

MININEWS

THE **NEWSLETTER** OF THE **CALIFORNIA** SOCIETY **OF MUNICPAL FINANCE OFFICERS**

President's Message

By Mark Alvarado, Director of Administrative Services, City of Monrovia

Notes On A Scoreboard......

Hope everyone got some good information from the Prop 218 bridge call last week. Isn't Prop 218 like an uncle who never leaves? If your agency has a water utility, the courts have just added more fun to your job. Thanks again to Michael Colantuono, Colantuono & Levin, PC, for his expertise in this field.....

If you haven't already done so, please check the CSMFO website, www.csmfo.org/members, to check your personal data information. One of our goals this year is to have a database that is 100% accurate and up to date. We can only do that with your help.....

College football has started. Life is ok again.....

Speaking of football, support high school football. It's a great way to spend a Friday

I know there are people out there who have played in bands, or have kids in the band. Here's to all the band members! Go tuba players.....!!!!!!

I hope everyone enjoyed their summer......and summer vacations. Don't forget to plan another trip before the holidays. The anticipation of going on a trip is half the fun, don't you think?.....

The membership overwhelmingly approved the bylaw changes that were proposed last month. As an organization, we are trying to move to a more all inclusive membership, where hopefully we can serve everyone's needs.

Want to receive emails telling you about job openings? Subscribe to our job posting update email listsery. Check out www.csmfo.org/

I was playing golf with Tiger last month. My tips paid off for him, don't you think?..... Please take a minute to read your Annual Report. It's still amazing to me to see all the things we have going on. Great job everyone!!....

Went to an Angel/Yankee game last week. Went after a foul ball with two guys bigger than I. Wound up on the ground reaching for the ball, only to have one of the other guys grab it before I could. I can still see the ball rolling around in slow motion. I have cuts and bruises on my knees and shins, and a tweaked ankle. Baseball's great!!.....

"Part of my job is to train people to break down an involved question into a series of simple matters. Then we can all act intelligently." Richard Deupree......

Isn't this a big part of being a manager? I sounds so easy but sometimes it is

Have you ever signed up as a reviewer for our Budget and/or CAFR Awards programs? I not, you really should. One, it's a great way to give back to the organization. Second, it is a really good learning experience. Come on support *your* organization!.....

"Life is too short to drink the house wine." Helen Thomas.....

I want to party with her!.....

Please help support our newsletter by submitting an article. Then you can tell all your friends that you have been published!.....



School begins... **Drive Carefully**

September 2006

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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!

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Paragraph from "Jihad vs. McWorld, Terrorism's Challenge to Democracy"

Submitted by *Richard H. Averett*, Executive Director/CFO Local and Regional Government Services Authorities

First, to put it in context, the book by Benjamin Barber was written in 1995, but more relevant today than it was over a decade ago. I say that only because it's taken most people until 2006 to realize NAFTA, CAFTA, WTO et al are good for multi-national corporations and not necessarily good for people or nations. Anyway, as you read the paragraph below think of your own municipality's (and the State's) efforts to land new jobs. Taken from page 27.

"Many modern nation-states have generated national industrial policies aimed at strategic coordination of economic policy and domination of international markets by their business corporations on the theory that the nation's citizens will somehow be benefited by supporting corporations even if corporations decline to return the favor. Yet although full employment is public good, it is not corporate good. Business efficiency dictates downsizing, which means capital-intensive production, and capital-intensive production means labor-minimizing job policies. Translated into English this means firing as many permanent workers as possible and eliminating their costly benefits and pension packages. In their place appear machines, robots, and multiplying (so-called) 'temporary' jobs, which are actually long-term jobs without long-term contracts, long-term security, or long-term benefits. Unemployment may eventually weaken the market by debilitating potential consumers (you can't buy unless you earn), but corporations taken one by one are necessarily rabid competitors with (at most) a quarterly earnings horizon. They must be 'lean and mean' to prevail. The 'fat' here is workers and a corporate diet spell permanent 'structural' unemployment for increasing numbers of workers."

Did you know...

CSMFO has a JOBS LIST SERVE?

The list serve is open to all CSMFO members. Several times a month an e-mail is sent out to all subscribers with recent job listings and postings on the CSMFO website. It's a great way to find out what other cities and agencies have to offer!

To subscribe, log on to http://www.csmfo.org/lists/, click on "Job Listings" and enter your name and e-mail address.

You can check out job postings on the CSMFO website at http://www.csmfo.org/jobs/. This page also contains information on how to post your jobs or advertise in the CSMFO MiniNews and online.

The goal of an argument should be progress, not victory.

