

CITY OF PALM DESERT

FINANCE DEPARTMENT

STAFF REPORT

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
FROM: PAUL S. GIBSON, DIRECTOR OF FINANCE/CITY TREASURER
DATE: JUNE 25, 2009
SUBJECT: OUT OF STATE TRAVEL IN FY 2009/2010 BUDGET

The FY 2009/2010 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.

<u>Department</u>	<u>Organization</u>	<u>Destination</u>	<u>Attendee</u>
Community Services	Website Consultation	Phoenix, AZ	Marketing Manager
Human Resources	IPMA-HR National Conference	Nashville, TN	Human Resources Mgr
City Clerk	IIMC	Reno, NV	City Clerk
Redevelopment	ICSC ULI Chamber Planning Session	Las Vegas, NV Detroit, MI Las Vegas, NV	ACM, Econ. Dev. Manager ACM, 2 staff members Econ. Dev. Manager
Building & Safety	ICC Annual Business Meeting	Baltimore, MD	Director
City Manager	Aspen Accord (travel expenses funded in Redevelopment budget; Energy Coalition reimbursing flight, accommodations and most meals) Trip to CNG Ambulance Construction	Sweden Dallas & Houston, TX	Executive Director Energy Manager 2 Fire Department staff 1 staff member

The following departments indicate that there is no out-of-state travel scheduled for FY 2009/2010: City Council; Community Development; Development Services; Finance; and Public Works. Staff requests approval of the above-listed out-of-state travel as presented.

Submitted by:



Paul S. Gibson, Finance Director

Approval:

John M. Wohlmut, City Manager

RESOLUTION NO. 08-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM DESERT, CALIFORNIA, RESCINDS RESOLUTIONS NO. 07-51 and 07-71, AND ESTABLISHES ALLOCATED CLASSIFICATIONS, SALARY SCHEDULE, AND SALARY RANGES, "EXHIBIT A", FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009.

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 with the employees represented by the Palm Desert Employees Organization, for the period February 21, 2008, through February 20, 2011; and

WHEREAS, the modification to "EXHIBIT A" does not change the MOU/Agreement previously entered in 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.

This schedule of allocated positions supersedes the schedule of allocated positions in the 2007/2008 approved budget.

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.

SALARY RESOLUTION NO. _____
SECTION I

<u>Department</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
City Manager	(4) City Manager	1	1
	Assistant to the City Manager	135	1
	Secretary to the CM	116	1
	Sr Office Assistant - OR - Office Assistant II	107 104	1
Office of Energy Management	(3) Director of the Office of Energy Management	137	1
	Energy Project Technician	114	1
	Administrative Secretary	113	1
Finance	(14) Director of Finance/City Treasurer	145	1
	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
	Accounting Technician II - OR - Accounting Technician I	118 113	5
	Administrative Secretary	113	1
	Business License Technician II - OR - Business License Technician I	116 113	1
	Sr. Office Assistant - Business License	107	1
	Office Assistant II - OR - Office Assistant I	104 100	1
Information Technology	(7) Director of Information Systems	140	1
	Information Systems Analyst	118	1
	G.I.S. Coordinator - OR - G.I.S. Technician	121 118	1
	GIS Technician - Entry Level	114	1
	Information Systems Technician	114	2
	Office Assistant II - OR - Office Assistant I	104 100	1
Community Services	(13) ACM/Community Services	151	1
	Director of Special Programs	137	1
	Marketing Manger	131	1
	Senior Management Analyst - OR - Management Analyst II - OR - Management Analyst I	127 123 120	2
	Secretary to the City Council	116	1
	*Recycling Technician	113	1
	Administrative Secretary	113	2
	Senior Office Assisart	107	1
	Main Lobby Receptionist	106	1
	Office Assistant II - OR - Office Assistant I	104 100	2
City Clerk	(4) City Clerk	139	1
	Deputy City Clerk	118	1
	Records Technician	113	1
	Office Assistant II - OR - Office Assistant I	104 100	1
Human Resources	(4) Human Resources Director - OR - Human Resources Manager	139 131	1
	Human Resources Technician	113	2
	Senior Office Assistant	107	1
Art in Public Places	(3) **Public Arts Manager	131	1
	Public Arts Coordinator	118	1
	Public Arts Technician	113	1
Visitor Information Center	(5) Visitor Information Center Manager	131	1
	Senior Office Assisart	107	1
	Office Assistant II - OR -	104	3

