COUNTY OF TULARE

BOARD OF SUPERVISORS

J. STEVEN WORTHLEY
Chairman of the Board

CHAIRMAN'S MESSAGE:

Before Proposition 13 was passed by California voters 40 years ago, county governments were largely in control of their own fiscal destiny. If counties needed more revenue to provide public services, they simply requested the tax collector adjust the tax assessments. With the inability of county governments to adjust taxes, counties became dependent upon the state and federal governments to provide funding for the ever increasing public services mandated by those governments.

Local government finances became even more challenging when the California legislators imposed Educational Revenue Augmentation Fund (ERAF) in the early 90s and diverted millions of local dollars to local schools, while at the same time shifting the cost of many public services down to counties.

The result? County government has transitioned after Proposition 13 and ERAF from being largely financially self-reliant to being increasingly dependent on state and federal funding. The role of county supervisor likewise has changed dramatically. Increasingly, supervisors must turn their attention to Sacramento and Washington D.C. to seek funding and protect funding streams from reductions caused by fiscal mismanagement at the state level.

Two decades ago the Board of Supervisors had no staff. As the roles of local elected officials; board members needed additional assistance to keep up. Currently the Tulare County Board of Supervisors share two administrative assistants. In comparison the Fresno County Board of Supervisors employs two staff assistants for each elected official and the Kern County Board of Supervisors has a staff of 21 assistants. A February 2009 Tulare County survey compared departmental costs and staffing in seven neighboring Valley counties: Kern, Fresno, San Joaquin, Madera, Stanislaus, Merced and Kings counties. The survey found Tulare County Supervisors ranked fourth in pay, behind Fresno, Kern and Merced. When annual board of supervisor budgets were compared (which included all supervisor and staff assistant salary-related costs), Tulare County ranked sixth. Tulare County Supervisors have intentionally chosen to keep their total department costs lower and to spend more time performing their duties locally and when necessary in regional, state, and national forums.

In about the mid-90s Tulare County chose to offer elected officials and upper management a car allowance in place of an assigned county-owned vehicle along with a county gas credit card as a cost-cutting measure. This reduced the costs of providing county-owned and maintained vehicles in favor of providing a taxable car allowance and reimbursable mileage. These allowances had the effect of shifting the costs of purchasing, maintaining and operating vehicles from the county to individuals. This also helped shift the risk and liability of operating vehicles away from the county.

The existing County Administrative Regulation that governs reimbursement policies for County employee expenses was adopted in February 1995 – more than 15 years ago.

The County has revised 8 of 37 Administrative Regulations within the past year, deleted one, determined 10 need no revisions, is in the process of integrating 9 with our personnel rules, and intends to revise an additional 8 regulations in the coming months. Staff reviewed the County reimbursement policy for employee expenses and will ask the Board to adopt recommended changes when it meets in regular session at 9 a.m. on Tuesday, April 27th to provide greater transparency by consolidating all reimbursements for travel and transportation into one Administrative Regulation that applies to all County employees. Car allowances remain taxable to employees as defined by IRS regulations.

The recommended policy clarifies the proper documentation all employees must submit with travel claims, and at what rate and for what purposes claims will be reimbursed for travel and meal costs. Mileage reimbursement policy remains tied to IRS regulations.

One of the recommended revisions will shift the government cost index for allowable per diem from the Southern California area to the government cost index established for the Tulare County and Kings County area. Future reimbursements will be based on our local economy.

In closing, I would like to state that the County has and will continue to keep focused on keeping costs down while performing at a high service level. As local government finances are increasingly squeezed by state and federal actions, county officials must be even more proactive in protecting our sources of revenue and to secure additional state and federal funding to meet local needs. Increasingly, county supervisors find themselves in the position of trekking to Sacramento or to Washington, D.C. or to regional venues to advance the interests of Tulare County.

In February several County Supervisors and local electeds from local cities traveled to Washington to make their cases for additional federal assistance. While the federal budget is a long way from being adopted, already our U.S. Senators have introduced appropriation requests on Tulare County's behalf that total in excess of $13 million for law enforcement and gang prevention programs and flood control projects.

Next Wednesday, as Chairman of the Board I will travel to Sacramento to meet with Legislative leaders and hopefully the Governor himself as part of an effort to resurrect $3.4 million in state funding for the Williamson Act that has been proposed for elimination. We may or may not ultimately be successful in these efforts. But if we don't go and make the effort the outcome is certain: the state will avoid its financial responsibility at the expense of Tulare County.

J. Steven Worthley

Steve Worthley, Chairman
Tulare County Board of Supervisors