



THE NEWSLETTER OF THE CALIFORNIA SOCIETY OF MUNICPAL FINANCE OFFICERS

President's Message

Janet Salvetti, Finance Director, City of Stockton

CAFR Deadline

WHEW! We did it! For the first year in more than I can remember the City of Stockton finished up the CAFR before Dec. 1. The Accounting staff set a target for themselves and only missed it by a few days. Now it's time to get caught up on what everyone else has been doing in our City for the last five months and get started on our budget for 2006-07. No wonder it feels like the years fly by so fast!

For those of you that are burning the midnight oil to get your statements done in time for the CSMFO deadline, let me remind you that you have until Dec. 30 to submit for the award program. The Professional and Technical Standards Committee, under the leadership of Bill Thomas is looking at the program to make some improvements to it, and the first step was to not burden cities with a deadline that is often difficult to meet. So, heave a sigh of relief, you still have a few more weeks!

The applications for the program are on the CSMFO website. In addition, reviewers are always needed. Please take some time to review just one of your fellow agency's CAFR. It can serve as a great learning tool on how others do things and you certainly will be helping out on a valuable program that CSMFO offers. To get involved simply contact Jesse Takahashi at Jesset@ci.campbell.ca.us or (480) 866-2113.

Board Update

On November 30 the Board of Directors and committee members had our final "face to face" meeting for the year. I thought it would be appropriate to fill you in on the activities that have been taking place on behalf of the organization. The Administration Committee is hard at work evaluating alternative membership options to simplify our dues structure and is intending to bring a recommendation before the Board at the February meeting. Based on their analysis, if a change is recommended it will be brought before the membership for a vote. The Budgeting & Management Reporting Committee is busy with the Budget Awards program. For fiscal year 2005-06, 146 budgets have been submitted. It is the intent of the committee to have the reviews wrapped up by the end of December.

The Career Development Committee has once again done an outstanding job. Technical Training, led by Ronnie Campbell, is reviewing a best method for providing Beginning Government Training. The Intermediate Government Training has been offered five times this year throughout California and has had over 200 participants. The training has been well received with overall ratings of 3.72. In addition, weekend training has been attended by 34 with an overall rating of 4.31. Good job! Under Professional Development, Karen Brust has been hard at work setting up the 2006 Coaching Program and Carolyn Dominquez is coordinating the Fiscal Sustainability training which has been offered four times in 2005. By all means, this is not all the committee has been doing under the guise of training. Just go to the CSMFO website to see all that Career Development offers.

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WHAT'S INSIDE:

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

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Committees

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Cathy Lucas, Stockton

Bob Biery, Westlake Village

Annual Seminar
Thomas Fil. Belmont

Dennis Danner, Newport Beach

Budgeting & Management Reporting

Agnes Walker, Costa Mesa Gina Schuchard, Santa Clarita Pamela Arends-King, Seal Beach Cindy Guziak, Orange County Fire Authority

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

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 Rob Sousa, Benicia Julia James, South Gate Barbara Boswell, Lancaster

Scholarship Program

Steve Conway, Los Gatos Candis Hong, Thousand Oaks

Getting To Know Your Chapter Chairs

Anita Lawrence, Finance Director, City of Camarillo

The Eastbay (S.F.) Chapter of CSMFO is chaired by Mary Dodge, the Finance Director/City Treasurer for the City of El Cerrito. The Eastbay (S.F.) Chaptercovers the counties of Alameda, Contra Costa and Solano and serves 37 cities, plus 25 special district and 24 commercial members.

Mary has been in her position in El Cerrito since July, 2004. She was elected as the Chapter Chair for the Eastbay (S.F.) Chapter in 2002 when she was



the Finance Manager for the City of Concord where she served from May, 1997 until her move to El Cerrito. Prior to Concord, she was with the City of Antioch for five years and Maze & Associates, CPA's for four years. Mary has a Batchelor of Science degree and a CPA Certificate.

The objectives that Mary is trying to accomplish at her chapter's meetings, which has an average attendance of about 45, is to provide an opportunity for members to keep up to date on new developments in the government finance industry. She solicits well-informed speakers on current topics to achieve that goal. The meetings also provide an opportunity for members to get to know their peers in nearby agencies and share experiences. At their meeting, they also get to provide input on specific topics and meet some very nice people, Mary says.

Mary also says that some of the basic benefits of attending chapter meetings is to have a good time while learning and sharing.....and eating good food! She encourages members to do what they can to attend their chapter meetings.

Mary says she has been a member of CSMFO since 1988 and has received some excellent training that has been beneficial in advancing her career. She has also made some life long friends. She admits that she missed one Annual Conference since 1988 and has found herself "dancing the night away" at many of these fun events. Oh, yeah, and besides the partying, she has learned a lot, too.