SALARY RESOLUTION NO. _____
SECTION I

<u>Department</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
	Office Assistant I	100	
Development Services			
(6)	ACM/Development Services	151	1
	Parks & Recreation Services Manager	134	1
	Risk Manager	129	1
	Senior Management Analyst	127	1
	Administrative Secretary	113	1
	Office Assistant II - OR - Office Assistant I	104 100	1
Park Maintenance			
(6)	Parks Facilities Manager	127	1
	Parks Maintenance Supervisor	121	1
	Park Inspector	113	4
Building Operations/ Maintenance			
(4)	Building Maintenance Supervisor	114	1
	Maintenance Worker II - OR - Maintenance Worker I - OR - Custodian II - OR - Custodian I	106 101 104 100	3
Public Works Administration			
(24)	Director of Public Works	145	1
	City Engineer	139	1
	Engineering Manager	135	1
	Transportation Engineer	130	1
	Senior Engineer/City Surveyor	130	1
	Senior Engineer - OR - Associate Engineer - OR -	129 127	1
	***Sr. Management Analyst	127	1
	Project Administrator	127	1
	Associate Transportation Planner	127	1
	Assistant Engineer	125	1
	Senior Public Works Inspector	121	1
	Senior Engineering Technician - OR - Engineering Technician II - OR - Engineering Technician I	120 118 113	1
	Management Analyst II - OR - Management Analyst I	123 120	1
	Public Works Inspector II - OR - Public Works Inspector I	120 118	3
	Engineering Technician II - OR - Engineering Technician I	118 113	1
	Traffic Signal Specialist - OR - Traffic Signal Technician II	121 118	1
	Traffic Signal Technician II	118	1
	Capital Improvement Projects Technician	113	1
	Administrative Secretary	113	1
	Senior Office Assistant	107	1
	Office Assistant II - OR - Office Assistant I	104 100	2
Public Works Streets Maintenance			
(18)	Maintenance Services Manager	130	1
	Mechanic II	113	1
	Senior Maintenance Worker	111	2
	Equipment Operator II	111	1
	Equipment Operator I	109	3
	Maintenance Worker II - OR - Maintenance Worker I	106 101	9
	Senior Office Assistant	107	1
Landscape Services			
(7)	Landscape Manager	129	1
	Landscape Specialist	121	1
	Senior Landscape Inspector	121	1
	Landscape Inspector II - OR - Landscape Inspector I	118 114	4

SALARY RESOLUTION NO. _____
SECTION I

<u>Department</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
Building and Safety Administration	(5) Director of Building & Safety	140	1
	Deputy Building Official	135	1
	Administrative Secretary	113	1
	Building & Safety Technician	113	1
	Office Assistant II - OR -	104	1
	Office Assistant I	100	
Building Department Plan Check	(3) Senior Plans Examiner	123	1
	Building Permit Specialist II - OR -	118	2
	Building Permit Specialist	111	
Building Inspection	(8) Building Inspection Manager	127	1
	Senior Building Inspector	121	2
	Building Inspector II - OR -	118	5
	Building Inspector I	114	
Planning & Community Development	(7) Director of Community Development	144	1
	Principal Planner	135	1
	Associate Planner - OR -	127	3
	Assistant Planner	123	
	Administrative Secretary	113	1
	Senior Office Assistant	107	1
Code Inspection	(6) Code Compliance Manager	127	1
	Senior Code Compliance Officer	121	1
	Code Compliance Officer II - OR -	118	3
	Code Compliance Officer I	114	
	Code Compliance Technician	113	1
REDEVELOPMENT AGENCY			
(14)	ACM/RDA/Housing	151	1
	Director of Redevelopment & Housing	144	1
	Redevelopment Manager	131	1
	Redevelopment & Housing Finance Manger - OR-	131	
	Senior Financial Analyst	127	1
	Economic Development Manager	134	1
	Senior Management Analyst	127	1
	Project Administrator	127	1
	Economic Development Technician II - OR -	118	1
	Economic Development Technician I	114	
	Secretary to the Executive Director	116	1
	Redevelopment Finance Technician	113	1
	Accountant II - OR -	121	1
	Accountant I	118	
	Project Coordinator	121	1
	Senior Office Assistant	107	1
	Office Assistant II - OR -	104	1
Office Assistant I	100		
HOUSING	(5) Director of Housing	138	1
	Management Analyst II - OR -	123	1
	Management Analyst I	120	
	Project Coordinator	121	1
	Housing Programs Technician	113	2
TOTAL ALLOCATED POSITIONS			170
COUNCIL MEMBERS			5

* Funded through Recycling Fund
** Funding through Art in Public Places Fund
*** New Position for FY 2008/2009

Resolution 08 - _____ - 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.

