

President's Message

Janet Salvetti, Finance Director, City of Stockton

We're Making Progress!

The first half of my Presidency has gone by in a flash. During that time much has been accomplished. I have had an enormous number of predecessors that are very dynamic, so this is not a simple fete. However, the Board and Committees are very committed and take their responsibilities seriously. On Sept 8 and 9 the Board and Committees will be holding our annual retreat. The first day is intended to review how we have progressed in the goals set forth in October of last year and then to develop additional goals for the coming year. This, believe it or not, is not too far away.

On that note, I would like to use this column to showcase your committees and the areas they have been focusing on in this past year. The **Administration Committee** is chaired by David Cain (Chino), with Cathy Lucas (Stockton), and Bob Biery, Senior Advisor (Westlake Village). In addition to the committee's regular duties, they have been responsible for reviewing CSMFO's membership structure to evaluate if revisions are required. They are prepared to make their initial assessment at the Board meeting. Any changes that may be adopted by the Board would require ratification by the membership.

(continued on pg. 6)

2006 CSMFO Annual Conference

The 2006 Annual conference is rapidly approaching. The conference's theme is "Rising to New Heights in Finance". With that in mind, we plan to raise the bar for this conference! It will be held on February 21 – 24, 2006, at the Palm Springs Wyndham Hotel. The golf tournament will be held on Tuesday, February 21st, at the Desert Willow Country Club. The pre-conference seminar will be held on Wednesday morning, February 22nd. The actual conference will begin Wednesday afternoon with lunch, a dynamic speaker, and breakout sessions. The cocktail reception that evening will include a jazz band for your listening pleasure. The Thursday sessions will be highlighted by guest speaker Roy Firestone. Roy has interviewed the likes of former President Richard Nixon, legendary actor Jimmy Stewart, jazz and blues great Miles Davis, comedian Jerry Lewis, and pop star Madonna. He is an accomplished singer, impressionist, and humorist, who will deliver a passionate message of hope and inspiration.

Keep reading the MiniNews for exciting information and updates about the conference!

WHAT'S INSIDE:

President's Message.....	1
2006 Annual Conference.....	1
CSMFO Board of Directors...	2
Getting To Know Your Chapter Chairs.....	2
Chapter Meeting Notices.....	3
CSMFO Chapter Chairs.....	3
Welcome Debbie Michel.....	4
Golfers Wanted.....	4
Contribute to the MiniNews...	4
League Board Report.....	5
CSMFO Survey.....	5
CAFR Program Update.....	7
Weekend Training.....	7
UCR Extension Class.....	7
Special Financing Districts....	8
Up the Ladder.....	9
Professional Services	
Directory.....	14
Coaching Corner.....	16
Mark Your Calendars.....	16

Take advantage of our monthly publication by sharing your ideas with us. CSMFO is always seeking input from all members on topics in any department section. Don't forget to visit the website at www.csmfo.org for the latest news or call us at 916/658-8210!

**The MININEWS
is your newsletter!**

2005 CSMFO**Officers and Directors****President,**

Janet Salvetti, Stockton

President-Elect,

Mark Alvarado, Monrovia

Past President,

Anita Lawrence, Camarillo

Secretary/Treasurer,

Debbie Michel, League of CA Cities

Board of Directors

Karen Brust, San Diego County Water

Jim McAdler, Windsor

Bret Plumlee, El Segundo

Carolyn Dominguez, San Luis Obispo

Lisa Hildabrand, Carlsbad

Brad Grant, Merced

Committees**Administration**

David Cain, Chino

Cathy Lucas, Stockton

Bob Biery, Westlake Village

Annual Seminar

Thomas Fil, Belmont

Gus Vina, Sacramento

Dennis Danner, Newport Beach

Budgeting & Management Reporting

Agnes Walker, Costa Mesa

Gina Schuchard, Santa Ana

Pamela Arends-King, Seal Beach

Cindy Guziak, Orange County

Fire Auth.

Career Development

Viki Copeland, Hermosa Beach

Christy Pinuelas, Camarillo

Greg Baird, Modesto

Ronnie Campbell, Lakewood

Mary Bradley, Sunnyvale

Debt, Benefits & Treasury

Pauline Marx, San Francisco

Josh Betta, South Pasadena

Bill Statler, San Luis Obispo

Intergovernmental Relations

Tracey Hause, Arcadia

Jesus Nava, Burlingame

Rob Sousa, Benicia

Irwin Bornstein, Mission Viejo

Professional & Technical Standards

Bill Thomas, Rancho Cordova

Jesse Takahashi, Campbell

Gavin Curran, Laguna Beach

Sandra Schmidt, Las Virgenes MWD

Technology

John Adams, West Hollywood

Barbara Boswell, Santa Clarita

Tamera Haas, Healdsburg

Julia James, South Gate

Scholarship Program

Steve Conway, Los Gatos

Candis Hong, Thousand Oaks

Getting To Know Your Chapter Chairs

Carolynn Thomas is the chapter chair for the Northwest Counties Chapter, encompassing Humboldt and Del Norte Counties. She is the "senior" chapter chair for northern California.

Carolynn has been the chapter chair for the Northwest Counties Chapter since 2001. She has increased attendance at chapter meetings by including not only city staff, but also county fiscal managers and all special districts in her meeting invitations list. She has done an outstanding job of bringing interesting topics and speakers to the monthly meetings to serve her chapter attendees.

Highlights for her chapter during the past four years have been the classes in governmental accounting and redevelopment law that she has organized.

