislative actions that would reduce funding sources for essential local services.

The measure **DOES NOT**:

... raise taxes. In fact, this measure will help decrease pressures for local fees and taxes by protecting local revenue sources from State raids.

... increase funding to local governments. It simply prevents the State Legislature from raiding future local government funding.

... reduce funding that schools receive from local property taxes or funding that schools receive from the State.

... reduce funding for other state programs like schools or highways.

Of primary importance to all Californians is the fact that the Local Taxpayers and Public Safety Protection Act would increase local control over our local tax dollars; as they should, voters would have the final say on proposed actions by legislators that could further reduce local government funding.

For further information on the measure, including limitations on campaigning by public officials and the actual text of the proposal, please go to the League of California Cities website ([www.cacities.org](http://www.cacities.org)); there you will find links to all significant sites that pertain to the initiative.

## Local Government Wins Prop. 218 Fee Case

Michael G. Colantuono

The California Supreme Court recently decided *Richmond v. Shasta CSD* interpreting Prop. 218, the “Right to Vote on Taxes Act.” The case breaks important new ground, holding:

1. water capacity or connection charges and other charges triggered by voluntary decisions to seek government services are not “assessments” subject to property-owner approval; and
2. such charges are not “property related fees” subject to Prop. 218 even if used to recover capital costs for fire and emergency medical services.

*Richmond* clarifies that utility connection and capacity charges needed to fund services to new development are not subject to voter or property-owner approval. This is good news for the development industry, too, for without a means to finance infrastructure, many local governments would not permit much new development. The Court also shed light on Prop. 218’s “development fee” exemption. However, the decision states that water is a property-related service and creates some confusion as to when a charge on existing water customers is subject to Prop. 218.

*The Facts.* The Shasta CSD imposes a water connection charge on those who seek new water service. The fee has three components: a water capacity component to fund water infrastructure; a fire suppression component to fund capital purchases for fire and emergency medical services; and, a water connection component to recover the cost of installing a meter. The plaintiffs challenged an increase in the connection fee, arguing that the water capacity component was an assessment subject to Prop. 218 and that the fire capacity component was a property-related fee which violated Prop. 218’s requirement that such fees not be used for general governmental services.

*The Decision.* Prop 218 defines “assessment” as “any levy or charge upon real property by an agency for a special benefit conferred upon the real property.” The Supreme Court clarified that an “assessment” could not include any revenue measure for which the assessing government cannot identify the affected properties at the outset.

Thus, if the persons who are to pay the charge cannot be known until future events unfold – such as future development or requests for service – the charge is not an assessment under Prop. 218

The Court rejected the lower courts’ reliance in this case on the “development fee” exception to Prop. 218. Both lower courts had viewed the water connection charge as triggered by a decision to develop property and thus an exempt development fee. The Supreme Court wrote:

“We agree with plaintiffs that the District’s capacity charge is not a development fee. It is similar to a development fee in being imposed only in response to a property owner’s voluntary application to a public entity, but it is different in that the application may be only for a water service connection without necessarily involving any development of the property. (Citations.) Our agreement that the capacity charge is not a development fee does not assist plaintiffs, however, because it does not mean that the capacity charge is an assessment within the meaning of [Prop. 218].”

This tells us a few things about the development fee exemption. First, a development fee is “imposed only in response to a property owner’s voluntary application to a public entity,” presumably to engage in development. Second, fees imposed on new water service connections may not generally be development fees, because the new connection may “not necessarily involv[e] any development of the property.” This is not a blanket statement that water fees can never be development fees, however. For example, a condition of a subdivision that a developer install water mains or pay the utility to do so would seem to be a classic development fee. On the other hand, where a fee is imposed on new users of services which sometimes, but not always, relate to development – such as water, sewer and other utility services – this language suggests the development fee exception will not be available.

The Court concluded that the fire suppression component of the fee was not a property-related fee or charge subject to Prop. 218 because it was triggered not by property ownership, but by “voluntary decisions to request water service.” This restates the “voluntariness” test of *Apartment Ass’n of Los Angeles County, Inc. v. City of Los Angeles*

This conclusion was enough to resolve the matter. The Court continued in what appears to be obiter dicta (Latin for “otherwise said” and referring to discussion not essential to a holding and therefore not a precedential value) that “supplying water is a ‘property-related service’ within the meaning of [Prop. 218].” The Court stated:

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## Local Government Wins Prop. 218 Fee Case cont...