Author unknown

CHAPTER MEETINGS

San Gabriel Valley Chapter

Wednesday, Sept. 20th, 11.30 to 1.30 pm Sheraton Four Points Hotel in Monrovia

Our speaker will be Karen Brust, Director of Finance, San Diego County Water Authority She will be talking about the CSMFO Coaching Program

All questions can be directed to Sylvia Carrillo, City of Monrovia scarrillo@ci.monrovia.ca.us 626.932.5515



Channel Counties

September 13, 2006 11:45 am to 2:00 pm

Camarillo Police Department

3702 E. Las Posas Road, Camarillo, CA

Speaker: Dennis Anderson, Harris and Associates

Topic: Assessment and Special Tax Districts (Formation, Administration and Acquisition) \$20 / Baked Lasagna, tossed green salad, Parmesan bread, assorted gourmet bars.

For information contact:

Carmen Taylor Phone: (805) 385-7475

carmen.taylor@ci.oxnard.ca.us

CSMFO Chapter Chairs

Chapter Assistant - Cheryl Yerxa, League of California Cities 916/658-8210 or cyerxa@cacities.org

Central CoastGayla Chapman805/473-4552gchapman@grover.orgCentral Los AngelesBecky Lingad562/860-0311becky_lingad@ci.cerritos.ca.usCentral ValleyTeri Albrecht209/577-5458albrecht@cityofmerced.orgChannel CountiesChristy Pinuelas*805/388-5358cpinuelas@ci.camarillo.ca.us
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East Bay Vacant
Imperial County Veronica Alvarado 760/768-5421 valvarado@calexico.ca.gov
Inland Empire Laura Nomura 951/826-5972 Inomura@riversideca.gov
Monterey Bay Marc Pimentel 831/646-3947 pimentel@ci.monterey.ca.us
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Peninsula Stuart Schillinger 415-508-2451 schillinger@ci.brisbane.ca.us
Sacramento Valley Susan Mahoney 916/725-2448 smahoney@ci.citrus-heights.ca.us
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San Gabriel Valley Terrence Beaman 626/932-5513 tbeaman@ci.monrovia.ca.us
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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

How to fund that capital project?

Jim Seagraves, Senior Consultant with NBS

Local governments often need to obtain funding for new major capital facilities for various operating purposes, including expansion of and replacement of utility systems. A municipality may be aware of impending capital needs through engineering studies or common-sense management that identifies future needs. It is incumbent on each government to have a plan for funding future capital needs that identifies the amount of funding required and the timing of the expenditures. That basic knowledge then forms the basis for a Capital Facilities Financing Plan.

A Capital Facilities Financing Plan is a series of analyses using public finance expertise to determine the lowest cost of funds needed to pay for proposed capital improvements to a system. The allocation of the costs of a particular capital expenditure among various funding sources may result in a more optimal cost of money. The Capital Facilities Financing Plan helps determine which funding sources are reasonably available to the local agency and which combination can be shown to be the most cost-effective.

The annual budget and utility rate schedules, if the capital facility is for a utility system, are used to determine sources of repayment of debt. A Capital Facilities Financing Plan is used in conjunction with a Utility Rate Study to determine the rates necessary to cover the capital and debt payments requirements of the facilities. It may be determined in the course of the studies that the proposed capital facilities are not cost-effective or financially feasible on the proposed schedule of implementation. That determination can be used to re-work engineering plans so that the proposed facilities can be developed or acquired on a reasonable schedule.

Ultimately, the Capital Facilities Financing Plan will show how the proposed new facilities can be funded from each funding source to the extent the municipality is qualified: state loan programs, state and federal grant programs, general obligation or revenue based debt issuance, and equity contributions through existing or new voter-approved taxes or utility rates.

The goal is to determine the optimal timing of a funding program and the lowest reasonable cost of accomplishing the Capital Plan.

What is a Cost Allocation Plan?

Jim Seagraves, Senior Consultant with NBS

A Cost Allocation Plan is an analysis and a series of methodologies designed to compute the costs that Central Services Departments in a local governmental entity expend to provide support to the departments that directly serve the public. Typical Central Services Departments include Council/Board, Manager, Finance, Human Relations, Information Technology and similar operations that are necessary to support the functioning of the Operating Departments. The Operating Departments are those that directly provide services to the public such as police, fire, public works, parks & recreation, community services, and community development. Municipal governments like cities and counties do not always have consistent organizational structures, so each one must be analyzed on its own structure. Also, some Central Services Departments have activities that provide direct services to the public and thus need to be treated partially as an Operating Department.

