



MINI NEWS

May 2007

A Message from our President

Brad Grant, Finance Officer
City of Merced

SUNSHINE WEEK
Spring Break or the Public's Right To Know?

A portion of a recently received e-mail read as follows, "Pursuant to my rights under the California Public Records Act (Government Code Section 6250 et seq.), I ask to obtain copies of the following, which I understand to be held by your agency: The 2005-2006 overall compensation for each of the 100 highest paid employees, including overtime and benefits."

The e-mail came from the editor of the local newspaper and although requested under the California Public Records Act the spirit of the request was due to "Sunshine Week-Your Right To Know." To most people, the phrase "Sunshine Week" might evoke something like spring break in a nice sunny location but for journalists, it has become the touch point for an issue that is central to our form of democracy – the people's right to information held by government agencies.

Sweden's Freedom of the Press Act, passed in 1766 by the Riksdag, the Swedish parliament, is thought to be the world's oldest freedom of information law. With some exceptions, it guarantees public access to official documents without charge and virtually on demand.

And it is not just any law. It is one of Sweden's four "fundamental laws" that is part of the country's constitution. Although called the Freedom of the Press Act, it isn't just for journalists. It applies to all Swedish citizens.

Over forty years ago the citizens of the United States were accorded access to government information when on July 4, 1966, President Lyndon B. Johnson very reluctantly signed the Freedom of Information Act. President Johnson had deep concerns about opening records to its citizens that might result in disclosure of damaging national secrets.

Proposition 59, or the "Sunshine Initiative" passed in November 2004 by over 83% of the voters of California, made access to government records and meetings a civil right under the California constitution.

Sunshine Week started out as Sunshine Sunday in the State of Florida. The idea emerged in the fall of 2001 when board members of the Florida Society of Newspaper Editors discussed how best to impress upon the public the fundamental importance of access to government meetings and records. Sunshine Sunday was developed in direct response to moves by the Florida state legislature to severely restrict public information after the terrorist attacks against the United States on September 11, 2001.

Although several states, notably Florida, had organized successful Sunshine Sunday campaigns, the idea of a national event was first raised at the American Society of Newspaper Editors (ASNE) who led Freedom of Information (FOI) Summit held in Washington in June of 2003. Before the convention ended, ASNE's FOI Committee met and decided a national Sunshine Sunday was its top priority.

Sunshine Sunday quickly became Sunshine Week when it was determined many smaller papers did not publish on Sundays and television and radio stations could have greater impact if they could air stories during the week. Supported by funding from the John S. and James L. Knight Foundation in Miami, Florida, the first national Sunshine Week initiative spearheaded by the ASNE was launched March 13, 2005 and continued through the following Saturday.

Every year since, in mid-March, and coinciding with the National Freedom of Information Day and the birthday of James Madison, who was a very strong proponent of freedom of the press, an annual Sunshine Week has been led by journalists promoting open government and the public's right to know.

As keepers of the financial records for the agencies we serve and given the focus "Sunshine Week" has made of the right to know what government is doing I would expect our various agencies will all see an increase in requests during the year and particularly during the annual "Sunshine Week."

As James Madison, a founding father and America's fourth President, said "Knowledge will forever govern ignorance and a people who mean to be their own governors must arm themselves with the power which knowledge gives."

Chapter Meetings

Central Coast Chapter

May 10th

12:00 noon

Rosa's Restaurant

491 Price Street, Pismo Beach

Speaker: Al Eschenbach, Glenn, Burdette, Phillips & Bryson CPA.

Topic: Statement on Auditing Standard No. 112, Communicating Internal Control Related Matters affecting the 2006-07 audit.

Channel Counties

May 10, 2007

11:45 AM – 2:00 PM

River Ridge Golf Club

2401 W. Vineyard Avenue

Oxnard, CA

Speaker: Greg Spadorcio, eGov

"Digital Government: Doing More with Less"

RSVP: Robert Sanchez

Phone: (805) 385-7848 or

Email: robert.sanchez@ci.oxnard.ca.us

East Bay (S.F.) Chapter Meeting

Thursday, May 31, 2007

9:30 am-1:30pm

Marie Callender's

2090 Diamond Blvd Concord, CA 94520

Topic: Succession Planning, Working Your Way Up or Hiring the Perfect Fit

Monterey Bay Chapter**CSMFO & CMTA Chapter Meeting**

Friday, May 18th

11:45 till 3:00

Green Valley Grill in Watsonville

40 Penny Ln, Watsonville, CA 95076

"Fraud Prevention" - Ron Levy, Partner with Moss, Levy & Hartzheim

Hear about tips and ways to protect your agency and your employees by having controls in place to avoid temptations.

