

City Treasurer



City Treasurer



Mission Statement

To enrich the City by responsibly managing the public's money and creating an atmosphere of pride through mutual support and outstanding service.

Department Description

The Office of the City Treasurer is responsible for receipt and custody of all Citywide revenue, including banking, tax administration, collection of delinquent accounts and accounting for these funds. The City Treasurer is also responsible for investment of all City operating and capital improvement funds, totaling \$1.45 billion, and reinvestment of debt proceeds of the City and its affiliated agencies totaling an additional \$158 million. In addition, the City Treasurer serves as a member of the Funds Commission and as a Trustee for the SPSP/401(k) Plans. Major divisions/programs of the Office of the City Treasurer are as follows:

Business and Rental Unit Tax

The Business and Rental Unit Tax Program administers the collection of the City's Business Tax and Rental Unit Business Tax assessments and fees, compliance enforcement, collection of Business Improvement District fees, and maintains the regulatory clearance review data for businesses operating within the City of San Diego.

General Accounting

The General Accounting Program is responsible for collecting fees, fines, permits, taxes and other payments; processing Transient Occupancy Tax (TOT) returns and remittances; balancing and reporting all daily revenue transactions; accounting for daily cash deposits of City funds in various bank accounts; maintaining records for City investments; and accounting for investments in the Cemetery Perpetuity, Los Penasquitos Preserve and G.E. Peters, Effie Sergeant and Edwin A. Benjamin Memorial Trust Funds.

Investments

In compliance with the City Treasurer's Investment Policy, the Investments Division manages the City's operating, capital improvement, and project financing funds in order to safely preserve principal, provide adequate liquidity and earn a return comparable to performance benchmarks. The Investments Division manages the reinvestment of additional bond proceeds for the City, City Agencies, and Joint Power Authorities. The division provides cash management services, including maintenance of banking relationships and reviewing new banking legislation.

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Department Description

The division also assists in the development and implementation of new payment and collection systems for the City, which includes participating in the review, implementation and monitoring of all electronic banking services, e-commerce systems, and third party payment processing services.

Revenue Audit & Appeals

The Revenue Audit Division conducts audits of hotels, lessees, and franchises to ensure revenues due to the City are remitted timely and accurately. The division also administers appeal hearings conducted by the City Treasurer.

Revenue Collections

The Revenue Collections Division includes many of the City Treasurer's key revenue collection responsibilities. The Delinquent Accounts Program is responsible for the administration and collection of delinquent accounts that have been referred to the City Treasurer by other City departments and agencies. The program also represents the City in small claims court actions on delinquent accounts. The Parking Administration section handles parking citation customer service functions, issues residential parking permits, and reviews and processes parking citation appeals. The Parking Meter Operations section collects parking meter revenue and installs and maintains City parking meters. The Consolidated Payments section processes parking citation and delinquent account payments and distributes and reconciles related revenue.

Service Efforts and Accomplishments

The Office of the City Treasurer measures customer satisfaction through lobby surveys. In calendar year 2006, surveys reflected that Treasury Operations lobby customers were 95 percent satisfied with the level of customer service.

The Accounting Program joined efforts with the Auditor and Comptroller's Office to streamline the cash reconciliation process. New policies and procedures will ensure timely and accurate reconciliation of cash.

The Business Tax Program contracted with the Franchise Tax Board to enhance its compliance enforcement efforts. This program will ensure that businesses operating within the City are in compliance with the City's Business Tax regulations.

The Delinquent Accounts Program began accepting delinquent account payments both online and via telephone interactive voice response system. In addition to providing customers a greater variety of payment options, the system provides protection of credit card and account information and allows customers to make payments 24 hours a day.

The Delinquent Accounts Program maintains a net collection rate of 85 percent on delinquent receivables. Due to the program's aggressive stance on collections and resulting success, the program is frequently contacted by other cities for assistance in setting up delinquent account collection programs.

The Parking Meter Operations section is evaluating the use of multi-space parking meter technology. A total of 50 multi-space parking pay stations were installed in the downtown area as part of a pilot project. Each multi-space pay station replaces six to ten single head parking meters and allows customers a broader range of payment options including credit cards and improves the overall aesthetics of the street and sidewalk.

