

# CITY OF PALM DESERT

## FINANCE DEPARTMENT

### STAFF REPORT

Request: Authorization of Out-of-State Travel in FY 2014/2015 budget

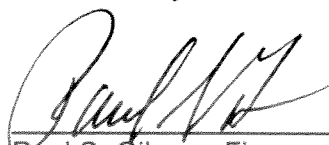
Submitted by: Paul S. Gibson, Director of Finance/City Treasurer

Date: June 26, 2014

The FY 2014/2015 budget includes out-of-state travel for the departments listed below. The trips are for attendance at national conferences of professional organizations of which the City or department head is a member. Staff requests approval for the following meetings and attendees:

<u>Department</u>	<u>Organization</u>	<u>Destination</u>	<u>Attendee</u>
Building & Safety	ICC Annual Business Mtg	Fort Lauderdale, FL	Director of Building and Safety
City Clerk	IIMC	Hartford, CT	City Clerk or Deputy City Clerk
City Council	ICSC Palm Desert Sister Cities Foundation Goodwill Trip	Las Vegas, NV Ixtapa – Zihuatanejo, Mexico	Councilmember Mayor
City Manager	ICMA Annual Conference	Charlotte, NC	City Manager & Management Analyst
Community Dev.	Americans for the Arts Conference	Chicago, IL	Management Analyst
Economic Dev.	ICSC Las Vegas Souvenir & Gift Show ICMA	Las Vegas, NV Las Vegas, NV Charlotte, NC	Economic Development Manager Assistant City Manager Visitor Center Supervisor Director of Economic Development
Public Works	ITE Western District Conf. ICMA Annual Conference Autodesk University California Land Surveyor Assn.	Seattle, WA Charlotte, NC Las Vegas, NV Reno, NV	Director of Public Works Director of Public Works Senior Engineer City Engineer & City Surveyor
Special Programs	National Community Development Assn.	Unknown	Director of Special Programs

Submitted by:



Paul S. Gibson, Finance Director

Approval:

John M. Wohlmuth, City Manager

PSG:nmo

**RESOLUTION NO. 2014-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM DESERT, CALIFORNIA, RESCINDING RESOLUTION NO. 2013-49 AND NO. 2014-06 AND ADOPTING ALLOCATED CLASSIFICATIONS, AUTHORIZED POSITIONS, SALARY SCHEDULE, AND SALARY RANGES, "EXHIBIT A", FOR THE PERIOD OF JULY 1, 2014 THROUGH JUNE 30, 2015.**

**WHEREAS**, the City of Palm Desert has met and conferred in good faith with the Palm Desert Employees Organization (PDEO) in accordance with the Meyers-Milias-Brown Act and the City employer - employee relations Ordinance No. 1042; and

**WHEREAS**, the City of Palm Desert has reached agreement and entered into a Memorandum of Understanding with the employees represented by the Palm Desert Employees Organization, for the period July 1, 2014, through June 30, 2017; and

**WHEREAS**, "EXHIBIT A" is consistent with the MOU/Agreement between the Palm Desert Employees Organization and the City of Palm Desert.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALM DESERT AS FOLLOWS:**

**SECTION I - SALARY SCHEDULE, RANGES & ALLOCATED CLASSIFICATIONS**

All employees shall be classified and shall receive compensation for services performed. This compensation shall be in accordance with the established salary schedule and salary ranges for their respective classification as shown below.

The City of Palm Desert's Personnel System, Section 2.52 of the Palm Desert Municipal Code prescribes specific terms for appointment and tenure of all City employees. The following allocated classifications, positions and salary ranges in each department are authorized and approved for Fiscal Year 2014-2015.