The allocation of the costs from a particular Central Services Department is based on a selected methodology that best represents the way in which that department supports the Operating Departments. For example, the finance department may consider that the best measure of its support is the comparable size of each department's annual budget or it may determine that its workload is

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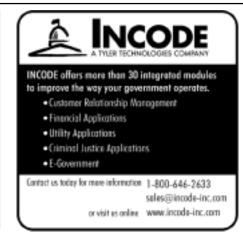
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better measured by the number of purchase orders it processes for each department.

Ultimately each Central Service Department's operating costs are allocated out to all other departments based on an individually selected methodology. Using the Double Step-down method suggested by the federal Office of Management and Budget (OMB), the original allocation to all departments is then spread from Central Services Departments to just the Operating Departments so that all overhead is fully allocated to the Operating Departments.

Under OMB Circular A-87 certain costs are not allowed to be allocated to Operating Department programs funded by federal grant or loan programs. This analysis is more complicated than a normal cost allocation plan since the A-87 plan includes and excludes many detailed and specific costs that are not normally identified in municipal budgets.

The best approach is to create a Plan and Cost Allocation Model that meets the objectives of client staff and, if required, meets the requirements of the OMB A-87 Circular. This is done to make certain that the city can execute the OMB A-87 certificate with confidence and meet any possible challenges to its allocation methodology.



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"Fabulous Finance" 2007 CSMFO Annual Conference March 6th to March 9th, 2007 **Modesto Convention Center**

As you arrive to downtown Modesto, you will see the landmark Modesto Arch with its lighted greeting "Water, Wealth, Contentment, Health". The Modesto Business Men's Association erected the arch in 1911. The slogan was chosen as part of a contest. Much has changed since 1911. Today, Modesto is a city of 208,000 and over a half million people reside in Stanislaus County of which Modesto is the County seat. Downtown Modesto today is the home to many restaurants and nightclubs. Within a few blocks of the convention center, one will find many fine restaurants from which to enjoy a meal.

In early March, visitors will enjoy the beauty of the many orchards surrounding Modesto being in full bloom. Almonds are easily recognizable with their white blossoms and the brilliant pink blossoms of a peach orchard make for a spectacular sight. On a clear spring day, one can also see the snow capped peaks of the Sierra Nevada Mountains in the distance. Conference attendees can also enjoy a round of golf in the annual CSMFO golf tournament.

Mark your calendars now to attend this special Annual Conference celebrating 50 years of CSMFO. We look forward to seeing you in Modesto for "Fabulous Finance".

League of California Cities Director's Report July 2006

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

The Board of Directors of the League of California Cities met in Monterey July 28-29, 2006. The Board discussed and took action on a number of issues impacting local government finance

November Ballot Measures. The board reviewed the 13 propositions that have qualified for the statewide ballot this November. Measures dealing with redistricting and term limits are pending in the Legislature and may yet qualify. The board established or confirmed the following League positions:

Transportation Fund	Support	
Transportation Bond	Support	
Housing Bond	Support	
Education Bond	Support	
Flood Control Bond	Support	
Sex Offenders;		
xually Violent Predators	Refer to Committee	
Water and Parks Bond	Support	
Prop. 85 Abortion Waiting and Notification No Position		
Tax on Cigarettes	Support	
Prop. 87 Alternative Energy; Tax on California Oil		
1	No Position	
Education Funding;		
erty Parcel Tax	No Position	
Campaign Finance	Refer to Committee	
Eminent Domain	Oppose	
	Transportation Bond Housing Bond Education Bond Flood Control Bond Sex Offenders; xually Violent Predators Water and Parks Bond Abortion Waiting and No Tax on Cigarettes Alternative Energy; Tax o Education Funding; erty Parcel Tax Campaign Finance	

Determining a League Position on Propositions. Longstanding League policy states that the League should take action only on matters that are of broad municipal interest, and to select only issues upon which a large majority of cities are on one side or the other. The board is trying to focus the League's resources toward the issues that are of greatest importance to cities. The two measures that were referred to committees will be considered by the Board when it meets in September.

Final Days of Legislative Session The board reviewed issues of importance to cities that are pending before the Legislature at the end of this two-year session. Most positions were based upon recommendations from League policy committees.

San Diego to Host 2006 Annual Conference. "All Politics is Local" is the theme for the 2006 League annual conference to be held September 6-9 in San Diego. The annual conference offers unique opportunities for training, dialogue and networking. Key speakers include Kevin Carroll, author of *Rules of the Red Rubber Ball: Find and Sustain Your Life's Work*, and John Avlon, former speechwriter for Mayor Rudolph Giuliani. California gubernatorial candidates have been invited to the closing General Session on Sept. 8.

