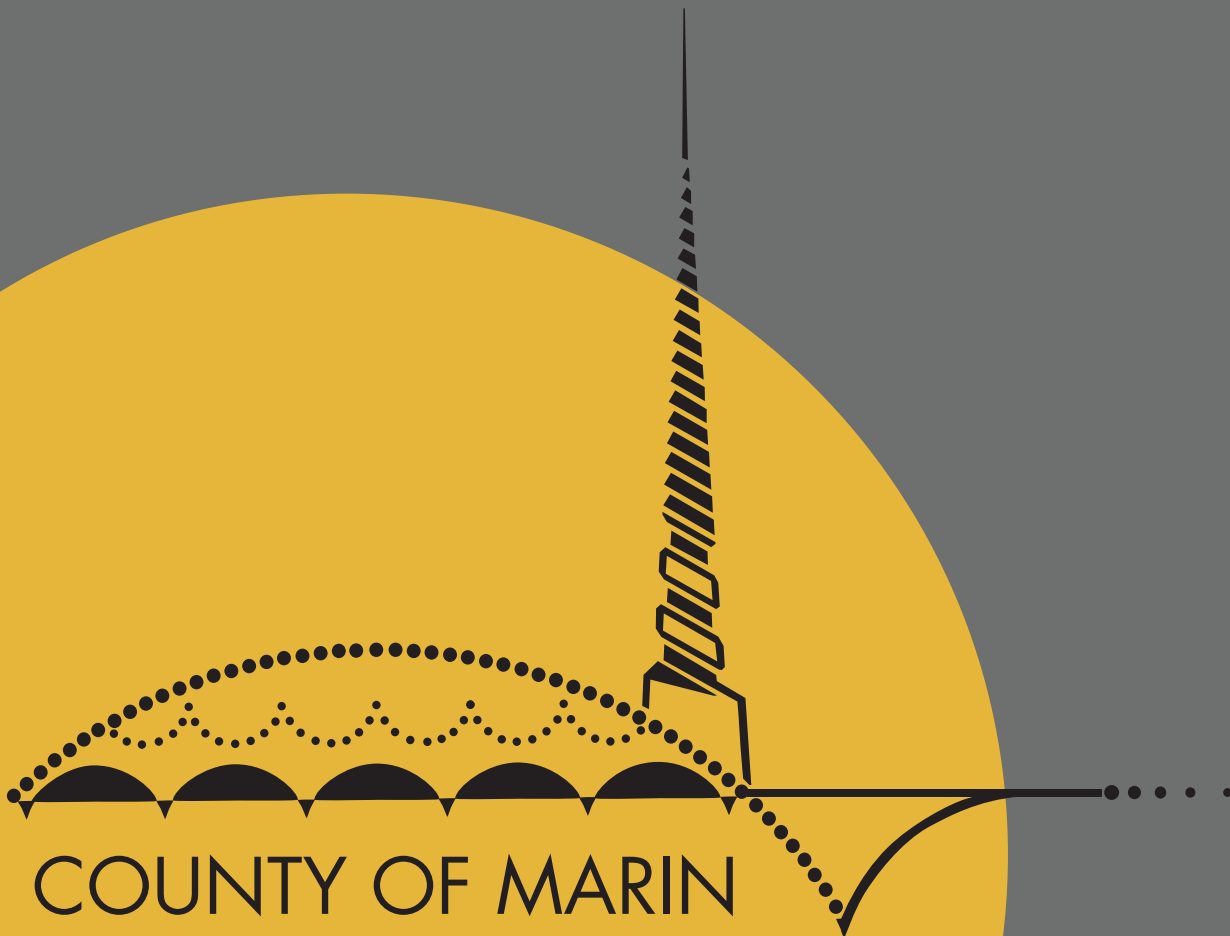
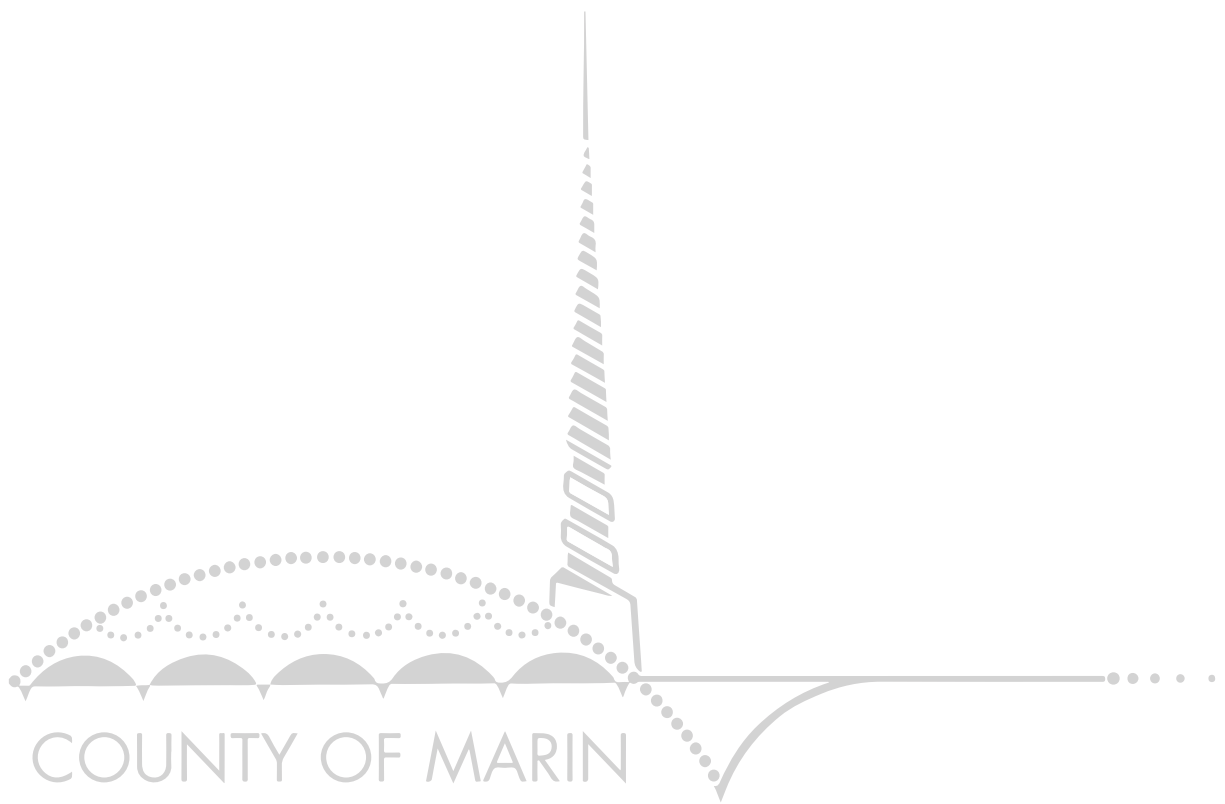


Proposed Budget

Fiscal Year 2026-28



COUNTY OF MARIN



COUNTY OF MARIN



Presented to the Board of Supervisors

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COUNTY EXECUTIVE

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Budget Overview

County Executive's Message County And Budget Overview

Budget Overview

COUNTY EXECUTIVE'S MESSAGE

COUNTY EXECUTIVE'S MESSAGE

Our team is pleased to present to your Board and the public the FY 2026–28 Proposed Budget and financial plan, which continues our commitment to responsible fiscal stewardship and reflects the feedback provided through this year's budget process, including the February Budget Workshop. This budget serves as the County's primary tool to deliver critical services to our community and aligns resources with Board priorities, departmental workplans, and emerging strategic goals. Staff look forward to presenting the many programs and initiatives included in this budget and to continued engagement with the Board and community.

The County enters this budget cycle from a position of relative fiscal stability, with a balanced budget over our fiscal period - however, economic conditions have softened and uncertainty has increased across federal, state, and local levels. As outlined during the February Budget Workshop, federal policy changes, war in Iran and related supply-chain impacts, market volatility, and emerging cost pressures—particularly for Health and Human Services which provides critical safety net services—will continue to shape the County's fiscal outlook. Consistent with prior Board direction, if adjustments to services are required based on changing conditions or funding levels, particularly for federal and state-funded safety net services, staff will return with recommendations that seek to minimize impacts to residents while maintaining long-term fiscal sustainability. The County's reserve policies and one-time funding strategies will continue to serve as important tools to manage uncertainty and provide a limited-term "glidepath" to restructuring, where necessary.