“In the ballot pamphlet for the election at which [Prop. 218] was adopted, the Legislative Analyst stated that ‘[f]ees for water, sewer and refuse collection service probably meet the measure’s definition of property-related fee.’ The Legislative Analyst apparently concluded that water service has a direct relationship to property ownership, and thus is a property-related service within the meaning of [Prop. 218] because water is indispensable to most uses of real property; because water is provided through pipes that are physically connected to the property; and because a water provider may, by recording a certificate, obtain a lien on the property for the amount of any delinquent services charges. But the Legislative Analyst was apparently referring to fees imposed on existing water service customers, not fees imposed as a condition of initiating water service in the first instance.” (Citations omitted.)

Taxpayer advocates will argue this unequivocally means that water service charges are necessarily subject to Prop. 218. Such a reading is overbroad. First, this discussion is dicta. Second, the parties argued the relevant provisions of the *Apartment Ass’n* case and cited *HJTA v. City of Los Angeles*, which concluded that metered water consumption fees are not property-related because they are not triggered by property ownership, but by voluntary decisions to use water. Nonetheless, the Court found no need to discuss these authorities, much less overrule them. Moreover, the *HJTA v. Roseville* decision the *Richmond* Court cited in this discussion carefully distinguished the *Los Angeles* case.

Perhaps the most convincing is the Court’s own language on this issue:

“Thus we agree that water service fees, being fees for property-related services, may be fees or charges within the meaning of [Prop. 218]. But we do not agree that all water service charges are necessarily subject to the restrictions that [Prop. 218] imposes on fees and charges. Rather, we conclude that a water service fee is a fee or charge under [Prop. 218] if, but only if, it is imposed ‘upon a person as an incident of property ownership.’ A fee for ongoing water service through an existing connection is imposed ‘as an incident of property ownership’ because it requires nothing other than normal ownership and use of property. But a fee for making a new connection to the system is not imposed ‘as an incident of property ownership; because it results from the owner’s voluntary decision to apply for the connection.’” (Original emphasis; citations omitted)

Thus, to trigger Prop. 218, a utility fee must constitute a fee for a property-related service (because it “is indispensable to most uses of real property,” “provided through pipes that are physically connected to the property,” and because the fees can be enforced by lien) and must also be “imposed” as an incident of property ownership’ because it requires nothing other than normal ownership and use of property.” If something other than ownership and use of property is required – such a decision to consume a service on that property by a person who need not take the service and who need not be a property owner – then the fee is not subject to Prop. 218.

*What Does it All Mean?* The case is good news for local government with respect to capacity and connection charges. As to the question of utility services fees, such as those for water and sewer services and, perhaps, refuse collection services, a few points are worth bearing in mind. First, the safest legal course is to comply with the property-related fee provisions of Prop. 218 when establishing or increasing such fees. Doing so eliminates any need to argue this point. Those procedures require mailed notice to all fee payors – which can be included with a monthly bill. If an absolute majority of affected fee payors protest, the fee cannot be approved. Majority protests are uncommon in all but the smallest jurisdictions, however, and these procedures will rarely block an increase, although they add expense and delay.

Second, risk of suit can be mitigated by some or all of the following:

1. tying charges to consumption or other voluntary action by a fee payor rather than merely owning property, such as a request for service (it may be useful to amend service initiation request forms to make clear that the fee payor is requesting service as a utility customer and not as a property owner),
2. imposing charges on those who use a service and not on those who own property on which it is used,
3. clarifying that liening property to collect unpaid charges is only a debt collection device (approved in *Apartment Ass’n*) and not a basic element of the fee,
4. avoiding use of the property tax roll,

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## Local Government Wins Prop. 218 Fee Case cont...

5. discontinuing service rather than imposing a lien to enforce fees where possible (this is problematic for sewer service providers that are not also water providers),
6. clarifying that property may be used without taking the service, by allowing lawful wells, septic and leach systems or documented self-hauling of refuse, and
7. demonstrating that the properties with respect to which the charge will be paid cannot be identified at the outset because the source of service requests, and the volume of service to be requested, is unknown.

