

President's Message

Janet Salvetti, Finance Director, City of Stockton

Now that we have had our 3 days of spring, summer and the 90 degree temperatures are upon us. Ahhh, summer and going barefoot, enjoying the temperate evenings, baseball, and preparing CAFRs (now that's something to look forward to!). Just had to slip that last one in. But, back to baseball. Now that we are in the midst of the long, hot summer we are hearing how the pitches are being called, the roar of the crowd, who's scoring, as well as who's making headlines.

"Play Ball".....The latest pitch to come across home plate from the Governor's office was the May revise of the 2005-06 budget. On May 19, CSMFO co hosted the Legislative Update in Sacramento where Jean Korinke, Legislative Representative for the League updated the attendees on the latest budget happenings.

And the pitch comes over the plate.....The 2005-06 fiscal year budget includes funding for two critical areas that impact local, and several other, government agencies. Of the \$3.9 billion in one-time revenue increases the state has received since the January proposal, the administration proposed dedicating \$1.3 billion to fully fund Proposition 42 (transportation), and an early repayment of one-half of the VLF gap loan (\$593 million — the remainder is due on August 15, 2006).

The roar of the crowd.....In 2002, 69 percent of voters approved Prop 42, expressing their support for dedicating the more than \$1 billion per year in sales tax on gasoline to state and local transportation programs. The diversion of these funds over the past two years has directly cost cities and counties approximately \$382 million that the voters intended for local street and road repairs. Additional amounts have been diverted from public transit and state transportation programs. The May revision proposal would provide \$254 million in the 2005-06 fiscal year for local streets and roads.

In the FY 2003-04 budget year, cities and counties did not receive VLF backfill payments for a period of time early in the year while the VLF "trigger" was pulled, and before the new Schwarzenegger administration reversed that decision. This became what is now referred to as the VLF gap loan that is required, by statute, to be repaid on August 15, 2006. The governor's proposal to repay half of this obligation early would give cities and counties a strong influx of immediate funds to allocate on a discretionary basis, according to local priorities that have been stalled or deferred by lack of revenue during recent years.

CSMFO Scores on a Home Run!..... On May 18, CSMFO sponsored the first Finance Leadership Summit. The dedicated work of Anita Lawrence, Jim McAlder, Karen Brust, Don Maruska and the League paid off in an overwhelming decision to have this meeting yearly. The summit was attended by Board members from all Finance organizations in California, as well as several members from State agencies including, the Board of Equalization, the Franchise Tax Board, State Controller's office, the Governor's office. In all there were more than 60 in attendance. At the conclusion of the meeting several goals were established with the intent of members from the different organizations coming together to collaborate. The goals are: State Relations and Group Coordination – keep the momentum of the summit going, Pension Reform participation – provide hard data and fiscal perspective on pension reform, Integrated Policy Involvement – coordinated point of involvement with legislative

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always seeking input from all
members on topics in any
department section.
Don't forget to visit the
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or call us at
916/658-8210!

**The MININEWS
is your newsletter!**

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California Government Finance Leader's Summit

On May 18, 2005, CSMFO hosted a Government Finance Leaders' Summit in Sacramento. Hosting such a Summit was defined as a 2005 CSMFO goal at the annual planning meeting to help build relationships between Government Finance groups and State officials and to look at opportunities. It was acknowledged that the coalition between the League of California



Cities, the California State Association of Counties and the California Special Districts Association was a powerful tool in bringing Proposition 1A to the ballot and getting it passed by the voters. We needed to explore such opportunities with other professional government finance-related organizations in California and also to work on our relationships with various State officials.

The Boards of Directors of certain finance-related professional organizations serving government finance professionals in California and representatives from certain State offices were invited. Fifty-six attendees spent the day getting to know one another, looking at common interests, exploring communication opportunities and investigating options for sharing resources. Don Maruska, a professional facilitator was brought in to assist us in our objectives. The professional organizations represented at the meeting, in addition to CSMFO, were:

- League of California Cities
- California Special Districts Association
- California State Association of Counties
- California Municipal Treasurers Association,
- California Association of Public Purchasing Officers
- California Municipal Revenue and Tax Association
- California State Association of County Auditors
- California Association of County Treasurers and Tax Collectors
- California County Assessors Association
- Institute for Local Government

The day started with a panel of representatives of certain State offices sharing with the audience the role of those offices and providing information on how to improve communications. There was one representative from each of the following State offices serving on the panel:

- Governor's Office
- State Controller's Office
- Department of Finance
- California Debt and Investment Advisory Commission (State Treasurer's Office)
- State Board of Equalization
- Franchise Tax Board

The main message we heard loudly and clearly was that State officials want our input. This mantra was heard over and over as each panelist took a turn.