Carolynn served as chair of the Training for Finance Support Staff subcommittee within the CSMFO Career Development Committee. During her tenure the subcommittee began the process of developing classes for line staff in the areas of customer service and cash collections. Carolynn has also served as Treasurer for her local chapter of Soroptimist, an international service organization.

Carolynn has been employed with the City of Eureka since 2001, when she was hired as the Assistant Finance Director. She was promoted to Finance Director in 2004. Prior to working for the City of Eureka, she was the Finance Director for the City of Fort Bragg, Interim Finance Director for the City of Ukiah, Finance Director for the City of Selma, Finance Officer for the Fresno County Council of Governments, and began her governmental accounting career as a Junior Accountant for the City of Fresno. Her career with governmental agencies has spanned a twenty-five year period. Carolynn graduated from California State University, Fresno, with a Bachelor's Degree in Business Administration.

Outside of work, Carolynn is very busy keeping up with her two children and two grandchildren. She and her husband fly to the east coast three or four times each year to spend time with her granddaughter, Aria, age eight and grandson, Alexander, age five, who live with her son and daughter-in-law in Pennsylvania. Other personal pastimes include exercise and fitness (needed to keep up with the grandkids), visiting her daughter in the San Joaquin Valley, and volunteer time in Soroptimist and her church.

Carolynn notes that CSMFO is a terrific organization and has provided her an additional opportunity to grow both professionally and personally. The benefit of getting to know and networking with some great people by attending local and statewide meetings is immeasurable. She adds that developing relationships with other fiscal professionals provides a great support network for the challenges we all face in our day-to-day activities. Especially helpful is the CSMFO listserv, which provides a quick resource for answers to questions common to government finance professionals. CSMFO has also provided the opportunity to enhance her leadership and speaking skills. She encourages those that want to get involved to do so. She says through being involved she gets more out of it than she gives.



Chapter Meeting Notices

Central Valley

Teri Albrecht, City of Merced,
Chapter Chair

Date: September 15, 2005

Time: Noon

Place: Miller & Lux Building

830 6th St.

Los Banos, CA

Topic: 2007 CSMFO Conference
Planning Kick-off

RSVP: Martha Brazil

martha.brazil@losbanos.org



Channel Counties

Christy Pinuelas, City of
Camarillo, Chapter Chair

Date: Wed., September 14, 2005

Time: 11:45 a.m. to 2:00 p.m.

Place: Camarillo Police Dept.

Cost: \$20.00 per person

Topic: Check Fraud

Speaker: Greg Lister,
Safe Checks

RSVP: Jill Gordon

805/388-5320

jgordon@ci.camarillo.ca.us

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	Stuart Schillinger	415/508-2151	schillinger@ci.brisbane.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Maria Kachadoorian	619/585-5685	mkachadoorian@ci.chula-vista.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@cityofselma.com

* Indicates Senior Chapter Chairs

Welcome Debbie Michel

Please say “hi” to Debbie Michel who has been hired by the League of California to step into Frances Medema’s shoes. In that capacity she not only will perform her League activities but also serves as our League Liaison and Secretary, as well as the liaison for CMTA.

Debbie comes to the League after a 4 ½ year stint in the California State Assembly, working for various Assembly Members. As a former legislative aid and policy consultant in the State Capitol, she feels lucky to have worked on so many interesting issues, to learn about different constituencies and to play a part in influencing public policy and decision making.

While in the Capitol arena she has many accomplishments of which to be proud. Of the eight bills she worked on that were signed by two different Governors, she is most proud of her work in transportation, education and solar energy. In addition to working on legislation, she also handled media and press, staffed different standing committees, and worked on constituent inquiries and correspondence.

Debbie has a Bachelor of Arts in English, with a minor in Political Science from UC Davis. She is currently attending CSU Sacramento’s Master’s program in Urban Land Development.

I have worked with Debbie via the telephone and email for the past several months. I can attest to the fact that she has lots of energy and a “let’s get it done” attitude. She has jumped right in. At the Board Retreat on Sept. 8 & 9 I, along with the entire Board and Committees, will finally be able to put a face to the voice. I look forward to meeting her and officially welcoming her to our organization.

Golfers Wanted

Janet Salvetti eloquently honored Derek in her President’s Message in the July MiniNews. Since that time, many of Derek’s colleagues have been working on logistics to schedule a golf tournament. Funds raised benefit Derek’s family, especially his daughter Larrisa’s college education.

Date: November 18, 2005
Location: DeBell Golf Course,
Burbank CA
Time: 10:00 a.m. shotgun start

Registration forms will be available on the CSMFO website.

Not a golfer or available to hit the links that day? You too can participate by making a donation. Checks can be made payable to City of Burbank, noting as a donation for Derek Hanway Memorial.

Additional tournament information, contact Dennis Danner at ddanner@city.newport-beach.ca.us (949) 644-3123 or Joe Aguilar at jaguilar@vtdcpa.com (909) 241-1906. If you can volunteer to help with the tournament, please e-mail Joan Michaels Aguilar at encanto12@yahoo.com.

Contribute to the CSMFO MiniNews

CSMFO encourages members to share items of interest with other local finance officials. If your city or agency has successfully addressed a fiscal problem, implemented a new program or just have some great ideas, we want to hear from you. Your comments on current fiscal issues is also welcome. Please

Editor’s Note

It is the policy of CSMFO to permit articles of interest to be published for their educational or reference value in the MiniNews. The Board advises readers of these articles that the Board makes no endorse-

League Board Report

Irwin Bornstein, Assistant City Manager/Director of Administrative Services, City of Mission Viejo

The League Board met in Monterey July 29-30, and discussed a number of issues of immediate importance.