<u>Department / Division</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	
<b>CITY MANAGER</b>	<b>(5)</b>	City Manager	1	1
		Risk Manager	129	1
		Sr. Management Analyst	127	1
		Sr. Management Analyst - OR - Management Analyst II - OR - Management Analyst I	127 123 120	1
		Administrative Secretary (City Manager)	113	1
<b>Human Resources</b>	<b>(3)</b>	Human Resources Director - OR - Human Resources Manager	139 131	1
		Human Resources Technician <b>Authorized</b>	113	2
<b>CITY CLERK</b>	<b>(6)</b>	City Clerk	139	1
		Deputy City Clerk	118	1
		Administrative Secretary (City Council)	113	1
		Records Technician	113	1
		Office Assistant II - OR - Office Assistant I	104 100	1
		Clerical Assistant	90	1 B
<b>SPECIAL PROGRAMS</b>	<b>(4)</b>	Director of Special Programs	137	1
		Recycling Technician	113	1
		Administrative Secretary	113	1
		Office Assistant II - OR - Office Assistant I	104 100	1
<b>FINANCE/CITY TREASURER</b>	<b>(16)</b>	Director of Finance/City Treasurer	145	1
<b>Accounting/Investments</b>		Assistant Finance Director	135	1
		Deputy City Treasurer	127	1
		Senior Financial Analyst	127	1
		Management Analyst II - OR - Management Analyst I	123 120	1
		Administrative Secretary	113	1
		Office Assistant II - OR - Office Assistant I	104 100	1
<b>Payroll</b>	<b>(1)</b>	Accounting Technician II	118	1
<b>Accounts Payable</b>	<b>(1)</b>	Accounting Technician II	118	1
<b>Accounts Receivable</b>	<b>(1)</b>	Accounting Technician II	118	1
<b>Purchasing/Fixed Assets</b>	<b>(1)</b>	Accounting Technician II	118	1
<b>Business License</b>	<b>(1)</b>	Sr. Office Assistant (Business License)	107	1
<b>Information Technology</b>	<b>(4)</b>	Information Systems Manager	135	1
		G.I.S. Specialist	114	1 B
		Information Systems Technician	114	2

<u>Department / Division</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>	
<b>COMMUNITY DEVELOPMENT</b>	<b>(14)</b>	Director of Community Development	144	1	
<b>Community Development / Planning</b>	<b>(6)</b>	Principal Planner	135	1	
		Associate Planner - OR - Assistant Planner	127	2	
		Assistant Planner	123		
		Administrative Secretary	113	1	
		Senior Office Assistant	107	1	
<b>Art in Public Places</b>	<b>(2)</b>	Management Analyst II	123	1	
		Public Arts Technician	113	1	
<b>Code Compliance</b>	<b>(6)</b>	Code Compliance Supervisor	123	1	
		Code Compliance Officer II - OR - Code Compliance Officer I	118	4	
		Code Compliance Officer I	114		
		Code Compliance Technician	113	1	
<b>PUBLIC WORKS</b>	<b>(44)</b>				
<b>Public Works Administration</b>	<b>(16)</b>	Director of Public Works	145	1	
		City Engineer	139	1	
		Transportation Engineer	130	1	
		Senior Engineer/City Surveyor	130	1	
		Senior Engineer - OR - Associate Engineer	129	1	
		Associate Engineer	127		
		Project Administrator	127	1	
		Assistant Engineer	125	1	
		Project Coordinator	121	1	
		Public Works Inspector II - OR - Public Works Inspector I	120	3	
		Public Works Inspector I	118		
		Capital Improvement Projects Technician	113	1	
		Administrative Secretary	113	1	
		Accounting Technician (Public Works)	113	1	
		Office Assistant II - OR - Office Assistant I	104	1	
		Office Assistant I	100		
		Clerical Assistant	90	1	
<b>Landscape Services</b>	<b>(6)</b>	Landscape Supervisor	123	1	B
		Landscape Specialist	121	1	
		Senior Landscape Inspector	121	1	A
		Landscape Inspector II - OR - Landscape Inspector I	118	3	A
		Landscape Inspector I	114		
<b>Public Works - Corporation Yard</b>					
<b>Streets Maintenance</b>	<b>(16)</b>	Maintenance Services Manager	130	1	
		Streets Maintenance Supervisor	121	1	
		Senior Maintenance Worker	111	2	
		Equipment Operator I	109	3	A
		Maintenance Worker II - OR - Maintenance Worker I	106	7	A
		Maintenance Worker I	101		
		Laborer II - OR - Laborer	87	2	B