The afternoon brought more getting to know you exercises, a panel of representatives from some of the professional organizations sharing success stories about their organizations and a concluding goal-setting session to determine where we go from here. The goals that resulted from the day are as follows:

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CCMA White Papers

New CCMA White Papers Are Issued on Accounting for Redevelopment Loans and on Investment Risk Disclosure

Download White Papers at CSMFO Web Site. The new white papers are available for free from the CSMFO web site by clicking on these links: <accounting for redevelopment loans> or <deposit and investment risk disclosure>. If you prefer to receive one or both of the papers by e-mail, please make your request to dharrison@cacities.org

President's Message cont.

and state agencies, Coordinated Training – link career development and training committees and leadership to share expertise and training opportunities, State Reporting Standards by Local Government – improve the accuracy of reporting to the State Controller's Office for consistency and comparability. The plate is full but the team is committed and capable.

Headlines – Stockton hits a grand slam..... On April 28, 2005, the new Stockton Ballpark opened to a packed house. New home to the Stockton Ports – a single-A Oakland A's affiliate – this is the first new ballpark in the Northern Division of the California League in half a century and part of one of the largest redevelopment projects in the State. On opening night, all 5,287 fans enjoyed the Stockton Ballpark which features 5,000 fixed seats, 4 luxury suites, a club bar, lawn seating, a family fun area, a BBQ terrace and a unique Back Porch feature complete with giant rocking chairs. And always worth mentioning are the loads of concession areas.

Constructed on a former Brownfields site, the stadium sits on approximately 3.4 acres of land previously occupied by industrial uses along the North Shore of the Stockton Channel. The Stockton Ballpark is approximately 300,000 square feet including seven enclosed buildings. And for those sports enthusiasts - the Stockton Ports started their first season in the new stadium out right by beating the San Jose Giants, 7 to 4.

It's certainly going to be a season worth watching once again this year!

CSMFO Chapter Chairs

Chapter Assistant - Tawni Escudero, League of California Cities 916/658-8210 or tescudero@cacities.org

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Gayla Chapman	805/473-4552	gchapman@grover.org
Central Los Angeles	Becky Lingad	562/860-0311	becky_lingad@ci.cerritos.ca.us
Central Valley	Teri Albrecht	209/577-5458	albrecht@cityofmerced.org
Channel Counties	Christy Pinuelas*	805/388-5358	cpinuelas@ci.camarillo.ca.us
Coachella Valley	Kevin McCarthy	760/346-2489	kmccarthy@cityofindianwells.org
Desert Mountain	Deb Sousa	760/240-7000	dsousa@applevalley.org
East Bay	Mary Dodge	510/215-4312	mdodge@ci.el-cerrito.ca.us
Imperial County	Vivia Arellano	760/356-2913	varellano@holtville.ca.gov
Inland Empire	Laura Nomura	951/826-5972	lnomura@riversideca.gov
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	Esmyrna Jorge	949/707-2626	mjorge@ci.laguna-hills.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	Alison Hunter	619/336-4332	ahunter@ci.national-city.ca.us
San Gabriel Valley	Terrence Beaman	626/932-5513	tbeamman@ci.monrovia.ca.us
South Bay	Stella Georgious	310/524-2324	sgeorgious@elsegundo.org
South Bay	John Morreale	310/217-9521	jmorreale@ci.gardena.ca.us
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselpa.com

* Indicates Senior Chapter Chairs

Cities and Counties Join California Communities to Bridge The Vehicle License Fee (“VLF”) Funding Gap

In an unprecedented show of California Local Government cooperation, 146 cities and counties recently joined together to fund \$455 Million or over 90% of their revenue shortfall resulting when the State borrowed \$1.2 Billion from the city and county VLF revenue stream. By working together toward a single financing through the California Statewide Communities Development Authority (“California Communities”), critical volume was achieved and the issuance costs for all participating agencies were dramatically reduced.