Among other things, these positions require spending numerous extra hours at meetings, conferences and work and are designated Group A.

Group A:

City Manager
Assistant City Manager Community Services
Assistant City Manager Development Services
Assistant City Manager Redevelopment/Housing Authority/Economic Dev.
City Clerk
City Engineer
Director of Building & Safety
Director of Community Development
Director of Finance/City Treasurer
Director of Housing
Director of Information Systems
Director of Public Works
Director of Redevelopment and Housing
Director of Special Programs
Director of the Office of Energy Management

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.

Among other things, these positions require spending occasional extra hours at meetings, conferences and work and are designated Group B.

Group B:

Assistant to the City Manager	Deputy Building Official
Assistant Finance Director	Deputy City Treasurer
Assistant Engineer	Economic Development Manager
Assistant Planner	Engineering Manager
Associate Engineer	Human Resources Manager
Associate Planner	Marketing Manager
Associate Transportation Planner	Landscape Manager
Building Maintenance Supervisor	Management Analyst I/II
Building Inspector Manager	Maintenance Services Manager
Code Compliance Manager	Parks Maintenance Supervisor

Resolution 08 - _____ - Salary Resolution

Parks & Recreation Services Manager
Park Facilities Manager
Plan Check Manager
Principal Planner
Project Administrator
Public Arts Coordinator
Public Arts Manager
RDA & Housing Finance Mgr.
Redevelopment Manager
Risk Manager
Secretary to the City Council

Secretary to the City Manager
Secretary to the Executive Director
Senior Engineer
Senior Engineer/City Surveyor
Senior Financial Analyst
Senior Transportation Engineer
Senior Management Analyst
Transportation Engineer
Visitor Information Center Manager

SECTION III - ANNUAL PHYSICALS

Annual medical examinations are provided for the following:

Assistant City Manager Community Services
Assistant City Manager Development Services
Assistant City Manager Redevelopment/Housing Authority/Economic Dev.
City Clerk
City Manager
Council Members
Director of Building & Safety
Director of Community Development
Director of Finance/City Treasurer
Director of Housing
Director of Information Systems
Director of Public Works
Director of Redevelopment & Housing
Director of Special Programs
Director of the Office of Energy Management

SECTION IV - 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 V - OTHER COMPENSATION

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, 2008, will continue as constituted.

Resolution 08 - _____ - Salary Resolution

SECTION VI

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, 2008.

PASSED, APPROVED AND ADOPTED by the Palm Desert City Council this _____ day of June, 2008 by the following vote, to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:
ATTEST:

JEAN BENSON, MAYOR

APPROVED:

RACHELLE KLASSEN, CITY CLERK
CITY OF PALM DESERT

RESOLUTION NO. 09-56

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM DESERT, CALIFORNIA, RESCINDS RESOLUTIONS NO. 08-66 and 08-102, AND ESTABLISHES ALLOCATED CLASSIFICATIONS, SALARY SCHEDULE, AND SALARY RANGES, "EXHIBIT A", FOR THE PERIOD OF JULY 1, 2009 THROUGH JUNE 30, 2010.

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 with the employees represented by the Palm Desert Employees Organization, for the period February 21, 2008, through February 20, 2011; and

WHEREAS, the modification to "EXHIBIT A" does not change the MOU/Agreement previously entered in 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.

This schedule of allocated positions supersedes the schedule of allocated positions in the 2008/2009 approved budget.

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.