Pat Dando, Governor Schwarzenegger's Director of Local Government Affairs, appeared at the meeting to ask the League to support and actively promote Proposition 76, the Governor's Live Within Our Means budget proposal, on the November special election ballot. The Board referred the matter to a special meeting of the League's Revenue and Taxation Policy Committee, and will then consider the committee's recommendation at a subsequent special meeting of the Board. The Board reviewed all eight measures that have qualified for the special election and determined that only Proposition 76 has a clear and fundamental municipal impact. Accordingly, the League will consider taking a position on only that measure.

In other action, the Board received a report from its Housing/General Plan Task Force, and held small group discussions on some of the issues being discussed by the task force. The Board also was presented an update on telecommunications and the impact of the continuing changes in technology. VoIP – voice over internet protocol – is perhaps the next biggest technology change we will see. The issue of a new regulatory scheme for the communications industry –video, data and voice – will be an extremely important issue facing local government over the next few years. Both the State Legislature and Congress will consider legislation in this area in the coming months. The League has drafted a set of 16 Communications Principles to guide the debate. Local communities are encouraged to get up to speed in this area and become knowledgeable of the issues, so that local interests can be protected.

On its legislative agenda, the Board approved the legislative positions recommended at the League policy committee level for all bills except one: the Board voted to oppose AB 566 (Bermudez), relating to reporting of fire staffing levels and response times; the Administrative Services Committee had recommended a neutral position. In addition, the Board also voted to oppose SCA 15 and ACA 22, which would severely restrict the use of eminent domain in redevelopment project areas. The Board felt this would undermine a seldom used, but nevertheless a key redevelopment tool.

It is my honor to represent the fiscal officers on the Board of Directors. If you have any questions about this report or would like further information, please feel free to give me a call at 949 470-3059 or email me at ibornstein@cityofmissionviejo.org.

Fiscal Sustainability - October 17th-18th

CSMFO is pleased to announce another offering of the Fiscal Sustainability Training, October 17-18, 2005 in Merced, CA. Please visit the website at www.csmfo.org for registration details. This two-day program will include four core half-day programs. Members may elect to take less than the full four modules. However, the program is designed to integrate concepts discussed in each of the four modules, so the greatest benefit will be achieved by taking all modules at the same time. The price of the half-day and full-day registration includes lunch, so you join colleagues for some networking between sessions. Since this program is being partially underwritten by CSMFO, nonmembers will be charged the full rate. Registration is limited to first 25 paid registration and it is crucial that you register by the deadline to the fact that materials will be sent electronically before the class for you to review. The four sessions are: Evaluating Your Fiscal Condition, Revenue Analysis Tools, Expenditure Analysis Tools and Sustainable Financial Planning. CSMFO has carefully planned this series to meet members training needs. Since registration is limited, you will want to submit your paid reservations early!

CSMFO Organizational Survey

Thank you to everyone who participated in the survey regarding the goals and direction of CSMFO. We received a tremendous amount of responses! The survey data was compiled and discussed at our annual retreat, which was just completed. The results of the survey, and the prospective actions to be taken as a result of the feedback, will be disseminated to the group very shortly. CSMFO would like to thank the facilitator of our retreat, Dr. Larry Bienati, for the use of his survey website, which was instrumental in gathering and organizing all the information you provided.

Thank you again for your participation!

President's Message cont.

(continued from pg. 1)

The **Annual Seminar Committee** is chaired by Thomas Fil (Belmont), with Dennis Danner as a senior advisor (Newport Beach), and Gus Vina (Sacramento). With the conference sites chosen for 2006-2008, the committee is moving forward to 2009 which is to be in Northern California. In addition, they have been examining some cost sharing opportunities for the Annual Conference.

Agnes Walker (Costa Mesa) is chair of the **Budgeting and Management Reporting Committee**. Her committee consists of Cindy Guziak (Orange County Fire), Gina Schuchard (Santa Clarita), Pamela Arends-King (Seal Beach), and Anita Lawrence (Camarillo) as senior advisor. The budget committee is in full swing having received 21 budgets by August 25, with many more to come. The reviewer form has been updated on the web site to make the process even better.

The **Career Development Committee** consists of Viki Copeland (Hermosa Beach) – chair, Ronnie Campbell (Lakewood), Greg Baird (Modesto), Christy Pinuelas (Camarillo), and Mary Bradley (Sunnyvale) – senior advisor. Through all of the education offerings this year you can see how committed this committee is to getting training to our colleagues. In addition, the committee has worked extremely hard on three training goals for this year: 1) Training to address best methods of presenting and communicating financial information to the public; 2) A new delivery method for Beginning Accounting training; 3) Development of individual skill sets, CFO reference manual, and resources list guide. All goals are in progress with some almost at the implementation stage.

The **Debt, Retirement and Treasury Committee** Pauline Marx (San Francisco) – chair, Josh Betta (South Pasadena) and Bill Statler (San Luis Obispo) – senior advisor. The committee has reviewed the PERS initiative and are preparing a synopsis of their evaluation for the next MiniNews. They often work in conjunction with the **Intergovernmental Relations Committee**: Tracey Hause (Arcadia) – chair, Rob Sousa (Benicia), Jesus Nava (Burlingame), and Irwin Bornstein (Mission Viejo) – senior advisor, successfully hosted the Legislative Update in May and through the total effort of Anita Lawrence also hosted a finance officer's submit that is now going to be a yearly meeting of all the groups that represent government agencies in California. If this is not enough, they are charged with two goals related to organizing and mobilizing a team of technical advisors to provide opinions and testimony on state and federal legislative and regulatory issues; and are also attempting to mobilize a budget team to discuss local issues with the Department of Finance and legislative budget staff.