Nonetheless, the need to provide the highest quality services to our residents, while continuing to focus on innovation and improvement, remain a focus within this budget and financial plan. Previously, your Board approved staff to initiate the development of a Countywide Strategic Plan—the first in over 25 years—as a critical next step in strengthening organizational focus, process, delivery of outcomes and accountability. Over the first two quarters of the fiscal year, staff will work closely with the Board, organizational partners, and the community to develop this plan, incorporating data, stakeholder input, and emerging priorities. This effort will culminate in returning to the Board in February 2027 to review, refine, and consider adoption of the Strategic Plan, which will drive future budget deliberations and proposals.

The County has undertaken a series of transformational efforts across the organization to better position itself for the future. These efforts include revising the County Workplan to strengthen cross-departmental coordination, establish clear outcomes and ownership, and more directly align with the Board's highest priorities. The County is also advancing a new Capital Improvement Program that provides a comprehensive, countywide view of projects and investments across all funds. At the same time, we are engaging partners to evaluate how we can improve operations by leveraging technology, reassessing longstanding practices, and modernizing our organizational structure to better deliver services. We do this during uncertain times precisely because of the need to stay ahead of the challenges we may face in the years to come.

The results of these combined efforts reflect some of the most significant operational changes we have engaged in as a County. This work is not easy and we will make mistakes along the way as we iterate and improve – but with your support and the guidance and feedback from the public, we can make meaningful progress.



Derek Johnson
County Executive

PROPOSED BUDGET OVERVIEW AND COMMITMENT TO FISCAL RESPONSIBILITY

This Proposed Budget is developed in the context of increasing economic uncertainty and a more constrained fiscal environment. While recent years saw steady, albeit recently inconsistent, economic performance, current forecasts indicate slower growth, moderating revenues, and increased expense volatility. Property tax growth is expected to continue but at a slower pace, while sales tax and other discretionary revenues are projected to grow modestly. At the same time, expenditure pressures—particularly personnel costs, benefit obligations, and state and federal program requirements—continue to increase.

Reflecting this environment, this budget prioritizes maintaining structural balance, preserving reserves, and ensuring that one-time resources are used for one-time expenses rather than ongoing costs. Where possible, one-time funding is directed toward non-recurring needs, strategic investments, and organizational improvements that strengthen long-term service delivery and operational efficiency. The budget includes increases for known needs and organizational restructuring, all of which is consistent with our long-term fiscal forecast, but reflects the need to tactically boost capacity to support our highest priorities.

The County’s annual budget process spans the entire fiscal year and includes several structured opportunities for engagement with the Board, members of the public, staff and our community and municipal partners, including this budget workshop:

- **December** – The Office of the County Executive provides budget instructions to departments and presents an initial budget update to the Board, and establish expectations for the coming budget process.
- **January** – Departments participate in mid-year meetings to review current-year performance, and staff analyze the Governor’s Proposed State Budget to assess potential impacts on County programs and revenues.
- **February** – The Board holds an Informational Budget Workshop to review updated fiscal projections, discuss emerging issues, and provide preliminary policy direction on the County’s draft Workplan.
- **March-April** – Staff present year-end projections and conduct follow-up discussions on the County workplan and budget priorities.
- **May-June** – The Board conducts Proposed Budget Hearings and adopts the annual budget.

This budget reflects a cautious and forward-looking approach, with a focus on making targeted investments where required to keep pace with the rising costs of doing business. As always, our Proposed Budget recommendations seek to address your Board’s highest priorities, which have been affirmed throughout our budget discussions.

These priorities include:

- Increasing Affordable Housing and Homelessness Response;
- Enhancing Disaster and Emergency Preparedness;
- Reducing Emissions and Building Climate Resilient Communities;
- Building a Racially Equitable Community;
- Investing in Marin County’s Infrastructure;
- Improving Community & Economic Vitality.

New this year, and discussed in greater detail below, the Proposed Budget and financial plan includes a new County Workplan, which seeks to focus on cross-departmental collaboration to address each of the board’s top goals.

Budget Overview

COUNTY AND BUDGET OVERVIEW

Lastly, reflecting the County’s long-standing commitment to fiscal responsibility and using one-time funds for one-time investments, this proposed budget includes over \$8 million in funding for critical initiatives based on projected savings in FY 2025-26. Savings in the current year are based largely on higher than expected treasury investment earnings, savings from vacant positions, and the release of prior year contracts or other reserves. The recommended investments are detailed in greater detail on page 22 of the budget document and are summarized in the table below.

FY 2026-27 One-Time Funding Recommendations	Amount
1. County Contributions to Emerging H.R.1 Local Needs	1,500,000
2. Contribution to Community Infrastructure Fund	1,000,000
3. Contribution to West Marin Infrastructure Fund	1,000,000
4. Countywide Traffic and Safety Quick Build Projects	1,000,000
5. Marin Center Community Art and Events Activations	700,000
6. Continued Resources and Support for Immigrant Communities	500,000
7. Civic Center Wayfinding and Signage	500,000
8. Emergency Operations Implementation	250,000
9. Departmental Budget Change Proposals	1,800,000
Total One-Time Funding Recommendations	8,250,000

Budget Projections are Balanced but Reflect a Narrowing Margin

The FY 2026-28 Proposed Budget recommended to your Board was prepared in an environment of continued economic moderation and heightened uncertainty that staff expect to continue for the coming two-year fiscal window. Nationally, economic growth slowed materially at the end of 2025, with U.S. real gross domestic product, a commonly used indicator of economic health and strength, increasing at a 0.7 percent annual rate in the fourth quarter, down from 4.4 percent in the prior quarter. At the same time, inflation has eased from its post-pandemic highs but remains uneven, and forecasters continue to anticipate a period of modest growth rather than a strong acceleration. In its March 2026 projections, the Federal Reserve’s median outlook showed 2026 unemployment at 4.4 percent and personal consumption expenditures increasing at a rate of 2.7 percent, reflecting expectations of slower labor market conditions and inflation that remains above target.

For California, the Governor’s 2026-27 Economic Outlook describes an economy that has been more resilient than expected, but still faces subdued job growth, persistent housing affordability challenges, and ongoing exposure to federal policy changes and financial market volatility. As highlighted in the State’s economic forecast, there is expectation of U.S. real GDP growth of 2.2 percent in 2026, and continued trends of inflation at over 3 percent throughout 2026, with continued challenges in payroll growth. Throughout these projections, there remains continued concern over the ongoing market impact of federal trade policy that drives up costs and contributes to growth instability. At the same time, the Legislative Analyst’s Office continues to warn that the State’s budget position remains weak, estimating structural deficits of roughly \$35 billion annually beginning in 2027-28 and noting that California is less prepared for a downturn than in prior years. For Marin, this matters because over 30 percent of our funding comes from state or federal sources - even if local revenues remain stable or grow moderately, federal policy changes and state actions to close budget gaps can still affect County programs, particularly those that are mandated and provide critical safety and public safety services.

Locally, the most important indicators remain employment, inflation, interest rates, and the housing market. Marin’s revenue base continues to be sensitive to property tax growth, which in turn depends heavily on home turnover and reassessments. Mortgage rates remain elevated, and we see the impacts of this in reduced sales activity and volume. Marin’s housing market shows mixed signals. Recent data from the Assessor’s office show more homes are selling in the County than in prior years, including a 6 percent increase over the prior year at this time. That said, the County’s sales remain well below our pre-pandemic trends. This focus on home sales reflects a structural challenge with the County’s ability to expand services, in large part due to our slowly expanding property tax base.

Expense Outlook

Personnel costs remain the largest component of the County's expenditures, accounting for approximately 58 percent of the proposed budget and 6.4 percent increase from the prior year. This Proposed Budget reflects recently concluded bargaining negotiations and incorporates cost-of-living adjustments and market equity changes previously approved by your Board, as well as projected adjustments in the following two fiscal years. Together with previously approved position changes and updated benefit assumptions, these costs continue to shape the County's expenditure outlook. At the same time, our approach in bargaining with our labor partners remains grounded in the County's compensation philosophy and our commitment to remain an employer of choice by supporting recruitment, retention, and the delivery of high-quality public services.

In addition to personnel-related costs, staff continue to see the effects of inflation, tariffs, and broader market pressures for providing the current level of service. This Proposed Budget includes significant increases for utilities and fuel totaling \$1.2 million, reflecting higher costs to sustain core County operations. Healthcare costs are also projected to increase by \$4.2 million, though those increases are partially offset by reductions of \$3 million in retiree health (OPEB) costs. Property insurance costs have risen significantly by \$1.3 million, and the cost of replacing vehicles and maintenance continues to escalate, with approximately \$500,000 included in this Proposed Budget to address higher costs. While broader inflation has moderated from prior peaks, these expenditure pressures remain significant and require continued fiscal discipline.

