

**432.4 SUBJECT: REVENUE COLLECTION**

:1 OBJECTIVE:

To consolidate the collection, deposit, and account posting of all funds received/collected by the City, and the issuance of receipts/satisfactions.

:2 AUTHORITY:

This procedure amended by City Council August 14, 2000, Item 6-A.

:3 DIRECTION:

Comptroller, as an appointed official, serves at the pleasure of the Mayor, and receives direction through the Administrative Services/Management and Budget Director.

:4 METHOD OF OPERATION:

A. Revenue Collection City Hall

All revenues received/collected in support of Accounts Receivable, Revenue Sharing, Taxes, Permits, Grants, Payroll Reimbursement, Insurance Payments, or Confiscated Monies shall be consolidated within the Revenue Collection Section, which shall:

1. Make a daily deposit to a bank so designated by the City.
2. Issue receipts and/or issue satisfactions as appropriate.
3. Download from the bank daily electronic files of all deposit activity for the previous day in City accounts and notify appropriate departments for processing through the Centralized Revenue System.
4. Make the appropriate ledger postings to the (JD Edwards) Financial System.

**EXAMPLES:**

- a. Application fees for permits normally issued in City Hall shall be collected by the Revenue Collection Cashier, with payments indicated by issuance of a Centralized Revenue Receipt before issuance of permits by the appropriate Department/Bureau.
- b. Payments made in person in support of City invoices shall be collected by the Revenue Collection Cashier and a Centralized Revenue receipt issued.
- c. Payments for obligations incurred by City employees (payroll reimbursements, insurance payments, etc.) shall be collected by the Revenue Collection Cashier, and a Centralized Revenue receipt issued.

B. Revenue Collections Outside Of City Hall Area

1. The responsible Department/Office/Bureau collecting revenues shall:
  - a. make a daily (or other approved frequency) deposit to a bank so designated by the City; or
  - b. Deliver collected revenues to the Revenue Collection Section in the form of a Centralized Revenue System Invoice; or they may create the invoice at the Revenue Collection Section and then deliver the revenue to the Cashier for Central Revenue Processing.

2. The Revenue Collection Section shall make the appropriate ledger postings to JD Edwards through the Centralized Revenue System.
3. The Revenue Collection Section shall include such revenues in the total compilation of daily deposits.

C. Revenue Collections - Others

1. Monies confiscated by City law enforcement agencies shall be promptly delivered over to the Revenue Collection Section for deposit into the City's operating account.
2. Monies received by mail within the Accounting Bureau shall be picked up by Revenue Collection Section for logging, consolidating, posting, and deposit.
3. Monies received for lien payments, in person or by mail, shall be processed through the Revenue Collection Section for consolidation, posting, and deposit.

The Revenue Collection Section shall issue a lien satisfaction in conjunction with the Orange County Clerk of the Court when appropriate.

:5 FORMS:  
None.

:6 COMMITTEE RESPONSIBILITIES:  
None.

:7 REFERENCE:  
This procedure adopted by City Council October 31, 1988, Item 22, A-27; amended June 14, 1993, Item 4-Q; amended August 9, 1993; amended August 14, 2000, Item 6-A.

:8 EFFECTIVE DATE:  
This procedure effective August 14, 2000.