Mary has three sons, ages 22, 20, and 19. They and her job have kept her pretty busy for quite a while! Now that they are more independent, she spends quite a bit of time on remodeling and decorating her 65-year-old house. She likes to read, walk with her dog, and hang out with her friends and family. She adds that it might not sound very exciting, but what more can you expect from an old bean counter?

When asked what she thinks about CSMFO, she said, "Well, I guess I would say CSMFO is a great way to stay on the pulse of our community and our industry, and the people are the best!"

You're the best, too, Mary. Thank you for serving your chapter so well.

Chapter Meeting Notices

Channel Counties

Christy Pinuelas, Chapter Chair

December 14. 2005 11:30 AM to 2:00 PM Camarillo Ranch House

201 Camarillo Ranch Road Camarillo, CA 93012

Chapter Chair Election and Holiday Celebration

\$20.00 for a Holiday Feast

RSVP to Jill Gordon at 805-388-5320 or jgordon@ci.camarillo.ca.us



CSMFO Chapter Chairs

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

Chapter Central Coast Central Los Angeles	Chairperson Gayla Chapman Becky Lingad	<u>Telephone</u> 805/473-4552 562/860-0311	Email Address gchapman@grover.org becky_lingad@ci.cerritos.ca.us
Central Valley Channel Counties	Teri Albrecht Christy Pinuelas*	209/577-5458 805/388-5358	albrecht@cityofmerced.org cpinuelas@ci.camarillo.ca.us
Coachella Valley Desert Mountain East Bay	John Falconer Cindy Prothro Vacant	760/777/7150 661/723/6038	jfalcone@la-wuinta.org cpprothro@cityoflancaster.org
Imperial County Inland Empire Monterey Bay North Coast Northeast Counties Northwest Counties	Veronica Alvarado Laura Nomura Marc Pimentel Bill Mushallo Steve Strong Carolynn Thomas*	760/768-5421 951/826-5972 831/646-3947 707/543-3092 530/225-4087 707441-4114	valvarado@calexico.ca.gov Inomura@riversideca.gov pimentel@ci.monterey.ca.us bmushallo@ci.santa-rosa.ca.us sstrong@ci.redding.ca.us cjthomas@ci.eureka.ca.gov
Orange County Peninsula Sacramento Valley San Diego County San Gabriel Valley South Bay South Bay South San Joaquin	Esmyrna Jorge Stuart Schillinger Susan Mahoney Maria Kachadoorian Terrence Beaman Stella Georgious John Morreale Judy Bier	949/707-2626 415-508-2451 916/725-2448 619/585-5658 626/932-5513 310/524-2324 310/217-9521 559/896-7516	mjorge@ci.laguna-hills.ca.us schillinger@ci.brisbane.ca.us smahoney@ci.citrus-heights.ca.us tbeaman@ci.monrovia.ca.us sgeorgious@elsegundo.org jmorreale@ci.gardena.ca.us judyb@cityofselma.com

^{*} Indicates Senior Chapter Chairs

HANWAY MEMORIAL GOLF TOURNAMENT

'Twas the Friday before Thanksgiving a festive season with the Derek Hanway Memorial Golf Tournament a worthy reason to bring folks together to raise scholarship funds.

A clear beautiful day with a bright sun
Greeted fifty-six golfers who joined in the fun.
Friends and colleagues came from near and far
Mulligans could be purchased to ensure teams made par.
It would be dark by the time all teams were done
Thirteen turned out to be a lucky number as 'tis the team that won.

Thanks to all who donated, sponsored or was a volunteer, And to all good tidings and holiday cheer!



And the winners were: Matt Pruitt, Eric Spencer (both from ICMA), Reeve Rickard and Dave Decker (both from Burbank Police Department). The team scored a 58 at the course which had a par 71.

Our Tee Sponsors: BNY Western Trust, Conrad & Associates, E.J. De La Rosa, ICMA, Piper Jaffray, Quint & Thimmig, Ross Financial, Southwest Securities, Stanford Group, Stradling Yocca Carlson & Rauth, Vavrinek Trine Day & Co., Wedbush Morgan Securities, and Wells Fargo Corporate Trust. It is in part to these generous donors that we can say at Mini-News press time, over \$6,000 was raised for Larissa Hanway's scholarship fund.

The Tournament Committee: Joe Aguilar, Dennis Danner, Joan Michaels Aguilar, Bob Elliot.

The ingredients of happiness are so simple that they can be counted on one hand. Happiness comes from within, and rests most securely on simple goodness and clear conscience.

William Ogden

Contribute to the CSMFO MiniNews

ICSMFO 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 are also welcome. Please forward your articles to Cheryl Yerxa at cyerxa@cacities.org by the monthly deadline of the 25th.

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 endorsement or verification of accuracy of cited references. Readers are reminded that such articles are the opinion of the article's author.



WELL DONE!