<u>Department / Division</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>	
Traffic Signal Maintenance	(3)	Traffic Signal Specialist	121	1	
		Traffic Signal Technician II	118	1	
		Traffic Signal Technician I	111	1	B
Building Operations/ Maintenance	(3)	Building Maintenance Supervisor	114	1	
		Maintenance Worker II - OR -	106	2	A
		Maintenance Worker I	101		
<b>BUILDING AND SAFETY</b>	<b>(12)</b>	Director of Building & Safety	140	1	
		Supervising Plans Examiner	123	1	
		Building Permit Specialist II - OR -	118	2	
		Building Permit Specialist I	111		
		Building Inspector II - OR -	118	5	B
		Building Inspector I	114		
		Administrative Secretary	113	1	
		Building & Safety Technician	111	1	
		Office Assistant II - OR -	104	1	
		Office Assistant I	100		
<b>ECONOMIC DEVELOPMENT</b>	<b>(9.3)</b>	Assistant City Manager	145	1	
		Director of Economic Development	137	1	
		Economic Development Manager	134	1	
		Marketing and Tourism Manager	131	1	
		Economic Development Technician II - OR -	118	1	
		Economic Development Technician I	114		
		Clerical Assistant	90	1	B
		Visitor Center Supervisor	114	1	
		Customer Service Clerk (full-time)	87	1	
		Customer Service Clerk (part-time) - 1.3 FTE	87	2	
<b>AFFORDABLE HOUSING</b>	<b>(5)</b>	Director of Housing	140	1	
		Management Analyst II - OR -	123	1	
		Management Analyst I	120		
		Sr. Management Analyst - OR -	127		
		Management Analyst II	123	1	
		Housing Programs Technician	113	2	
<b>TOTAL ALLOCATED POSITIONS</b>				<b>119</b>	
				<i>Total FTE = 118.3</i>	

**Footnotes:**

**B:** Position changes as outlined in budget session whitepaper.

**A:** Anticipated vacancies in this class may not be filled, resulting in a reduction in number of allocated positions due to attrition.

## Resolution 2014 - \_\_\_\_\_ - Salary Resolution

### **SECTION II - EXEMPT PERSONNEL**

The following positions are exempt from overtime provisions as defined by the Fair Labor Standards Act and set forth in the Personnel Rules and Regulations, Section 2.52.305.

The positions designated as Group A have a higher level of responsibility and authority and among other things, these positions require spending numerous extra hours at meetings, conferences and work.

#### **Group A:**

- City Manager
- Assistant City Manager
- City Clerk
- City Engineer
- Director of Building & Safety
- Director of Community Development
- Director of Economic Development
- Director of Finance/City Treasurer
- Director of Housing
- Director of Public Works
- Director of Special Programs

The following positions are exempt from overtime provisions as defined by the Fair Labor Standards Act and set forth in the Personnel Rules and Regulations, Section 2.52.305.

The positions designated as Group B are professional in nature and among other things; these positions require spending occasional extra hours at meetings, conferences and work.