The fiscal crisis in the State of California in 2003 required the State to borrow from local governments about \$1.2 billion of funds related to VLF revenue that would have otherwise been paid to cities and counties. In 2004, legislation was passed where the State agreed it would pay back the \$1.2 billion VLF revenue gap on August 15, 2006. That legislation also provided cities and counties with the authority to sell their VLF receivable to California Communities, a statewide joint powers authority, with over 425 member cities, counties, and special districts. California Communities, is sponsored by the League of California Cities and the California State Association of Counties, and was created to invest in California Local Government, provide cities and counties access to low-cost financing for a variety of projects and programs that build better communities and improve the quality of life in California.

On March 17, 2005, California Communities issued \$454.58 million of notes to finance the VLF receivables of 146 cities and counties that participated in the first issue of the VLF Gap Loan Financing Program (the “Program”). On average, over 90 percent of the VLF receivables due to the cities and counties were funded through the Program. “The mission of California Communities since its inception in 1988 has been to help California cities and counties prosper,” said James Hamill, program manager at California Communities. “The success of the Vehicle License Fee program is a shining example of what California Communities can provide to cities and counties through the efforts of the California State Association of Counties, the League of California Cities and an outstanding financing team.”

A second round of financing is planned for July, in order to allow those cities and counties that did not participate in the March funding another opportunity to fund their receivable. Cities who participate in the second round of the VLF Program would receive payment for selling their VLF receivable by July 2005 as long as they complete an online VLF Program Application Form and receive council or board approval by June 30, 2005. This means interested parties should submit an application to California Communities in the next few weeks to ensure participation.

Governor Schwarzenegger’s May Revision to the 2005-06 State Budget proposes to pay approximately one-half of the VLF Gap Loan during the 2005-06 fiscal year, rather than in the 2006-07 fiscal year as provided under current law. Under the VLF Gap Loan Program, participants will have already received payment with respect to 100% of their VLF Gap Loan; however, the early repayment of a portion of the VLF Gap Loan by the State, if it occurs, could have some impacts. The following summarizes the potential effects of the proposed early payment.

- Any early payment by the State with respect to your VLF Gap Loan amount would be paid to California Communities and held by the Trustee for the Notes in order to pay the Notes at maturity (or, in the case of the Series C notes, on the October 13, 2006 early redemption date. The Notes (other than Series C) are not subject to early redemption.
- Any amounts received by California Communities from early payment would be invested at the direction of California Communities in Eligible Investments under the Indenture, and any earnings would be rebated pro rata to the Participants after the Notes are paid on November 15, 2006. At this time, California Communities cannot estimate the amount of such additional earnings, if any.
- Investment of such amounts allocable to the Tax Exempt Notes would be yield restricted — i.e. they would be invested at a yield no higher than the yield on the Tax Exempt Notes.

California Communities stresses that the early payment of the VLF Gap Loan is only a proposal made by the Governor. There are no details available about the form and timing of the payment. This proposal will be discussed as a part of the Legislature’s and Governor’s deliberations on the 2005-06 State Budget, and may change substantially or be eliminated altogether depending on the final adopted budget.

More information on the second round of the VLF Program and California Communities can be found at <https://cscda.cacommunities.org/apps/vlf/>

California Government Finance Leader's Summit cont.

1. State Relations and Group Coordination

Objective: Keep the momentum of the Summit going
Results: Continue fiduciary interchange
Build relationships
Share knowledge
Action steps: Hold an annual Summit
Quarterly conference call updates
Email Updates
CSMFO to assign a group email list for Summit participants
Website links

2. Pension Reform Participation

Objective: Provide hard data and fiscal perspective on pension reform
Results: Secure retirement
Improve public perception – accurate information
Significant liability in the future if no action is taken or action is not appropriately developed
Action steps: Brainstorm issues and proposals and examine CSAC and LOCC proposals
Participate in Pat Dando's working group
Conference call to discuss issues and email follow up with participants and CSAC and LOCC