You need to be there to serve your city best, and to keep the League effective in its advocacy efforts. For more information, including the preliminary schedule, see www.cacities.org.

On Thursday evening, September 7, the conference will hold the inaugural "League of California Cities Leadership Gala" benefiting CITIPAC. Entry to this **Casino Night Gala** will be free, but everyone will need to purchase a \$25 ticket to play. Please encourage city officials to mark their calendars and plan to attend. Everyone who attends the conference will want to support this fun and worthwhile activity.

Mayor Ron Loveridge Endorsed for NLC Office. It's been many years since the National League of Cities has had an officer from California. The board reviewed the candidacy of two California city officials who sought the League's endorsement for the office on NLC Second Vice-President and elected to support Mayor Ron Loveridge of Riverside. City officials throughout California are encouraged to attend the NLC conference that will be held in Reno this December to support this infrequent opportunity for California to become more involved in NLC leadership. Mayor Loveridge, president of the League of California Cities in 2004 will be an outstanding NLC leader and representative of California.

It continues to be my honor to represent the Fiscal Officers Department of the League on the Board. 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.

COACHING CORNER

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The CSMFO Coaching Program is a special service for CSMFO members. Now, over 20% of CSMFO's leadership has advanced to Finance Director positions with the aid of the Coaching Program. Listen to experts sharing what you need to succeed. Get a free, confidential Management Style Profile Report to learn how you can be more effective in your work. (Note: A limited supply of personalized reports is available for CSMFO members. Get yours now.) Link up with a volunteer coach who will help you find the answers you seek. It's all at www.csmfo.org/coaching. If you need something more or have a special request, contact Karen Brust (Coaching Advisor) at kbrust@scdwa.org or Don Maruska (Program Director) at csmfo@donmaruska.com.

Intermediate Governmental Accounting Training

Hosted by the County of Monterey October the 20th. Location: City of Salinas.

Walnut Creek
Hosted by the Bank of the West
September the 14th. *This class is full*.

Our last class for the year will be in the City of Dixon. November the 16^{th}

For information contact:
Aida D. Soto
Moreland & Associates, Inc.
(949)221-0025



2006 Weekend Training Session

November 17 - 19, 2006 in Oakland California Marriot - City Center. Registration details coming soon. Check the website. www.csmfo.org

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 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.

By-Law Election Results are in

Administration Committee

Members overwhelmingly supported the bylaw changes presented for election with over 98% of ballots cast in favor. Special thanks to Janet Salvetti, Cathy Lucas, Debbie Michel, and Cheryl Yerxa for tallying the votes of this special election. The administration committee would like to acknowledge the input received from members and we look forward to helping to implement these new revisions over the coming months. These changes will be implemented with the 2007 CSMFO membership renewals that will be sent out in October.

The new Municipal Member classification is thus open to all public employees in government finance in any city, county or special district in California, as well as elected or appointed officials. The vote also means that Municipal Members have the right to vote in the election of officers and any other special elections, and that these ballots may be sent by email or other electronic means. There will also be the opportunity for Municipal Members to run for elective board positions and be active participates in the various CSMFO committees and serve as Chapter Chairs.

The Board may now adopt specific administrative changes through the Policy and Procedures Manual including the establishment of other membership categories such as retired, student, and complementary or establish the ability to prorate annual dues.

New Fees for 2007 Membership

As a reminder the fee structure has also been updated as follows:

Membership is \$110 per Municipal Member (up to 3 members from the same agency), additional memberships are \$75 each.



Commercial members will be \$220 per member

One of the other areas that the Administration Committee will be looking at in the next year is the commercial membership structure. A survey is being developed for commercial members who attended the 2006 annual conference to get feedback.

Become a CSMFO Municipal Member Today!

We encourage every one of you to renew or become a new CSMFO Municipal Member so that you can take full advantage of all of the benefits CSMFO membership offers including access to the members' only section of the web site; annual conferences, focused training; coaching program; pod casts; bridge teleconference calls; participation in on-line surveys; membership listserve; budget and CAFR awards programs; local chapter meetings; as well as other membership enhancements that are being considered and will become available in the near future.





