

**Report Title: Special Districts in Marin County****Report Date: June 14, 2002****Response by: \_\_Michael Groshong\_\_\_\_\_****Title: \_ Fire Chief, Ross Valley Fire Department \_\_\_\_\_****FINDINGS**

- I (we) agree with the findings numbered: \_\_1,2,3,\_\_\_\_\_
- I (we) disagree wholly or partially with the findings numbered: \_6,7,8\_\_\_\_\_

(Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons therefor.)

The Ross Valley Fire Department disagrees with the following findings:

6) Most districts do not provide the public with easily understood financial statements and analysis of existing and future reserves. Special districts financial statements and reserves cannot be evaluated effectively by the public, due to inconsistent terminology and format.

**Response-** The Ross Valley Fire Department distributes financial statements as part of every monthly meeting. This is a regular agenda item and staff is asked each month to comment on the current statement. In the memory of the staff, a question from the public concerning the terminology or the format has never been raised.

In addition, the Department is funded by the Towns of Fairfax and San Anselmo, The Towns have opted to retain reserves within the Towns to cover any contingencies within the Department. The Department itself has virtually no reserves. Funds to cover major capital items such as fire engines are budgeted for in each Town and lease payment funds are part of the annual budget.

7) The Grand Jury believes that the public has little, if any, awareness of the reserves maintained by the 34 special districts.

**Response** – As above, the Department has no reserves so this finding does not apply.

8) Several of the Districts reviewed by the Grand Jury appear to have reserves that are unreasonable large.

**Response** – This Department has no reserves.

**RECOMMENDATIONS**

- Recommendations numbered \_1,2,\_\_\_\_\_ have been implemented.
  1. In special districts where compensation is paid to directors for attending meetings, the amount should be specifically justified to the district's constituents
 

The Ross Valley Fire Department has a line item ( line 5043 – Board Member Stipend) in it's annual budget of \$2,400. This calculates to \$50 per meeting per 4 directors. This is clearly spelled out in our annual budget and will continue to be done so.

2. Special district boards should strive to minimize the number of meetings held each month.

The Board has a regular meeting each month on the second Thursday of the month. No one can recall the last time more than one meeting was held in a one month period. It is the intent of the Board to meet no more than once per month if at all possible.

- Recommendations numbered \_\_\_\_\_ have not yet been implemented, but will be implemented in the future.  
(Attach a timeframe for the implementation.)
- Recommendations numbered \_\_\_\_\_ require further analysis.  
(Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.)
- Recommendations numbered \_\_3,4,6,7,\_\_\_\_\_ will not be implemented because they are not warranted or are not reasonable.  
(Attach an explanation.)

The Ross Valley Fire Department will not implement the following recommendations as they are not warranted:

- 3) Special district board members should not receive medical and/or dental benefits at taxpayer expense.

**Response** - Ross Valley Fire Board members only receive a \$50 per month stipend – no benefits are included in this budget line item.

- 4) Travel and conference expenses of special district board members should be kept to a reasonable amount.

**Response** - Ross Valley Fire Board members receive no travel or conference expenses.

- 6) All 34 special districts should develop and make public written guidelines governing the present and future level of reserves shown in the balance sheets. The term “reserves” should be defined as cash or cash equivalents, both “restricted and unrestricted”. If based upon these guidelines, analysis shows that reserves are too high, the districts should implement plans to reduce fees or otherwise return the excess funds to their constituencies.

**Response** – As the Department has no reserves, it would be meaningless to develop a document for dealing with a non-existent item.

- 7) The County Auditor and the special districts should work together to develop clear terminology and standardized formats for the reporting of reserves.

**Response** – Because the Department has no reserves it will not be necessary to work together with the Auditor to develop terminologies and formats.

Date: \_\_\_\_\_ Signed: \_\_\_\_\_

Number of pages attached\_\_0\_\_