3. Integrated Policy Involvement

Objective: Coordinated point of involvement with legislature and state agencies
Results: Significant opportunities to influence policies impacting local government exist
Improved stakeholder information provided to state legislature and agencies
Action steps: Proactive exchange of positions
Link the legislative groups or committees of associations
Get information on key items
Submit list of technical experts to state administration, agencies and legislative bodies
Coordinate local association policy leadership with Governor's Office of Planning and Research

4. Coordinated Training

Objective: Link career development and training committees and leadership to share expertise and training opportunities
Results: Share expertise and expand training opportunities at local level
Action steps: Cross reference training and education seminars and workshops on association websites and newsletters
Share upcoming conference agendas between associations
Waive registration fees for presidents of other associations
Coordinate support

5. State Reporting Standards by Local Government

Objective: Improve the accuracy of reporting to State Controller's Office for consistency and comparability and timeliness of publication of results
Results: May be important for future state apportionments
Information used for comparison purposes by rating agencies and others for base data on California local government agencies
Action Steps: To be developed by action team.

In each case, a team of participants was identified and a deadline established to accomplish the goal. Both written and oral responses to the Summit were very positive. The CSMFO Board of Directors is very proud of the role CSMFO took in making the Summit possible and will continue to support steps to broaden and improve relationships with other professional organizations and the State.

Up the Ladder

SENIOR ACCOUNTING CLERK – City of Aliso Viejo, CA – (Starting Salary: \$3,166.67 - \$3,750.00/mo. Pay-for-Performance evaluation and compensation system. Excellent benefits and PERS retirement) The City of Aliso Viejo is seeking a self-starter to become part of a dynamic work environment. Duties include accounts payable & receivable, bank reconciliation, a variety of support functions with the general ledger, month/year end reports, purchasing, and related financial areas. Equivalent to a high school diploma and two years progressively responsible experience working in private or public sector performing work of similar nature and complexity is required. Application deadline: 5:00 p.m. on June 24, 2005. For application materials visit the City's website at: www.cityofalisoviejo.com or call: (949) 425-2515. EOE.

FINANCE MANAGER - City of American Canyon, CA. Salary: \$64,320 - \$78,180/annually. Contact: H R Department, Phone: (707) 647-4361. Website: www.ci.american-canyon.ca.us. Deadline: May 20, 2005. Under direction and in accordance with accepted accounting principles and procedures, manages City financial activities, systems, and programs in such areas as general accounting, accounts payable, and payroll; provides expert professional assistance to City management staff in areas of responsibility. A Bachelor's degree from an accredited college or university with major in accounting, business administration, or closely related field –AND- three years of experience in an accounting or financial management supervisory position, preferably in a public agency setting. City application and supplemental questionnaire is required. For application packet call jobline at (707) 644-2389 or City's website. EOE

ACCOUNTANT - City of Bell Gardens, CA – (Salary: \$4,543 - \$5,522/Monthly. Excellent benefits including PERS (2% @ 55) and a 4/10 work schedule.) Under the general direction of the Accounting

Manager and/or the Director of Finance and Administrative Services, the Accountant performs professional accounting tasks related to the audit and reconciliation of accounts. Responsible for the City and the Redevelopment Agency's accounting operation functions; provides professional, administrative and technical financial support to the Finance Department; other duties as assigned. 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. Minimum Requirement: 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. The position is Open Until Filled. A completed City application is required for consideration. Resumes will not be accepted in lieu of a City application. No fax/postmarks. www.bellgardens.org. (562) 806-7708

ACCOUNTING MANAGER – City of Bell Gardens, CA – (Salary: \$5,425 - \$6,594/Monthly. Excellent benefits including PERS (2% @ 55) and a 4/10 work schedule.) Under general direction of the Finance & Administrative Services Director, duties may include but are not limited to the following: Analyzes fiscal transactions to assure conformity and compliance with generally accepted governmental accounting procedures and practices as well as City codes and ordinances; collects, analyzes, interprets and documents fiscal and operating data; prepares financial statements and reports; audits financial records; assists in budget preparation, manages year-end closing and internal audits; coordinates and updates financial transactions of the CDBG program; other duties as assigned. Minimum Qualifications: Three years of progressively responsible professional experience in finance at the level of Senior Accountant or above; experience in the supervision of major financial function or

division, or in the management of audits of local government entities; Bachelor's Degree in Accounting, Finance, Business or Public Administration; Master's Degree and/or CPA certification highly desirable. The position is Open until Filled. No postmarks will be accepted. A completed City of Bell Gardens application is required for consideration. Resumes will not be accepted in lieu of a city application www.bellgardens.org (562) 806-7708