Conclusion. SO far, the local government community is 2 for 2 in the California Supreme Court with respect to Prop. 218. *Richmond v. Shasta CSD* is an important win and reflects not only our efforts and those of our co-counsel David L. Edwards, General Counsel to the Shasta CSD, but others as well. Kudos and thanks to Betsy Strauss, author of the amicus brief on behalf of the League of California Cities, the Association of California Water agencies and the California State Association of Counties; and to Dan Hentschke, General Counsel of the San Diego County Water District, who critiqued Betsy's brief as well as our briefs on behalf of the Shasta CSD.

New developments in this area of the law will continue, of course. As always, we will keep you posted.

For more information on this subject contact Michael at 213/533-4146 or [mcolantunon@clrlawfirm.com](mailto:mcolantunon@clrlawfirm.com).

## Up the Ladder

**DIRECTOR OF FINANCE & ADMINISTRATIVE SERVICES** – City of Bell Gardens, CA – (Salary: \$7,807 - \$9,489/Monthly. Excellent benefits including PERS (2% @ 55) and a 4/10 work schedule.) Reports to the City Manager and is responsible for the development and administration of programs designed to address primary areas of City service. The director supervises the fiscal management program of the City including budget preparation and monitoring, collection and disbursement of revenues, payroll, accounting, and financial reporting and auditing. Serves as City and Agency Treasurer, make investments, prepare monthly treasurer's report, review investment policy, and other duties associated with the office of City Treasurer. Experience: The ideal candidate possesses at least five years of professional, municipal, financial management experience which includes the implementation and oversight of complex financial systems and ensuring compliance with generally accepted accounting principles and procedures, personnel rules and regulations; extensive experience in human resource or risk management issues and the administration of salary and compensation system. Experience as a Finance Director or as an assistant in a larger California entity finance or personnel office highly desirable. Bilingual Spanish desirable. Education: Bachelor's degree from a four-year college or university, with major coursework in accounting, economics, business administration or a closely related field. Master's degree preferred and California licensed CPA highly desirable. The position is Open until filled. If you meet the qualifications and believe that you possess the ideal candidate profile, submit a complete City application, comprehensive resume, salary history, five work-related references (references will not be contacted until mutual interest is determined), and a letter explaining how you meet the profile. Please contact the Personnel Department at (562) 806-7700, ext. 708 or by email at [atse@bellgardens.org](mailto:atse@bellgardens.org), or visit us at 7100 S. Garfield Avenue, Bell Gardens, CA 90201.

**ACCOUNTANT** – City of Bell Gardens, CA – (Salary: \$4,010 - \$4,874/Monthly. Excellent benefits including PERS (2% @ 55) and a 4/10 work schedule.) The Accountant, although non-supervisory, will be the in-charge for accounting operations. The position encompasses overall responsibility for accounting operations thus freeing up the Director Finance and Administrative Services to oversee the entire departmental mission. Some of the duties include preparing journal entries; assists in the preparation of year end reports and schedules; prepares expenditure and revenue reports; assists in the preparation of the City's budget and Comprehensive Annual Financial Report (CAFR); analyzes and reconciles bank and ledger accounts; interfaces with independent auditors; maintains grant related records and prepares periodic grant reports; prepares financial statements in accordance with generally accepted accounting principles (GAAP) and governmental accounting and financial reporting standards; maintains accounting files and or records; reviews accounting methods; may train other employees in the areas of payroll, accounts payable, and accounts receivable. Experience: Requires thorough knowledge of generally accepted accounting principles and practices; computerized accounting systems; accounting, auditing, and financial reporting. Requires the ability to prepare financial statements in accordance with GAAP; analyze and interpret financial data and develop special financial reports; prepare journal entries and reconcile general ledger balances with subsidiary reports; prepare clear and concise written communications. Education: Graduation from an accredited four-year college or university with a degree in accounting, finance, business administration, public administration, or a closely related field. Three years of municipal accounting experience. Familiarity with EDEN governmental accounting system highly desirable. Experience with implementation of new accounting system or upgrading of accounting systems to new versions highly desirable. The position is Open until filled. If you meet the qualifications and believe that you possess the ideal candidate profile, submit a complete City application, com

(Continued on pg. 9)



## Up the Ladder

(Continued from pg. 8)

prehensive resume, salary history, five work-related references (references will not be contacted until mutual interest is determined), and a letter explaining how you meet the profile. Please contact the Personnel Department at (562) 806-7700, ext. 708 or by email at [atse@bellgardens.org](mailto:atse@bellgardens.org), or visit us at 7100 S. Garfield Avenue, Bell Gardens, CA 90201.