Although expenditure pressures remain significant, the County continues to make important progress in strengthening its long-term financial position. As of June 30, 2025, the County's pension plan was 98 percent funded, and its retiree healthcare obligations (OPEB) were 79 percent funded. Beginning in FY 2027-28, the County will also realize additional fiscal capacity as it completes repayment of the 2003 Pension Obligation Bond, freeing approximately \$13 million in ongoing General Fund resources. In alignment with your Board's direction, staff recommend that these funds be directed toward priority long-term obligations, including an additional \$8 million for roads and capital improvements and \$5 million to support future public safety facility development costs, including anticipated debt service for a new fire headquarters and related workforce development and housing investments. These changes are incorporated into the FY 2027-28 plan reflected in this Proposed Budget.

Revenue Outlook

The majority of the County's discretionary funding comes from property taxes, and given the constraints of Proposition 13, these revenues primarily grow through changes in assessed value tied to property sales and reassessments. Reflecting the recent real estate trends discussed above, staff have revised these projections downward and now forecast assessed value growth of 4.0 percent, 4.5 percent, and 5.0 percent over the coming three fiscal years. While the County has averaged approximately 5 percent assessed value growth over the past 20 years, staff remain cautious about the long-term pace at which local growth will return to that historical norm. Even so, the Proposed Budget remains balanced under this updated forecast, which assumes continued growth, but at a more moderate level than the County has experienced historically.

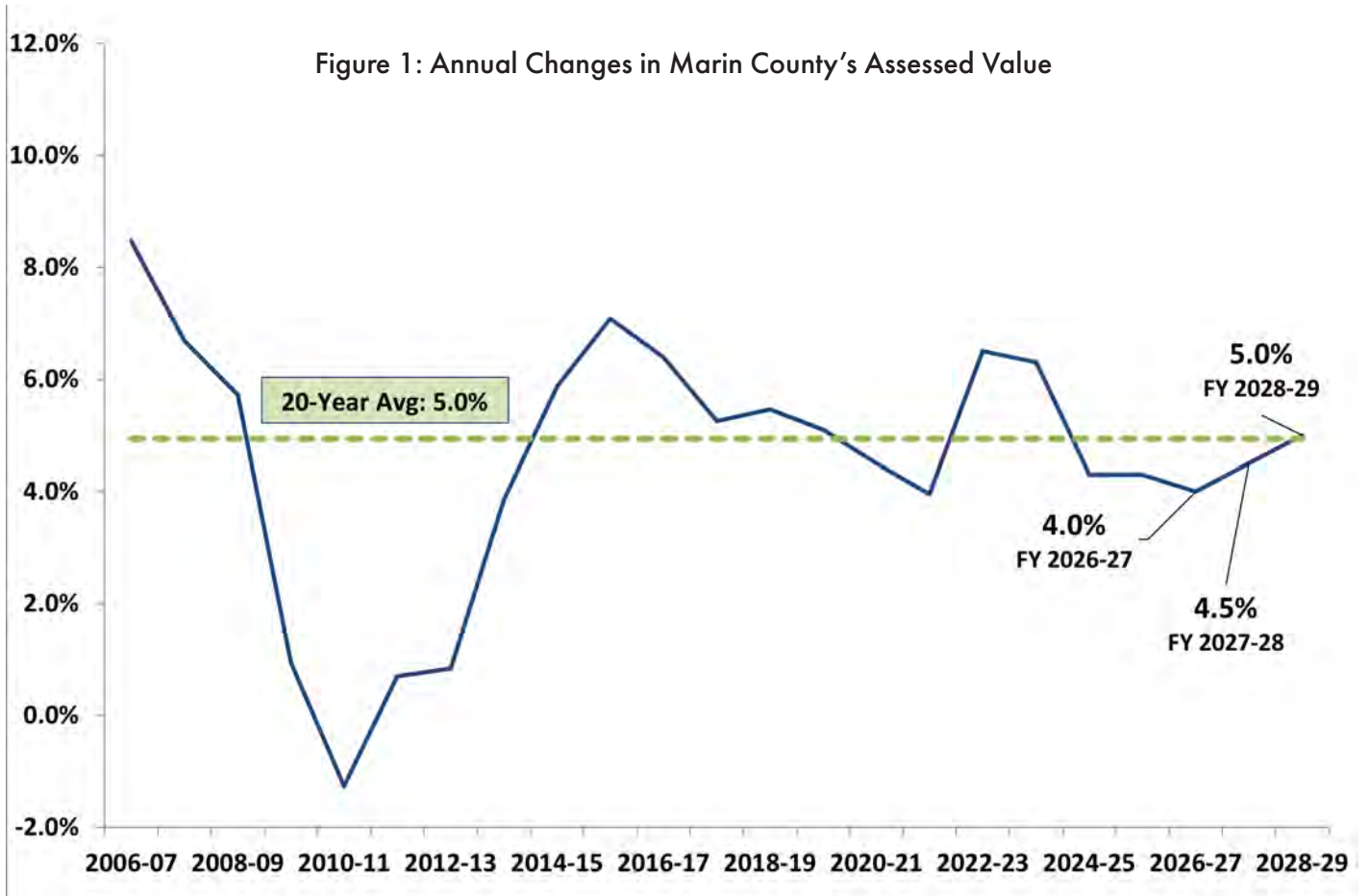
There also remains significant uncertainty around both the impacts and implementation of H.R. 1, and it is not yet clear what level of funding the State will ultimately provide in its budget to address expected shortfalls at the county level. Recent state analyses indicate that H.R. 1 makes major changes to Medi-Cal and CalFresh administration, including new work requirements, more frequent eligibility redeterminations, and other eligibility changes that are expected to reduce enrollment while increasing certain county administrative burdens. Although this Proposed Budget includes known revenue shortfalls of approximately \$4.2 million, the full fiscal and programmatic impacts to the County will not be known until the State Budget is finalized and associated trailer bills and administrative guidance are implemented, a process that may extend through the end of the calendar year, as highlighted below in greater detail.

