

1. Program Title: Finance

**Program Description:**

The specialized programs of the Department of Finance are organized within the following operational structure:

- **Auditor-Controller** operations include the following programs: General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Payroll Services; Audit Services; Payment Services; and Tax Accounting Services.
- **Tax Collection and Licensing** operations include the following programs: Tax Collection and License.
- **Treasury and Investments** operations include the following programs: Pooled Investments; Treasury Division; Fiscal Agent Services and Reclamation Districts.
- **Municipal Accounting Services (MAS)** provides independent analysis and presentation of agency-wide financial information and ensures compliance with accounting standards, grant terms, and regulations. MAS is also a major participant – as developer, tester and subject matter expert – in the maintenance of the county’s financial system, COMPASS.
- **Consolidated Utilities Billing and Services (CUBS)** Performs billing and collection services as well as operates a customer service contact center for the departments that provide utility services (refuse, water, sewer, and stormwater drainage) as well as the City of Citrus Heights for stormwater drainage and the County Landfill for credit accounts. Provides billing and collection services for County Code Enforcement for their annual Rental Housing Code Compliance fee and for City of Citrus Heights Code Enforcement for their annual Housing Stock Conservation fee.

	<b>Base</b>	<b>Unfunded</b>	<b>Funded Base</b>	<b>Percentage</b>
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Appropriations	\$30,596,213	\$23,000	\$30,573,213	.07%
Reimbursements (-)	-2,493,629	0	-2,493,629	0%
Net Appropriations	28,102,584	23,000	28,079,584	.08%
Revenues:				
Fees	13,063,507	0	13,063,507	0%
Other	14,768,606	22,588	14,746,018	.15%
Total Revenues	27,832,113	22,588	27,809,525	.08%
Carryover	0	0	0	0%
Net Cost	\$270,471	\$412	\$270,059	.15%
Fulltime Equivalent Positions	175.8	0	175.8	0%

**Program Impact:**

- **Terminal Pay: \$23,000 reduction** –The elimination of terminal pay funding will result in leaving a position vacant until costs are absorbed. The level of impact depends upon the position left vacant. Management would need to make the determination of which employee(s) can carry the extra workload until the vacancy is filled.

**Potential Impact on other Departments/Program Partners:**

Possible delays in completion of mandated services and processing of customer requests.

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