Bill Thomas (Rancho Cordova) – chair, Sandra Schmidt Las (Virgenes MWD), Gavin Curran (Laguna Beach), Jesse Takahashi (Campbell), and Senior Advisor, Genie Roberts (Temecula) are the members of the **Professional and Technical Standards Committee**. At the Board meeting in May, the committee presented a proposal to the Board to extend the filing dates of the CAFR to coincide with the GFOA program. The new dates are in effect for this year. So, some of you can now breathe a sigh of relief!

The **Technology Committee** is chaired by John Adams (West Hollywood) with Tamara Hass and Barbara Boswell, and Julia James – senior advisor rounding out the committee. This committee is loaded with ideas. They are very close to offering the membership directory on line, which can also be updated on line. In the coming months they are also going to be reviewing survey software and exploring membership benefits on the web page.

Before year end, college students interested in pursuing a career in our field will be evaluated by the members of the **Scholarship Committee**: Stephen Conway and Candis Hong.

As you can see the year is extremely busy and many are hard at work to make our organization not only what it is today; but also looking forward to the future. The survey that was submitted to you in mid-August will assist the Board in assuring that we are meeting your needs. Your comments will be a major part of the evaluation process at our retreat on Sept. 8. If any members would like to get more involved in the exciting things that these committees are doing please be sure to contact me or Mark Alvarado, President Elect. In the next month I will be appointing a nominating committee to come up with recommendations for a Northern Ca. representative, a Southern Ca. representative and a President Elect from Northern California. If you are interested in becoming more involved in CSMFO there are plenty of opportunities!

As I close, I ask you all to keep our fellow Americans in Louisiana, Mississippi and Alabama in your thoughts. They are suffering tremendously and some generosity on our part could make a new day for them. Please consider a donation to an organization set up for relief from hurricane Katrina, such as the Red Cross. **America's greatest strength, and its greatest weakness, is our belief in second chances, our belief that we can always start over, that things can be made better.** (Anthony Walton)

CAFR Program Update

As previously reported, the CAFR award program will change with the fiscal year ending June 30, 2005. CAFRs are due six months after the close of the fiscal year. Thus, for the majority of the CAFRs, they will be due by December 31st. For the two cities that report on a September 30th year end, they will be due by March 31st. As was the case last year, all CAFRs will need to be submitted to the following address:

CSMFO CAFR Award Program
C/o City of Rancho Cordova
3121 Gold Canal Drive
Rancho Cordova, CA 95670

The review period for the CAFRs has been extended and the award notification will be within 6 months of the receipt. This is due to the extreme inability of the committee to find reviewers that provide this most valuable assistance to the program. The resulting impact will be that the awards will no longer be recognized at the annual conference. The CSMFO will officially recognize award winners through the MiniNews as awards are given. Unlike the GFOA, CSMFO will acknowledge all winners not just new recipients.

The application for the FY 2005 award is being finalized at this time. Due to changes in GASB, the application will be slightly modified. The application will be available on the CSMFO website by the end of September. Persons who wish to review CAFRs for the program should contact Jesse Takahashi at the City of Campbell (408) 866-2113. Reviewers for special districts should contact Sandra Schmidt at Law Virgenes Water District (818) 251-2133. Questions regarding the program should be directed to Bill Thomas at the City of Rancho Cordova (916) 642-0222 (bthomas@cityofranchocordova.org).



Congratulations!

Congratulations to the latest
GFOA CPFO, Gail Cabe,
Senior Accountant, City of Berkeley!

Annual Weekend Training Seminar

The Annual CSMFO Weekend Training Workshop, scheduled for November 18-20 at the Hyatt Regency Irvine, is quickly approaching. Registration is limited to the first 35 respondents. A registration form detailing the specific topics of discussion is attached. Please complete and mail your registration form **TODAY** to ensure your place at the seminar. If you have any additional questions please contact either Ronnie Campbell (562) 866-9771, ext. 2602 or Mark Uribe (714) 379-9222, ext. 226.

UC Riverside Extension Fall Quarter Classes



For information contact University of California, Riverside Extension at (951) 827-4111 or check out our web site: <http://www.extension.ucr.edu> <<http://www.extension.ucr.edu>>

September 19-December 5, 2005
Principles of Accounting, Riverside, California, Mondays, 6:30-9:30 pm,
Fee: \$495.

September 20-November 22, 2005
Accounting for Governmental and Nonprofit Organizations I, Riverside, California, Tuesdays, 6-9:45 pm,
Fee: \$495.

September 22-December 1, 2005
Accounting for Governmental and Nonprofit Organizations II, Riverside, California, Thursdays, 6-9:45 pm,
Fee: \$495.

Special Financing Districts

Tim Seufert, Managing Director, NBS

What is a Special Financing District?

The term Special Financing District (“SFD”), while not part of the legal lexicon or State statutes, means all Special Assessments and Special Taxes that are levied by local public agencies on parcels of land, defined as follows:

- **Special Assessment** – This is a charge that is levied on parcels of land or businesses, based on the *special* benefit received from a service or capital improvement. The benefit criteria and formula is typically called a Method of Assessment. This levy is often called a “Special Benefit Assessment” or just “Benefit Assessment.”
- **Special Tax** – This is a charge that is calculated via some type of special tax formula (or Rate and Method of Apportionment in the case of a Community Facilities District) and levied annually on property for a defined period of years.