ACCOUNTANT II, City of Antioch, CA. Salary: \$4822-5862. Requires equivalent to a BA Degree in accounting or a related field and two years experience. Apply online at www.calopps.org. Deadline is 9/08/06. EOE

DIRECTOR OF FINANCE, Town of Apple Valley, CA. With the retirement of the town's long time director comes the opportunity for an experienced finance professional who is interested in not only managing the town's accounting, budget, and treasury operations, but in being a true leader in shaping the future. The incumbent will need to possess the ability to analyze the town's current and future financial picture, explain the impact of the findings to the council, staff, and the community, and craft policy and revenue enhancing options to meet established city goals. The director serves as the city's treasurer and handles the Redevelopment Agency's finances, including debt management. Because of the city's aggressive growth, it is important that the director be an assertive leader with experience in assessment districts and community facilities financing. The successful candidate must possess the equivalent of a Bachelor's Degree in accounting, finance, business administration, public administration, or related curriculum from an accredited college or university and five years experience in financial administration, including a minimum of three years of supervisory experience. A Master's Degree and administrative experience in a municipal or county government are highly desirable. Please submit a comprehensive resume, salary history, five references, and a cover letter to Mr. Lonnie B. Hayhurst or Mr. Michael Aycock, 27 Commercial Blvd., Suite C, Novato, CA 94949. Phone (415) 884-0544 - Fax (415) 884-0533. Email resumes@lbhayhurst.com. File by September 22, 2006. EEO.

FINANCIAL SERVICES DIRECTOR, City of Coalinga, CA. Salary DOQ with an excellent benefit package. The City seeks a strong, mature, leader with well-rounded "hands on" financial experience and excellent interpersonal skills to oversee the accounting, financial reporting, auditing, budgeting, and information system functions of the city. The candidate should have a BA/BS degree in accounting, finance, business or public administration or closely related field, strong leadership skills, high ethical and professional values and command presence, and a minimum of five years of financial management experience in the state of California is preferred. Coalinga is a non-PERS city. Qualified candidates may obtain an employment application online at www.coalinga.com or contact Sharon Pace, Human Resources Manager, (559) 935-1533 or email space@coalinga.com. Submit application and resume to City of Coalinga, 155 W. Durian Ave., Coalinga, CA 93210. First review August 11, 2006; open until filled. Further information can be provided by Steve Julian, City Manager, (559) 935-1555 or email sjulian@coalinga.com.



CONTROLLER, CPS Human Resource Services, Sacramento, CA. Salary: \$82,312-\$102,890 plus great benefit package. The Controller's primary responsibility will be the integrity, accuracy, and timeliness of all accounting and financial systems, as well as the development, implementation and maintenance of internal processes and controls necessary to safeguard the financial resources of the organization. The ideal candidate will be a financial or accounting manager and Certified Public Accountant with direct experience working in a private and/or public sector federal contracting organization. The incumbent will work under the direction of the CFO and will manage professional and administrative support staff in the organization's finance department. Qualifications include a Degree plus six years of increasingly responsible professional accounting and auditing experience, with three years as a manager or supervisor. Website to apply online: www.cps.ca.gov.

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.

FINANCE DIRECTOR, Town of Fairfax, CA. Salary: \$87,000 – 100,713 annually, DOQ. Benefits: CalPERS 2.5% at 55; medical cafeteria plan; retiree medical contribution after 10 years employment; life insurance; 13 days vacation to start; 10½ paid holidays per year plus two floating holidays; five days administrative leave. Seeking a "hands on" manager of finance with excellent interpersonal skills to personally perform, with assistance from staff, the accounting, payroll, financial reporting, auditing, and budgeting

(continued from page 9)

should have a BA/BS degree in accounting, finance, business or public administration or closely related field, strong leadership skills, high ethical and professional values, strong customer service orientation, and a minimum of three years of directly related financial management experience in the public sector. Master's degree in a related field a plus. Must have local government fund accounting experience. Submit resume with current salary and at least three professional references to Linda Kelly, Town Manager, Town of Fairfax, 142 Bolinas Road, Fairfax, CA 94930. Electronic submittals may be sent to lkelly@townoffairfax.org. Apply ASAP. Open until filled. EOE

FINANCIAL ANALYST, Elsinore Valley Municipal Water District, Lake Elsinore, CA. Salary: \$4,735 - \$6,211/month plus excellent benefits. The candidate will perform a variety of professional level duties in support of the Finance Department; perform professional level financial analysis including preparation of the district's annual budget; maintain and report the district's investments and debt, month and year-end closing of the financial records, cost of service studies, cost allocations, compile monthly financial statement packages, preparation of Consolidated Annual Financial Report, various reconciliations and reporting, and special projects. Due to district's growth, the candidate must be able to multi-task and work under steady pressure with frequent interruptions. Requirements: BS Degree in accounting, business or public administration, or any related field from an accredited college or university and five years increasingly responsible experience in accounting or field. Additional coursework in governmental accounting is desirable. Please submit an EVMWD application and supplemental questionnaire no later than September 8, 2006 to Elsinore Valley Municipal Water District (Human Resources), 31315 Chaney Street, Lake Elsinore, CA 92531. (www.evmwd.com)