FINANCE DIRECTOR - City of Cupertino, CA. Salary: \$7,675 - \$9,329 monthly. Contact: Human Resources. Cupertino, a dynamic and diversified city of 52,000 residents, offers an exceptional opportunity in its Finance Division. The City seeks a highly motivated and experienced "hands on" professional to manage the Finance Division and assist the Director of Administrative Services. This Division Chief serves as Deputy Treasurer, prepares the City's financial statements and assists in budget preparation. The Director supervises four positions and oversees accounting, payroll, accounts payable/receivable, and business licensing. Candidates should have at least five years municipal finance experience and a Bachelor's degree in Accounting, Business or related field. To apply, please submit a resume, current salary and a list of three work related references to the City of Cupertino, Human Resources, 10300 Torre Avenue, Cupertino, CA 95014. The first review of resumes is scheduled for May 25, 2005; the recruitment is open until filled. Formal job announcement available on our website, www.cupertino.org.

ASSISTANT DIRECTOR OF FINANCE – El Dorado Irrigation District, Placerville, CA: Salary \$88,000-\$107,000 plus generous benefit package. Located in the beautiful foothills of the Sierra Nevada, the District services approx. 100,000 customers providing water, wastewater, recycled water, hydroelectric and recreation. The Assistant Director of Finance assists the Director of Finance in the administration, direction and supervision of the acctg., purchasing, treasury, utility billing and con

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Up the Ladder

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tract admin. divisions within the department. Provides planning, direction, coordination and management of the overall District-wide budget processes, operating and capital programs and associated financial plans. Responsible for the oversight of the District's revenue structure, including rate and fee development and administration. Monitors the functions of the Districts accounting division, and performs complex admin., budgetary, rate, system, statistical, fiscal, and other mgmt analysis. Requires a Bachelor's degree in acctg., fin., bus. or public admin., or related field. Plus 5 yrs. of progressive responsibility at the professional level in admin., mgmt., operations, acctg., budgetary, fiscal or similar analytical work. At least 2 yrs. of responsibility for agency budget preparation and controls. Minimum 5 years of senior mgmt exp. required. CPA or MBA highly desirable. Public agency experience preferred. Please download req. application at www.eid.org and submit with resume to EID, HR dept., 2890 Mosquito Road, Placerville, CA 95667 by 6/13. (530) 642-4091

ACCOUNTANT – City of Inglewood, CA pop 116,000. Salary range \$62,496 to \$88,536; 3% @60 PERS (employee pays only 1%); fully paid medical, dental and vision. Under the general direction of the Finance Manager, the Revenue Manager will manage and coordinate the activities of the Revenue Division, including enforcement of City tax codes and permit regulations, analysis of revenue trends and forecasting, review of cash collections and ensuring proper recording, customer interaction, and management of Division staff. Requires a bachelor's degree in accounting, finance or closely related field; five years of municipal finance/accounting or related experience. Applicants must complete a City application. View the full job announcement and download an application at www.cityofinglewood.org, or contact the Personnel Department (310) 412-5460. Final Filing date: July 1, 2005. EEO.

CONTROLLER - Irvine Ranch Water District (IRWD) Irvine, CA. Salary range \$92,724 to \$138,132. Established in 1961 and located in Orange County, IRWD provides potable water, sewage collection and treatment, and produces tertiary-treated reclaimed water for a population of 316,000. The current operating budget is \$75.4 million, with about 300 employees. Position reports to the Assistant General Manager and supervises three General Accounting Supervisors and an Executive Assistant. Requires at least a BA/BS degree in accounting or related field (CPA and/or master's degree preferred) and 10 years experience in responsible accounting positions. Experience with a governmental agency or utility would be helpful. To apply immediately, visit www.allianceresourceconsulting.com. For information, contact Sherrill Uyeda at (562) 901-0769, or e-mail info@allianceresourceconsulting.com. EEO/ADA.