An SFD is almost always a dependent entity, tied to a city, county, school or special district. An SFD is not to be confused with a Special District, such as a Water District.

What does the legal landscape for SFD’s look like?

To attempt to understand the nuances behind the discussion of Special Assessments and Special Taxes, one must start with the two major initiatives known as Proposition 13 and Proposition 218.

Proposition 13 mandated a roll back to a 1% property tax rate at the commensurate assessed value of the property, and limited other related revenue sources. This meant that local governments were severely limited to raising revenues for various efforts by simply raising property taxes.

Proposition 218, the “Right to Vote on Taxes Act,” was approved by voters in 1996. This created a complicated categorization between assessments, taxes, fees and charges, with a commensurately complicated approval process for each category, many with conditions that affect the process itself. The implementation and understanding of Proposition 218 has been long and arduous, and continues today. Special Assessments and Special Taxes are two distinct groupings that require different methods of initiation and approval, as well as ongoing administration. Many people, even experts in the field, confuse and interchange the terminology of “Special Assessment” and “Special Tax,” but there is a difference.

There are many types of Special Assessment and Special Tax State statutes that local government may use, as well as Charter City law. Currently, these are the most popular:

- Mello-Roos Community Facilities Act of 1982
- Landscape & Lighting Act of 1972
- Benefit Assessment Act of 1982
- 1913/1915 Assessment District Acts
- Property and Business Improvement District Law of 1994

The first of this list is a Special Tax while the latter four are Special Assessments.

(continued on pg. 9)

Special Financing Districts cont.

(continued from pg. 8)

Why Form an SFD?

SFD's can provide funding for a myriad of services and capital for many types of infrastructure. Though they have been around for many years, the trends over the last few decades have bolstered their use and popularity.

In terms of newly developing areas, the trend has been toward a national consensus that "development must pay its own way." This trend has been fostered by a number of factors. Chief among these factors is the downturn in Federal and State spending. Such spending peaked in the 1960's and again in the 1980's, but has declined significantly since then. Exacerbating this has been the numerous efforts to limit taxes by the voters. SFD's can provide the types of funding for new development needs.

In more developed areas, the requests for increased and enhanced services continue. Added to these demands are the additional requirements that local governments must comply with, such as the National Pollutant Discharge Elimination System or "NPDES." Of course, all of these demands come at a time of shrinking revenue sources and voter-backed tax limitations and reforms. That makes a strong case for the creative, but well crafted, use of SFD's.

Whether the need is in a newly developing area or a well settled one, there seems to be a trend for focused local sources of funding with direct accountability. The factors to be considered for any SFD include:

- Fairness and Equity
- Market Sensitivity
- Potential for Approval
- Timing and Predictability of Revenues and Expenses (and any need for debt)

Up the Ladder

ACCOUNTING TECHNICIAN – City of Big Bear Lake, CA (Salary \$38,500 - \$46,797/yr + benefits). Duties include: all aspects of payroll, provide a variety of support functions with the general ledger, month/year-end reports, accounts payable, accounts receivable and the budget, and other related duties as assigned. High school diploma or equivalent is required. Associate's degree in Accounting or related field is preferred. Four years progressively responsible experience in public sector finance is required. Open until filled. City application required. Contact HR at (909) 866-5831 or visit www.citybigbearlake.com. EOE/ADA

ACCOUNTANT I - City of Carson, CA. Salary \$3,766 - \$4,806 mo; excellent benefits including 3% @ 60 PERS retirement. The City of Carson is seeking a highly motivated Accountant I to perform specialized entry level professional accounting work. Occasional overtime may be required. Minimum requirements: Graduation from a recognized college or university equivalent to a baccalaureate degree in accounting. Experience and/or education in a related field may be substituted on a year for year basis. Strong knowledge and experience in grants financial management and accounting is highly desirable. APPLY BY: September 14, 2005. APPLY AT: City of Carson Human Resources, 701 E. Carson Street, Carson, CA 90745. Monday – Thursday, 7:00 a.m. to 6:00 p.m. City of Carson Application and Supplemental Application required.

BUSINESS SERVICES MANAGER - Central Marin Sanitation Agency, San Rafael, San Francisco Bay Area, CA. Salary: \$7,919 to \$9,626 monthly. CMSA is recruiting for an individual who will serve as the Business Services Manager, function as the CFO and direct and supervise HR activities. Requ's: BS in accounting, economics, BA or PA; MS degree or CPA

(continued on pg. 10)

Up the Ladder

(continued from pg. 9)

desirable; 3 years of supervisory or administrative experience in maintaining financial records and preparing statements in a public agency setting. For more info, e-mail gkrammer@koffassociates.com or visit www.koffassociates.com. Application Deadline: September 16, 2005.

FISCAL & MANAGEMENT ANALYST

- City of Chula Vista, CA. Annual Salary: \$73,069 - \$88,815. Founded in 1911, Chula Vista is a beautiful coastal community with a population of over 217,500 located seven miles south of downtown San Diego. The City of Chula Vista is seeking a Fiscal & Management Analyst to coordinate, supervise and participate in the City's strategic planning and budget development process and supervise and participate in the most complex departmental and citywide studies related to operational and fiscal analysis. Requires any combination of education and experience equivalent to five years of experience in the areas of quantitative and fiscal analysis, computer and statistical modeling, budget development and strategic planning AND a Bachelor's degree with course work in public or business administration, finance, accounting, economics, statistics or related field. A Master's degree in a related field is highly desirable. City application and supplemental questionnaire is required. Apply by 9/26/05. For application materials visit our website, www.chulavistaca.gov, or call 619-691-5096. City of Chula Vista, Human Resources Department, 276 Fourth Avenue, Chula Vista, CA 91910. EOE

FINANCE OFFICER - City of Colusa, CA. New position with city of Colusa. Responsible for the development and maintenance of an effective department delivering support services to the operating departments and public in the areas of disbursements, accounts receivable, payroll, utility billing, business tax receipts, purchasing, financial reporting, cash management and financial planning, human resources and risk management. Member of management team, reports to city manager.