PURCHASING MANAGER, Lynwood, CA. Salary: \$56,189 -\$68,289 annually. The city provides a generous package of benefits including PERS 3% @ 60, PERS Medical, paid life insurance, dental and vision and a 4-10 work week. This is a new position recently approved. The Purchasing Manager will coordinate the activities and operations of the centralized Purchasing Division with the Finance and Administration Department. The manager will maintain control and oversee the city's purchasing practices and contractual engagements to ensure compliance with established laws, rules, regulations and procedures. This is a great opportunity for someone who is interested in taking on a leadership role and assisting with establishing a new Purchasing Division. This new position requires five (5) years of experience in government purchasing with at least two (2) years in a supervisory or administrative capacity. A Bachelor's Degree from an accredited college or university with a major in Public or Business





For more information about JPMorgan Municipal Trust Services, please contact:

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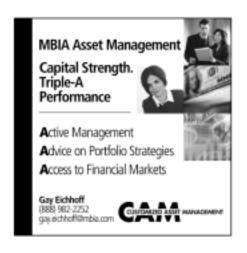
Administration or a closely related field is required. Open until further notice. Apply at City of Lynwood, 11330 Bullis Road, Lynwood, CA 90262 (310) 603-0220 or by visiting www.lynwood.ca.us to download an application.

ACCOUNTANT III, City of Merced, CA. Salary: \$4997 - \$6074/ Month. Supervises, directs, and coordinates the work of assigned city finance and finance support staff; performs a variety of accounting, budgeting, fiscal analysis, and auditing. Must have knowledge of governmental accounting (including GASB #34), budgeting and payroll; must have Bachelor's Degree in Accounting or Business Administration or closely related field and three years of accounting experience, two of which must be with a government agency and one year as a functional supervisor. Contact the Personnel Department, 678 W 18th Street, Merced, CA 95340, (209) 385-6822, TTY (209) 385-6816 or e-mail hoytm@cityofmerced.org for a complete job flyer and city application. Filing deadline: October 6, 2006 AA/EOE/ADA

MANAGER OF BUDGET AND FINANCIAL ANALYSIS, City of Modesto, CA. Salary: \$70,848 - \$86,322/annually. Under the general direction of the Deputy Director of Finance, the Manager of Budget and Financial Analysis plans, organizes, and directs the activities and operations of the Budget and Financial Analysis Division of the Finance Department. The incumbent supervises the budget officer and four budget analysts. Five years of increasingly responsible experience in professional finance, budgeting, or economics including at least two years of supervisory responsibility is required. The equivalent to a Bachelor's degree from an accredited college or university is required. A Master's degree with major course work in economics, business, finance, or a related field is highly desirable. Apply by Friday, September 9, 2006 at 5:00 pm. Please send a completed City of Modesto application and required supplemental questionnaire to 1010 Tenth St. Suite 2200, Modesto, CA 95354 or visit our website at www.modestogov.com, (209) 577-5402. EOE

SENIOR ACCOUNTANT – ACCOUNTING AND FINANCIAL REPORTING, Orange County Transportation Authority, Orange, CA. Salary: Dependent Upon Qualifications. \$52,020 to \$79,060 per year. Maintain accounting records to ensure compliance with generally accepted accounting principles. Prepare journal entries, review and analyze transactions from contractors. Reconcile general ledger accounts. Prepare monthly and annual financial statements. Prepare required schedules for annual audit. Participate in the preparation of the Comprehensive Annual Financial Report. Prepare the annual Cost Allocation Plan. Bachelor's Degree in Accounting or Finance and a minimum of five years of experience in accounting, auditing, or related field, including supervisory experience. Additional information on-line at

www.octa.net (Career Section) or use on-line computers OCTA's Employment Office, 550 S. Main St. Orange, CA 92863. Applications must include 10 year work history and be fully complete. Resumes not accepted in lieu of application. OCTA does



not sponsor H1B or other work Visa's.