DEPUTY GENERAL MANAGER - Long Beach Water Department. Salary open DOQ. The FY2004-05 total budget is \$86 million with 221 employees. Reports to the GM and will oversee 20 staff in Administration, Finance and IT. Requires a BA/BS; master's desirable. Prefer senior mgmt. experience in a comparable sized utility. Apply by 6/17/05 to: Roberts Consulting Group, fax (760) 200-4395 or e-mail robertsrcg@msn.com EEO/ADA.

TEMPORARY ACCOUNTING AND FINANCE POSITIONS - Moreland & Associates, Inc. is a CPA firm serving all of California that provides interim financial staffing to cities and special districts experiencing temporary vacancies in key finance and accounting positions. We are seeking Senior Accountants, Accounting Managers, Finance Directors and other professionals with governmental accounting experience who would like to work on an interim basis, either full- or part-time. For more information, please contact Mindy Jacobs at 949-221-0025 x226 or mjacobs@moreland-assoc.com.

ACCOUNTING AND AUDIT SUPERVISOR – City of Napa, CA. Salary: \$73,284 - \$88,524 Annual Salary Range (Salary Increase Anticipated 3/1/05). The City of Napa, California (Population 75,000), located in a prestigious wine region, is seeking an experienced accounting professional to supervise the payroll and accounts payable functions, and perform considerably difficult work designing and monitoring accounting systems and reports, special projects, and monitoring audit functions. Requires the equivalent to a Bachelor's Degree in Accounting or a closely related field, coupled with a minimum of three years of progressively responsible accounting experience, including lead or supervisory responsibility. Experience working in a municipal accounting environment preferred. The application packet may be found on the City's website: www.cityofnapa.org or contact Mr. Lonnie B. Hayhurst or Ms. Kristin Holden at L.B. Hayhurst & Associates - 27 Commercial Blvd., Suite C - Novato, CA 94949 - Phone (415) 884-0544 - Fax (415) 884-0533 - Email: resumes@lbhayhurst.com. File by June 15, 2005. EOE.

CHIEF FISCAL ADMINISTRATIVE OFFICER -Nevada County, CA. Salary: \$5,340-\$6,520 per month. The County of Nevada is now accepting applications for the position Chief Fiscal Administrative Officer. In this new Information and General Service position, the Chief Fiscal Administrative Officer will be a member of the management team, reporting directly to the Chief Information Officer. The incumbent will actively assist in the continuing development of the business processes, operations, and personnel staff. The incumbent manages the budget and financial processes of the County's Purchasing division. **DUTIES INCLUDE:** Planning, organizing, assigning and directing the work of staff responsible for the financial and administrative functions of the department or Agency; participating in the selection of employees; conducting staff meetings and em

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Up the Ladder

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employee training and development; counseling employees on work issues and conducting performance appraisals; preparing documentation and recommending disciplinary measures. Developing and implementing administrative and other systems, policies and procedures. Providing internal consultation on financial, fiscal, human resources, contract/grant management, and intergovernmental relations issues to the Agency management team. Preparing a variety of written reports and correspondence. **REQUIRES:** Equivalent to a Bachelor's degree in economics, public or business administration, accounting, or a related field, and three years of responsible experience in fiscal and administrative management at a level equivalent to an Administrative Services Officer with the County of Nevada. Must possess a valid California driver's license within 30 days of hire. **FOR APPLICATION INFORMATION, PLEASE CONTACT** Nevada County Human Resources Department, Eric Rood Administrative Center, 950 Maidu Avenue, Nevada City, CA 95959-8617, **JOB LINE** (530) 265-1225 (Option 1) **FAX:** (530) 265-9841, or visit www.mynevadacounty.com. EOE/AA.

FINANCIAL SERVICES DIRECTOR - City of Oceanside, CA. The City of Oceanside seeks a service-oriented finance professional as their new Financial Services Director. The new Director will be a finance expert who will establish strong relationships with the management team and city departments. Position oversees a staff of 26 with operational responsibility for accounting, budget, risk management, revenue and business activity and purchasing. The ideal candidate will be a finance generalist with knowledge in the various aspects municipal finance including financial analysis, revenue projection, budget development and financial software platforms. Requires five years finance experience with management responsibility and a BS degree in a related field. Submit letter of interest, resume, and references to: Paul Kimura, Avery Associates, 3 1/2 N. Santa Cruz Ave - Suite A, Los

Gatos, CA 95030 or by fax @ 408 399-4423 or email to: jobs@averyassoc.net The final filing date is June 17, 2005. Salary is \$127,000 annually DOQ. A formal job announcement is available on our website www.averyassoc.net or by request.