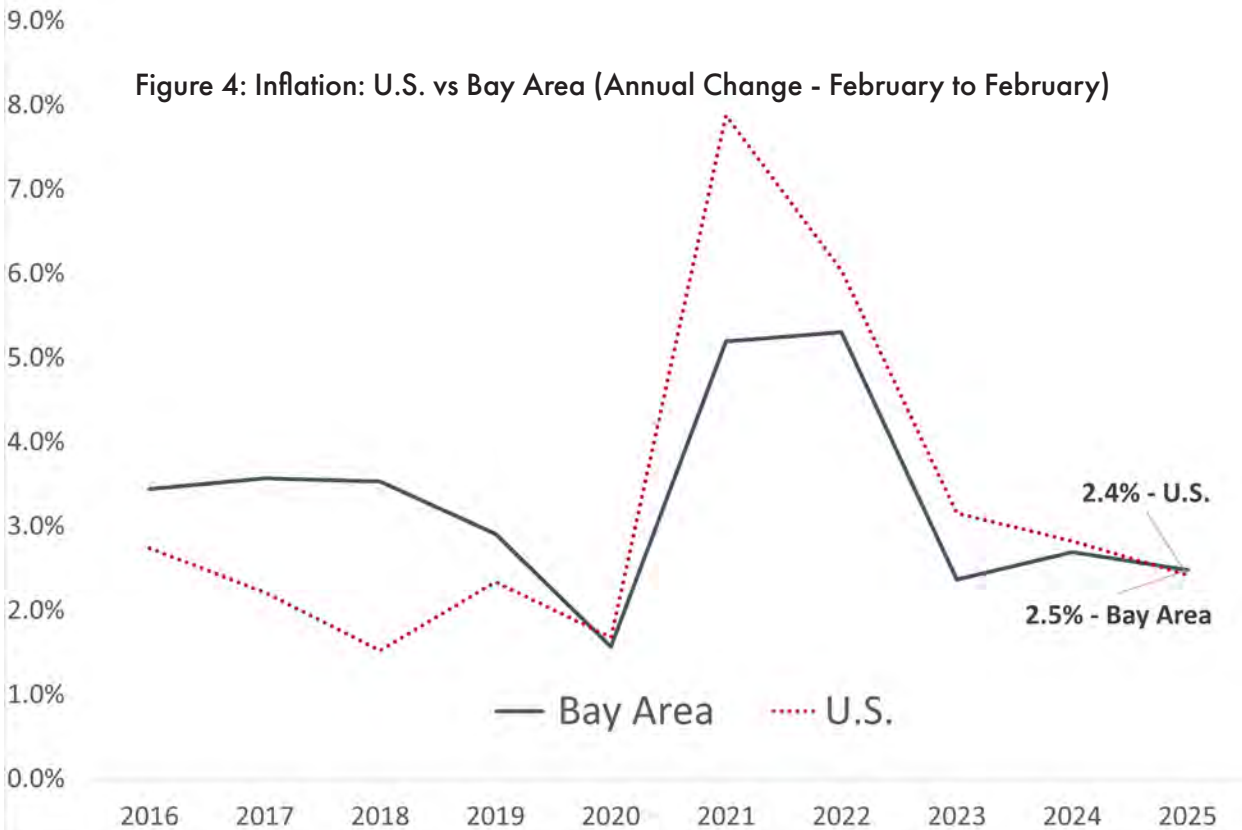
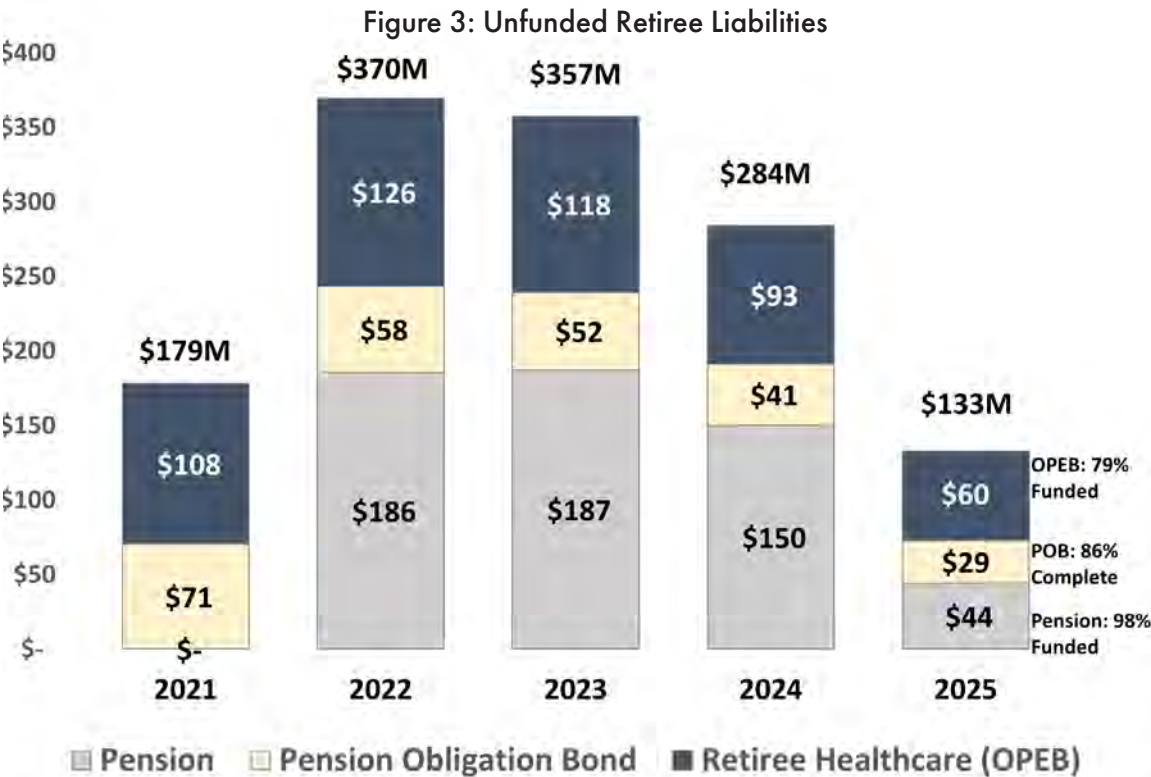
By fiscal policy and practice, and given the scale of federal funding the County receives, the County is not able to backfill ongoing federal revenue losses on a sustained basis if we are to continue addressing needed infrastructure improvements. Your Board has established healthy stabilization reserves totaling over \$30 million, which could be used as a temporary glidepath to mitigate near-term impacts while staff return with recommendations to restructure services and align expenditures with available revenues. These reserves provide important short-term flexibility, but they cannot serve as an ongoing solution to support permanent revenue losses.

Other revenues are expected to grow modestly in the period ahead, including sales tax and transient occupancy tax, as well as adjustments to County fees to better reflect the cost of providing services. While sales tax remains a more modest portion of the County's operating budget, it continues to be an important funding source for several special revenue funds and priority services. Consistent with the fiscal policies included in this Proposed Budget, staff will continue to review user fees and other charges where appropriate to improve cost recovery and better align revenues with the cost of service delivery.

Budget Overview

COUNTY AND BUDGET OVERVIEW





Budget Overview

COUNTY AND BUDGET OVERVIEW

State and Federal Legislative Policies Continue to Add Risk and Uncertainty

The County of Marin, as with all counties in the State, continues to grapple with the significant policy changes which were approved by the Trump Administration, particularly those included in H.R. 1 (One Big Beautiful Bill Act) which was signed into law on July 4, 2025. An all-encompassing policy package that included major changes to tax, healthcare, food assistance and energy policy, it will drastically change the manner in which safety net services are provided to residents in our community and the work that the County must do to enroll, and keep enrolled, eligible residents for these critical services. One of the most significant impacts – still somewhat unknown given the bill’s phased implementation – is on Marin County’s Medi-Cal population. Due to the passage of H.R.1, single adult Medi-Cal enrollees will face new federal Medicaid work requirements starting on January 1, 2027. Individuals that are unable to meet these new requirements – estimated at over 6,700 in Marin County – will be disenrolled, many returning to rely on indigent coverage provided in Marin County by the County Medical Services Program (CMSP). With the expansion of Medi-Cal under the Affordable Care Act (ACA), State Health Realignment funds were redirected from CMSP counties and the CMSP Governing Board to the State because the resources were no longer necessary. In Marin, about 18 percent of residents were uninsured in 2010, compared with just 3.5 percent in 2023.

H.R.1 requires more frequent eligibility checks, reduced retroactive coverage once enrollment begins, and funding restrictions, which threaten benefits to residents and adds significant administrative costs to the County. Collectively, these changes are projected to leave more residents uninsured, increase administrative burdens on counties, and raise uncompensated care costs for safety-net providers – all while county Medi-Cal administration funding remains frozen. This includes additional administrative costs to implement eligibility for the new H.R.1 work requirements. H.R.1 also decreases the federal share of CalFresh administrative costs from 50 percent to 25 percent. The non-federal share is shared between state and counties, and the Governor’s January budget does not include funding to cover counties increased non-federal share of costs.

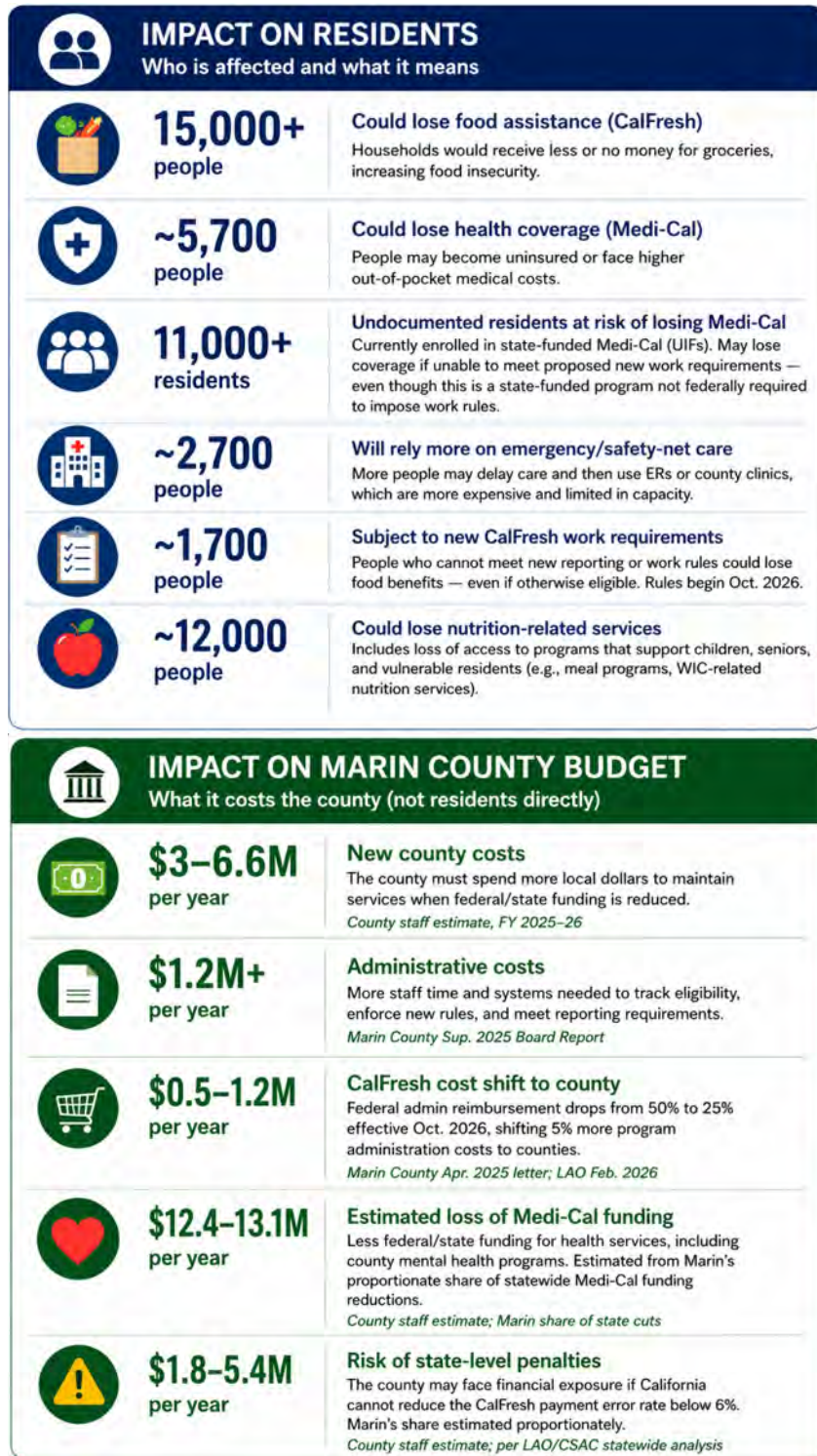
In response, Marin County and our state-wide associations are working to provide clear estimates of the increased cost burden on counties and advocating for State support. These include:

- The reinstatement of State funding for CMSP to account for Medi-Cal enrollees that will lose coverage and return to CMSP coverage (10 percent disenrollment would be 6,708 individuals in Marin County)
- Funding to support counties increased administrative costs.

The Governor and State Legislature are currently completing their annual budgeting process to establish their response to H.R.1, including the significant impact to counties. The Governor’s May Revision is due on or before May 14th, at which time more information about the State’s response will be available, and the final State budget will be passed by the Legislature by June 15th. Without additional funding, Marin’s expected costs for CMSP may increase by over \$5 million. Per our fiscal policies and funding capacity, the County is not in a position to cover these costs out of our discretionary funding and will need to return to your Board and revise our budget if state funding is not provided to cover these costs, and staff would recommend using existing reserves to serve as a glide path to mitigate service impacts prior to revising the budget.

A summary of the potential impacts of HR1 based on current known information is shown in Figure 5 on page 13.

Figure 5: Potential Impacts of HR 1



Budget Overview

COUNTY AND BUDGET OVERVIEW

Revised County Workplan & Pursuing Thoughtful Organizational Change and Transformation

This Proposed Budget introduces a new County Workplan intended to more clearly identify how the County will make progress on its highest priorities. Building on the County's existing Workplan and continuous improvement framework, this effort is intended to better connect Board policy direction, departmental implementation, timelines, and reporting so that progress is more transparent, coordinated, and actionable across the organization.

The County's top priorities reflected in this Workplan include:

- Increasing Affordable Housing and Homelessness Response
- Enhancing Disaster and Emergency Preparedness
- Reducing Emissions and Building Climate Resilient Communities
- Building a Racially Equitable Community
- Investing in Marin County's Infrastructure
- Improving Community & Economic Vitality

Together, these priorities reflect the County's commitment to long-term resilience, equity, and the ability of Marin communities to thrive.

Staff began this effort following the development of the FY 2025-26 Proposed Budget and presented an initial draft during the February Budget Workshop. At that time, the Board expressed support for the initiative while also providing guidance to maintain continued focus on community and economic vitality. The Workplan included in this Proposed Budget highlights what the County seeks to accomplish in our proposed budget, having received refinements based on the feedback provided in February as well as validation during an open-session update with the Board in April, and reflect the initiatives that staff expect to implement above and beyond the day-to-day operations of each department. Staff will provide regular updates to the Board to highlight changes, track progress, and identify upcoming milestones or decision points. As the Board provides additional policy direction, staff may need to revise the Workplan accordingly. For that reason, a major focus in the coming fiscal cycle will be strengthening the County's capacity for project management, performance reporting, and communication regarding Workplan implementation, while also improving how staff frame tradeoffs as priorities, funding assumptions, and policy direction change. This workplan reflects the idea that the County can do many things, but not everything, and to provide excellent services we must focus on critical needs and priorities and manage our resources accordingly to meet these priorities.

Though the organization continues to grow and reflect the restructuring previously approved by the Board, the County is already seeing meaningful progress across several priority areas. Over the past year, staff have advanced a community visioning and design process for the new fire station headquarters in San Geronimo, launched the FixItMarin app to improve residents ability to communicate directly with the County on non-emergency service requests, and established the County's AB 1185-compliant civilian law enforcement oversight commission. The County also secured grant funding to support more than 50 affordable housing units at the former Coast Guard housing site in Point Reyes Station, reflecting continued progress on housing and community investment priorities.

At the same time, the County has begun important internal and long-term work to strengthen organizational effectiveness and better align services with community needs. Staff initiated comprehensive organizational assessments and process improvements across the Community Development Agency, Department of Public Works, and Marin Housing Authority, which has already provided clarity and a roadmap to prioritizing efforts and addressing needs. Staff have also begun development of the County's first strategic plan in more than 25 years which will inform future workplan development through the budget process.

Together, these accomplishments demonstrate that the County is seeking to translate organizational change into action, with a focus on stronger public service, and measurable progress on key Board priorities. For more information on efforts like these and others, the County Workplan, which begins on page 41, highlights the variety of initiatives staff plan to advance during this fiscal cycle. Additionally, on each departmental budget overview, staff have highlighted key performance indicators which highlight workload, performance, and customer service metrics.

PLANNING FOR THE FUTURE AND CONTINUING TO INNOVATE

Countywide Strategic Planning

The County is initiating development of a Countywide Strategic Plan, the first in more than 25 years, to establish a clear, shared direction and align priorities, resources, and performance across the organization. Led by the Office of the County Executive in collaboration with the Board of Supervisors, departments, and community partners, the plan will define long-term goals, measurable outcomes, and a coordinated approach to service delivery. The effort is designed to strengthen organizational focus, improve accountability, and ensure that County investments are aligned with community needs and Board priorities.

This work builds on a series of targeted data collection and engagement efforts already underway. In November 2025, the County conducted a statistically valid survey to assess priorities, satisfaction, and funding perspectives, providing an early data set to inform the plan. This survey affirmed many of the prior actions and priorities of the Board, but is only an initial snapshot which we will seek to expand through this strategic planning process. To broaden input, the County has partnered with the Marin Community Foundation to conduct a complementary resident survey in 2026 focused on reaching underrepresented communities. In addition, the County will facilitate community workshops across geographic areas, convene focus groups (including youth, seniors, business, and Spanish-speaking communities), and deploy digital engagement tools to provide accessible, ongoing opportunities for public input.

Development of the plan will formally launch in July 2026 and proceed through structured phases, including leadership interviews, in-person and digital workshops with the community, and development of a strategic framework, with adoption anticipated in February 2027. Once approved, the plan will inform our Workplan and funding priorities for the successive budget cycles, as well as provide implementation steps, and performance measures, supported by an implementation roadmap and public-facing dashboard to track progress over time and ensure transparency, accountability, and continuous improvement.

Capital Improvement and Investing in our Public Infrastructure

With substantial deferred maintenance, in the realm of \$200 million and more, needs across County facilities, roads, drainage systems, and other public assets, continued investment in infrastructure remains a core priority of this Proposed Budget. Reflecting these challenges, staff are presenting to your Board the County's first comprehensive Capital Improvement Program, a plan which encompasses all known capital projects and infrastructure needs across the organization and all applicable special revenue funds. This represents an important step forward in how the County plans for, manages, and delivers capital investments. Rather than approaching projects in isolation, the Capital Improvement Program is intended to serve as a countywide roadmap that provides a more complete understanding of current commitments, available funding, long-term infrastructure needs, and the sequencing required to deliver projects efficiently and responsibly.