#### **Group B:**

Assistant Finance Director	Deputy City Treasurer
Assistant Engineer	Economic Development Manager
Assistant Planner	Human Resources Manager
Associate Engineer	Landscape Supervisor
Associate Planner	Marketing and Tourism Manager
Building Maintenance Supervisor	Management Analyst I/II
Code Compliance Supervisor	Maintenance Services Manager

## **Resolution 2014 - \_\_\_\_\_ - Salary Resolution**

Principal Planner  
Project Administrator  
Risk Manager  
Senior Engineer  
Senior Engineer/City Surveyor  
Senior Financial Analyst

Senior Management Analyst  
Supervising Plans Examiner  
Streets Maintenance Supervisor  
Transportation Engineer  
Visitor Information Center Supervisor

### **SECTION III - MILEAGE REIMBURSEMENT**

The mileage reimbursement rate to employees required to use their personal car on City business shall be set by Council and conform to current Internal Revenue Service guidelines.

### **SECTION IV - OTHER COMPENSATION**

Employees may be eligible for post employment retirement benefits as follows:

- A Retiree Health Service Stipend is proscribed in Resolution 2008-02. In accordance with that resolution, employees hired prior to December 31, 2007, receive benefits under Tier One, while qualifying employees hired after January 1, 2008, receive benefits under Tier Two.
- The City contracts with the California Public Employees Retirement System (CalPERS) to provide pension benefits to qualifying employees. Employees hired prior to August 31, 2011, receive benefits under the 2.7% @ 55 formula and employees hired after September 1, 2011, receive benefits under the 2% @ 55 formula, and those hired after January 1, 2013, receive benefits under the 2% @ 62 formula.

While this resolution establishes the ranges and gross salary for certain positions in the classified service for the City of Palm Desert, there are other benefits both tangible and intangible that are not addressed in this document. Unless referenced otherwise, all benefits in place on June 30, 2014, will continue as constituted.

**Resolution 2014 - \_\_\_\_\_ - Salary Resolution**

**SECTION V**

This resolution is effective upon adoption. The provisions relating to salary and other compensation shall be effective and where applicable, accrue on, and from July 1, 2014.

PASSED, APPROVED AND ADOPTED by the Palm Desert City Council this \_\_\_\_\_ day of June 2014 by the following vote, to wit:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:  
ATTEST:

\_\_\_\_\_  
VAN G. TANNER, MAYOR

APPROVED:

\_\_\_\_\_  
RACHELLE KLASSEN, CITY CLERK  
CITY OF PALM DESERT



**CITY OF PALM DESERT**  
**SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS**  
**Effective 7/1/2014 - 6/30/15**  
**No COLA**

Resolution 2014-\_\_\_\_\_  
Attachment "A"