Congratulations to the following members from Culver City: Crystal Alexander, City Treasurer, for passing the GFOA-CPFO exams on Cash Management & Investments, and Operating & Capital Budgeting; and Karen Maggio, Deputy City Treasurer, on Pension, Risk Management & Procurement. Both are on their way to earning the designation of Certified Public Finance Officer from GFOA.



Scholarships Available

The Daniel B. Goldberg Scholarship - \$10,000 – Graduate student in public finance.

The Frank L. Greathouse Governmental Accounting Scholarship - \$3,500 – Student in full-time accounting program. The Minorities in Government Finance Scholarship - \$5,000 – Minority student with a focus on government or nonprofit management.

Public Employee Retirement Research and Administration Scholarship - \$4,000 – Graduate student in public administration. George A. Nielsen Public Investor Scholarship - \$5,000 – Employee of a public entity who plans to enroll as a student of investment of public funds.

Deadline for the above scholarships: February 3, 2006

For more detailed information, please contact Cheryl Yerxa at 916-658-8210.

2006 CSMFO Annual Conference Hotel Information

The CSMFO 2006 Annual Conference will be held from Tuesday, February 21-Friday, February 24, 2006 in beautiful Palm Springs, California. Our host hotel for this conference will be the Wyndham Palm Springs, located at 888 Tahquitz Canyon Way, Palm Springs, CA 92262. This newly renovated hotel is connected to the Palm Springs Convention Center and is just three blocks from the fashionable Palm Canyon Drive and downtown shopping area, and features beautiful views of the San Jacinto mountains.

The Wyndham Palm Springs features guestrooms complete with hair dryers, iron and ironing boards, and coffeemakers. Self-parking for CSMFO attendees is complimentary. For reservations and directions, call the Wyndham direct at 760/322-6000.

Our rate at the Wyndham Palm Springs is \$179 single or double occupancy. The cut-off date for these special rates is January 24, 2006. Please get your reservations in early as the conference rate may not be available after that date. Also, there are only a limited number of rooms available at the conference rate prior to and after the conference dates. So, again, get your reservations in early!

We look forward to seeing you there!



President's Message cont.

(continued from pg. 1)

The Seminar Committee has been reviewing potential sites for the 2009 (yes, really 2009!) conference and are finalizing the contract for a wonderful location in San Francisco. Think "Union Square".

I could go on to great lengths about all of the accomplishments of the committees as they are close to wrapping up 2005. But, space is a limiting factor. Suffice it to say, I am a very luck President to have such a dedicated group of individuals this year.

As The Year Comes To a Close....

The timeless spirit of the holiday season is something that rarely needs defining. The joy, the laughter, a warm embrace or the exchanging of thoughtful gifts creates moments for all of us to relish and revisit time and time again. It is a time for remembering family and friends and taking the time to enjoy and be thankful. So, for the moment, put aside the CAFRs, budgets, and latest GASB pronouncements and take time to be with family and friends and to count just one more thing..... Your blessings.

With warm wishes for a happy holiday season to all!

Seminars from GFOA

GFOA is pleased to announce that we will be hosting our January 2006 training seminars in San Diego, CA. Following are the seminars that will be offered and their dates. All seminars will be held at the Hyatt Regency Islandia.

- Accounting for Pensions and Other Postemployment Benefits (OPEB)
- 9-10 Capital Budgeting and Infrastructure Finance
- 9-10 Financial and ERP Systems Acquisition and Implementation
- Survey of GASB Pronouncements
- 11-12 Budgeting for Budget Analysts
- 11-13 Advanced Governmental Accounting

GFOA's 100th Annual Conference will be held May 7-10, 2006 in Montreal, Canada.



UC Riverside Extension Winter Quarter Class

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

January 12-March 16, 2006

The Budgetary Process in Governmental and Nonprofit Organizations,

Riverside, California, Thursdays, 6-9:45 pm, Fee: \$495.00.

A Seasonal Thought

Christmas is a time when kids tell Santa what they want and adults pay for it. Deficits are when adults tell the government what they want and their kids pay for it.

~Richard Lamm

League of California Cities Director's Report

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

The League Board met in San Diego November 18-19, and discussed a number of issues of importance to finance officers.

The League Board conducted a strategic planning session with the participation of other "League Leaders" (officers of League divisions and departments). The product of that effort was the adoption of a strategic focus and strategic goals for the League for the upcoming 2005-06 year. The focus is new; the three strategic goals continue the efforts begun in 2004-05:

Strategic Focus: To support policies that directly promote the development and redevelopment of healthy and safe

cities.

Strategic Goals: 1. Expanded funding for state and local investment in the physical infrastructure of California, including, but not limited to, its roadways, bridges, levees, parks, libraries, and systems for delivering

and treating water, wastewater and storm water.

2. Expanded housing supply and affordability for all Californians, consistent with the planning and environmental quality objectives of the League's Principles for Smart Growth and the League's

mission to restore and protect local control.