**SENIOR ACCOUNTANT** – City of Berkeley, CA. Salary: \$62,928 - \$70,068 plus 8%PERS. The City of Berkeley is seeking experienced accountants to fill two current positions. The Senior Accountant is the advanced specialist or lead person over other accountants. Duties include: reviews accounting documents to ensure accuracy of information and calculations; maintains accounting records on City land and building inventory; prepares annual financial reports for Controller's Office. A second position is in the Housing Dept with responsibility for preparing federal and state Sec 8 and Public Housing financial documents. Req BS degree in Accounting or related field and 5 years professional accounting exp preferably in govt or public agency. CPA preferred. Application deadline April 12, 2004. For applications visit website: [www.ci.berkeley.ca.us/hr](http://www.ci.berkeley.ca.us/hr) or call (510) 981-6888, City of Berkeley, Human Resources, 2180 Milvia St., Berkeley, CA. EOE.

**BUDGET MANAGER** – City of Carlsbad, CA. Salary: \$60,100 - \$82,600 plus an excellent management benefits package. The City of Carlsbad announces it's newly created Budget Manager. The incumbent will manage the citywide process for capital and operating budgets, interpret budget policy and make recommendations to senior management on final budgets. The Budget Manager will also make presentations to large groups. Other duties include administering and managing the City's tax revenue base including compliance with the tax ordinances, as well as administering assessment districts along with the related debt issues. The position is a member of the Finance Mgt. team. The position supervises one analyst and reports to the Finance Director. Deadline: Submit applica-

tion/resume by Monday, March 15, 2004, 5:00 p.m. Obtain information at the City of Carlsbad, Human Resources Department, 1635 Faraday Ave., Carlsbad, CA 92008; call (760) 602-2440, or apply online at [www.ci.carlsbad.ca.us](http://www.ci.carlsbad.ca.us) EOE

**ACCOUNTING MANAGER/ DEPUTY TREASURER** – City of Claremont, CA. Salary: \$4,969 - \$6,003 (currently under review) per month. The City of Claremont is looking for one highly motivated, enthusiastic, and customer service oriented individual to manage the day-to-day accounting activities including payroll, payables, receivable, utility billing and licensing services of the City, Redevelopment Agency, enterprise funds, and special authorities. The Accounting Manager position will work in a fast-paced, challenging and demanding environment, and receive administrative direction from the Budget and Finance Manager. Additional information about job duties and qualifications are available on the City website at [www.ci.claremont.ca.us](http://www.ci.claremont.ca.us) or from the Personnel Office at (909) 399-5450. Completed application required and must be received by Wednesday, March 31, 2004, by 1:00 p.m. EOE/DRUG FREE EMPLOYER

**DIRECTOR OF FINANCE** – City of La Habra, CA. The City of La Habra, CA is seeking a team-oriented and talented public finance professional to serve as its next Director of Finance. Located in North Orange County just 20 miles southeast of Los Angeles, the City that prides itself on being "A Caring Community" is home to a population of 61,188. The City has a general fund of \$27.6 million and an investment portfolio valued at \$45 million. The Director of Finance/City Treasurer is supported by 15 highly skilled staff, including three managers. Finance is responsible for accounts payable/ receivable, payroll, cash management, enterprise and license billings, and information technology. La Habra is desirous of attracting experienced professionals who are dedicated to customer-centered leadership. The equivalent of a Bachelor's degree is required and a Master's is preferred. Salary range: \$99,063-\$123,715. The final filing date for this position is Friday, March 19, 2004. Submit resume, cover letter, current salary and three

professional references to: Teri Black-Brann, SHANNON EXECUTIVE SEARCH, 241 Lathrop Way, Sacramento, CA 95815, Phone: 916.263.1401, Fax: 916.561.7205, E-mail: [resumes@cps.ca.gov](mailto:resumes@cps.ca.gov), Website: [www.cps.ca.gov/shannon](http://www.cps.ca.gov/shannon)