POSITION	CLASSIFICATION	GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	3.5% Step 7	3.9% Step 8	
10001	City Manager/ Executive Director of RDA	1	117.32								
1	City Council Member	999	1912.5 Per Month								
1	Housing Board Member		\$50 per meeting attended (Maximum 4 meetings per month)								
10023	Assistant City Manager	145	65.65	68.91	72.38	75.99	79.78	83.78	86.71	90.06	
10006	Dir. of Finance/City Treasurer	145	65.65	68.91	72.38	75.99	79.78	83.78	86.71	90.06	
10011	Director of Public Works	145	65.65	68.91	72.38	75.99	79.78	83.78	86.71	90.06	
10009	Director of Community Development	144	64.04	67.24	70.59	74.13	77.85	81.73	84.59	87.86	
10010	Director of Building & Safety	140	58.01	60.90	63.96	67.16	70.50	74.03	76.62	79.60	
10014	Director of Housing	140	58.01	60.90	63.96	67.16	70.50	74.03	76.62	79.60	
10015	City Clerk	139	56.60	59.45	62.41	65.52	68.80	72.24	74.76	77.66	
10018	City Engineer	139	56.60	59.45	62.41	65.52	68.80	72.24	74.76	77.66	
10022	Director of Economic Development	137	53.88	56.57	59.39	62.37	65.46	68.76	71.16	73.91	
10016	Director of Special Programs	137	53.88	56.57	59.39	62.37	65.46	68.76	71.16	73.91	
20028	Information System Manager	135	51.27	53.85	56.54	59.35	62.32	65.43	67.72	70.35	
20066	Assistant Finance Director	135	51.27	53.85	56.54	59.35	62.32	65.43	67.72	70.35	
20075	Principal Planner	135	51.27	53.85	56.54	59.35	62.32	65.43	67.72	70.35	
20074	Economic Development Manager	134	50.03	52.54	55.16	57.93	60.82	63.87	66.10	68.66	
20034	Human Resources Manager	131	46.46	48.78	51.21	53.77	56.46	59.28	61.35	63.72	
20061	Tourism and Marketing Manager	131	46.46	48.78	51.21	53.77	56.46	59.28	61.35	63.72	
20006	Transportation Engineer	130	45.34	47.59	49.97	52.47	55.10	57.85	59.87	62.18	
20009	Maintenance Services Manager	130	45.34	47.59	49.97	52.47	55.10	57.85	59.87	62.18	
20056	Senior Engineer/City Surveyor	130	45.34	47.59	49.97	52.47	55.10	57.85	59.87	62.18	
20008	Senior Engineer	129	44.22	46.43	48.76	51.18	53.75	56.43	58.40	60.67	
20017	Risk Manager	129	44.22	46.43	48.76	51.18	53.75	56.43	58.40	60.67	
20013	Senior Management Analyst	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20015	Associate Planner	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20035	Associate Engineer	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20036	Project Administrator	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20064	Deputy City Treasurer	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20067	Senior Financial Analyst	127	42.08	44.20	46.41	48.74	51.16	53.73	55.61	57.75	
20018	Assistant Engineer	125	40.07	42.06	44.19	46.40	48.73	51.15	52.94	54.99	

**CITY OF PALM DESERT**  
**SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS**  
**Effective 7/1/2014 - 6/30/15**  
**No COLA**

Resolution 2014-\_\_\_\_\_  
Attachment "A"

POSITION	CLASSIFICATION	GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	3.5% Step 7	3.9% Step 8	
20079	Landscape Supervisor	123	38.13	40.05	42.04	44.15	46.36	48.67	50.37	52.31	
20077	Code Compliance Supervisor	123	38.13	40.05	42.04	44.15	46.36	48.67	50.37	52.31	
20012	Supervising Plan Examiner	123	38.13	40.05	42.04	44.15	46.36	48.67	50.37	52.31	
20020	Management Analyst II	123	38.13	40.05	42.04	44.15	46.36	48.67	50.37	52.31	
20021	Assistant Planner	123	38.13	40.05	42.04	44.15	46.36	48.67	50.37	52.31	
30061	Landscape Specialist	121	36.29	38.11	40.02	42.00	44.12	46.33	47.95	49.79	
30082	Traffic Signal Specialist	121	36.29	38.11	40.02	42.00	44.12	46.33	47.95	49.79	
30088	Project Coordinator	121	36.29	38.11	40.02	42.00	44.12	46.33	47.95	49.79	
30090	Senior Landscape Inspector	121	36.29	38.11	40.02	42.00	44.12	46.33	47.95	49.79	
20058	Management Analyst I	120	35.41	37.18	39.04	40.96	43.01	45.18	46.76	48.57	
30076	Public Works Inspector II	120	35.41	37.18	39.04	40.96	43.01	45.18	46.76	48.57	
30006	Public Works Inspector I	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30008	Building Inspector II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30009	Building Permit Specialist II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30012	Code Compliance Officer II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30075	Landscape Inspector II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30080	Accounting Technician II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30081	Traffic Signal Technician II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30084	Deputy City Clerk	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
30087	Economic Development Technician II	118	33.69	35.37	37.15	39.02	40.94	42.99	44.49	46.22	
20072	Building Maintenance Supervisor	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30014	Code Compliance Officer I	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30015	Building Inspector I	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30045	Landscape Inspector I	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30047	Economic Development Technician I	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30056	Information Systems Technician	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30085	GIS Specialist	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
20078	Visitor Center Supervisor	114	30.53	32.05	33.66	35.33	37.10	38.97	40.33	41.88	
30018	Human Resources Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30019	Accounting Technician I	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30020	Administrative Secretary	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	

