

**Collection and Safeguarding of Revenue****5.3.3****PURPOSE**

To provide best practices for the collection and safeguarding of City revenue.

**AUTHORITIES**

San José City Charter, Section 806 Finance Department  
San José Municipal Code, Part 20 of Chapter 2.04 of Title 2

**POLICY**

The City of San José shall issue receipts via a printed cash receipt form or cash register generated receipt when payments are received to ensure that revenues are safeguarded against mishandling, loss or theft prior to deposit.

**SCOPE**

This policy applies to all City employees responsible for handling City funds.

**PROCEDURES****Revenue Collection – Finance Department Cashier Counter at City Hall**

1. When in-person payments are made at the Finance Department Cashiering Counter, the cashier prints a copy of the transaction receipt that is given to the customer. A duplicate receipt can be printed and attached to the documentation if required.
2. All documentation, including receipts, is included with the cash or revenue voucher that is electronically scanned and submitted to the Finance Department Accounting Division.

**Revenue Collection – Remote Locations**

1. Payments received in person at locations outside of City Hall must be acknowledged by giving a receipt to the customer. A receipt can be issued by manually writing one using a receipt booklet or electronically from a cash register or other printing device.
2. A staff member collecting the payment may be required by their fiscal unit to write information on the payment coupon or other documentation. This could include the receipt number, date of payment, or the payment form (cash, check, credit card)
3. All documentation, including receipt, with the cash or revenue voucher is electronically scanned and submitted via email to the Finance Department Accounting Division.

**Collection of Miscellaneous Revenue**

1. A department is responsible for informing the Finance Department Accounting Division of miscellaneous revenue and providing documentation (ordinances, resolutions, agreements or contracts) to establish a visible code needed to record the revenue in the Citywide Financial Management System.

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2. A department collecting payments has the responsibility to deposit the funds to the bank within three days of receipt.
3. Check payments should be deposited electronically whenever possible.
4. Departments are responsible for recording their revenue into the Citywide Financial Management System.
5. Departments have the responsibility to follow-up on any missing payments of revenues and to secure payment.
6. All original supporting documentation must be retained by the departments.

**Safeguarding of Revenues**

1. All collecting departments are responsible for preparing the bank deposits. The frequency of making a deposit is dependent on the worksite and the dollar value of the cash on hand. Departments with remote field locations must make a deposit at least once a week.
2. Funds not deposited on day of receipt must be taken to, and remain, at an alarmed facility with a locked stationary safe, with limited access, until the next scheduled deposit date. Exceptions to this must be approved by the Director of Finance. Please refer to City Administrative Policy Manual Section 5.3.7, General Guidelines for Cash Handling Procedures for further information.
3. Staff responsible for collecting payments for a department that has various field locations may be required by their fiscal unit to prepare a daily collection report to submit with the collected revenue to the designated department collection center.
4. An armored courier service is contracted by the City to pick up deposits at various City locations based on a predetermined schedule. The courier relationship is managed by the Cashiering unit of the Finance Department Treasury Division. Concerns about service should be directed to the Cashier Supervisor.
5. Departments located at City Hall must submit deposits for, cash and/or coin revenue collected, to the first-floor cashiering unit before 4:30 p.m. daily for courier pick up. If deposits are submitted after the courier pick up., they will be placed into the Cashier vault overnight and included in the courier pick up the following business day.
6. Departments with checks to be deposited can bring them to the first-floor cashiers who will make the deposit electronically. Confirmations for the deposit will be sent to the individuals, determined by the department, to be used as proof of cash for their cash voucher. The Cashiering staff is not responsible for making accounting entries for a department.

Approved:

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/s/ Maria Oberg  
Director of Finance

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August 15, 2025  
Date