"Identity Theft and the Liability we have to prevent it"

Laura Hebert, Group Security Specialist with Pre-Paid Legal Services, Inc.

A professional thief can assume your identity in hours, but it can take you years to restore it. Learn what to do to prepare your agency. Also, hear about how your employees can protect themselves at no cost to your City.

"State of the State; Governor's May Revise and the 2006 Bond Acts"

Deanna Sessums, Monterey Bay Regional Public Affairs Manager, League of California Cities

"May-Revise" budget and state issues that impact local governments.

The South Bay and Central Los Angeles Chapters**Combined Chapter Meeting**

Thursday, May 24, 2007

Bluewater Grill at Redondo Beach

Guest Speaker: Kung-Pei Hwang, Senior Pension Actuary at the Actuarial Office of CalPERS
Will discuss the latest actuarial developments from CalPERS (including GASB 45).

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Carolyn Dominguez, San Luis Obispo

Christy Pinuelas, Camarillo

Mary Bradley, Sunnyvale

Margaret Moggia, Central West Basin Municipal Water District

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“Tackling the Toughest Issues with Gusto and Grace--Tools That Work”

3:00 - 4:00 p.m. PT, Wednesday, May 9, 2007 DIAL 646-519-5883 [callers' PIN 7592#] Co-sponsored by the CSMFO and Cal-ICMA Coaching Programs [Target audience: project leaders, managers, and executives]

Panelists:

Jay Goldstone, Chief Financial Officer, San Diego Ken Hampian, City Manager, San Luis Obispo Cynthia Kurtz, City Manager, Pasadena

Panel Discussion Questions:

1. What are examples of tough issues and what's helped resolve them?
2. How can local government professionals aid elected officials and communities in reaching agreement?
3. What can you do to avoid problems?
4. What resources are available to help?

We encourage callers to ask questions during the panel discussions. If you prefer, you may submit questions anonymously via email to csmfo@donmaruska.com either in advance or during the panel discussion. As moderator for the sessions, Don Maruska will pose the emailed questions.

Post-Call Group Discussions

Many agencies are organizing groups to listen to the calls (live or recorded) and discuss the topics among themselves after the calls. Some are summarizing their discussions and distributing them to managers throughout their organizations. Use the CSMFO Coaching Programs as an effective way to enhance professional development in your agency. Here are some discussion starters for this session.

Follow Up Topics:

- a. Where have we faced tough issues and what lessons have we learned about how to handle them?
- b. What are some current or upcoming issues where we need to have a carefully developed plan on how to approach them?
- c. How can we apply what we've learned from this panel to enhance our success?

Panel Call Etiquette

- * Please put your phone on mute, except when you are asking a question or making a statement.
- * Do not put the call on hold, especially if you have music or a message that plays and will disrupt other callers.
- * Kindly disable call waiting or other phone features that will interrupt your participation in (and others listening to) the call.

There is no charge to participate in the telephone panel discussion, but callers will bear the costs charged by their carriers to reach the conference number.

CSMFO sponsors the CSMFO Coaching Program as a member benefit.

MORE RESOURCES--See the “Coaching Corner” at www.csmfo.org/coaching for valuable resources to boost your career. These include listings of future Telephone Panels, recordings of past sessions (including a free subscription to podcasts), expanded One-to-One Coaching opportunities, and complimentary, confidential management style profile reports to be more effective and fulfilled in your work.

Enjoy the resources and support to thrive in local government.

Don Maruska, Master Certified Coach
Director, CSMFO Coaching Program
See “Coaching Corner” at www.csmfo.org/coaching

Members are reminded that all Board meetings are open to all members.

Next Meeting: May 16th, Sacramento

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 949-252-3192 or mjacobs@moreland-assoc.com.