3. Protection of critical Redevelopment funding and authority, the critical tools necessary for local investment in future affordable housing and the infrastructure so necessary for the continued ex-

pansion of the California economy.

In other action, the Board:

- Heard a report from staff regarding the analysis of the 2005 Special Election and the importance of the growing segment of voters (now approximately 20%) calling themselves non-partisan or declined-to-state;
- Provided comments for consideration by the City Attorneys Department regarding that department's recently developed "Ethical Principles for City Attorneys";
- Approved the direction being taken by the League's Telecommunications Subcommittee as well as grassroots support for a
 major legislative campaign on the telecommunications issues at both the state and federal levels;
- Heard a report from staff on the issue of pension reform, including a summary of Assemblyman Keith Richman's latest proposal (ACA 23) for a hybrid defined benefit/defined contribution system;
- Reconfirmed its interest in possibly co-sponsoring a Prop 42 reform initiative on the 2006 statewide ballot;
- Approved the 2006 League Budget, which calls for a 5% increase in annual dues, and gave direction to staff to eliminate the General Fund deficit within three years;
- Appointed a committee to review issues related to the Annual Conference resolution process; and
- Heard a report from staff regarding the conclusion of discussions to sell the League's current office building to an adjacent property owner (the current offices will not be sold, but instead will be renovated).

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 atibornstein@cityofmissionviejo.org.

"On Christmas Eve all animals can speak." However, it's bad luck to test this superstition.

Annual Conference Update

by Mark Alvarado, President-Elect

The 2006 CSMFO Annual Conference is right around the corner! The conference will be held on February 21st through the 24th, in beautiful downtown Palm Springs. Both the registration packet and the vendor exhibitor registration packet are available on the CSMFO website, www.csmfo.org. You should have just received the registration packet in the mail. Hurry and register before January 6, 2006, to get the registration discount. With such a great location, we are anticipating the highest attended conference ever!

Tuesday, February 21st will consist of the golf tournament and board meetings. The conference kicks off on Wednesday, the 22nd, with a Pre-Conference Training (separate registration), entitled "Economic Development for Finance Officials". This is an excellent course that is licensed by GFOA. The general conference will get under way with a truly inspirational speaker, Alison Levine, who, after serving as Deputy Finance Director for Arnold Schwarzenegger, decided it was time to climb Mt. Everest! The cocktail reception that night will be held in the exhibit hall, and to add a little flair to the event, a jazz trio will perform for your pleasure.

Thursday will kick off with Christopher Thornberg, a Senior Economist with the UCLA Anderson Forecast. Roy Firestone, host of ESPN's Up Close Prime Time, will be the keynote speaker at lunch. An accomplished singer, impressionist, and humorist, he has performed in Las Vegas and The Grand Ole Opry! Great breakout sessions will be spread out over the three days of the conference.

Thursday night will take us to back to *Classic Hollywood – Swingin' Sounds and Hot Tables*. The Palm Springs Air Museum will have that old Hollywood look and feel, including movie star impersonators and casino tables. The band *Uptown* will perform music from the 40's to the 80's (ok, maybe the 90's!). Cocktail attire is encouraged but not required.

So plan now to be a part of the 2006 Annual Conference in Palm Springs! Keep checking the CSMFO website for further information.

Every mind is a building filled with archaic furniture. Clean out a corner of your mind and creativity will instantly fill it. Dee Hock, Founder of Visa







Reserves Research Now Available on the CSMFO Website

by Anita Lawrence

In 2000, I was working on my Master's Degree and decided to do my graduate project on reserves in California cities. I completed the project by surveying all California cities with populations between 10,000 and 200,000. At the time I did the project, there were 329 cities in California with populations in that range. I received 205 responses to the questionnaire, which is a very good rate of return for a research project. After I graduated, I spent some time converting the project document into a small book. The League of California Cities reimbursed me for my cost of reproducing the book and sold it through Citibooks for a couple of years. The book is no longer in print, but I think much of the information contained in it is still applicable, so it has been converted to a pdf format that anyone can print from the CSMFO website. The name of the book is, "Management of Public Funds: The Adoption of Reserve Policies in California Cities". Appendix B of the book contains many sample policies and related resolutions from cities of varying sizes throughout the state. Please feel free to print the book and utilize the information contained in it. I hope you find it useful.

Website address: http://www.csmfo.org/download/index.cfm?fuseaction=download&cid=1456

Double Talk

Debbie Michel, Legislative Analyst, League of California Cities



Happy Holidays! I hope everyone is taking some time off to enjoy the holiday season with friends and family.

The **Financial Management Seminar** was last week at the Hyatt Regency in beautiful Monterey. And while the forecast for a winter storm came true, the wind and rain didn't stop the **Seminar** from successfully plowing ahead.