SALARY RESOLUTION NO. 09-56
SECTION I

<u>Department</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>		
<u>CITY MANAGER (24)</u>						
City Manager	(4)	City Manager	1	1		
		Assistant to the City Manager	135	1		
		Secretary to the CM	116	1		
		Sr Office Assistant - OR - Office Assistant II	107 104	1		
		Finance	(14)	Director of Finance/City Treasurer	145	1
		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		
		Accounting Technician II - OR - Accounting Technician I	118 113	5		
		Administrative Secretary	113	1		
		Business License Technician II - OR - Business License Technician I	116 113	1		
		Sr. Office Assistant - Business License	107	1		
		Office Assistant II - OR - Office Assistant I	104 100	1		
Information Technology	(6)	Information Systems Manager	135	1		
		Information Systems Coordinator	121			
		▶ G.I.S. Coordinator	121	1		
		G.I.S. Technician I - OR - G.I.S. Technician II	114 118	1		
		Information Systems Technician	114	2		
		Office Assistant II - OR - Office Assistant I	104 100	1		
		<u>COMMUNITY SERVICES (25)</u>				
		Community Services	(13)	ACM/Community Services	151	1
Director of Special Programs	137			1		
Marketing Manger	131			1		
▶ Senior Management Analyst - OR - Management Analyst II - OR - Management Analyst I	127 123 120			2		
Secretary to the City Council	116			1		
*Recycling Technician	113			1		
Administrative Secretary	113			2		
Senior Office Assistant	107			1		
Main Lobby Receptionist	106			1		
Office Assistant II - OR - Office Assistant I	104 100			2		
City Clerk	(4)			City Clerk	139	1
				Deputy City Clerk	118	1
		Records Technician	113	1		
		Office Assistant II - OR - Office Assistant I	104 100	1		
		Human Resources	(4)	Human Resources Director - OR - Human Resources Manager	139 131	1
Human Resources Technician	113			2		

SALARY RESOLUTION NO. 09-56
SECTION I

<u>Department</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
		▶ Senior Office Assistant	107	1
Art in Public Places	(3)	▶ **Public Arts Manager	131	1
		**Public Arts Coordinator	118	1
		**Public Arts Technician	113	1
Visitor Information Center	(5)	Visitor Information Center Manager	131	1
		Senior Office Assistant	107	1
		Office Assistant II - OR -	104	3
		Office Assistant I	100	
		<u>DEVELOPMENT SERVICES (61)</u>		
Development Services	(6)	▶ ACM/Development Services	151	1
		Parks & Recreation Services Manager	134	1
		Risk Manager	129	1
		Senior Management Analyst	127	1
		Administrative Secretary	113	1
		Office Assistant II - OR -	104	1
		Office Assistant I	100	
Park Maintenance	(6)	Parks Facilities Manager	127	1
		Parks Maintenance Supervisor	121	1
		Park Inspector	113	4
Public Works Administration	(23)	Director of Public Works	145	1
		City Engineer	139	1
		Engineering Manager	135	1
		Transportation Engineer	130	1
		Senior Engineer/City Surveyor	130	1
		Senior Engineer - OR -	129	1
		Associate Engineer	127	
		Sr. Management Analyst	127	1
		Project Administrator	127	1
		▶ Associate Transportation Planner	127	1
		Assistant Engineer	125	1
		Senior Public Works Inspector	121	1
		Senior Engineering Technician - OR -	120	1
		Engineering Technician II - OR -	118	
		Engineering Technician I	113	
		Management Analyst II - OR -	123	1
		Management Analyst I	120	
		Public Works Inspector II - OR -	120	3
		Public Works Inspector I	118	
		Engineering Technician II - OR -	118	1
		Engineering Technician I	113	
		Traffic Signal Specialist	121	1
		Traffic Signal Technician II	118	1
		Capital Improvement Projects Technician	113	1
		Administrative Secretary	113	1
		Senior Office Assistant	107	1
		Office Assistant II - OR -	104	1
		Office Assistant I	100	
Public Works Streets Maintenance	(18)	Maintenance Services Manager	130	1

SALARY RESOLUTION NO. 09-56
SECTION I

<u>Department</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
		Mechanic II	113	1
		Senior Maintenance Worker	111	2
		Equipment Operator II	111	1
		Equipment Operator I	109	3
		Maintenance Worker II - OR - Maintenance Worker I	106	9
		Senior Office Assistant	107	1
Building Operations/ Maintenance	(4)	Building Maintenance Supervisor	114	1
		Maintenance Worker II - OR - Maintenance Worker I - OR - Custodian II - OR - Custodian I	106 101 104 100	3
Landscape Services	(7)	Landscape Manager	129	1
		Landscape Specialist	121	1
		Senior Landscape Inspector	121	1
		Landscape Inspector II - OR - Landscape Inspector I	118 114	4
Building and Safety Administration	(4)	Director of Building & Safety	140	1
		Administrative Secretary	113	1
		Building & Safety Technician	113	1
		Office Assistant II - OR - Office Assistant I	104 100	1
Building Department Plan Check	(3)	Plan Check Manager	127	1
		Building Permit Specialist II - OR - Building Permit Specialist	118 111	2
Building Inspection	(8)	► Building Inspection Manager	127	1
		► Senior Building Inspector	121	2
		Building Inspector II - OR - Building Inspector I	118 114	5
Planning & Community Development	(7)	Director of Community Development	144	1
		Principal Planner	135	1
		► Associate Planner	127	1
		Assistant Planner	123	2
		Administrative Secretary	113	1
		Senior Office Assistant	107	1
Code Inspection	(6)	Code Compliance Manager	127	1
		Senior Code Compliance Officer	121	1
		Code Compliance Officer II - OR - Code Compliance Officer I	118 114	3
		Code Compliance Technician	113	1
REDEVELOPMENT AGENCY	(12)	REDEVELOPMENT AGENCY (20) ACM/RDA/Housing	151	1
		► Director of Redevelopment & Housing Redevelopment Manager	144 131	1 1