Subsequent to the transfer of the parking citation payment and appeals processing functions to the City Treasurer, parking citation payments are processed on a daily basis without exception. Appeals processing backlogs have been reduced significantly and will be eliminated by the end of Fiscal Year 2007, further improving service to customers.

Service Efforts and Accomplishments

The Parking Administration section and Delinquent Accounts Program achieved a 24-month collection rate of 82.8 percent on parking citations. This is the third highest collection rate in the country according to a nationwide survey conducted last year by the City of Dallas. The 15 survey participants included San Jose (82.0 percent), Phoenix (75.0 percent) and San Francisco (82.3 percent).

The Parking Administration section will be implementing a new parking citation system in Fiscal Year 2008 to further streamline and automate parking citation processing. The new system will allow customers to review and pay citations online. The Parking Administration and Parking Meter Operations sections will also team up to improve the current pre-paid Parking Card Program and related technology.

Over the past year, the Investments Division has implemented multiple enhancements to key payment systems, including the upgrade of the Federal Electronic Data Interchange (FEDI) system which received \$940 million in payments during calendar year 2006 and the deployment of the Junior Life Guard online registration and payment website.

The Office of the City Treasurer is working diligently on the City's Banking Services Request For Proposal, which will be implemented by December 1, 2007. The resulting five-year contract will meet the City's current and future banking needs, allowing expansion into the electronic payment/collection arena and provide even more convenient, low-cost services to the residents and visitors of San Diego through the City's website.

The Revenue Audit Division continues to conduct mandatory revenue audits in order to identify deficiencies and maximize recovery.

Budget Dollars at Work

In Fiscal Year 2006:

- \$1.6 billion in Citywide revenues deposited and recorded
- \$15 million in Business Tax assessments collected
- \$1.3 million in Business Improvement District assessments
- 15,803 new Business Tax applications and 145,068 renewals processed
- 61,547 Business Tax telephone customers assisted
- \$15.3 million delinquent account revenue collected for under \$25,000 amounts referred
- \$33.9 million delinquent account revenue collected for over \$25,000 amounts referred
- 207,557 delinquent account collections telephone contacts
- 365,118 Parking Citation payments processed (\$16.7 million)
- 33,610 Parking Citation appeals reviewed, processed and decided
- 364,245 pounds of coin collected from City Parking Meters (\$6.4 million)
- 62,971 Parking Citation telephone customers assisted
- 150 revenue audits performed resulting in recoveries of approximately \$1.5 million
- \$38 million in interest earnings received on the City's Pooled Investment Portfolio

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Department Summary

City Treasurer				
	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL	FY 2007-2008 CHANGE
Positions	78.22	86.80	124.00	37.20
Personnel Expense	\$ 5,991,091	\$ 6,671,773	\$ 10,343,539	\$ 3,671,766
Non-Personnel Expense	\$ 2,939,343	\$ 3,417,296	\$ 4,098,377	\$ 681,081
TOTAL	\$ 8,930,434	\$ 10,089,069	\$ 14,441,916	\$ 4,352,847

Department Staffing

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Office of the City Treasurer			
Administration	4.17	7.55	9.25
Business & Rent Taxes	13.00	17.85	17.75
Consolidated Pymt Processing	0.00	0.00	5.00
Delinquent Acct Collections	45.80	46.60	43.50
General Accounting	10.85	10.50	12.00
Investments Activities	4.40	4.30	3.00
Parking Administration	0.00	0.00	19.00
Parking Meter Operations	0.00	0.00	9.50
Revenue Audit Admin	0.00	0.00	5.00
Total	78.22	86.80	124.00

Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Office of the City Treasurer			
Administration	\$ 724,022	\$ 1,078,733	\$ 1,118,848
Business & Rent Taxes	\$ 2,318,935	\$ 2,680,343	\$ 2,551,246
City Treasurer	\$ -	\$ (6,139)	\$ 64,911
Consolidated Pymt Processing	\$ -	\$ -	\$ 514,180
Delinquent Acct Collections	\$ 3,757,567	\$ 3,963,383	\$ 3,854,089
General Accounting	\$ 900,754	\$ 1,154,357	\$ 1,183,734
Investments Activities	\$ 1,229,156	\$ 1,218,392	\$ 1,055,278
Parking Administration	\$ -	\$ -	\$ 2,354,067

Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Office of the City Treasurer			
Parking Meter Operations	\$ -	\$ -	\$ 1,151,538
Revenue Audit Admin	\$ -	\$ -	\$ 594,025
Total	\$ 8,930,434	\$ 10,089,069	\$ 14,441,916