Over the past year and based on feedback from your Board, staff have revised the County's capital planning and project intake process to be more meaningful, disciplined, and comprehensive. This effort has included a review of active and previously approved projects, the development of clearer categories for new project requests based on community needs, Board of Supervisors priorities, and departmental operational requirements, and a more intentional effort to identify unfunded needs, future projects, and long-term deferred maintenance obligations. This more structured approach helps ensure that capital planning is not simply reactive, but instead reflects proper stewardship of County resources. A well-developed CIP allows the County to better coordinate design, procurement, and construction timelines; align projects with available funding capacity; and make informed tradeoffs when priorities or policy direction change. In contrast, developing projects in an ad hoc or haphazard manner can disrupt broader sequencing, delay already funded efforts, and reduce the County's ability to deliver projects in a timely and cost-effective manner. The County has experienced this in the past, with detrimental impacts to project delivery, staff resources and public trust. Where deviations from the CIP are necessary, the operational and fiscal tradeoffs should be explicit and clearly understood – and a comprehensive CIP is the single source of truth for County operations.

Budget Overview

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As part of the CIP program, Roads and Traffic continues to build on strong progress made in 2025, maintaining nearly 1,000 stop signs, 15 traffic signals, and over 2,100 street lights, and delivering key roadway improvements including 7 miles of crack sealing and maintenance of 13 retaining walls. Looking ahead, the County's 2026 Pavement Management Program will significantly expand these efforts, covering approximately 150 roadway segments totaling 57 lane miles—a 50% increase over last year. Using a data-driven approach and coordinating with utility providers to protect new pavement, the program emphasizes cost-effective sealing treatments that extend roadway life, prevent deterioration, and improve overall network conditions.

The Veterans' Memorial Auditorium renovation is currently underway, modernizing the County-owned venue with critical safety, accessibility, and infrastructure upgrades, including ADA improvements, structural repairs, and major building system enhancements. Despite encountering significant unforeseen conditions during construction, the project team has successfully navigated these challenges and kept the project on track. The Auditorium is anticipated to reopen its doors in early 2027.

The Marin County Free Library, in collaboration with the Department of Public Works, has advanced its Library Refresh program past the midpoint, focusing on interior improvements such as new carpet, paint, and furniture to enhance comfort and appearance across all branches. In parallel, staff continue to advance larger capital renovations at four libraries, which will improve accessibility and operations while upgrading critical building infrastructure to better serve the community.

Significant public safety improvement efforts are underway and will continue through 2028, reflecting the County's commitment to resilient and modern emergency facilities. Key projects, such as the new Fire Headquarters Project in San Geronimo, are advancing to enhance response capabilities, support first responders, and ensure facilities meet current safety, operational, and seismic standards. These investments will strengthen emergency preparedness and better protect the community for years to come.

At the Civic Center and Marin Campus, the CIP is driving a broad effort to revitalize these landmark facilities through critical infrastructure upgrades and enhanced public spaces. Projects include replacement of the 50-year-old Civic Center chiller, a major transformation of the cafeteria into a vibrant community hub for meetings, events, and gatherings, and ongoing parking lot lighting improvements to enhance safety. Additional efforts include restoration of the Cascade fountains at the Marin Center lagoon and restroom replacement, and a range of other improvements aimed at modernizing systems, improving functionality, and reinvigorating the Civic Center as a welcoming destination for the public.

As presented to your Board over several budget cycles and most recently in the February Budget Workshop – the County will have an opportunity to increase our funding for capital improvements pending the completion of required pension obligation bond payments in FY 2026-27. Staff recommend reallocating \$8.0 million in enhanced funding towards the Capital Improvement Program, with the remaining \$5.0 million to support debt service and other project development costs for future public safety facility improvements.

The Capital Improvement Program is included in the Proposed Budget in greater detail in a separate attachment to the budget documents, and will be presented to the Board on June 8th during the budget hearings.

Continued Resources and Support for Immigrant Communities

Marin County continues to affirm that supporting immigrant residents and families is a core part of building a safe, equitable, and resilient community. In response to growing concern and uncertainty around federal immigration enforcement, the Board has taken targeted action to strengthen the County's local support network and ensure that residents have access to trusted legal, financial, and community-based assistance. Building on prior Board direction, the County allocated \$500,000 in May 2025 for immigrant support services, including no-cost immigration legal screening, representation, and removal defense; immediate and flexible cash assistance to help prevent housing instability, hunger, and related hardships; and a Rapid Response Network that provides a 24-hour hotline, dispatches legal observers, and connects impacted families to services. This investment builds on the County's broader commitment to equity and to safeguarding communities at risk of detention and deportation.

The County is also advancing a more coordinated operational response through the development of a De-Escalation Framework that treats immigration-related incidents as a countywide emergency and routes response through the Office of Emergency Management. This approach reflects the understanding that immigration enforcement actions can have immediate and far-reaching impacts on family stability, school attendance, public health, and community trust. By organizing these events within an emergency management framework, the County is seeking to improve coordination across departments, cities and towns, and community partners, clarify roles and protocols, and ensure that residents receive timely and culturally responsive support when urgent situations arise.

To continue and expand this work, the Board has also approved an additional \$500,000 in one-time support for immigrant services this March, following discussions during the February Budget Workshop. Together, these actions reflect a strategy that goes beyond short-term response alone: investing in legal defense, stabilizing families facing immediate hardship, strengthening rapid response capacity, and building the internal systems needed for coordinated County action. As federal immigration policies continue to evolve, Marin County's proposed budget recognizes the importance of standing with immigrant communities and maintaining local capacity to respond with compassion, preparedness, and practical support. Reflecting these continued needs, the FY 2026-28 Proposed Budget includes an additional \$500,000 to continue previously approved efforts supporting this community.

Organizational Transformation and Innovation

On other fronts, the County is undertaking a pace and scale of organizational change that is unprecedented in its recent history. Across departments and service areas, staff are advancing more than 100 major initiatives designed to strengthen service delivery, improve outcomes, and support more vibrant, healthy, and equitable communities. These efforts span housing, climate resilience, infrastructure, public safety, and internal operations, and increasingly require coordinated action across teams rather than isolated departmental work. Managing this level of complexity requires not only clear priorities, but also a more deliberate and structured approach to execution.

To support this work, the County has established the "Elevate Transformation Office" to provide a consistent framework for implementation, coordination, and accountability. Transformation offices represent a best practice among large organizations and are most often utilized in complex private-sector transformations, turnarounds, and restructurings. Elevate will add visibility and focus across major initiatives, helping staff track progress, identify risks early, and elevate issues that require leadership attention. Through regular, streamlined reporting, it provides near real-time insight to the Board and the Office of the County Executive on the status of key initiatives, including emerging challenges and cross-departmental dependencies. This approach is intended to strengthen organizational alignment, improve decision-making, and sustain progress across complex, cross-departmental efforts.

At the same time, this work is grounded in the understanding that successful transformation depends on people. The County's approach is not simply to implement change, but to actively engage staff as participants in shaping and delivering it. This includes expanding change management practices to better support teams through transitions, investing in building a culture of innovation that encourages new ideas and continuous improvement, and strengthening internal capabilities in areas such as project management, data analysis, and performance reporting. Together, these efforts are intended to equip staff with the tools, clarity, and support needed to navigate change effectively.

Ultimately, these organizational investments are designed to bring greater rigor, transparency, and accountability to how the County delivers on its priorities. By combining structured execution with a strong focus on people and culture, the County is positioning itself to better manage complexity, respond to emerging challenges, and deliver meaningful, measurable results for the community.

Budget Overview

COUNTY AND BUDGET OVERVIEW

CONCLUSION

This Proposed Budget is structurally balanced and continues to reflect our commitment to the County's core principles and priorities, while remaining responsive to a worsening fiscal and policy environment. There is still considerable uncertainty regarding federal and state actions and how those decisions may affect local revenues, mandates, and service delivery; accordingly, we are proposing a budget that reflects continued caution while sustaining essential services. At the same time, this budget includes targeted investments to support organizational and staffing adjustments, strengthen project management and reporting capacity, and help ensure the County can effectively implement and communicate progress on its Workplan.

I want to extend my sincere thanks to County staff for their thoughtful and diligent work in preparing this budget and helping to shape the County's new Workplan. I look forward to continued collaboration with the Board of Supervisors, community partners, and the public as we implement these efforts, report regularly on our progress, and continue working together to advance the County's strategic goals and values.



Budget Summaries

Current Year Budget Summaries

Budget Summaries

PROPOSED SOURCES & USES

The FY 2026–28 Proposed Budget includes \$902.6 million in total countywide expenditures across all funds, representing a 4.2 percent increase from FY 2025–26. Growth in ongoing expenditures is primarily driven by updated salary and benefit costs reflecting current bargaining agreements and projected increases in employee benefits. Additional increases are attributable to expanded direct client assistance within the Mental Health Services and Health and Human Services operating funds.