SALARY RESOLUTION NO. 09-56
SECTION I

<u>Department</u>	<u>FTE</u>	<u>Classification</u>	<u>Salary Range</u>	<u>Authorized</u>
		Redevelopment & Housing Finance Manger - OR -	131	
		Senior Financial Analyst	127	
		Economic Development Manager	134	1
		Senior Management Analyst	127	1
		Project Administrator	127	1
		Economic Development Technician II - OR -	118	1
		Economic Development Technician I	114	
		▶ Secretary to the Executive Director	116	1
		Redevelopment Finance Technician	113	1
		Accountant II - OR -	121	1
		Accountant I	118	
		Project Coordinator	121	1
		Senior Office Assistant	107	
		Office Assistant II - OR -	104	1
		Office Assistant I	100	
Office of Energy Management	(3)	▶ Director of the Office of Energy Management	137	1
		Energy Project Technician	114	1
		Administrative Secretary	113	1
HOUSING	(5)	Director of Housing	138	1
		Management Analyst II - OR -	123	1
		Management Analyst I	120	
		Project Coordinator	121	1
		Housing Programs Technician	113	2
		TOTAL ALLOCATED POSITIONS		165

* Funded through Recycling Fund

** Funding through Art in Public Places Fund

▶ Indicates position will be funded from July 1, 2009 through August 14, 2009, at which time incumbent employees are separating employment and vacated positions will be deleted from the next salary resolution.

Resolution 09 - 56 - 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.

Among other things, these positions require spending numerous extra hours at meetings, conferences and work and are designated Group A.

Group A:

City Manager
Assistant City Manager Community Services
Assistant City Manager Development Services
Assistant City Manager Redevelopment/Housing Authority/Economic Dev.
City Clerk
City Engineer
Director of Building & Safety
Director of Community Development
Director of Finance/City Treasurer
Director of Housing
Director of Public Works
Director of Redevelopment and Housing
Director of Special Programs
Director of the Office of Energy Management

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.

Among other things, these positions require spending occasional extra hours at meetings, conferences and work and are designated Group B.

Group B:

Assistant to the City Manager	Code Compliance Manager
Assistant Finance Director	Deputy City Treasurer
Assistant Engineer	Economic Development Manager
Assistant Planner	Engineering Manager
Associate Engineer	Human Resources Manager
Associate Planner	Marketing Manager
Associate Transportation Planner	Landscape Manager
Building Maintenance Supervisor	Management Analyst I/II
Building Inspector Manager	Maintenance Services Manager

Resolution 09 - 56 - Salary Resolution

Parks Maintenance Supervisor
Parks & Recreation Services Mgr.
Park Facilities Manager
Plan Check Manager
Principal Planner
Project Administrator
Public Arts Coordinator
Public Arts Manager
RDA & Housing Finance Mgr.
Redevelopment Manager
Risk Manager

Secretary to the City Council
Secretary to the City Manager
Secretary to the Executive Director
Senior Engineer
Senior Engineer/City Surveyor
Senior Financial Analyst
Senior Transportation Engineer
Senior Management Analyst
Transportation Engineer
Visitor Information Center Manager

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

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, 2009, will continue as constituted.


Resolution 09 - 56 - 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, 2009.