Sponsored by the League's Fiscal Officers Department, the **Financial Management Seminar** catered to both finance directors, staff, and city treasurers. In addition to standard sessions about PERS Costs, GASB Updates and City Budgets, there were also well-attended sessions on the importance of infrastructure maintenance, skyrocketing housing prices, telecommunications, and even an informative session on how the California Department of Finance estimates city population numbers.

Thanks to those of you who attended the **Seminar**, and a special thanks to the Officers of the Fiscal Officers Department for helping to plan the **Seminar** – Bob Locke, President; Viki Copeland, 1st Vice President; Fran David, 2nd Vice President; Director Irwin Bornstein; and Anita Lawrence, the Past President who represented the Fiscal Officers as President for the majority of 2005. And an additional round of thanks to those CSMFO members who helped to moderate, facilitate and preside over the concurrent and general sessions, in addition to the officers mentioned above: Janet Salvetti, Carolyn Dominguez, Mary Bradley, Pete Gonda and Harriet Commons. Great job to the Seminar speakers as well!

Next year's **Financial Management Seminar** is already booked, but a change of venue is in order. <u>The 2006 Seminar</u> <u>will be in beautiful Torrey Pines, La Jolla</u>. We've already kicked around the idea of incorporating a golf tournament into the **Seminar** program.

We will start the planning process for the **Seminar** in the spring of 2006, so if you have any suggestions or comments about speakers, session topics, joint luncheons, or if you attended last week's **Seminar** and want to give feedback, please contact me at (916) 658-8218 or send me an e-mail at <u>dmichel@cacities.org</u>. Additionally, if you'd like to be involved in the planning process for next year, please let me know.

Have a great holiday season!

Fiscal Sustainability Training

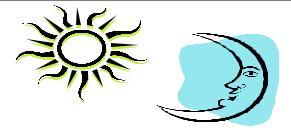
January 19 & 20, 2006 Carlsbad, CA

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. A brief summary of each module is listed below:

- Evaluating Your Fiscal Condition: Are current budgetary pressures a temporary blip or a structural challenge? Looking forward, are challenges more likely to grow or to abate? This session will highlight the analytical frameworks and early warning indicators used and recommended by credit rating agencies, leading industry associations, and high-performing local governments to evaluate a local government's fiscal condition. Learn how to develop a strong set of measures for assessing where your community falls in its "development life cycle," what challenges lie ahead in subsequent stages, and what approaches will ensure sound budgetary planning on a sustainable, multi-year basis.
- Revenue Analysis Tools: In steady, good times, revenues can be projected with a ruler. In a downturn or period of volatility, however, the development of reliable revenue forecasts can become a major challenge and the need for new ideas to enhance local revenues can take on tremendous urgency. This session will outline key issues and practices to help forecast each of the major revenue sources common among California cities: sales and use tax, property tax, UUT, state revenues, and service charges while also demystifying technical forecasting methodologies. In addition, the session will include discussion of good practices and emerging ideas for maximizing local revenues.
- Expenditure Analysis Tools: With local governments under increasing budgetary strain, there is a growing need for new cost containment ideas, and added scrutiny being applied to proposed new investments. This session will outline major expenditure trends and forecasts, and review approaches being used successfully by other local governments to control long-term spending. In addition, tools for evaluating the potential returns and paybacks from potential new long-term technology and capital investments will be introduced.
- Sustainable Financial Planning: If no corrective action is taken, is your community still on track to sustain structural budget balance, maintain adequate contingency reserves, and simultaneously invest in its future economic development, infrastructure needs, and quality-of-life? If more financial resources are needed to meet these goals, what actions should be planned to close the gap? This session will help local finance managers to assemble their forecasts, assessments, and initiatives into a comprehensive multi-year plan for fiscal health. In addition, approaches will be outlined for monitoring progress and making mid-course corrections as needed.

CSMFO has carefully planned this series to meet members requested training needs. The program is facilitated by instructors from Public Financial Management (PFM) who will bring a mix of academic expertise and high-level experience in government and consulting. Since registration is limited, you will want to submit your paid reservations early!



The pagan celebration of Winter Solstice (also known as Yule) is one of the oldest winter celebrations in the world. It is a celebration of the shortest day and the longest night of the year in the Northern Hemisphere, when the North Pole is at it's furthest point away from the sun (the sun is at its southernmost point in the sky).

ASSISTANT FINANCE DIRECTOR, City of El Segundo, CA. Salary: \$85,452 to \$104,112. (Daytime Population: 80,000) El Segundo is a beautiful coastal community located 14 miles southwest of Downtown Los Angeles. The City is both a family-oriented town and a bustling center of commercial and industrial activity. The Assistant Finance Director, under general direction, assists in the development, management, operation and evaluation of the fiscal affairs and operations for the City. Position reports to Assistant Finance Director and is responsible for supervising the work of Accounting Manager, Accountant (payroll), Accounts Specialist II (benefits) and support staff. The City has a FY2005/06 budget of \$109.5 million. Requires a bachelor's degree in accounting, business administration, economics, finance or related field; and five years of progressively responsible government accounting experience, including two years of management and supervisory experience; or, an equivalent combination of education and experience. Apply on-line www.allianceresourceconsulting.com by January 6, 2006. For information, contact Sherrill A. Uyeda at (562) 901-0769, or e-mail info@allianceresourceconsulting.com. EEO/ ADA.