Salary under study with qualifications of successful candidate a determining factor. Application deadline August 26. Call 530-458-4740 or P.O. Box 1063, Colusa, CA 95932 for an application and brochure.

ASSISTANT FINANCE DIRECTOR

- City of El Segundo, CA. Salary: \$85,452 - \$104,112, DOQ, plus \$1000 additional pay per month for PERS medical and/or salary plus excellent benefits. The City of El Segundo is both a friendly residential, coastal community with a small town, family-oriented atmosphere and a major commercial/industrial "player" with over 500 employers, including numerous Fortune 500 companies. The Assistant Finance Director reports to the Director of Administrative Services and the new incumbent will play a significant, critical role in department operations by providing budgetary preparation and general project support and financial expertise to the City Council, City Manager and all departments, as well as assisting the Director to run the day-to-day operations of the department. The Assistant Finance Director also has responsibility for directing supervising the work of the Accounting Manager, Accountant (Payroll), Accounts Specialist II (Benefits) and support staff. Candidates should possess a Bachelor's Degree in Accounting, Business Administration, Economics, Finance, or a directly-related field and five years of progressively responsible government accounting experience and two years of management and supervisory experience. Interested candidates should submit a cover letter, resume and City employment application to the attention of Bob Hyland, Human Resources Manager, Administrative Services Department, 350 Main Street, El Segundo, CA 90245. Apply by 5:30 PM, Friday, October 21, 2005. To view a detailed recruitment brochure, visit the City's website at www.elsegundo.org, or call 310-524-2336 to obtain the recruitment brochure and required employment application. EOE

FINANCIAL SERVICES MANAGER

- The Encina Wastewater Authority (EWA) located in Carlsbad, California is seeking a Financial Services Manager. Salary: \$76,330-\$92,780 Annually. The position requires a Bachelor's Degree in accounting or a closely related field, Certified Public Accountant license and a minimum of five years accounting experience, preferably in the public sector. Two years of supervisory experience is also required. The Financial Services Manager directs, manages and supervises EWA's accounting and financial systems, prepares monthly and annual financial statements, makes quarterly billings to EWA's Member Agencies, completes year end audit procedures, prepares monthly treasury reports, compiles budget documents, performs cash management functions, allocates expenses to numerous programs, interprets financial data from a variety of sources, and performs related duties as assigned. This position requires extensive analytical skills, the capability to apply accounting and auditing principles generally accepted in the United States of America, the ability to interpret and implement EWA's financial policies and procedures, and the ability to coordinate the execution of services within the EWA organization and with other public and private entities. An application and detailed job description of minimum requirements may be obtained from EWA's website at www.encinajpa.com or by calling (760) 268-8802. Applications may also be picked up at 6220 Avenida Encinas, Carlsbad, CA 92009 Monday through Friday between 8:00 a.m. and 4:30 p.m. Application deadline: Monday, September 19, 2005 at 4:00 p.m.

ACCOUNTANT /MANAGEMENT ANALYST

- City of Indio, CA. Salary: \$4,204 - \$5,915/mo. Contact: Human Resources. Phone: (760)342-6599. Deadline: Open until filled. Under the supervision of the Fiscal Officer to perform detailed accounting work, conducts special studies and analyses of various operations and procedures and prepares comprehensive and analytical reports. Three years of increasingly responsible accounting, administrative analysis, planning or budgeting experience. A

(continued on pg. 11)

Up the Ladder

(continued from pg. 10)

Bachelors Degree from an accredited college or university with a major in accounting, finance business administration or public administration required Masters Degree desirable. Additional information may be obtained at www.indio.org.

FINANCIAL ANALYST - City of Manteca, Salary \$6,536 - \$7,943. PERS 2.7 @ 55, plus excellent benefits. Under the direction of the Finance Director, plan, organize and direct various professional, technical, and administrative accounting and financial functions for the City; oversee and assist auditors in preparing the Comprehensive Annual Financial Report (CAFR); plan, organize, coordinate, and participate in budget preparation and control activities, supervise and evaluate the performance of assigned personnel. Bachelor's degree in accounting or related field and four years increasingly responsible accounting experience required. Deadline: 5:30 p.m. September 16, 2005. Contact: Administrative Services Dept. Phone: (209) 825-2345 Website: www.ci.manteca.ca.us. EOE

MANAGER OF FINANCE & ADMINISTRATION - Monte Vista Water District, located in Montclair, California, is currently seeking an experienced, business-oriented, and motivated professional for the *Manager of Finance and Administration* position to supervise and manage the District's financial activities and to provide highly responsible and complex financial and administrative support to the General Manager and Board of Directors. Plans, directs, manages and oversees the activities and operations of Customer Service, Billing, Accounting, and support services. Required: Ability to assume full management responsibility for all financial and budgeting activities including the cash management, budget management, debt management and internal control management. Must have strong communication, and computer skills. Desired Experience and Training: Seven years of increasingly responsible financial "management" experience including five years of supervisory or lead re-

sponsibility. Equivalent to a Bachelors degree from an accredited college or university with major course work in Business Administration, accounting, financial management or a related field. A Masters Degree is desirable. *Salary: \$85,347-\$111,983 Annually* Accepting applications through 9/30/05. District application forms are available at the District office, located at 10575 Central Avenue, Montclair, CA or downloaded from the internet at www.mvwd.org. A detailed resume must accompany the completed application. Excellent Benefits. EOE For further information contact Vicki Terra, Administrative Services (909) 267-2120. Please return completed applications to: Monte Vista Water District, Attn: Vicki Terra, PO Box 71, Montclair, CA 91763

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.