PASSED, APPROVED AND ADOPTED by the Palm Desert City Council this 25th day of June, 2009 by the following vote, to wit:

AYES: **BENSON, FERGUSON, FINERTY, and SPIEGEL**
NOES: **NONE**
ABSENT: **KELLY**
ABSTAIN: **NONE**
ATTEST:


ROBERT A. SPIEGEL, MAYOR

ATTEST:


RACHELLE D. KLASSEN, CITY CLERK
CITY OF PALM DESERT

**CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10**

POSITION	CLASSIFICATION	new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
10001	City Manager	1	105.43						
10008	ACM for Community Services	151	68.41	71.84	75.42	79.19	83.15	87.30	93.86
10003	ACM for Development Services ***	151	68.41	71.84	75.42	79.19	83.15	87.30	93.86
10002	ACM for RDA/Housing	151	68.41	71.84	75.42	79.19	83.15	87.30	93.86
		150	66.74	70.06	73.57	77.24	81.11	85.17	91.56
		149	65.11	68.37	71.79	75.38	79.15	83.11	89.34
		148	63.53	66.70	70.02	73.52	77.20	81.07	87.15
		147	61.97	65.07	68.31	71.73	75.32	79.08	85.00
		146	60.46	63.48	66.66	69.98	73.48	77.16	82.95
10011	Director of Public Works	145	58.99	61.93	65.04	68.28	71.70	75.29	80.92
10006	Dir. of Finance/City Treasurer	145	58.99	61.93	65.04	68.28	71.70	75.29	80.92
10019	Director of Redevelopment & Housing ***	144	57.55	60.42	63.44	66.62	69.95	73.45	78.96
10009	Dir. of Community Development	144	57.55	60.42	63.44	66.62	69.95	73.45	78.96
		142	54.77	57.51	60.38	63.40	66.57	69.90	75.13
		142	54.77	57.51	60.38	63.40	66.57	69.90	75.13
		142	54.77	57.51	60.38	63.40	66.57	69.90	75.13
		142	54.77	57.51	60.38	63.40	66.57	69.90	75.13
		141	53.44	56.11	58.93	61.86	64.95	68.21	73.33
10020	Director of Information Systems	140	52.13	54.73	57.48	60.35	63.36	66.53	71.53
10010	Director of Building & Safety	140	52.13	54.73	57.48	60.35	63.36	66.53	71.53
10018	City Engineer	139	50.87	53.42	56.09	58.88	61.83	64.92	69.79
10015	City Clerk	139	50.87	53.42	56.09	58.88	61.83	64.92	69.79
10012	Director of Human Resources	139	50.87	53.42	56.09	58.88	61.83	64.92	69.79
10014	Director of Housing	138	49.61	52.10	54.70	57.45	60.32	63.33	68.09
10021	Director of the Office of Energy ***	137	48.42	50.84	53.37	56.05	58.83	61.79	66.42
10016	Director of Special Programs	137	48.42	50.84	53.37	56.05	58.83	61.79	66.42
		136	47.24	49.59	52.08	54.68	57.43	60.29	64.81

CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10

POSITION CLASSIFICATION		new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
20066	Assistant Finance Director	135	46.07	48.39	50.81	53.34	56.01	58.80	63.22
20003	Engineering Manager	135	46.07	48.39	50.81	53.34	56.01	58.80	63.22
20007	Principal Planner	135	46.07	48.39	50.81	53.34	56.01	58.80	63.22
20052	Deputy Building Official	135	46.07	48.39	50.81	53.34	56.01	58.80	63.22
20060	Assistant to the City Manager	135	46.07	48.39	50.81	53.34	56.01	58.80	63.22
20071	Parks and Recreation Services Manager	134	44.96	47.22	49.57	52.06	54.66	57.40	61.70
20074	Economic Development Manager	134	44.96	47.22	49.57	52.06	54.66	57.40	61.70
		133	43.85	46.05	48.36	50.78	53.32	55.99	60.19
		132	42.80	44.94	47.19	49.54	52.03	54.63	58.73
20069	Housing Authority Administrator	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20070	Redevelopment & Housing Fin. Manager	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20034	Human Resources Manager	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20061	Marketing Manager	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20016	Public Arts Manager ***	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20051	Visitors Information Center Manager	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20030	Redevelopment Manager	131	41.75	43.83	46.02	48.32	50.73	53.27	57.26
20009	Maintenance Services Manager	130	40.74	42.77	44.91	47.15	49.51	51.99	55.88
20056	Senior Engineer/City Surveyor	130	40.74	42.77	44.91	47.15	49.51	51.99	55.88
20065	Special Projects Administrator	130	40.74	42.77	44.91	47.15	49.51	51.99	55.88
20008	Transportation Engineer	130	40.74	42.77	44.91	47.15	49.51	51.99	55.88
20048	Landscape Manager	129	39.73	41.73	43.81	46.00	48.30	50.71	54.52
20017	Risk Manager	129	39.73	41.73	43.81	46.00	48.30	50.71	54.52
20008	Senior Engineer	129	39.73	41.73	43.81	46.00	48.30	50.71	54.52
		128	38.76	40.89	42.73	44.87	47.11	49.46	53.17
20064	Deputy City Treasurer	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20049	Parks & Rec Planning Manager	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20067	Senior Financial Analyst	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90

**CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10**

POSITION	CLASSIFICATION	new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
20013	Senior Management Analyst ***	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20015	Associate Planner ***	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20055	Associate Transportation Planner ***	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20036	Project Administrator	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20019	Code Compliance Manager	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20076	Parks Facilities Manager	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20011	Building Inspector Manager ***	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
20038	Plan Check Manager	127	37.81	39.71	41.71	43.79	45.98	48.28	51.90
		126	36.89	38.74	40.67	42.71	44.84	47.08	50.62
20018	Assistant Engineer	125	36.01	37.80	39.70	41.70	43.78	45.97	49.42
		124	35.12	36.88	38.73	40.66	42.70	44.83	48.18
20020	Management Analyst II	123	34.26	35.99	37.78	39.68	41.66	43.74	47.01
20021	Assistant Planner	123	34.26	35.99	37.78	39.68	41.66	43.74	47.01
20073	Senior Plans Examiner	123	34.26	35.99	37.78	39.68	41.66	43.74	47.01
		122	33.43	35.10	36.84	38.68	40.62	42.66	45.86
30092	G.I.S. Coordinator ***	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30001	Senior Building Inspector ***	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30063	Senior Code Compliance Officer	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30046	Senior Public Works Inspector	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30090	Senior Landscape Inspector	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30082	Traffic Signal Specialist	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30002	Accountant II	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30088	Project Coordinator	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30061	Landscape Specialist	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
20022	Parks Maintenance Supervisor	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
30004	Plans Examiner	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74
20023	Streets Maintenance Supervisor	121	32.61	34.24	35.97	37.75	39.65	41.63	44.74

CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10

POSITION	CLASSIFICATION	new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
20068	Human Resources Management Analyst	120	31.82	33.41	35.08	36.82	38.66	40.60	43.65
20058	Management Analyst I	120	31.82	33.41	35.08	36.82	38.66	40.60	43.65
30076	Public Works Inspector II	120	31.82	33.41	35.08	36.82	38.66	40.60	43.65
30013	Sr. Engineering Technician	120	31.82	33.41	35.08	36.82	38.66	40.60	43.65
		119	31.04	32.59	34.22	35.93	37.72	39.61	42.57
30006	Public Works Inspector I	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30011	Accountant I	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30080	Accounting Technician II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30016	Engineering Technician II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30008	Building Inspector II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30009	Building Permit Specialist II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30087	Economic Development Technician II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30012	Code Compliance Officer II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30041	GIS Technician	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30073	Information Systems Analyst	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30075	Landscape Inspector II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30081	Traffic Signal Technician II	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30010	Planning Technician	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30071	Public Art Coordinator	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30044	Sr. Human Resources Technician	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
30084	Deputy City Clerk	118	30.28	31.79	33.38	35.06	36.80	38.64	41.53
		117	29.55	31.02	32.57	34.20	35.90	37.70	40.53
20044	Secretary to the City Council	116	28.82	30.26	31.77	33.35	35.04	36.78	39.54
20024	Secretary to the City Manager	116	28.82	30.26	31.77	33.35	35.04	36.78	39.54
20045	Secretary to the Executive Dir. ***	116	28.82	30.26	31.77	33.35	35.04	36.78	39.54
30068	Buisness License Tech II	116	28.82	30.26	31.77	33.35	35.04	36.78	39.54
		115	28.12	29.54	31.01	32.56	34.19	35.89	38.59

CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10

POSITION	CLASSIFICATION	new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
30091	Energy Project Technician	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30015	Building Inspector I	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30047	Economic Development Technician I	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30014	Code Compliance Officer I	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30085	GIS Technician - Entry Level	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30056	Information Systems Technician	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30045	Landscape Inspector I	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
20072	Building Maintenance Supervisor	114	27.44	28.80	30.25	31.75	33.34	35.02	37.64
30019	Accounting Technician I	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30072	Business License Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30074	Housing Programs Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30018	Human Resources Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30025	Mechanic II	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30077	Public Arts Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30059	RDA Finance Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30089	Recycling Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30086	Building and Safety Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30083	Capital Improvement Projects Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30048	Records Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30064	Code Compliance Technician	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30005	Engineering Technician I	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30093	Parks Inspector	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
30020	Administrative Secretary	113	26.76	28.10	29.49	30.98	32.53	34.16	36.72
		112	26.11	27.41	28.77	30.22	31.72	33.31	35.80
30023	Building Permit Specialist	111	25.49	26.76	28.10	29.49	30.98	32.53	34.96
30053	Equipment Operator II	111	25.49	26.76	28.10	29.49	30.98	32.53	34.96
30021	Senior Maintenance Worker	111	25.49	26.76	28.10	29.49	30.98	32.53	34.96