**CITY OF PALM DESERT**  
**SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS**  
**Effective 7/1/2014 - 6/30/15**  
**No COLA**

Resolution 2014-\_\_\_\_\_  
Attachment "A"

POSITION	CLASSIFICATION	GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	3.5% Step 7	3.9% Step 8	
30064	Code Compliance Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30074	Housing Programs Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30077	Public Arts Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30083	Capital Improvement Projects Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30089	Recycling Technician	113	29.77	31.27	32.82	34.48	36.19	38.01	39.34	40.86	
30021	Senior Maintenance Worker	111	28.37	29.77	31.27	32.82	34.48	36.19	37.45	38.90	
30023	Building Permit Specialist	111	28.37	29.77	31.27	32.82	34.48	36.19	37.45	38.90	
30086	Building and Safety Technician	111	28.37	29.77	31.27	32.82	34.48	36.19	37.45	38.90	
30053	Equipment Operator II	111	28.37	29.77	31.27	32.82	34.48	36.19	37.45	38.90	
30052	Equipment Operator I	109	27.00	28.36	29.75	31.25	32.79	34.46	35.66	37.03	
30026	Senior Office Assistant	107	25.68	26.99	28.34	29.74	31.24	32.78	33.92	35.24	
30029	Maintenance Worker II	106	25.03	26.30	27.62	29.00	30.45	31.97	33.08	34.36	
30030	Office Assistant II	104	23.85	25.03	26.30	27.62	29.00	30.45	31.51	32.72	
30036	Maintenance Worker I	101	22.15	23.26	24.43	25.64	26.93	28.28	29.26	30.41	
30035	Office Assistant I	100	21.60	22.71	23.83	25.01	26.28	27.60	28.56	29.66	
30098	Clerical Assistant	90	16.83	17.68	18.55	19.48	20.46	21.48	22.23	23.09	
30095	Laborer	87	12.24	12.85	13.49	14.17	14.88	15.63	16.17	16.80	
30096	Customer Service Clerk - Full Time	87	12.24	12.85	13.49	14.17	14.88	15.63	16.17	16.80	
45001	Customer Service Clerk - Part Time	87	12.24	12.85	13.49	14.17	14.88	15.63	16.17	16.80	
50014	Risk Manager (Y Rated)	50							-	66.32	
50015	Code Compliance Officer II (Y Rated)	52							-	46.93	
* New Step 8 was created by Splitting out Step 7 into two steps. Step 7 is 3.5% increase and Step 8 is balance equal to old Step 7											

Accounting System:	The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of any entity.
Activity:	A specific unit of work or service performed.
Appropriations:	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.
Appropriations Ordinance:	The official enactments by the City Council establishing the legal authority for the City officials to obligate and expend resources.
Assessed Valuation:	The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.
Assets:	Property owned by the City which has monetary values.
Audit:	<p>A systematic examination of resource utilization concluding in a written report. It is a test of managements internal accounting controls and is intended to:</p> <ul style="list-style-type: none"><li>- ascertain whether financial statements fairly present Financial positions and results of operations;</li><li>- test whether transactions have been legally performed;</li><li>- identify areas for possible improvements in accounting practices and procedures;</li><li>- ascertain whether transactions have been recorded accurately and consistently, and;</li><li>- ascertain the managerial conduct of officials responsible for governmental resources.</li></ul>
Balance Sheet:	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date. Under varying circumstances, assets are carried at a lower of cost or market, a cost less allowance for depreciation, etc.

Base Budget:	On going expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City
Bond (Debt Instrument):	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
Budget (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of Financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.
Budget Calendar:	The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
Budget Message: (City Managers)	A general discussion of the proposed budget presented in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.
Capital Assets:	Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget which includes both operating and capital outlays, and is based on a capital improvement program (CIP).