**DEPARTMENT MANAGER, Accounting & Financial Reporting** – Orange County Transportation Authority. Salary : Up to \$10,034/Month Dependent on Qualifications. We offer an outstanding benefits package & an opportunity to meet the challenges of the county's growing transportation needs. Come join our team of professionals! This position will manage 30 employees responsible for the General Ledger, Payroll, Accounts Payable/Receivable, Fixed Asset/Grant/Treasury Accounting & activities for fixed route pass sales, fare collection & commercial banking. Oversee preparation of CAFR, NTD and State Controller's Reports. Review daily cash position & give technical financial guidance. Requires Bachelor's Degree or equivalent in accounting, finance, business or related field & 10 yrs accounting experience including financial analysis, development of internal

(Continued on pg. 10)



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also include billing information,  
or indicate if you wish to pay via  
credit card. Ads must be  
received by the 25th of each  
month for the next month's  
insertion.

## Up the Ladder

(Continued from pg. 9)

control systems & contract/project management (5 yrs supervision). CPA or MBA preferred. Requires knowledge of governmental accounting & budgeting. Strong technical background desirable. Understanding of government legislative processes/structures. Ability to evaluate & present complex financial data, effectively supervise, direct data management systems & formulate short- & long-term objectives. Mail/fax resume with salary history to: OCTA, 550 S. Main St., PO Box 14184, Orange, CA 92863-1584 or FAX (714) 560-5899. Additional info: [www.octa.net](http://www.octa.net) AA/EOE/M/F/D/V

**PAYROLL SUPERVISOR (SR. ACCOUNTANT)** - The City of Palo Alto has an exceptional opportunity for a Payroll Supervisor. In this hands-on role, you will have direct responsibility for accurate preparation of the bi-weekly payroll for 1100+ employees using our new in-house payroll system (SAP). You will ensure correct payment of all payroll taxes, accrual times, insurance, deferred compensation, garnishments, etc., and prepare account reconciliation for payroll related items and for the month-end accounting cycle. You will also evaluate internal controls of the department and assist in the maintenance and installation of the system modules and make recommendation for improvements. To qualify, you will need a BA degree with knowledge of accounting at the Sr. Accountant level, and knowledge of CA and federal wage and hour law and policies. A minimum of 4 years payroll experience is required with experience processing payroll transactions for multiple bargaining units using SAP payroll system preferred. Exceptional interpersonal and communication skills with the ability to interact with all levels of employees with respect and collaboration is essential, as is demonstrated experience and success in improving processes and efficiencies. Must be organized, detail-oriented and have the ability to multi-task. Computer proficiency in Excel and SAP preferred. To apply or to learn more about the position, visit our website at [www.cityofpaloalto.org](http://www.cityofpaloalto.org), or send your resume to: City of Palo Alto, Human Resources Department, 250

Hamilton Avenue, Palo Alto, CA 94301; or FAX to (650) 329-2696; Phone (650) 329-2376. EOE.

**SR. ADMINISTRATIVE ANALYST** - City of Rialto, CA. Salary: \$4,280- 5,203/Month. Contact: City of Rialto. Phone: (909) 820-2540. Website: [www.rialtoca.gov](http://www.rialtoca.gov). Deadline: 3/11/04. Performs complex prof. analytical & admin. duties. Two positions in Finance Dept.-emphasis on Public Works or Risk Management. Req's equiv. to BA Degree in related field & 4 yrs. admin. program exper. Contact for app: City of Rialto, 150 S. Palm Ave., Rialto, CA 92376. (909) 820-2540. [www.rialtoca.gov](http://www.rialtoca.gov). EOE.