**CITY OF PALM DESERT
SCHEDULE OF SALARY RANGES AND CLASSIFICATIONS
Effective 7/01/09 - 6/30/10**

POSITION CLASSIFICATION		new GRADE	Step 1	5% Step 2	5% Step 3	5% Step 4	5% Step 5	5% Step 6	7.5% Step 7
		110	24.86	26.11	27.41	28.77	30.22	31.72	34.12
30052	Equipment Operator I	109	24.26	25.48	26.74	28.08	29.47	30.96	33.27
		108	23.65	24.84	26.09	27.39	28.75	30.19	32.46
30026	Senior Office Assistant ***	107	23.08	24.25	25.46	26.73	28.07	29.46	31.67
30029	Maintenance Worker II	106	22.50	23.63	24.82	26.06	27.36	28.72	30.88
30027	Accounting Assistant II	106	22.50	23.63	24.82	26.06	27.36	28.72	30.88
30051	Receptionist	106	22.50	23.63	24.82	26.06	27.36	28.72	30.88
30028	Mechanic I	105	21.96	23.06	24.21	25.43	26.70	28.03	30.13
30031	Custodian II	104	21.43	22.50	23.63	24.82	26.06	27.36	29.41
30030	Office Assistant II	104	21.43	22.50	23.63	24.82	26.06	27.36	29.41
		103	20.92	21.96	23.05	24.20	25.42	26.69	28.69
		102	20.40	21.41	22.48	23.61	24.80	26.03	27.99
30036	Maintenance Worker I	101	19.90	20.90	21.95	23.04	24.19	25.41	27.32
30034	Custodian I	100	19.42	20.40	21.41	22.48	23.61	24.80	26.65
30035	Office Assistant I	100	19.42	20.40	21.41	22.48	23.61	24.80	26.65
50012	Maintenance Worker II-Y-Rated	50	31.97						
***	Indicates position will be funded from July 1, 2009 through August 14, 2009, at which time incumbent employees are separating employment and vacated positions will be deleted from the next salary resolution (see Salary Resolution for departments/positions affected by this process).								

**Redevelopment Agency Staff Time Allocation
2007-2008**

City Staff-time Transferred to RDA	FY 2008
City Clerk	144,735.46
City Manager	344,589.20
Community Services	200,090.77
Finance	388,111.70
Human Resources	49,129.92
Information Systems	95,416.22
Public Works	285,041.63
Building and Safety	34,709.75
Code Enforcement	18,502.45
Developmental Services	69,153.54
Planning	56,786.17
	<u>\$ 1,686,266.81</u>
Redevelopment Staff-time Transferred to City	FY 2008
Redevelopment	<u>\$ 101,041.85</u>
Net Reimbursement to City	<u>\$ 1,585,224.96</u>
City/RDA Staff-time Transferred to Housing	FY 2008
City Clerk	28,947.09
City Manager	68,917.84
Community Services	40,018.15
Finance	78,446.18
Human Resources	16,212.87
Information Systems	31,487.35
Public Works	100,249.71
Building and Safety	11,454.22
Code Enforcement	1,667.07
Developmental Services	14,243.63
Planning	10,403.11
Redevelopment	371,314.62
	<u>\$ 773,361.84</u>
Net Amount Charged to Redevelopment	<u>\$ 811,863.12</u>
RDA Staff Time	1,453,599.63
Total Staff Time to Redevelopment	<u>\$ 2,265,462.75</u>

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">- ascertain whether financial statements fairly present Financial positions and results of operations;- test whether transactions have been legally performed;- identify areas for possible improvements in accounting practices and procedures;- ascertain whether transactions have been recorded accurately and consistently, and;- ascertain the managerial conduct of officials responsible for governmental resources.
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 Alower 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.

**THIS PAGE IS LEFT
INTENTIONALLY BLANK**