COUNTY OF MARIN MEASURE B

**MEASURE B:** Shall the County of Marin establish an appointed director of finance consolidating the offices of auditor, controller, tax collector and treasurer, and create an appointed public administrator, with the provision that an annual independent audit be conducted and that the director of finance can only be removed with a public hearing and 4/5 vote of the Board of Supervisors?

| YES | NO |

COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE B

**COUNTY OF MARIN**

**THE FISCAL MANAGEMENT CONSOLIDATION ACT**

Measure B states that the County of Marin shall establish an appointed director of finance consolidating the offices of auditor, controller, tax collector and treasurer, and create an appointed public administrator, with the provision that an annual independent audit be conducted and that the director of finance can only be removed with a public hearing and 4/5 vote of the Board of Supervisors.

If approved by a majority of the voters, the new position would be established at the expiration of the remaining terms of both the current elected Auditor-Controller and elected Treasurer-Tax Collector, which is December 31, 2010 or the resignation of both office-holders, whichever came first. The office of Public Administrator would become an appointive office at the expiration of the remaining term of the Treasurer-Tax Collector-Public Administrator. The Director of Finance could only be removed by a public hearing and a 4/5 vote of the Board of Supervisors. Proper financial management will be verified annually by an outside independent auditor and by an advisory oversight committee including public representatives.

The current structure does not reflect the increased integration of financial services in modern organizations. Several counties such as Santa Clara, Sacramento, Kings, Glenn and Mono have successfully transitioned to this organizational structure and have saved taxpayer money and improved performance. In addition, this structure is used by nearly all city governments, including those in Marin County.

Marin has successfully consolidated offices in the past to streamline government. Creating a single finance department will provide greater accountability and allow the implementation of financial best practices. An appointed position allows us to recruit beyond county borders, expanding the number of interested and qualified candidates for this specialized position.

Measure B is an important step in modernizing the County’s financial management for the 21st century.

_Dated: August 14, 2008_

s/PATRICK K. FAULKNER

County Counsel

ARGUMENT IN FAVOR OF MEASURE B

We urge a yes vote on Measure B.

As the County faces serious budget shortfalls, it’s important to consider options to save taxpayer money and provide more efficient and effective services. The announced retirement of the Auditor-Controller provides an opportunity to modernize the County’s financial management structure.

The Board of Supervisors voted unanimously to place Measure B on the November ballot to combine the elected Auditor-Controller and Treasurer-Tax Collector and establish an appointed Director of Finance accountable to the elected supervisors. Based on the experience of other counties, we estimate that this change would result in net savings of at least $100,000 per year.

An appointed position would allow the County to raise the minimum qualifications and professional standards to oversee our increasingly complex financial operations. To ensure independent fiscal oversight, this position could only be removed with a public hearing and a 4/5 vote of the Board of Supervisors. Proper financial management will be verified annually by an outside independent auditor and by an advisory oversight committee including public representatives.

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Measure B is an important step in modernizing the County’s financial management for the 21st century.

_Dated: August 14, 2008_

s/CHARLES McGLASHAN

President of Marin County Board of Supervisors

NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED
FULL TEXT OF MEASURE B
RESOLUTION NO. 2008-88
A RESOLUTION OF THE
MARI N COUNTY BOARD OF SUPERVISORS
CALLING A SPECIAL ELECTION TO SUBMIT TO
THE VOTERS OF MARI N COUNTY A PROPOSAL
ENTITLED “THE FISCAL MANAGEMENT CON-
SOLIDATION ACT,” AND ORDERING THAT THE
SPECIAL ELECTION BE CONSOLIDATED WITH
THE STATEWIDE ELECTION TO BE CONDUCTED
ON NOVEMBER 4, 2008

WHEREAS, effective and accurate financial man-
agement of the County is critical to ensuring financial
integrity, promoting accountability in government, and
maintaining public trust; and

WHEREAS, multiple departments currently are
responsible for financial management of the County,
including the auditor-controller and treasurer-tax collector; and

WHEREAS, the current auditor-controller is intend-
ing to retire before the expiration of the position’s current
term of office, creating an opportunity for the voters of the
County to consider making structural changes to offices
handling financial management of the County; and

WHEREAS, to modernize financial management and
improve efficiency and effectiveness, several California
counties have created a director of finance position
appointed by the Board of Supervisors; and

WHEREAS, the creation of an appointed director of
finance position that combines the offices of auditor-con-
troller and treasurer-tax collector can provide greater inte-
gration of financial management of County resources and
lead to a number of potential benefits:

• To achieve the County’s financial goals and ensure
that the candidate possesses high levels of experience
and education, the County could establish qualifica-
tions for this combined position which exceed the
minimum qualifications set by State law.
• Converting from an elected system of recruitment to
an appointed system allows the County to recruit
beyond county borders, expanding the number of
interested and qualified candidates, and fill vacancies
quickly ensuring stability and continuity of services.
• Performance standards and performance evaluations
can be implemented and the director can be held
accountable to County standards, allowing the
County to take quick action to remedy poor perform-
ance.
• Combining the offices of auditor-controller and trea-
surer-tax collector into a single director of finance
position will focus fiscal management resources in a
unified team, integrating complex and related finan-
cial functions and enhancing services to the public.
• Consolidation of two departments with unified lead-
ership will provide for greater efficiencies over time
and reduced cost to County government and taxpay-
ers.

WHEREAS, independent financial oversight would
be ensured through requiring a public hearing and a 4/5
vote by the Board of Supervisors to remove the appointed
Director of Finance, requiring that proper financial man-
agement of this new office be verified annually by an out-
side independent auditor, and creating a Financial Audit
Advisory Committee comprised of Board members,
County staff, County residents, and representatives of
schools, cities, and special districts to review the annual
independent audit and provide input into the County’s
financial management; and

WHEREAS, reorganization and consolidation would
be scheduled to coincide with the completion of elected
officials’ terms to allow for a well-planned transition and a
coordinated integration of functions, including an appoint-
ded public administrator; and

NOW, THEREFORE, BE IT RESOLVED
by the
Marin County Board of Supervisors that pursuant to Elec-
tions Code Section 12001, Government Code Section
26980, Government Code Section 24009, and Elections
Code Section 9140, a special election is hereby called and
ordered to be held within Marin County on November 4,
2008, to submit to the voters of Marin County the follow-
ing proposal:

“Shall the County of Marin establish an appointed
director of finance consolidating the offices of
auditor, controller, tax collector and treasurer, and
create an appointed public administrator, with the
provision that an annual independent audit be con-
ducted and that the director of finance can only be
removed with a public hearing and 4/5 vote of the
Board of Supervisors?”

BE IT FURTHER RESOLVED
that pursuant to
Elections Code Sections 10400 et seq., the special election
called by this resolution shall be, and is hereby, ordered to
be consolidated with the statewide election to be held on
November 4, 2008.

PASSED AND ADOPTED
at a regular meeting of the
Board of Supervisors of the County of Marin held on this
5th day of August 2008 by the following vote:

AYES: SUPERVISORS Steve Kinsey, Judy Arnold,
Susan L. Adams, Charles
McGlashan
NOES: NONE
ABSENT: SUPERVISOR Harold C. Brown, Jr.

s/CHARLES McGLASHAN
President, Board of Supervisors