**REVENUE COLLECTION MANAGER** - City of Richmond, CA - Salary: \$4,986 - \$6,025/mo. Plans, coordinates and executes the collection and deposit of revenues and establishes and audits cash handling procedures for all City departments. Oversees collection of such revenues as permit fees, hotel and motel taxes, utility user taxes, and business license fees. **REQUIRES:** Bachelor's Degree in Accounting, Business Administration, Finance, or a closely related field AND three years of experience in finance and/or collections. Experience in auditing municipal records highly desirable. **APPLY BY:** Tuesday, March 17<sup>th</sup>. For a detailed announcement and employment application, please contact us at: (510) 620-6602. Applications may also be downloaded at [www.ci.richmond.ca.us](http://www.ci.richmond.ca.us) or by sending a SASE to City of Richmond, Human Resources Department, 1401 Marina Way, South, Richmond, CA 94804. (Please note: The City of Richmond will not accept responsibility for postage handling and will not accept faxed copies of applications.) EOE

**DIRECTOR OF ADMINISTRATIVE SERVICES** - City of Santa Maria, CA. Salary: \$9,326/mo. - 11,336/mo., plus excellent benefit package. The City of Santa Maria (population 82,000), located in northern Santa Barbara County on the beautiful Central Coast of California, is in search of a seasoned financial professional ready to join our solid management team as the new Director of Administrative Services. We have a stable, yet growing community, with the members of our management team averag-

ing 14 plus years of City service. The incumbent has announced his retirement after 22 years with the City. The ideal candidate will have extensive knowledge in general, fund and governmental accounting, with the proven ability to lead a staff of 19 full-time employees in a range of functions, including accounting, treasury, purchasing, utility billing, business licensing, payroll, auditing, redevelopment agency financial accountability, risk management, and information technology, while keeping overall customer service as a top priority. The successful candidate will possess a bachelor's degree in accounting, business administration, or a related field, with a minimum of five years increasingly responsible financial management experience in a local government setting, of which two years must be in a responsible supervisory capacity. The benefit package includes 2.7% @ 55 CalPERS single highest year formula and no FICA deduction. Official City application required, accessible at [www.ci.santamaria.ca.us](http://www.ci.santamaria.ca.us) or contact Human Resources, 110 East Cook Street, Rm. 1, Santa Maria, (805) 925-0951, ext. 203. Application packet must include official City application, resume, cover letter, and supplemental application. **APPLY BY:** Friday, April 30, 2004, 5:00 p.m. EOE

**ASSISTANT GENERAL MANAGER/ADMINISTRATION & FINANCE** - Stockton East Water District, Stockton, CA. Salary: \$75,000/yr. 10 yrs. of resp. financial mgmt. exp. including 5 years of mgmt. and supervisory with significant exp. in local government. Bachelors from an accredited college or university in public administration, accounting, finance or a related field. Master's and/or CPA desirable. First resume review after April 2, 2004. Send resume to Kevin Kauffman, G.M., Stockton East Water District, P.O. Box 5157, Stockton, CA 95205 -[izettab@pacbell.net](mailto:izettab@pacbell.net) and, [jrthomas@sewd.net](mailto:jrthomas@sewd.net).

**DIRECTOR OF FINANCE** - City of Vista, CA. The City of Vista, CA is seeking an experienced and visionary professional to serve as its next Director of Finance. Ideally located just 7 miles inland from the Pa-

cific Ocean in North San Diego County, Vista serves a population of 92,800. The City's total budget is \$71 million. Reporting to

(Continued on pg. 11)

## Up the Ladder

(Continued from pg. 10)

the City Manager, the Director oversees the day-to-day financial operations of the City including budget, treasury, payroll, business licenses, sewer billing, general ledger, accounts payable, accounts receivable and cash receipts. The Finance Director is also responsible for all financial reporting and audit compliance. This department head, supported by 16 staff, also serves as the City Treasurer and key advisor to Vista's City Council and Management Team on all immediate and long-term municipal budget and finance issues. Ideal candidates will be experienced public finance professionals who perform well in a team-oriented environment and enjoy managing a substantial portfolio of responsibilities. A bachelor's degree is required. The salary range for this position goes up to \$124,020 (midpoint \$121,200). The final filing deadline for this opportunity is Friday, April 2, 2004. Submit resume, cover letter with current salary, and three professional references to: Teri Black-Brann, CPS EXECUTIVE SEARCH, 241 Lathrop Way, Sacramento, CA 95815, Phone: 916.263.1401, Fax: 916.561.7205, resumes@cps.ca.gov, www.cps.ca.gov/shannon