INVESTMENT REVENUE OFFICER, City of Orange, CA. Salary: \$62,004 - \$79,512/year plus exceptional Top Management Benefits, including 2.7% @ 55 CalPERS. Under the administrative direction of the Finance Director, this position monitors and manages city investments; tracks cash flows and forecasts future cash flow needs, analyzes investment opportunities; monitors and projects city and redevelopment revenues. Requires three years experience in management and investment of a fixed income portfolio of at least 50 million, cash flow forecasting, and revenue projection. Experience performing these duties for a municipality or other public agency is highly desirable. MBA in economics or finance is desirable. A City of Orange application along with a résumé and supplemental questionnaire must be on file in the Personnel Department no later than 5:00 p.m., Monday, September 25, 2006. Call the City of Orange 24-Hour Jobline at (714) 744-7262; or access: www.cityoforange.org; EOE

PURCHASING AGENT, City of San Leandro, CA. Salary: \$4,687 - \$5,697/month, plus excellent benefits, 2.5%@55 PERS Plan. Position is in the finance department and will manage, direct, and supervise centralized purchasing operation. Duties include implementing purchasing policy and procedure; overseeing specification and bid process; soliciting and maintaining vendor relations; negotiating contracts, and supervising staff. Must have four years responsible experience in purchasing, 60 semester college units in a related field; experience and knowledge of purchasing principles and practices. Certification as a CPM or APP is desired. For application materials, call (510) 577-3397 or visit www.ci.san-leandro.ca.us. Deadline is 5 p.m., Friday, September 29, 2006. EOE

ACCOUNTING MANAGER, Accounting Manager, City of Vallejo, CA. Salary: \$89,228 to \$108,458 plus excellent benefits. The incumbent will have oversight responsibility for the city's accounting systems, including supervision of five accountants and two accounting technicians. The successful candidate must possess a Bachelors Degree from an accredited college or university with major course work in accounting or related field and five years of increasingly responsible experience in accounting or a related field including two years of supervisory experience. Please visit www.ci.vallejo.ca.us to download an employment application and an examination brochure. Submit your application, cover letter and resume to Stacy Michel-James, e-mail: smichel-james@cps.ca.gov or fax: (916) 561-1822. For more information please call (916) 263-3614 x 3114. Closing date is September 29, 2006.

ADMINISTRATIVE ANALYST II, City of Vallejo, CA. Salary: \$69,670-\$84,684 plus excellent benefits. You will perform a wide variety of complex administrative, financial, and analytical projects for the Community Development Department in this newly created position. The department supports a number of community objectives including economic development, Mare Island Conversion, affordable housing and planning. Requirements: A qualified candidate will possess a Bachelors Degree from an accredited college or university with major course work in Finance, Public Administration or Business Administration; Master's degree is desirable. A qualified candidate will also possess two years of increasingly responsible administrative and analytical experience preferably within a local government environment. Please visit www.ci.vallejo.ca.us to download an employment application and an examination brochure. Submit your application, cover letter and resume to Julieta Hugo, email: jhugo@cps.ca.gov, or fax: 916 648-1211. For more information please call 916 263-3614 x 3399. Closing date is 9/15/2006.

ADMINISTRATIVE SERVICES DIRECTOR/FINANCE DIRECTOR, City of Wasco, CA. Salary: \$87,000-113,100 annually. The city offers an excellent executive benefits package including CalPERS 3%@60, 100% paid medical, dental, vision for employee and dependents, 457 deferred compensation plan plus an enhanced executive package. The City of Wasco is a growing and vibrant community of twenty-five thousand population located in the heart of the most diversified agricultural region in the world. Strategically located in California's central valley, Wasco is the gateway to the central coast. A short two-hour drive can take you to the beach, the mountains, or a major metropolitan area. Just 139 miles north of Los Angeles and 257 miles south of San Francisco, Wasco is only 26 miles from Bakersfield. Wasco is experiencing dramatic growth. Over 3,800 new homes are under development. A 1,800 acre industrial park is underway. A master plan for sewer and water expansion is nearing completion. New parks are being planned. The city is recruiting for this exciting opportunity to become part of a dynamic management team. The City of Wasco is seeking an experienced and innovative professional to serve as the city's Finance and Administrative Services Director. This position reports directly to the City Manager and is the chief financial advisor to the City Manager. The ideal candidate will take the lead role in establishing the management of the city's finances. The candidate will take principal responsibility in the development of the annual city budget. The position is responsible for finance and accounting, treasury function, risk management, capital projects and debt administration. The incumbent directs the activities of Finance, Community Housing, Human Resources and Grants divisions and prepares periodic reports to the City Manager and City Council concerning the financial condition of the city. There have been only two incumbents in this position in the past 18 years. You must have five years of increasingly responsible experience in governmental accounting as a Finance Director, Accounting Manager or an equivalent position. Possession of a Bachelors Degree from an accredited college or university with major course work in accounting or finance. Possession of a Masters Degree is desirable, and may be substituted for one year of experience. Possession of a Certified Public Accountant cer







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tificate may also be substituted for two years of experience. Email your resume and letter of interest in complete confidence to HR@ci.wasco.ca.us or fax to 661-758-7239. Application packet can be obtained at the City of Wasco 764 E St. Wasco, Ca 93280 or by calling (661)758-7200. Closing Deadline: Friday, September 29, 2006. The City of Wasco is an equal opportunity employer and a drug free workplace.