Significant Budget Adjustments

GENERAL FUND

Office of the City Treasurer	Positions	Cost	Revenue
Salary and Benefit Adjustments	0.00	\$ 379,060	\$ 0
Adjustments to reflect the annualization of the Fiscal Year 2007 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.			
Parking Management Restructure	31.00	\$ 4,277,454	\$ 7,165,617
Transfer of 31.00 positions from General Services - Parking Management and Streets Divisions to the Office of the City Treasurer along with associated non-personnel expenditures and revenue.			
Transfer of Positions from the Auditor and Comptroller Department.	5.00	\$ 546,507	\$ 69,109
Transfer of five positions from Auditor's Department - Audit Division consisting of 1.00 Principal Accountant, 2.00 Accountant III, and 2.00 Accountant II positions along with related non-personnel expenditures and revenue.			
Increase to Retiree Health Care-Other Post-Employment Benefits (OPEB)	0.00	\$ 257,561	\$ 0
Addition of funds to be applied towards the total liability for retiree health care.			
Mandated Additions	1.00	\$ 195,956	\$ 0
Principal Accountant position was utilized during Fiscal Year 2007 as an offset to unclassified/unrepresented Treasury Operations Manager. The Financial Operations Manager would be a net-zero transfer from Auditors Department.			

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Significant Budget Adjustments

GENERAL FUND

Office of the City Treasurer	Positions	Cost	Revenue
<p>Transfer of Position from Debt Management Department</p> <p>Transfer of Information System Technician from Debt Management to the Office of the City Treasurer and related non-personnel expenditures.</p>	0.20 \$	15,425 \$	0
<p>Swap Non-Personnel Expenses to Personnel Expenses</p> <p>Swap of non-personnel expenditures to personnel expense for a Student Intern position.</p>	0.00 \$	2,023 \$	0
<p>Revised Revenue</p> <p>Adjustment to Fiscal Year 2007 revenue to reflect Fiscal Year 2008 revenue projections.</p>	0.00 \$	0 \$	6,270,823
<p>Non-Discretionary</p> <p>Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.</p>	0.00 \$	(21,109) \$	0
<p>Position Swap</p> <p>In Fiscal Year 2007, General Services, Parking Management Division was restructured under the Office of the City Treasurer. Due to this restructure, the vacant Assistant Investment Officer position in the Investments Division was exchanged for a Program Manager position to oversee the newly formed Revenue Collections Division that oversees the Delinquent Accounts Collection Program and Parking Management.</p>	0.00 \$	(32,050) \$	0
<p>Vacancy Savings</p> <p>Adjustments in personnel expense from positions that are projected to be vacant for a period of time in Fiscal Year 2008 due to personnel transition and salary differentials for new employees.</p>	0.00 \$	(231,276) \$	0
<p>Miscellaneous Reductions</p> <p>Redistribute current appropriations to improve current year monitoring process.</p>	0.00 \$	(481,739) \$	0
<p>Support for Information Technology</p> <p>Funding is allocated according to a zero-based annual review of information technology funding requirements and priority analyses.</p>	0.00 \$	(554,965) \$	0

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Expenditures by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
PERSONNEL			
Salaries & Wages	\$ 3,973,991	\$ 4,400,425	\$ 6,694,943
Fringe Benefits	\$ 2,017,100	\$ 2,271,348	\$ 3,648,596
SUBTOTAL PERSONNEL	\$ 5,991,091	\$ 6,671,773	\$ 10,343,539
NON-PERSONNEL			
Supplies & Services	\$ 1,896,496	\$ 2,061,884	\$ 2,314,531
Information Technology	\$ 962,880	\$ 1,267,522	\$ 1,688,442
Energy/Utilities	\$ 62,258	\$ 70,181	\$ 63,403
Equipment Outlay	\$ 17,709	\$ 17,709	\$ 32,001
SUBTOTAL NON-PERSONNEL	\$ 2,939,343	\$ 3,417,296	\$ 4,098,377
TOTAL	\$ 8,930,434	\$ 10,089,069	\$ 14,441,916