**SENIOR ACCOUNTANT** - City of Yorba Linda, CA Salary: \$57,372 - \$69,732 annually. Under the general direction of the Finance Director, the Senior Account oversees the accounting and cashiering functions, participates in various annual financial audits, purchasing & budget process, debt administration and investment activity. The ideal candidate shall be a self-starter and team player, have strong financial, statistical and decision-making skills, and possess a strong customer service orientation. The position requires a Bachelor's degree (Master's and/or CPA preferred) in accounting, business administration, finance or a closely related field and four years progressively responsible experience in performing professional, analytical, supervisory and administrative duties in the public and/or private sector. City application required by April 13, 2004. Apply: CITY OF YORBA LINDA, PO Box 87014, 4845 Casa Loma Avenue, Yorba Linda, CA 92886 (714) 961-7107. www.ci.yorba-linda.ca.us

## President's Message

(continued from pg 1)

thought-provoking address by Dan Walters, columnist, giving us "Another Ride on the Merry-Go-Round? A Perspective on the State Budget".

I heard many positive comments throughout the conference and I believe attendees were given good value for their investment. Many of the sessions were taped, so if you are interested in obtaining a copy, the order form will soon be up on the CSMFO website at [www.csmfo.org](http://www.csmfo.org).

While I was working on this conference, compiling the lists of Chapter Chairs, Committee Members, Past Presidents and others, the level of volunteerism in our organization was never more apparent. There are literally hundreds of people who make our organization function. We would spend hundreds of thousands of dollars purchasing the services our volunteers provide. Without volunteers, our organization as we know it would not exist. I try to thank our volunteers for their services whenever I get the opportunity, but more often than not, they tell me that they get more by volunteering than they give.

Many of you are volunteers in some capacity. Some of you are volunteers in multiple capacities. Whether you serve on the board of directors, a committee, the coaching program, as chapter chair or volunteer as a budget or CAFR reviewer, or in some other capacity, you should be proud that your efforts provide an important element to the success of CSMFO. Each component, working together, is the key to our accomplishments.

You may be among a number of members who would like to get more involved. There are many opportunities to volunteer your time and talent to our fine organization. As those of us who have been around for a while approach retirement, there will be an even greater need for your volunteer effort to ensure that the strength of the organization is preserved. I offer the following list of contacts so you can become more involved in CSMFO. Feel free to contact

any of the following members and ask them what you can do to help. Please don't leave it up to other people to do. We really need YOU.

The Administration Committee oversees the CSMFO budget, financial statements and membership efforts. Committee Chair: Gary Hill, City of Lancaster (661) 723-6035 or [ghill@qnet.com](mailto:ghill@qnet.com).

The Annual Seminar Committee selects the site for CSMFO's annual seminar and assists the host committee with seminar preparation. Committee Chair: Bradley Grant, City of Merced (209) 385-6844 or [grant@ci.merced.ca.us](mailto:grant@ci.merced.ca.us).

The Budget and Management Reporting Committee gives deserving agencies recognition through the granting of awards for excellence in budget preparation. Reviewers are desperately needed for this program. Committee Chair: Agnes Walker, City of Costa Mesa (714) 754-5241 or [awalker@ci.costa-mesa.ca.us](mailto:awalker@ci.costa-mesa.ca.us). Committee Vice-Chair for Special Districts, Cindy Cuziak, Orange County Fire Authority at (714) 289-3276 or [cindycuziak@ocfa.org](mailto:cindycuziak@ocfa.org).

The Career Development Committee formulates ways and means for career advancement of members of CSMFO. The organization's education and training programs are coordinated by this committee. Contact: Viki Copeland, City of Hermosa Beach at (310) 318-0225 or [vcopeland@hermosabch.org](mailto:vcopeland@hermosabch.org).

The Debt, Retirement and Treasury Committee monitors investment and debt management issues, coordinates related training and promotes placement and use of pertinent sample resources on the CSMFO website. Contact: Les Tyler, City of Elk Grove at (916) 683-7111 or [ltyler@elkgrovecity.org](mailto:ltyler@elkgrovecity.org).