ASSISTANT COUNTY AUDITOR-CONTROLLER - The County of Riverside (California) is currently seeking an Assistant County Auditor-Controller (\$82,804 - 113,873/yr) to coordinate the planning, organizing, and directing of the daily activities of all divisions within the Auditor-Controller's office. A demonstrated record of proven leadership and managerial experience and a strong background in auditing, financial statement preparation, budget preparation, payroll, property tax, computerized accounting systems, legislation, A/P, A/R, and cash management is a must. Requirements include a Bachelor's Degree with a specialization

in Accounting or possession of a current certificate as a CPA or CIA. Candidate must have five years exp supervising an accounting staff plus an additional five years managing a diverse accounting unit that includes preparing financial reports. Your overall accounting background should include ten years accounting experience in at least five of the following areas: AP, AR, auditing, budgeting, cost accounting, financial reporting, payroll, property tax or administration. Computer literacy req. Governmental accounting exp highly pref. Open until filled. Candidates should submit a current detailed resume clearly describing experience, education, certification and qualifications to jobmatch@co.riverside.ca.us and a carbon copy to lwebbs@co.riverside.ca.us or send by U.S. mail to County of Riverside, Human Resources, Attn.: Lisa Webbs, P.O. Box 1569, Riverside, California 92502-1569. See www.rc-hr.com for more info.

PRINCIPAL ANALYST (Utilities Finance) - City of Riverside, CA (Salary \$5747-7703/mo.). The Finance/Administration Division of the Public Utilities Dept., seeks a Principal Analyst to perform supervisory and/or lead supervisory professional, technical, analytical and related duties in the areas of accounting, budget administration, financial and economic forecasting for the Public Utilities Department. Requires equivalent to a Bachelor's Degree from an accredited college or university with major work in accounting or business administration and six years of responsible experience in governmental or commercial accounting and/or auditing, preferably with utilities. A Certified Public Accountant licensure is highly desirable. **APPLY IMMEDIATELY ONLINE @:** www.riversideca.gov or contact City of Riverside Human Resources Dept., 3780 Market St., Riverside, CA 92501. Phone (951)826-5808. TDD (951) 826-2515. EOE

(continued on pg. 12)

Up the Ladder

(continued from pg. 11)

MANAGEMENT ANALYST – City of Rohnert Park, CA. Salary \$5,514 - \$6,702 per month, plus full fringe benefits including City-Paid CalPERS Retirement 2% @ 55. (Eff. 07/01/07 – 2.7% @ 55). The City of Rohnert Park is recruiting for the position of Management Analyst. Two positions are available, one assigned to Public Works, the other to Finance/Administration. This position performs a variety of responsible analytical and administrative duties in support of the City Manager and Assistant City Manager, including: conducting research, financial analysis and reviews, preparation of reports, administering assigned administrative areas, special projects and programs, and provides information and assistance to the public on certain programs. A typical way of obtaining the required qualifications is to possess the equivalent of a Bachelor's Degree in Public or Business Administration or a closely related field, and two years progressively responsible experience involving financial and program analysis, including the preparation of reports in a municipality. Possess a current Class C CDL by date of appointment. Final Filing Date: Wednesday, September 14, 2005 by 5:00 p.m. For more information and to download application materials, please visit our website, www.rpccity.org, or call our Job Hotline 707.588.2258. EOE.

CHIEF REVENUE OFFICER – City of San José, CA. City of San José, 10th Largest City in the US: Where proven growth and proven leadership meet. The City of San José is proud to be the new 10th largest city in the U.S. (pop. 944,857), as well as maintaining the distinction of being the highest rated large city in the state of California. In order for this growing municipality to maintain its outstanding financial legacy, it is no surprise that the mission of the Finance Department is integral: to manage, protect and report on the City's financial resources to enhance the City's financial condition for our residents, businesses and investors. Accordingly, the City of San Jose is seeking a seasoned, innovative individual to provide technical exper-

tise to manage the City's complex revenue activities. As Chief Revenue Officer, you will serve at the Deputy Director level, reporting to the Director of Finance, and be the subject matter expert on revenue collection and cash management. The critical nature of this position requires superior leadership skills, not only with a track record of accomplishments and management experience, but also as a risk-taker who champions breakthrough programs for the organization's success. Six years of increasingly responsible experience in senior level revenue management work in a government agency, including four years of supervisory experience, is preferred. Please visit www.jobs.cityofsj.org for more information. To apply, please submit a resume, cover letter with current salary information, and 6 professional references by October 3, 2005. Attn: Mark Danaj, Director, Employee Services, City of San José, 200 E. Santa Clara Street, San José, CA 95113, (408) 975-1475, mark.danaj@sanjoseca.gov