Revenues by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Licenses and Permits	\$ 13,734,000	\$ 14,042,000	\$ 26,978,040
Fines, Forfeitures, and Penalties	\$ 2,616,000	\$ 2,751,000	\$ 3,011,000
Charges for Current Services	\$ 269,500	\$ 286,000	\$ 418,000
Transfers from Other Funds	\$ -	\$ -	\$ 177,509
TOTAL	\$ 16,619,500	\$ 17,079,000	\$ 30,584,549

Salary Schedule

GENERAL FUND

Office of the City Treasurer

<i>Class</i>	<i>Position Title</i>	<i>FY 2007 Positions</i>	<i>FY 2008 Positions</i>	<i>Salary</i>	<i>Total</i>
1100	Accountant III	1.00	3.00	\$ 71,390	\$ 214,170
1104	Account Clerk	5.00	5.00	\$ 37,878	\$ 189,390
1106	Sr Management Analyst	2.00	3.00	\$ 70,802	\$ 212,405
1107	Administrative Aide II	1.00	1.00	\$ 50,686	\$ 50,686
1183	Accountant IV	1.00	1.00	\$ 90,419	\$ 90,419
1218	Assoc Management Analyst	0.00	1.00	\$ 64,539	\$ 64,539
1330	Cashier	3.00	2.00	\$ 37,620	\$ 75,239
1331	Collections Investigator I	28.00	28.00	\$ 47,548	\$ 1,331,330
1332	Collections Investigator II	4.00	4.00	\$ 54,193	\$ 216,770
1333	Collections Investigator III	5.00	5.00	\$ 59,988	\$ 299,941

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Salary Schedule

GENERAL FUND

Office of the City Treasurer

<i>Class</i>	<i>Position Title</i>	<i>FY 2007 Positions</i>	<i>FY 2008 Positions</i>	<i>Salary</i>	<i>Total</i>
1344	Collections Manager	1.00	1.00	\$ 80,525	\$ 80,525
1348	Info Systems Analyst II	1.00	1.00	\$ 64,621	\$ 64,621
1401	Info Systems Technician	0.80	2.00	\$ 50,993	\$ 101,986
1465	Field Representative	1.00	1.00	\$ 38,916	\$ 38,916
1535	Clerical Assistant II	5.00	16.00	\$ 35,402	\$ 566,426
1575	Data Entry Operator	1.00	0.00	\$ -	\$ -
1641	Parking Meter Technician	0.00	7.00	\$ 49,137	\$ 343,961
1646	Parking Meter Supv	0.00	1.00	\$ 56,359	\$ 56,359
1726	Principal Clerk	1.00	1.00	\$ 52,855	\$ 52,855
1776	Public Information Clerk	9.00	17.00	\$ 37,688	\$ 640,688
1803	Sr Parking Meter Technician	0.00	1.00	\$ 51,965	\$ 51,965
1840	Sr Cashier	1.00	1.00	\$ 42,305	\$ 42,305
1842	Accountant II	1.00	3.00	\$ 61,920	\$ 185,761
1844	Sr Account Clerk	4.00	5.00	\$ 43,002	\$ 215,009
1876	Executive Secretary	1.00	1.00	\$ 52,009	\$ 52,009
1879	Sr Clerk/Typist	3.00	4.00	\$ 43,313	\$ 173,252
1917	Supv Management Analyst	1.00	1.00	\$ 80,610	\$ 80,610
1926	Info Systems Analyst IV	1.00	1.00	\$ 80,289	\$ 80,289
2190	Treasurer	1.00	1.00	\$ 144,999	\$ 144,999
2217	Financial Operations Manager	0.00	1.00	\$ 113,356	\$ 113,356
2228	Principal Accountant	1.00	2.00	\$ 111,391	\$ 222,781
2241	Investment Officer	1.00	1.00	\$ 125,000	\$ 125,000
2256	Asst Investment Officer	2.00	1.00	\$ 125,522	\$ 125,522
2270	Program Manager	0.00	1.00	\$ 113,357	\$ 113,357
	Vacancy Factor Adjustment	0.00	0.00	\$ -	\$ (193,244)
	Bilingual - Regular	0.00	0.00	\$ -	\$ 12,830
	Overtime Budgeted	0.00	0.00	\$ -	\$ 32,161
	Temporary Help	0.00	0.00	\$ -	\$ 425,755
	Total	86.80	124.00	\$	6,694,943
CITY TREASURER TOTAL		86.80	124.00	\$	6,694,943