ACCOUNTING TECHNICIAN, City of Big Bear Lake, CA. Salary: \$19.25 - \$23.40/hr plus benefits. Duties include preparing daily cash drawer, posting cash receipts batches; GL accounting and reconciliations; AP processing; financial reporting, auditing; fixed asset management; payroll, purchasing, cash disbursement services; budget services; administration and other related duties as assigned. This position requires a high school diploma or equivalent; four years experience in public sector finance is preferred. Final filing date is May 9, 2007 at 5:00 PM. Send city application to: Attn: HR, P.O. Box 10000, Big Bear Lake, CA 92315; (909) 866-5831. www.citybigbearlake.com. EOE/ADA.

ACCOUNTANT I/II, City of Eureka, CA. Salary: Accountant I - \$3254-\$3957/Month; Accountant II - \$3588-\$4363/Month plus full benefits including 2.7% @ 55 PERS. Situated high on the magnificent north coast, Eureka has all of the amenities of a larger town with a small-town atmosphere. The area boasts scenic beauty that is truly unsurpassed with a variety of outdoor recreational opportunities, famous Victorian architecture, a highly active arts community, a community college and a state university, and short commutes. The Accountant I/II performs professional level accounting duties involved in the reporting of financial transactions of city operations, programs, and services. Desirable qualifications include a combination of training and experience equivalent to a Bachelor's Degree in accounting, business administration, or a related field. An Accountant II would need to have one to three years experience as an Accountant I. Interested? For a complete application packet (1) contact our Personnel Department at 531 K Street, Eureka, (2) call our Job Line at (707) 441-4134 to request

that one be mailed to you, or (3) apply online at www.ci.eureka.ca.gov. We will be accepting applications until 5:00 p.m. on Friday, May 18, 2007. EOE

SENIOR ACCOUNTANT, Hercules, CA. Salary: \$5489.80 to \$6364.19/monthly DOQ. We offer an outstanding benefits package! Hercules is conveniently located in the San Francisco Bay Area and is within minutes of San Francisco and Sacramento. The City of Hercules maintains an abundance of open space areas and trails throughout the community, providing the opportunity for spotting various types of wildlife and offering dazzling views of the San Francisco Bay. The City of Hercules is seeking a Senior Accountant to supervise directly or indirectly professional and clerical staff engaged in such activities as accounts payable, accounts receivable, investments, cash receipts, revenue, collections, business licensing, and payroll. This energetic leader will also participate in maintaining the city's general ledger and special funds, including setting up accounts, the monthly review of general ledger accounts, preparing and processing standard monthly and special journal entries, reviewing entries for accuracy of account numbers, and answering staff and department questions about appropriate accounts for charges of expenses. Position requires a Bachelor's degree with major coursework in accounting or a closely related field, plus considerable experience (three to four years) at a professional accounting level, preferably one to two years in a public agency or working as an auditor for governmental entities. Supervisory experience is highly desired. A supplemental questionnaire is required. A completed city application must be received by 5:00 p.m., Monday, May 7th, 2007. Applications may be obtained from the City of Hercules, 111 Civic Drive, Hercules, CA. 94547, or by calling (510) 799-8223 or our job hotline at (510) 799-8204. Resumes will not be accepted in lieu of the city's official application form. www.ci.hercules.ca.us. EOE

Members on the Move

Do you know a member who has moved lately?

Have you moved lately?

Please let the CSMFO office know.



SB 90's Brave New World

What's reasonable for some may not be
reasonable for your agency

*J. Bradley Burgess, Partner, Public Resource
Management Group, LLC*

When the topic of SB 90 claiming comes up in local government circles, expect to see many confused faces. And who can blame any local for feeling left out of the loop (or spinning top) depending on your perspective.

It seems like only yesterday that the State actually started paying SB 90 claims after a three-year hiatus. Believe it or not, the State has faithfully paid most current SB 90 claims for two years now. If you haven't received payments recently for some of your mandated programs, it would be wise to make sure your agency is still filing SB 90 claims. Between 2001 and 2003, numerous local agencies grew impatient with the State's unwillingness to pay it's SB 90 claim obligations which are guaranteed by Article XIII B, Section 6 of the State Constitution.