The General Fund and Health and Human Services Operating Budget, which are the primary operating funds for the County and often referred to solely as the General Fund, is \$679.4 million and reflects a 2.9 percent increase from the prior year. Ongoing General Fund expenses of \$671.2 million reflect a 3.3 percent increase from the prior year compared to FY 2025-26. This growth is largely due to revised salary and benefits assumptions, expanded direct client assistance, and cost increases across departments for wetlands monitoring, property insurance, and utilities, and is offset by reductions in one-time expenditures.

The budget also includes \$8.25 million in one-time expenditures, supported by \$33.25 million in projected General Fund savings identified in FY 2025–26. A summary of one-time budget recommendations is provided on page 22.

General Fund and HHS Operating Fund	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
Revenues					
Revenues	540,656,210	549,615,180	8,958,970	563,367,917	13,752,737
Prior Year Fund Balance	35,487,864	33,250,000	(2,237,864)	25,000,000	(8,250,000)
Net Transfers	84,050,796	96,568,272	12,517,476	92,087,698	(4,480,574)
Total General/HHS Fund Sources	660,194,870	679,433,452	19,238,582	680,455,615	1,022,163
Expenditures					
Ongoing	649,707,006	671,183,452	21,476,446	680,455,615	9,272,163
One Time	10,487,864	8,250,000	(2,237,864)	0	(8,250,000)
Prior Year Reserve Rollover	0	0	0	0	0
Total General/HHS Fund Uses	660,194,870	679,433,452	19,238,582	680,455,615	1,022,163
Countywide All Funds					
Revenues					
Revenues	821,512,028	855,613,964	34,101,936	858,359,023	2,745,059
Prior Year Fund Balance	46,917,287	50,200,126	3,282,839	41,191,998	(9,008,128)
Net Transfers	(2,609,883)	(3,221,858)	(611,975)	(5,692,517)	(2,470,659)
Total All Fund Sources	865,819,432	902,592,232	36,772,800	893,858,504	(8,733,728)
Expenditures					
Ongoing	855,331,568	894,342,232	39,010,664	893,858,504	(483,728)
One Time	10,487,864	8,250,000	(2,237,864)	0	(8,250,000)
Prior Year Reserve Rollover	0	0	0	0	0
Total All Fund Uses	865,819,432	902,592,232	36,772,800	893,858,504	(8,733,728)

Budget Summaries

ALL FUNDS BUDGET SUMMARY

Revenue assumptions have been updated to reflect current economic and policy conditions. Tax revenues are projected to increase by 5.2 percent across various funds, driven by growth in property, sales, and other related taxes. Intragovernmental revenue is expected to rise by 3.9 percent, primarily due to state changes in healthcare reimbursement.

Expenditure assumptions have also been revised to reflect changes in both ongoing and one-time costs. Salaries and benefits are projected to increase by 6.5 percent due to anticipated benefit cost growth and bargaining agreements; however, decreases are expected in FY 2027–28 driven by reductions in Pension Obligation Bond costs and other benefits-related expenses. Services and supplies are projected to increase by 0.8 percent due to higher costs for utilities, equipment replacement, and other operational needs. Capital asset expenditures are expected to decline, primarily in the Marin County Parks Measure A Fund and Community Development Agency Building Inspection Fund, due to project completions and alignment with anticipated future spending.

	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(360,426,073)	(379,002,935)	(18,576,862)	(394,424,902)	(15,421,967)
Licenses and Permits	(18,915,083)	(18,919,282)	(4,199)	(19,278,265)	(358,983)
Fines and Forfeitures	(7,692,598)	(7,608,219)	84,379	(7,632,816)	(24,597)
From Use of Money	(8,327,160)	(8,725,740)	(398,580)	(8,821,985)	(96,245)
Intergovernmental	(316,589,041)	(328,847,434)	(12,258,393)	(330,970,061)	(2,122,627)
Service Charges	(80,692,884)	(82,920,540)	(2,227,656)	(82,775,509)	145,031
Miscellaneous	(28,869,189)	(29,589,814)	(720,625)	(14,455,485)	15,134,329
Total Revenues	(821,512,028)	(855,613,964)	(34,101,936)	(858,359,023)	(2,745,059)
Expenditures					
Salaries and Benefits	475,608,259	506,289,831	30,681,572	503,643,571	(2,646,260)
Services and Supplies	216,179,563	217,833,813	1,654,250	216,024,166	(1,809,647)
Support of Clients	80,941,590	99,033,820	18,092,230	102,856,336	3,822,516
Capital Assets	11,812,174	10,365,316	(1,446,858)	10,669,214	303,898
Interdepartmental Charges	12,517,760	13,765,142	1,247,382	14,192,473	427,331
Other Financing Uses	22,447,913	22,293,175	(154,738)	6,972,272	(15,320,903)
Contingencies	46,312,173	33,011,135	(13,301,038)	39,500,472	6,489,337
Total Expenditures	865,819,432	902,592,232	36,772,800	893,858,504	(8,733,728)
Transfers					
Transfers In	(219,460,076)	(245,604,680)	(26,144,604)	(253,418,552)	(7,813,872)
Transfers Out	222,069,959	248,826,538	26,756,579	259,111,069	10,284,531
Total Transfers	2,609,883	3,221,858	611,975	5,692,517	2,470,659
Use of Fund Balance	46,917,287	50,200,126	3,282,839	41,191,998	(9,008,128)

Budget Summaries

BUDGET ADJUSTMENTS

PROPOSED ONE-TIME ALLOCATIONS OF COUNTY FUNDS – \$8,250,000

The proposed one-time expenditures listed below are funded by unrestricted General Fund savings identified in the FY 2025-26 budget. Department Budget Change Proposals are listed in more detail in the following section.

FY 2026-27 One-Time Funding Recommendations	Amount
1. County Contributions to Emerging H.R.1 Local Needs	1,500,000
2. Contribution to Community Infrastructure Fund	1,000,000
3. Contribution to West Marin Infrastructure Fund	1,000,000
4. Countywide Traffic and Safety Quick Build Projects	1,000,000
5. Marin Center Community Art and Events Activations	700,000
6. Continued Resources and Support for Immigrant Communities	500,000
7. Civic Center Wayfinding and Signage	500,000
8. Emergency Operations Implementation	250,000
9. Departmental Budget Change Proposals	1,800,000
Total One-Time Funding Recommendations	8,250,000

DEPARTMENT ONE-TIME BUDGET CHANGE PROPOSALS AND SUMMARY DETAILS - \$1,800,000

County Counsel – County Counsel IV - 3-year Fixed Term – \$1,000,000

The 1.0 FTE fixed-term County Counsel IV will provide specialized legal support to address increased workload driven by state housing mandates, expanded housing development projects, and accelerated land use approvals.

Assessor Recorder County Clerk - Assessment Appeals Director – 2-Year Fixed Term - \$500,000

The 1.0 FTE fixed-term Assessment Appeals Director will provide oversight and coordination to support ARCC operations amid increased assessment appeals workload. This position will be established as a new County classification, with staff returning to the Board to establish the job class.

Cultural Services - Program Coordinator – 2-Year Fixed Term - \$300,000

The 1.0 FTE fixed-term Program Coordinator will support and coordinate community-focused events and art exhibitions at the Marin Center, Civic Center Lagoon, and other county facilities. The role will focus on supporting place-making, community vitality, and inter-departmental coordination to enhance the county’s presence in the community, helping to create vibrant, welcoming county buildings and park facilities that serve as inviting places for residents and visitors.

SIGNIFICANT DEPARTMENTAL BASELINE ADJUSTMENTS

Assistant Director Health & Human Services – Homelessness Policy and Coordinated Care (0244) 1.0 FTE \$305,000

This position provides leadership for County homelessness policy and coordinates legislative and intergovernmental activities across local, state, and federal levels. Responsibilities include developing policies and priorities, advising the Board of Supervisors and County Executive, and advancing a coordinated countywide approach to service delivery, funding, and system planning to reduce homelessness and improve outcomes. The role strengthens alignment with external initiatives, improves access to funding opportunities, and enhances coordination across departments and partners, contributing to improved health, safety, and equity outcomes for Marin residents.

