

**COUNTY OF MARIN MEASURE B**

**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 Marin County Board of Supervisors. An outside independent audit would be conducted annually to verify proper financial management of this new office. A Financial Audit Advisory Committee, consisting of Board members, County staff, residents, and representatives of schools, cities, and special districts, would be established to review the annual independent audit and provide input into the County's financial management.

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.

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.

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  
MARIN COUNTY BOARD OF SUPERVISORS  
CALLING A SPECIAL ELECTION TO SUBMIT TO  
THE VOTERS OF MARIN 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 management 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 intending 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-controller and treasurer-tax collector can provide greater integration 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 qualifications 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 performance.
- Combining the offices of auditor-controller and treasurer-tax collector into a single director of finance position will focus fiscal management resources in a unified team, integrating complex and related financial functions and enhancing services to the public.
- Consolidation of two departments with unified leadership will provide for greater efficiencies over time and reduced cost to County government and taxpayers.

**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 management of this new office be verified annually by an outside 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 appointed public administrator; and

**NOW, THEREFORE, BE IT RESOLVED** by the Marin County Board of Supervisors that pursuant to Elections 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 following 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 conducted 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