When you know what you're doing, you don't get intercepted.

Johnny Unitas (1933-2002) Football player

ADMINISTRATIVE SERVICES DIREC-

TOR, City of La Canada Flintridge, CA. Salary: \$88,920 to \$119,196 (plus excellent benefits). Nestled in the foothills of the San Gabriel Mountains, La Cañada Flintridge represents the very best of California living. Although the city is only twenty minutes from downtown Los Angeles, La Cañada Flintridge maintains a small-town atmosphere with a sense of shared family values that touch each resident. The Director of Administrative Services, under general direction of the City Manager, is responsible for managing the day-to-day operations of the Administration Department, which includes: Finance/Accounting, Personnel, Risk Management, and Parks and Recreation. Requires a Bachelor's Degree in Finance, Public or Business Administration, or a related field. Master's Degree is highly preferred. Requires six years of increasingly responsible administrative management and/or financial management experience working in a municipality, preferably as a senior level manager in the City Manager's Office or Finance Department or department director. Please apply on-line by

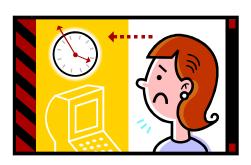
9/29/06

www.allianceresourceconsulting.com. For a complete position description and candidate qualifications, please visit our website or call Aggie Afarinesh or Eric Middleton (562) 901-0769. EEO/ADA.

ACCOUNTING MANAGER/BUSINESS SERVICES MANAGER, City of Brentwood, CA. Salary: \$6,796 - \$8,261/month. Located at the eastern end of the San Francisco Bay Area, Brentwood continues to be one of the most rapidly growing communities in California. The population is approximately 45,000 and is expected to grow to 70,000 by 2020. Brentwood is located within close proximity to the San Joaquin Delta, a vast network of waterways spanning over 1,000 miles, providing easy access to water related sports. The position is responsible for managing the Business Services Division, which includes Investments, Development, Notes and Loans Payable, Trustee Statements, Redevelopment Agency, Housing, Bonds, and the Capital Improvement Budget. Requires a Bachelor's in Accounting, Business Administration, Finance or

related field, four years of increasingly responsible professional accounting experimence including two years supervisory experience. Experience in a public agency is highly desirable as is possession of a Certified Public Accountant Certificate. Obtain required city application and detailed job flyer at City Hall, 708 Third St., Brentwood, CA 94513, or by calling (925) 516-5188, or city website www.ci.brentwood.ca.us. Apply by September 22, 2006. Postmarked, faxed or e-mailed resumes will not be accincepted. ADA/EOE.

This just in...



CSMFO NORTHWEST COUNTIES CHAPTER MEETING

THURSDAY, OCTOBER 19, 2006

Meet with your peers to share and receive solutions to financial related issues.

TOPIC: SALES TAX – ECONOMIC TRENDS

WHERE: Red Lion Hotel, 1929 4th Street, Eureka, CA - Banquet Room

TIME: 12:00 noon to 1:30 p.m.

COST: \$20.00 per person

DISCUSSION TOPIC: Sales Tax – Economic Trends

Mary Flynn, with MBIA MuniServices Company

Join your finance peers and learn all about what "drives" sales tax in California.

CHAPTER CONTACT: Carolynn Thomas, Finance Director

City of Eureka, (707) 441-4114 cjthomas@ci.eureka.ca.gov

CPE CREDITS: A sign up sheet will be available at each chapter meeting for those attendees using the chapter meetings to meet their CPE credit needs. Each 50 minutes equals one CPE credit – a one and one-half hour meeting = 1.5 credits - a two hour meeting = 2 credits

Correction to August MiniNews

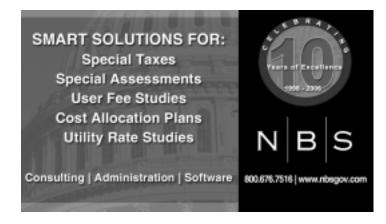
Last month's *Notes On a Scoreboard* incorrectly stated Siu-Lee Chang's email address. Her correct email address is <u>siu-lee_chang@ci.cerritos.ca.us</u>. If you have any articles you think your colleagues would be interested in, please submit them to Siu-Lee before the 25th of each month.

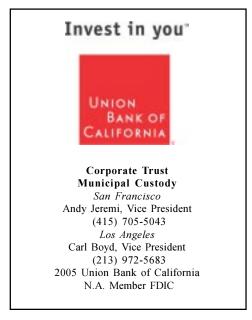












Coaching Corner

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