SENIOR ACCOUNT CLERK, City of Lomita, CA. Salary: \$3,253 - \$4,040/ monthly. Lomita is located in the South Bay region of Los Angeles County serving 20,000, residents in two square miles. Perform professional work under the direction of the Finance Supervisor, which includes but is not limited to: business licenses, parking citation payments, cash receipts and other official documents relating to finance activities. Work with code enforcement in maintaining and monitoring records of delinquent accounts, fines and business license applications. Process permits and payments. Keep accurate records of various types of receipts; balance daily receipts and prepare deposits. Maintain and reconcile petty cash accounts. Assist with customer service inquires. Knowledge of MS Word and Excel a must. Analytical skills essential. Requires a high school diploma or equivalent and three years full time paid

work experience. A Bachelor's Degree is desirable. Filing Deadline: Thursday, December 29, 2005 at 4:30 p.m. Facsimiles, e-mails and postmarks will not be accepted. Resumes will not be accepted in-lieu of a completed City of Lomita Employment Application. For the position brochure and required application materials please contact: City of Lomita at P.O. Box 339, Lomita, CA 90717, by phone (310) 325-7110 x 128, or visit our web site at www.lomita.com/cityhall/.EOE.

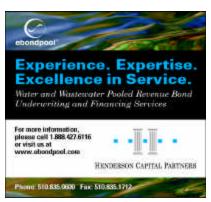
FINANCIAL ANALYST, City of Lynwood, CA. Salary: \$4020 - \$4889. Definition: Under general direction prepares and provides revenue and expenditure forecasts for development of the City's budget; coordinates with other City departments on the budget development and implementation; coordinates the development, tracking and implementation of fiscal policies; tracks all City grants and contracts; coordinates with project managers to track and report on the status of the City's capital

improvement projects; and performs other job related duties as required. All applicants must complete a city application and submit to the city of Lynwood, 11330 Bullis Road, Lynwood, CA 90262. (310) 603-0220, ext. 221; An examination and supplemental information will be required. www.lynwood.ca.us. TDD/California Relay calls are accepted — 1-800-7352929. Final filing date: Thursday, December 15, 2005 6:00pm (postmarks and faxes will be accepted).

SENIORACCOUNTANT, City of Huntington Park, CA. Salary \$4461 - \$5423 plus excellent benefit package. Under direction, develops, revises, and implements financial systems and operating procedures; performs accounting work in the supervision and maintenance of budgetary records; works with established guidelines of financial reporting, budgeting, general ledger, accounts payable, payroll, utility billing, data processing; Monitors and reports financial activities of various grants received by the City; and performs related work as required. Requirements: Bachelors degree in Accounting, Finance, Public Administration or other closely related field and two (2) years of accounting experience. Experience in governmental accounting is highly desirable. 4 day 10 hours workweek. Filing deadline Wednesday, November 30, 2005. A fully com pleted City application (and a resume or other materials) must be submitted to the Human Resources Division. No facsimiles or resumes in lieu of an official City application. APPLY AT: City of Huntington Park, Human Resources Division, 6550 Miles Ave., Huntington Park, CA 90255 M-TH 7:00 a.m. - 5:30 p.m. Job Information Hotline (323) 584-6209 or, obtain materials via our website at www.huntingtonpark.org EOE.

FINANCIAL SERVICES MANAGER,

City of Monterey, CA, Salary: \$92,413 -\$112,342 annually.(Includes Management Compensation and an excellent benefit package.) The City of Monterey, on the beautiful central coast, is looking for an energetic and innovative person to join the Finance Department's management team as the Financial Services Manager. This high-profile position reports to the Finance Director and manages the Accounting Division, which includes seven professional, paraprofessional and clerical staff. Responsibilities of this division include all financial reporting, general ledger maintenance, payroll, accounts payable and cost accounting. The ideal candidate will be customer service-driven and results-oriented, have well-developed communication skills and strong technical and analytical skills. Qualifications include the equivalent of a Bachelor's degree in accounting, business administration, public administration or a related field and recent and progressively responsible financial management experience. CPA and/or MBA highly desirable. APPLICATION DEAD-LINE: January 2, 2006. A completed application, re



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sume and supplemental questionnaire is required. Applications can be obtained from the Personnel Department, City of Monterey, 399 Madison Street, Monterey, CA 93940; (831)646-3765; or at www.monterey.org.

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.