ACCOUNTING MANAGER: City of Orange, CA. Salary: \$5,709-\$7,321/month + excellent benefits such as 2.7% @ 55 CalPERS retirement and 9/80 work schedule. The City of Orange is looking for qualified candidates who are seeking an excellent opportunity in an active and progressive community. Requirements include Bachelor's Degree in Finance/Accounting, or a related field, 3-5 years of accounting experience, and 2-3 years of supervisory experience. Registration as CPA is highly desirable. The City of Orange is located in the heart of Orange County, minutes from the coast. Application packets can be obtained from the City of Orange Personnel Department, 300 E. Chapman Ave., Orange, CA 92866, (714) 744-7262, or access www.cityoforange.org. Apply by 5:00 p.m. Monday, June 6, 2005.

BUDGET OFFICER - City of Pomona (Pop. 160,000). Salary to \$79,524. The proposed total FY2005-06 budget is \$235 million and the 5-year CIP is \$273 million, with 743 FT staff. Reports to the Finance Director. Pomona is phasing in Performance Based Budgeting. Desire equiv. of a BA/BS and 6 years of relevant experience. Southern CA residency preferred. Apply by 7/8/05 to Roberts Consulting Group, fax (760) 200-4395 or e-mail robertsrcg@msn.com. EEO/ADA.

SENIOR FINANCIAL ANALYST - Sacramento Regional Transit seeks a Senior Financial Analyst. Salary: \$4,611 - \$5,759 mo + Exc Benefits. Req BA in Business, Finance, Economics, or closely related field, & four (4) yrs increasingly resp exp in public agency financial planning & analysis or budget dev. Transit agency exp pref. **APPLY IMMEDIATELY:** Filing Deadline is THURSDAY, JUNE 16, 2005, @ 5:00 p.m. Go to www.sacrt.com to view detailed job announcement, job description, & obtain application. RT will make reasonable accom-

modations during recruitment process for disabled applicants. EOE/M/F.

FINANCE OFFICER - City of San Carlos, CA. Salary \$8,250-\$10,029/month plus excellent benefits. Under the direction of the Finance Director, plans, organizes, leads, oversees and monitors all City finance operations. Provides day-to-day direction and supervision to all department staff in addition to performing diverse, specialized and complex accounting work involving significant accountability and decision-making responsibility. Accomplishes departmental planning and operational goals and objectives and furthers City goals and objectives within general policy guidelines. Examples of duties include: preparing reports and making presentations to the City Council or other groups as needed; planning, organizing, reviewing and evaluating the work of all staff; overseeing and/or preparing periodic and annual financial reports in accordance with generally accepted accounting principles and standards; managing/performing responsible accounting, payroll, financial and/or budgetary document processing; preparing/directing the preparation and reconciliation of journals, ledgers and other accounting records and reporting for submission to various regulatory and other governmental agencies; preparing/directing the preparation of reports regarding expenditures and revenues of departmental or City-wide programs and periodic and special reports regarding program operating costs and revenues; analyzes, forecasts, formulates and administers all City revenue sources; manages the City's investment portfolio; prepares and directs the preparation of written correspondence, reports, procedures, resolutions and other materials; monitors changes in laws, regulations and technology that may affect departmental operations; analyzes work flow, priorities and staffing levels and makes adjustments when required; and provides accounting services to organizations that obtain financial services from the City. Requires equivalent to graduation from a four-year college or university in accounting, finance, business administration or a closely related field and four years of professional

(continued on pg. 9)

Up the Ladder

(continued from pg 8)

finance experience, including three years at an administrative, supervisory or management level, with a demonstrated record of success preferably in a governmental or public agency setting. Certification as a Certified Public Accountant in the State of California is desirable. Must be able to travel to various locations within and outside the City of San Carlos to meet program needs and fulfill the job responsibilities. Must be able to actively participate in evening meetings. Applications and resumes may be submitted online through CalOpps at www.calopps.org. Visit our website at www.cityofsancharlos.org for complete information on the position, the community and the recruitment process. Filing deadline is Friday, June 24, 2005.