Capital Improvement Program:	A plan for capital expenditures to be incurred each year over a period of ten future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.
Capital Outlays:	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.
Capital Projects:	Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.
Capital Projects Fund:	Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).
Certificate of Deposit:	A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.
Commodities:	Items of expenditure (in the operating budget) which after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and motor fuel are examples of commodities.
Contingency:	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
Contractual Services:	Are items of expenditure for services the City receives from an internal service fund or an outside company. Utilities, rent, and maintenance service agreements are examples of contractual services.
Debt Service:.	Payment of interest and repayment of principal to holders of the City's debt instruments

- Debt Service Fund: Used to account for the accumulation of resources for and payment of general long-term debt.
- Deficit: (1) The excess of an entity=s liabilities over its assets  
(See Fund Balance).  
(2) The excess of expenditures or expenses over revenues during a single accounting period.
- Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.  
(2) That portion of the cost of a capital asset which is charged as an expense during a particular period.
- Encumbrances: Obligations in the form of purchase orders or contact commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.
- Enterprise Fund: Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control, or other purposes. Examples if Enterprise Funds are those used for utilities and transit systems.
- Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fiscal Year:	The twelve month period beginning July 1st and ending the following June 30th.
Fixed Charges:	Are items of expenditure for services rendered by internal operations of the City. Rental of City equipment, computer services, building rental, indirect operating expenses and depreciation are examples of fixed charges. Full Faith and Credit: A pledge of the Cities taxing power of a government to repay debt obligations (typically used in reference to General Obligation Bonds or tax supported debt).
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance:	The excess of an entities assets over its liabilities. A negative fund balance sometimes is called a deficit.
General Fund:	The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.
General Obligation Bonds:	When the City pledges in full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) Bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues. In California, G.O. bonds must be authorized by public referenda with two-thirds voter approval.



Intergovernmental Grants:	A contribution of assets (usually cash) by on governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.
Object of Expenditure:	Expenditure classification based upon the types or categories of goods and services purchased. Typical objects and expenditures include: -personnel services (salaries and wages); -contractual services (utilities, maintenance contract, travel) -commodities (supplies) -fixed charges (rental of City equipment, City building rental); and -capital outlays.
Operating Funds:	Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.
Performance Measurers:	Specific quantitative measurers of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).
Personnel Services:	Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees the incidental fringe benefit cost associated with City employment, and amounts paid to outside firms, consultants, or individuals for contract personnel services.
Rating:	The creditworthiness of a city is evaluated by independent agencies.

Reserve:	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose, or set aside for emergencies or unforeseen expenditures not otherwise budgeted for. Reserve accounts can also be used to earmark a portion of fund balance to indicate that it is not appropriate for expenditures.
Resources:	Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.
Revenue:	The term designates an increase to a fund=s assets which: -does not increase a liability (e.g. proceeds from a loan); -does not represent a repayment of an expenditure already made; -does not represent a cancellation of certain liabilities; and -does not represent an increase in contributed capital.
Revenue Bonds:	When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In addition to a pledge of revenues, such bonds sometimes may be secured by a lien against property. In Santa Ana, revenues are typically derived from rates charged for utilities.
Revenue Estimate:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically a future fiscal year.
Source of Revenue:	Revenues are classified according to their source or point of origin.
Special Revenue Fund:	Used to account for the proceeds of special revenue sources that are restricted by law (or administrative action) to expenditures for specific purposes.

- Unit Cost: The cost required to produce a specific product or unit of service (e.g. the cost to purify one thousand gallons of water).
- User Charges (also Known as User Fees): The payment of a fee for direct receipt of a public service by the party benefitting from the service.
- Y-Rating: Designates a position which salary has been frozen at a specific salary graded step until the position fits into a lower salary grade.
- Yield: The rate earned on an investment based on the price paid.