ASSISTANTAUDITOR-CONTROLLER,

Nevada County, CA. Salary: \$5,447-\$6,650 per month plus excellent benefits. Nevada County is one of the most picturesque areas in the State. Situated among tall pines, dogwoods and beautiful maples, we enjoy the many changing colors of each season. While occasional snow showers may occur during winter, the area is well known for being above the Sacramento fog and below the heavy snow of the Sierras. Although Nevada County continues to grow, it still maintains a small town atmosphere. Nevada County is a unique place where the quality of life comes first. For position and application information, please visit www.mynevadacounty.com. Or 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.

MANAGER OF FINANCIALSER VICES,

North County Transit District, Oceanside, CA. Salary: \$64,500 to \$96,720. Position description: Seeking an individual with extensive professional accounting experience, including financial statement and CAFR preparation. Responsibilities include payroll, A/P, A/R, G/L, fixed assets, cash management, audit assistance, and fare collection. Staff of twelve accounting employees. Requirements include undergradu

ate degree in accounting, finance, or related field; minimum of seven years of accounting/financial management experience including supervisory experience. CPA or other professional designation is desirable. Applicants must complete an NCTD application form. Contact Human Resources or check www.gonctd.com/info/infoc.html. Deadline: Open until filled.

ACCOUNTING SPECIALIST II - City of Oceanside, CA. Salary: \$2,535 - \$3,146/month. Duties may include, but are not limited to reviewing timesheets for errors, entering time entry into computer, running payroll processes, balancing and reconciling payroll register, calculating payroll adjustments, performing payroll records maintenance, providing excellent customer service, and other duties as assigned. Completion of the twelfth grade or the equivalent & two years of increasingly responsible clerical accounting experience are required. Closes: 12/15/05. Contact: City of Oceanside, Personnel Department, 300 N Coast Hwy, Oceanside CA 92054, (760) 435-3500. Online applications may be submitted through the city's website @ www.ci.oceanside.ca.us. EOE



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SENIOR ACCOUNTANT-BUDGET ANA-

LYST, The Orange County Fire Authority (OCFA), Irvine, CA. Salary: \$5,011-\$7,963/mo. Plus a competitive benefit package. Seeking an experienced professional with excellent management skills for the position of Senior Accountant/Budget Analyst. The incumbent will be responsible for managing one of the department's budget or a section's budget including developing employee salary and benefit budgets, monitoring budget performance and performing complex financial and reporting activities including research, interpretation, forecasting, and making recommendations for the unit. Minimum Qualifications: A Bachelor's Degree in Accounting, Finance or arelated

field and four years of professional experience in governmental accounting, or an equivalent combination of education/experience sufficient to perform essential duties. Interested candidates are invited to submit an OCFA application and the required supplemental questionnaire. Applications are available Mon-Fri, 8:00-4:30 at 1 Fire Authority Road, Bldg A, Irvine, CA 92602; through our website www.ocfa.org; or our Job Information Line (714) 573-6825. Resumes may be attached, but not in lieu of the required application and supplemental questionnaire. Postmarks will be accepted as proof of application receipt. Final Filing Date: December 28, 2005. EOE

FINANCE DIVISION MANAGER-REV-ENUE AND COLLECTIONS, City of Pittsburg, CA. Salary: \$77,196-\$93,840 annually, plus an attractive benefits package. The City of Pittsburg is searching for candidates that possess a bachelor's degree in finance, accounting, business administration or equivalent and four years of increasingly responsible experience in professional accounting preferably in a municipal government setting, of which at least two years is at a supervisory level. In addition, a track record of demonstrated accomplishments and flexible management style. Interested candidates may call the job hotline for application materials (925) 439-WORK or visit us on-line at www.ci.pittsburg.ca.us. Open Until Filled. Apply today!

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MANAGER OF ACCOUNTING OPERA-

TIONS – Salary: \$65,000 - \$75,000 plus excellent management benefits (exempt, unrepresented). The Sacramento Public Library Authority is seeking a highly motivated, experienced accounting professional to lead and direct a staff of four and the general accounting activities of the organization, including maintaining, controlling, and supervising the general ledger and sub-legers, preparing a bi-weekly payroll system, cash receipts/receivables, cash disbursements/accounts payable, and billing/invoicing. Reporting to the Director of Finance, this position also assists in the preparation of operating budgets and Board reports. The successful candidate will be a highly motivated, proactive, detail oriented individual with exemplary communication and people skills, a positive attitude, and solid computer and organizational abilities. The candidate must have excellent leadership skills and be able to prioritize and follow through on multiple responsibilities in a fast-paced environment. Other requirements include: expertise in the use of MS Excel, PowerPoint and Word; strong knowledge of governmental accounting processes, GASB, internal controls, GAAP and financial reporting requirements; BA/BS Degree in Accounting, Finance or related major (CPFO, CPA or MBA certification preferred); 3+ years of professional accounting work, preferably in the public sector, including one year of supervisory experience. One year of graduate level course work in accounting or finance may be substituted for one year of required experience. The selection process will consist of oral interviews and/or a supplemental questionnaire. The examination may include, but is not limited to, the essential knowledge and abilities listed above. Video teleconferencing may be available for candidates from long distances. Interested individuals should submit a cover letter, resume, and completed application to the Human Resources Department (4th floor), Attention: Manager of Accounting recruitment team. Sacramento Public Library Authority, 828 I St., Sacramento, CA 95814. Final filing date is close of busi

