

CITY OF TRACY
ADMINISTRATIVE POLICY AND PROCEDURE MANUAL

SUBJECT: : Accounts Receivable Policy

DATE ISSUED: : August 21, 2018

SECTION: : A

SECTION 1: PURPOSE

To ensure sound financial management practices, the proper controls over revenues, and general oversight over the various revenues collected. To ensure revenues are collected fairly, equitably and timely. To provide best practices in developing efficient revenue management programs.

SECTION 2: POLICY

Due to the broad range of services provided by the City, most departments manage and administer their respective account receivables within their own system and look to the Finance Department to supplement their billing and collection efforts. It is the goal of the Finance Department to identify all income sources by department and implement this city-wide policy that allows the organization to record the revenues in the City's financial system in the most timely, efficient and accurate way possible. All City departments shall be required to submit and/or notify the Finance Department of any account receivables within a reasonable time, where "reasonable time" is determined by the departmental process and compliance with the standard operating procedures.

SECTION 3: REVENUE SOURCES

While taxes are the major funding source for the City, there are other types of revenues that each department either prepares a partial invoice for the Finance Department to enter into the City's financial system, or prepares their own billing. These billings are specific to the department functions, and are often times tracked in the department's recordkeeping system. These revenue sources are recorded to the City's financial system. These include, but are not limited to:

DEPARTMENT		INVOICE
Development Services	DS	Admin Cites-Code Enforcement
	DS	Building Permits
	DS	Cost Recovery Agreements
	DS	Encroachment Permit
	DS	Engineering Review (ED)
	DS	Grants-CIP
	DS	Grants-CDBG
	DS	Plan Check (EE)
	DS	Water Meter (Temporary)
Finance	FIN	Utility Billing

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	FIN	Fire Sprinklers
	FIN	Franchise Fees
	FIN	Loans
	FIN	Land Leases
	FIN	Retirement Health Insurance
Human Resources	HR	Restitution
	HR	Subrogation
Parks & Rec	PARKS	Advertising Revenue
	PARKS	Airport Fuel Sales
	PARKS	Airport Hangars
	PARKS	Concessionaries
	PARKS	Facility Rentals
	PARKS	Grants-Airport CIP
	PARKS	Ground Leases
	PARKS	Recreation Programs
	PARKS	Storage Lease
	PARKS	Transit
Police	TPD	Alarm Permits
	TPD	Animal Shelter-Admin Cites
	TPD	Animal Shelter-Adoption Fees/Services
	TPD	Animal Shelter-Court Fees
	TPD	Animal Shelter-Dog Licenses
	TPD	Animal Shelter-Donations
	TPD	Animal Shelter-Sale of Items
	TPD	Crossing Guards Pay Reimbursement
	TPD	Grants-CC Task Force (AB109)
	TPD	Grants-DARE
	TPD	Grants-DELTA RATT
	TPD	Grants-DUI
	TPD	Grants-Officer Pay Reimbursement
	TPD	School Patrol Reimbursement
Public Works	PW	Admin Cites-Tree Removal
	PW	Donations-Tree Donations
	PW	Grants
	PW	Risk Management
	PW	Sale from Auction
Utilities	UTIL	Septic Usage