So what happened that caused the money to start flowing again?

Prop 1A of 2004 compelled the State to end deferred payments for SB 90 claims filed starting with the 2004-05 fiscal year. The measure also obliged the State to pay off its billion dollar debt to locals for the previously deferred claims over a 15-year period.

The lesson learned is over the past five years is to keep a patient, steady, long-term view of the state mandate reimbursement process. Those agencies that faithfully filed their claims over the past five years have reaped the rewards.

While the money provides encouragement to locals, many of the larger agencies in the state have had to deal with constant State Controller (SCO) field audits of their SB 90 claims. This has caused an entirely new set of challenges for local agencies.

Certainly, it is appropriate to have a State audit function associated with this program, but many locals feel that the SCO's audit standards are unrealistic and onerous – especially as they apply to back-year claims when documentation could not have been created for a given set of activities.

Fast forward to 2007...the year when SB 90 presumably enters the brave new world. This new operating environment involves an entirely new division of the Department of Finance (DOF), the Legislative Analyst, and a Commission on State Mandates that isn't quite sure what role

it will play in this process in the future. This new paradigm will involve more front-end work by the DOF to determine the cost of mandated programs before appropriations are made. There will also be more of an effort to use "reasonable reimbursement methodologies" or unit costs and unit times as the basis for claims to cut down on audit exceptions, issues and documentation disagreements.

Most of the new proposals being discussed under the general category of, "mandate reform" sound positive overall, but locals must remain vigilant and work closely as partners with the State to determine accurate unit times or costs. In any situation involving a simplified claiming approach, there will be winners and losers. However, this new process must never be dominated by the State departments.

The overriding principal involved goes back to Article XIII B, Section 6. The Constitution requires the State to reimburse local agencies for the full cost of state mandated programs. Making sure that this provision does not get trampled by concepts such as "mandate reform," and "reasonable reimbursement methodologies" is the challenge at hand.

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ADMINISTRATIVE SERVICES DIRECTOR, Town of Los Altos Hills, CA. Salary: \$95,100 - \$115,596 annually (anticipated CPI increase of 3.2% effective 7/1/07) plus excellent benefits including town-paid employee share PERS retirement. The Town of Los Altos Hills (pop. 8,482) located in beautiful Santa Clara County offers a high quality of life in a small town residential atmosphere surrounded by pathways and open spaces. The Administrative Services Director is an integral part of the city manager's management team, responsible for oversight of finance, human resources, information technology, and other core administrative functions. The ideal candidate will possess hands-on management skill set of the above functions. Primary responsibilities include overseeing all accounting services such as accounts payable, accounts receivable, payroll, cash receipting, and financial reporting; preparation and management of the town's operating and CIP budgets; management of the annual audit and preparation of the Comprehensive Annual Financial Report and other required statistical and narrative reports. This position also manages general administrative functions including personnel, employee relations, contract administration, information technology and other support functions. The ideal candidate must have a Bachelor's degree with a major in Accounting, Business, Public Administration or a related field, with a minimum of five years of progressive supervisory experience. Candidate must have knowledge of the principles and practices of municipal finance and personnel management. Application deadline is June 1, 2007 at 5 p.m. Submit application and resume to Town of Los Altos Hills Human Resources, 26379 Fremont Road, Los Altos Hills, and CA. 94022. Recruitment brochure, application and information on our community are available on our website at www.losaltoshills.ca.gov, or call (650) 941-7222 x 222.

PAYROLL ADMINISTRATOR, City of South San Francisco, CA (Part-Time/Temporary). Salary: \$25.00 to \$40.00/hour with no benefits. Moreland & Associates, Inc. is seeking a payroll administrator to work at the City of South San Francisco to perform quasi-professional payroll work requiring technical skills; prepares payroll using in-house automated system. Requires at least two years of related experience. Governmental knowledge/experience strongly preferred. Apply immediately. Open until filled. To apply, contact Mindy Jacobs at Moreland & Associates, Inc. at (949) 252-3192 or mjacobs@moreland-assoc.com.