ASSISTANT DIRECTOR OF FINANCE & MANAGEMENT SERVICES - City of Santa Ana, CA. Salary: \$7,587 - \$10,718 per month. The Assistant Director provides highly responsible and complex administrative support to the Executive Director in the direction and coordination of Finance Department accounting and other department functions including Treasury, Information Services, Fleet, Purchasing, Building Maintenance and Budgeting. Assumes primary management responsibility for all services and activities of the Accounting Division. Serves as lead on all bond financing matters. Will oversee City's financial system conversion process. Requires: Five years of increasingly responsible professional experience in accounting, financial analysis/reporting, budgeting, bond financing and cash management, preferably in local government, at least three years of which must have been in a supervisory or management capacity. Requires Bachelors' degree in business or public administration, finance, accounting or related field, or any equivalent combination of training/experience which provides the required knowledge, skills and abilities. A C.P.A. is highly desirable. The closing date for this position is 5:00 p.m. on June 30, 2005. For brochure contact: City of Santa Ana, Personnel Services Dept. M-24, 20 Civic Center Plaza, Santa Ana, CA

92701 Tel: (714) 647-5340. Visit us on the web at: www.santa-ana.org EOE

FINANCIAL SERVICES MANAGER

- City of Santa Rosa, CA. Salary: up to \$108,420/yr + exlnt bnfits. Reports to Director of Admin. Services & oversees production of City's ledgers, payroll, AP, financial reports and analysis. Details of this exciting opportunity in the beautiful North Bay area, and a list of candidate qualifications available at www.santarosacityjobs.com, or call (707) 543-3060 / (707) 543-3063 TDD. Submit letter of interest & resume by June 17, 2005 - HR Dept., 100 Santa Rosa Ave. Room 1, Santa Rosa, CA 95402-1678 OR email jobs@srcity.org.

DEPUTY DIRECTOR OF FINANCE

- San Diego County Water Authority. Salary \$92,938 - \$125,471 annually. At-will senior management level position, under administrative direction, will assist in directing the day-to-day operations of the Finance Department, including accounting, financial reporting, budgeting, treasury, debt management, rate setting, and capital financing. Reports to the Director of Finance/Treasurer and is responsible for planning, organizing, and implementing Water Authority financial activities. Minimum qualifications include bachelor's degree in economics, business administration, public administration, accounting, or a closely related field; and at least eight years of progressively responsible professional experience, preferably in a governmental agency or utility; at least five years at a management level; or an equivalent combination of training and experience. A master's degree is preferred. Submit applications by June 17, 2005. Visit www.sdcwa.org for application procedures. Applications may be obtained from the Water Authority's website and submitted to the San Diego County Water Authority Human Resources Department, 4677 Overland Avenue, San Diego, CA 92123, (858) 522-6516. Resumes will not be accepted in lieu of a completed application. SDCWA is an EOE

SENIOR FINANCIAL ANALYST - Superior Court of California, County of Los Angeles. Salary: \$ 4,232.83 -

5,372.36/monthly.

Contact Information: Human Resources at (213) 893-0280. Position Description: Additional monthly compensation includes up to \$810 in taxable cash to purchase medical benefits and a \$70 transportation allowance for assignments in downtown Los Angeles. The Senior Financial Analyst performs high-level analytical and administrative staff duties under the general direction of an Assistant Division Chief. The Analyst performs complex financial and statistical analyses associated with significant Court-wide programs and operational requirements, ranging from development and implementation of the Court's operating budgets to formulation of long range financial forecasts and financial alternatives. Requires: Graduation from an accredited college with a Bachelor's Degree in judicial, public, or business administration, finance, systems science, operations research, or a closely related field, - AND- two years' responsible local government experience in a staff capacity analyzing and making recommendations for the solution of problems of program development, organization, policies and procedures, budget or personnel; -OR- Four years' experience in a staff capacity analyzing and making recommendations for the solution of problems of organization, program development, systems, budget or personnel. Substitution: A Master's Degree in one of the aforementioned academic disciplines may substitute for one year of the required experience. Application Information: An official Superior Court of California, County of Los Angeles, Application and Supplemental Questionnaire is required and may be downloaded at www.lasuperiorcourt.org. Application deadline is Friday, June 24, 2005.

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