BUDGET AND COMPLIANCE MANAGER - City of San Leandro, CA (Pending City Council approval) Salary: \$6,702 - \$8,146 per month, plus excellent management benefits including 2% @ 55 CalPERS Plan Reporting to the Finance Director, this management position is responsible for supervising the annual budget and monitoring process, tax revenue generation, treasury, cash flow and investment management. The selected individual will also prepare financial reports and special studies, assist operating departments monitor and track expenditures, be an important member of the budget preparation team, in addition to other financial management duties. Requires a BA degree in business or public administration, accounting, statistics, or a closely related field and progressively responsible experience in budgeting and administrative research, preferably in a CA local gov't. Further, the ideal candidate will be able to carry out job duties with limited supervision and be able to resolve complex financial problems. For an application and supplemental questionnaire, call the City's Job Hotline at (510) 577-3397 or visit www.ci.sanleandro.ca.us APPLY BY 5 p.m., Friday, September 30, 2005. EOE

DIRECTOR, FINANCE AND BUDGET - San Mateo County Transit District. Salary: \$1,576.19-\$2,287.02 weekly (\$81,962 - \$118,925 annually). Contact: Human Resources Department, Fax: 650-508-6458, Email: SamTransjobs@samtrans.com. US Mail to: 1250 San Carlos Avenue, San Carlos, CA 94070-1306, Deadline: 4:30 p.m. – Friday, September 9, 2005. Director, Finance and Budget reports directly to the CFO and is responsible for the development and implementation of complex financing mechanisms, the financial capacity models, budget development and maintenance, treasury services, revenue collection, financial reporting, coordination and the distribution of financial information for three agencies – the San Mateo County Transit District, the Peninsula Corridor Joint Powers Board and the San Mateo County Transportation Authority. The Director, Finance and Budget provides leadership and oversight of a variety of professional, technical and administrative employees. Full description of essential functions and duties can be found at www.samtrans.com. Minimum Qualifications: Bachelor's degree in accounting, economics, finance or related field plus a minimum of eight years of progressively responsible government experience in the areas of budget, public sector finance, accounting, treasury services, cash management, and/or audit services. Bachelor's degree may be substituted with full time professional experience on a year-by-year basis. A master's degree in a related field or a CPA is desirable but not required. Significant professional level experience with public sector financing, budget development and maintenance is required. Must be experienced in computerized accounting system(s) and able to use a variety of PC software packages, including electronic spreadsheets. Must be able to prioritize work to affect the timely and accurate distribution of financial information. Must possess good oral and written communication skills. Send resume, complete with salary history via methods listed above. Resume materials

(continued on pg. 13)

Up the Ladder

(continued from pg. 12)

must be received in the HR department by 4:30PM, Friday, September 16, 2005. You may call (650) 508-6308 to verify that your submission has been received. A completed application package will be required prior to an offer of employment being made.

ACCOUNTANT - City of Santa Fe Springs invites applications for the position of Accountant. Salary \$4,306 - \$5,337. City paid PERS 2.7 @ 55 and excellent benefits. As a key member of the Finance & Administrative Services department, this position performs a variety of accounting functions for the City including collecting, analyzing and monitoring financial data; reviewing financial reports for accuracy and compliance with guidelines; posting financial transactions; following established accounting principles, procedures and methods; preparing complex journal entries; and a wide variety of other professional accounting functions. The ideal candidate will possess a bachelor's degree in accounting or related field and a minimum of one year of full-time accounting experience. For application materials, please visit the City's website at www.santafesprings.org or call the job hotline at (562)409-7600. Apply by 5:00 p.m. on 9/12/05. EOE.

FINANCIAL SERVICES MANAGER - City of Santa Rosa, CA. The thriving and attractively located City of Santa Rosa (pop. 150,000), located 55 miles north of San Francisco, is seeking an astute professional with superior technical, leadership and communication skills to serve as Financial Services Manager. As a critical management team member, the Financial Services Manager reports to the Director of Administrative Services. The Financial Services Division has responsibility for payroll, accounts payable, accounting control, financial software system administration, structuring debt financing, labor agreement cost analysis, annual financial report coordination, and providing expertise regarding legal require

ments. The city's total O&M budget of \$325 million reflects a full-time staff of 1,300. Division resources include 16 staff and a \$1.5 million budget. Requires a Bachelor's degree in accounting, business/public administration or a closely related field. Master's degree and/or CPA are highly desirable. Ideal candidates include veteran public sector finance advisors who are open minded and politically astute, and who have strong management, risk assessment, accounting and customer service skills. The top of the salary range is \$110,100 and the city has an attractive benefit package including 3% @ 60 PERS retirement. File by Monday, September 26. Submit résumé, cover letter, current salary and 3 work-related references to David Harris or Stuart Satow at: CPS Executive Search, 241 Lathrop Way, Sacramento, CA 95815, Ph. (916) 263-1401; Fax (916) 561-7205; Email: resumes@cps.ca.gov, CPS website: www.cps.ca.gov/search. City website: www.ci.santa-rosa.ca.us

FINANCE OFFICER (Controller) - Tuolumne Utilities District in Sonora, CA. \$5,306 - \$6,151/mnth (DOE). The District provides water and wastewater services for Tuolumne County, in the beautiful central Sierra foothills. Oversee the Finance Dept operations, including acctg, budgeting, utility billing, investments, purchasing, payroll, receivables and payables. Requires undergrad. degree in acctg or related field (prefer MBA or CPA) with 5 yrs financial mgmt or acctng, preferably with a public agency, including 2 yrs supv exp. App/more info available at www.tudwater.com. Send app/resume to TUD, PO Box 3728, Sonora, CA 95370, fax (209) 536-6485, email sherib@tuolumneutilities.com or call (209) 532-5536, ext 481. Apply by 9/30/05.

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