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Continued from previous page

ACCOUNTING ADMINISTRATOR, City of Pasadena, CA. Salary: \$86,679 to \$108,348 is currently under review. Located at the base of the San Gabriel Mountains, Pasadena offers a combination of sophisticated charm, culture, and history. A full-service city, Pasadena has over 1,950 full-time employees and current budget in excess of \$528 million, including redevelopment. The General Fund budget is approximately \$200 million. The Accounting Administrator will report to the Director of Finance and oversee a staff of 20 in the Accounting and Financial Analysis division. Outstanding technical and leadership skills as well as a Bachelor's Degree in accounting, finance, public or business administration are required; Master's degree is desirable. Please send your cover letter and resume electronically to: Peckham & McKenney, apply@peckhamandmckenney.com. Call Bobbi Peckham at (866) 912-1919 for more information or to request a detailed brochure. The brochure is also available on our web site at www.peckhamandmckenney.com. Filing deadline is May 11, 2007.

CITY AUDITOR (FINANCE & MANAGEMENT SERVICES ADMINISTRATOR), Pasadena, CA. Salary: \$97,594 – \$121,992/year; city pays 5.8% of 8% PERS member contribution towards retirement. Excellent benefits. Manages the city's audit program; coordinates periodic operational audits and analysis of city operations and makes recommendations to ensure efficiency in utilization of resources; audits outside entities collecting revenues to ensure compliance with municipal codes and administrative regulations; identifies related financial data for use in revenue audits such as sales tax, occupancy tax, utility user tax, etc.; recommends and implements policies and procedures. Requires a Bachelor's Degree in finance, business management, accounting or related field and four years experience with municipal auditing, including three years at a supervisory level. Certified Internal Auditor (CIA) certification is required. Certified Information Systems Auditor and a Certified Public Accountant designation are desirable. Contact Human Resources, 117 E. Colorado Blvd., Pasadena, CA 91105; (626) 744-4600 or apply on-line at www.cityofpasadena.net. Deadline is May 17, 2007, 5:30PM.

MANAGING ACCOUNTANT, City of Redwood City, CA. Salary: \$76,068 - \$91,248 annually plus excellent benefits. The City of Redwood City seeks a senior accountant to be responsible for general accounting, revenue administration, and payroll supervision (may be rotated). Requires three plus years in governmental accounting, including supervisory experience; applicable Bachelor's degree or equivalent. Prefer five plus years in general accounting, financial analysis, and management; MBA/CPA. Apply online at www.calopps.org; visit our web site at www.redwoodcity.org

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Chapter Assistant - Cheryl Yerxa, League of California Cities - cyerxa@cacities.org

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Central Valley	Melinda Wall	209/827-7099	melinda.wall@losbanos.org
Channel Counties	Michelle Romney	805-654-2125	michelle.romney@ventura.org
Channel Counties	Lettie De Dios	805/385-7475	lettie.dedios@ci.oxnard.ca.us
Coachella Valley	Nancy Klukan	760/323-8361	Nancy.Klukan@palmsprings-ca.gov
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East Bay	Mary Dodge	510-215-4312	mdodge@ci.el-cerrito.ca.us
Imperial County	Veronica Alvarado	760/768/2135	valvarado@calexico.ca.gov
Inland Empire	Pat Moeder	951/736-2327	pat.moeder@ci.corona.ca.us
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to download an application; call our 24-hour Job Hotline at (650) 780-7292; or visit the City of Redwood City Department of Human Resources at 1017 Middlefield Road, Redwood City, CA 94063. Please indicate Job #1797 on all correspondence. Position open until filled. EOE.

CHIEF ACCOUNTANT, Richmond, CA. Salary: \$7,279-\$8,848. This is a division head position that is responsible for advising the finance director on accounting and procedures in the department. The incumbent maintains oversight of the auditing, general ledger, and payroll functions of the department; performs complex work in accounting and fiscal management; and provides supervision and technical direction to subordinate staff. This position requires graduation from a four (4)-year college or university with major course work in accounting, economics, business or public administration, or a closely related field and five (5) years of progressively responsible experience performing financial and/or accounting duties of which at least two (2) years were in a supervisory capacity. A Master's Degree or CPA certificate is highly desirable. Application materials may be obtained at our offices by sending a SASE to City of Richmond, Human Resources Management Department, 1401 Marina Way South, Richmond, CA 94804, or by visiting our website at www.ci.richmond.ca.us. Phone: (510) 620-6602. Deadline is May 18, 2007, 5:00 PM. EOE