The Intergovernmental Relations Committee enhances the relationship between CSMFO and other related organizations such as the State Controller,

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## President's Message

(continued from pg 12)

State Board of Equalization and the Public Employees Retirement System, as well as legislative and executive branch staff. Contact: Gary Nordquist, City of Fontana at (909) 350-7690 or [gnordquist@fontana.org](mailto:gnordquist@fontana.org).

The Professional and Technical Standards Committee promotes the development and use of professional standards in municipal accounting and reporting. This Committee administers the annual CAFR Awards Program. Reviewers are desperately needed for this program. Contact: Bill Thomas, City of Petaluma at [bthomas@ci.petaluma.ca.us](mailto:bthomas@ci.petaluma.ca.us). Special District Contact: Committee Vice-Chair for Special Districts, Sandra Schmidt, Las Virgenes Municipal Water District at (818) 251-2133 or [sschmidt@lvmwd.dist.ca.us](mailto:sschmidt@lvmwd.dist.ca.us).

The Scholarship/CFO Program Committee coordinates the Odell scholarship program for CSU students and manages the CSMFO scholarship program for advanced finance professional training. This committee negotiates the contract with universities for advanced training programs for finance professionals. Contact: Debra Ryan, City of Half Moon Bay at (650) 726-8280 or [dryan@ci.half-moon-bay.ca.us](mailto:dryan@ci.half-moon-bay.ca.us).

The Technology Committee develops a CSMFO Internet presence designed to enhance membership, provide professional information, establish relevant links and support continued training. Contact: Julia James, City of Malibu at (310) 456-2489 or [jjames@ci.malibu.ca.us](mailto:jjames@ci.malibu.ca.us).

Oh, and one last thing, I am very honored to be your new President. Thank you for your support.

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- When:* Thursday, April 22, 2004  
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- Where:* Center Concord  
5298 Clayton Rd  
Concord, CA 94521
- Presenters:* Maria Giannell, Partner and Amy Meyer, Director  
Maze & Associates
- Price:* \$40 (Includes course material, refreshments, lunch)
- Deadline:* Completed form with payment must be received by **April 8, 2004**
- Make checks payable to:* CSMFO
- Send forms to:* CSMFO  
Beginning Governmental Accounting  
1400 K Street, Suite 400  
Sacramento, CA 95814  
916/658-8210 Phone  
916/658-8240 Fax
- Refunds:* Refunds can be requested prior to **April 8, 2004** but there will be a \$20 change fee. ***No refunds will be issued for requests received after April 8, 2004.***
- Space:* Seats are limited to the first 50 applicants—**Register NOW!**
- Class Content:* Overview of basic accounting concepts, introduction to governmental accounting, financial statement preparation and interpretation, and the role of the budget in governmental accounting.
- Site Questions and Directions:* Please contact Mary Dodge at 925/671-3182

# BEGINNING GOVERNMENTAL ACCOUNTING TRAINING

Thursday, April 22, 2004  
Hosted by the City of Concord

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- Use a separate form for each person registering to attend.
- In order to maximize and enhance the learning opportunities, *class size for each session will be limited to 50*. Reservations will be accepted on a **paid** first-come, first-served basis. All registrants will be notified via e-mail that they have been confirmed or if space is no longer available. Our website [www.csmfo.org](http://www.csmfo.org) will have additional registration forms, as well as a notice posted when each session is full.
- The deadline for registration/cancellation is **April 8, 2004**. There will be a charge of \$20 per change or cancellation. No refunds will be issued for registrations cancelled after April 8, 2004.
- Return this completed registration form and a check made out to CSMFO to the following address:

**CSMFO – Beginning Governmental Accounting Training**  
**1400 K Street, Suite 400, Sacramento, CA 95814**  
**Phone: (916) 658-8210, Fax (916) 658-8240**

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## REGISTRATION FORM

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

☐ Agency Check      ☐ Personal Check (Make checks payable to CSMFO)

☐ Visa      ☐ Mastercard

\_\_\_\_\_  
Name on Credit Card

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Credit Card Number

\_\_\_\_\_  
Expiration Date

\_\_\_\_\_  
Billing Address (Address, City, State, Zip)

**EACH SESSION IS LIMITED TO 50 – SO REGISTER EARLY!**