of business, Friday, December 30, 2005, with the first round of interviews expected in mid January, 2006. To review a complete job announcement, obtain an application, and supplemental questionnaire (if applicable), visit www.saclibrary.org. Note: Meeting the minimum job qualifications does not necessarily guarantee an interview.

ACCOUNTING MANAGER/DEPUTY CITY TREASURER, City of Walnut, CA. Salary: \$67,140 - \$85,692. Position Description: Underthe general supervision of the Finance Director, this management position performs complex professional and analytical work in support of Finance Department functions. The successful

ACCOUNTING SUPERVISOR, City of Solvang, CA. Salary: \$3785.53 - \$4731.04. Position Description: Under the direction of the Finance Director, organizes and supervises the work of employees engaged in the operation of the Finance Department; performs difficult professional-level accounting and financial recordkeeping activities and perform related work. Contact: Dana Waite, Finance Director. Application Information: Applications and job descriptions may be obtained from City Hall at 1644 Oak Street, P.O. Box 107, Solvang, CA 93464. Phone (805) 688-5575, Fax (805) 686-2049 or from our website, www.cityofsolvang.com. Deadline: December 31, 2005 at 5:00 p.m.

DIRECTOR OF FINANCE - City of South El Monte, CA. Salary: \$6,891-\$8,376/mo. Under the direction of the City Manager, the Director of Finance will plan, direct, and coordinate the activities of the Finance Department. Implements and establishes policies and procedures related to finance, data processing, business licensing, purchasing, and grant administration; develops and prepares the City's annual budget; and performs related duties as required. The ideal candidate must have a Bachelor's degree (Master's Degree desirable) in Accounting, Public or Business Administration, or a closely related field, and five years of progressively responsible municipal accounting management experience, including at least two years of supervisory experience. Apply by Thursday, December 29, 2005. Please send resume with salary history to: City of South El Monte, Human Resources, 1415 N. Santa Anita Ave., South El Monte, CA 91733. For additional information, please refer to the web site: www.ci.south-el-monte.ca.us



CITY TREASURER. City of Walnut, CA. Salary: \$67,140 - \$85,692. Position Description: Under the general supervision of the Finance Director, this management position performs complex professional and analytical work in support of Finance Department functions. The successful candidate will be able to conduct financial analysis and research, and supervise personnel. Requirements: Graduation from an accredited college or university with a Bachelor's Degree in Business Administration, Accounting, or Public Administration; plus three years of experience in accounting, including two years of municipal accounting experience, with at least one of those years experience in supervision. Please contact Rosalea Orozco, City Manager's Office, (909) 595-7543. Applications should be filed at Walnut City Hall located at 21201 La Puente Rd, Walnut, CA 91789. Official City of Walnut applications may be obtained at www.ci.walnut.ca.us, Walnut City Hall, or by calling (909) 595-7543. Postmarks received after specified date and time will not be accepted. Faxes will not be accepted. Deadline: Thursday, January 19, 2006 by 5:00 PM.

ADMINISTRATIVE SERVICES MAN-

AGER, City of Porterville, CA. Salary: \$81,120 to \$99,000. Porterville (population 40,000), a rapidly growing city in the San Joaquin Valley, is seeking a vibrant team member to participate in the shaping of this thriving community. Under direction from the City Manager and Deputy City Manager, the Administrative Services Manager is responsible for administering the city's human resources and risk management programs, finance and information technology. The ideal candidate will have training and experience equivalent to a Bachelor's degree and five years of management experience in public administration, finance, human resources, labor relations, and/or risk management; Master's in Public Administration is desirable. Please send your resume and cover letter electronically apply@peckhamandmckenney.com. Call

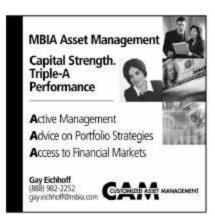
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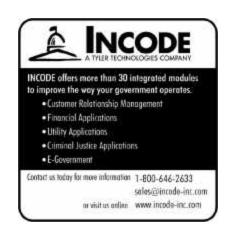
Bobbi Peckham, Peckham & McKenney, toll-free at (866) 912-1919 for more information or to request a detailed brochure (also available on our web site at www.peckhamandmckenney.com). Filing deadline: January 23, 2006.



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