DIRECTOR OF FINANCE/TREASURY, Sacramento Regional Transit District, Sacramento, CA. Salary: \$6,699 – \$8,556/month plus excellent benefits. Seeking dynamic finance professional for Director of Finance/Treasury. This position is responsible for directing the district's fiscal management/accounting functions, programs and policies, revenue functions and programs, treasury and retirement investment activities, and internal/external financial reporting. Requires a BA degree from accredited college/university in finance, financial planning, accounting, business or public administration, or closely related field and five years progressively responsible management and supervisory experience in public sector accounting, finance, budgeting, investments, or closely related field, preferably in the public transit industry. Apply immediately. Position is open until filled. Obtain complete position information at 2830 G Street, 2nd Floor, Sacramento; (916) 321-3800; or online at www.sacrt.com. Resumes not accepted. We encourage women and minorities to apply and will make reasonable efforts to accommodate applicants with disabilities. EOE/M/F

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BUDGET ANALYST, Sacramento CA. Salary: \$5,228 - \$6,354 per month (\$62,736 - \$76,248 annually) plus a substantial benefits package. The incumbent will perform a full range of analytical tasks that will support the Office of Budget Management at the Administrative Office of the Courts (AOC). The successful candidate will have equivalent to possession of a Bachelor's degree, preferably with major course work in business or public administration or finance and three years of professional analytical experience in budget development, analysis, and planning. To ensure consideration of your application for the earliest round of interviews, please apply immediately, however this position will remain open until filled. To complete an online application, please visit our website at www.courtinfo.ca.gov/careers and search for Job Req-2925, Budget Analyst.

PRINCIPAL MANAGEMENT INTERNAL AUDITOR, San Diego Association of Governments, San Diego, CA. Salary: \$71,616 to \$114,585, excellent benefits, including PERS 2.7% at 55. SANDAG, the planning agency for the San Diego region, is seeking an experienced auditor to oversee administrative, operational, financial, performance, and management studies and audits of agency activities, functions, services, and programs. Qualifications include a degree in business, accounting, finance, or related field and seven years of professional auditing experience. Submit required application by 5/18/2007 to SANDAG, Attn: HR, 401 B Street, Suite 800, San Diego, CA 92101. Resume will not be accepted in lieu of application. www.sandag.org. For information, contact Melissa Coffelt at 619-699-1900.

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INVESTMENT OFFICER, The City of San Diego, CA. Salary: \$75,000 to \$110,000, dependent on qualifications and experience. With more than 1.3 million people, the City of San Diego is the eighth largest city in the United States and the second largest in California. The Investments Division of the Office of the City Treasurer manages the city's pooled investment fund of \$1.4 billion in fixed income portfolios and the investment of bond proceeds. Possession of a BA in finance or related field and five years of progressively responsible portfolio management experience required. Experience with Bloomberg (or comparable systems) and advanced degree(s) or designation as a CFA or CTP are highly desirable. View www.sandiego.gov/empopp for detailed posting. Contact: PersonnelUnclassified@sandiego.gov.

BUDGET AND COMPLIANCE MANAGER, City of San Leandro, CA. Salary: \$7,182 - \$8,729 per month plus excellent management benefits. Reporting to the Finance Director, this management position is responsible for supervising the annual budget and monitoring process, tax revenue generation, treasury, cash flow and investment management. The selected individual will also prepare financial reports and special studies, assist operating departments monitor and track expenditures, be an important member of the budget preparation team, in addition to other financial management duties. Requires a BA degree in business or public administration, accounting, statistics, or a closely related field and progressively responsible experience in budgeting and administrative research, preferably in a CA local government. Previous supervisory experience is preferred. Further, the ideal candidate will be able to carry out job duties with limited supervision and be able to resolve complex financial problems. For an application and supplemental questionnaire, call the city's Job Hotline at (510) 577-3397 or visit www.ci.san-leandro.ca.us. Apply by 5 p.m., Wednesday, May 23, 2007. EOE