Office Support for Southern Marin Hub (1342) 1.5 FTE Office Assistant \$170,000

Establishes staffing for the Southern Marin Hub to support expanded access to County and HHS programs and services in Southern Marin. These positions provide bilingual, customer-facing support, ensure consistent service coverage, and serve as the primary point of contact for residents accessing the Hub. The staffing supports inclusive, coordinated service delivery, enhances community engagement, and aligns with the County's Racial Equity Action Plan, contributing to improved access and service navigation. Where applicable, costs for these positions will be billed through appropriate state and federal funding sources, to partially offset these costs.

Department of Public Works – Previously Approved Cost Covered Restructuring

On March 20, 2026, the Board approved recommendations from the Department of Public Works to significantly reorganize the department based on the findings from previously completed organizational assessments. This proposal to add 10 net Full-Time Equivalent positions will align department staffing with present and anticipated workloads while creating opportunities for more effective service delivery. The additional 10.0 recommended positions are fully offset through the reduction of vacancies and services and supplies – and with approval of this budget will be added throughout FY 2026-27 along with the associated reduction in baseline expenditures and vacant positions, as defined in the March 10, 2026, staff recommendation.

Office of the County Executive – Ongoing Support for Transformation Office and Administrative Support for New Organization Structure - \$560,000

Recommended adjustments include the addition of a 1.0 FTE Principal Administrative Analyst to support the County's "Elevate Transformation Office", providing a consistent structure for implementation, coordination, and accountability across key initiatives, a 1.0 FTE Executive Assistant to the County Executive, assigned to support the Assistant County Executives and a 1.0 FTE Deputy Clerk III to enhance community and constituent support.

Enhancements to Sheriff Public Communications & Inmate Welfare Teams - 1.0 FTE Media Specialist \$182,000 & Inmate Welfare Fund support

Recommended adjustments include the addition of 1.0 FTE Media Specialist to serve as the dedicated public information officer for the Marin County Sheriff's Office while the department reorganizes to provide dedicated support and a liaison for the Civilian's Oversight Commission.

Other adjustments include increased General Fund support for an existing 1.0 FTE Program Coordinator providing welfare and other support services within the Marin County Jail.

Budget Summaries

BUDGET ADJUSTMENTS

Wetlands Monitoring - \$400,000

Recommended adjustments increase Marin County Parks General Fund expenditure appropriations by \$400,000 for ongoing monitoring of critical Measure A funded climate and resiliency, including the Bolinas Wye and Bothin Marsh wetlands projects. These initiatives have provided multi-benefit uses to the community in support of infrastructure improvement, environmental protection and climate adaptation – and will require approximately 10 years of monitoring per state and federal mandates.

Countywide Property Insurance and Utilities \$2,475,000

Adjustments for the Department of Human Resources reflect countywide property insurance costs of \$1,275,000. Adjustments for the Department of Public Works, Marin County Parks, Cultural Services, and other departments reflect increased costs for water, electricity, fuel, and other related utility expenses totaling \$1,200,000.

Marin County Fire – Increased Contractual Funding for Wildfire Prevention and Response – \$2,350,000

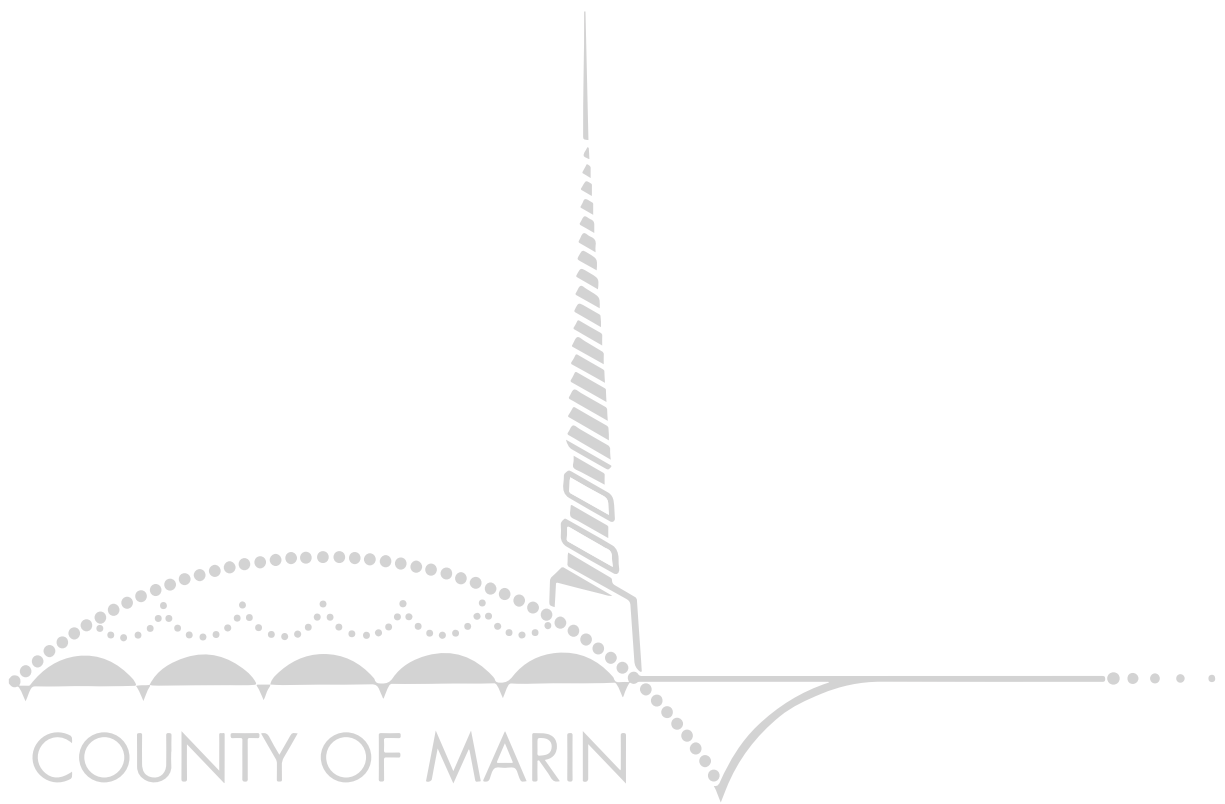
As one of six “contract counties” within the CalFire system, Marin County is projected to receive an approximate increase of \$2,353,945 as part of updates to the CalFire contract in the FY 2026-28 budget cycle. These changes are driven by CalFire’s transition to a 66-hour work week and provide additional funding to support expanded staffing and operational capacity. This funding will support the addition of 9.0 FTE positions included in the FY 2026-28 Proposed Budget, consisting of 6.0 FTE Fire Engineer Paramedics to enhance wildfire prevention and emergency response capabilities, 1.0 FTE Fire Captain to support training initiatives, 1.0 FTE Technology Systems position to strengthen operational and communications infrastructure, and 1.0 FTE GIS Technician to support mapping, planning, and fire intelligence functions. In addition, add a 1.0 FTE Administrative Services Director and Delete a 1.0 FTE Administrative Services Manager pending the completion of a recruitment. The cost of these positions is included in FY 2026-28 Proposed Budget for Marin County Fire and are fully offset through increased state revenues from CalFire.

Community Development Agency – Increased Staffing to Support Policy Development and Long-Range Planning – \$1,253,000 (6.0 FTE Ongoing) and \$1,522,000 (3.0 FTE Fixed Term)

The recommended actions add 8.0 regular positions (2.0 FTE Principal Planner; 1.0 FTE Community Development Tech II; 1.0 FTE Media Specialist; 1.0 FTE Sr. Code Compliance Specialist; 1.0 FTE Technology Systems Coordinator; 1.0 FTE Office Assistant III in the General Fund and 1.0 FTE Media Manager in the Building Inspection Fund), including the conversion of 3.0 fixed-term positions to permanent, the deletion of 2.0 positions through attrition, and the addition of 3.0 new fixed-term positions (1.0 FTE Business Systems Analyst Three-Year; 1.0 FTE Department Analyst II Two-Year; 1.0 FTE Sr. Environmental Health Specialist Three-Year), for a net increase of 6.0 regular FTE and 3.0 fixed-term positions.

These changes reflect the recommendations of the organizational assessment report presented to the Board on October 21, 2025, including efforts to modernize systems and processes and strengthen CDA’s capacity for communications, engagement, and community-focused policy development.

Ongoing annual costs for regular positions total \$1,253,000, including \$1,065,000 in the General Fund (5.0 FTE) and \$188,000 in the Building Inspection Fund (1.0 FTE). The 3.0 fixed-term positions total \$1,522,000 and are funded with one-time General Fund resources from the FY 2024–25 unassigned fund balance, as approved by the Board on March 10, 2026.



COUNTY OF MARIN

Budget Summaries

ALL FUNDS BUDGET SUMMARY

Revenues by Type

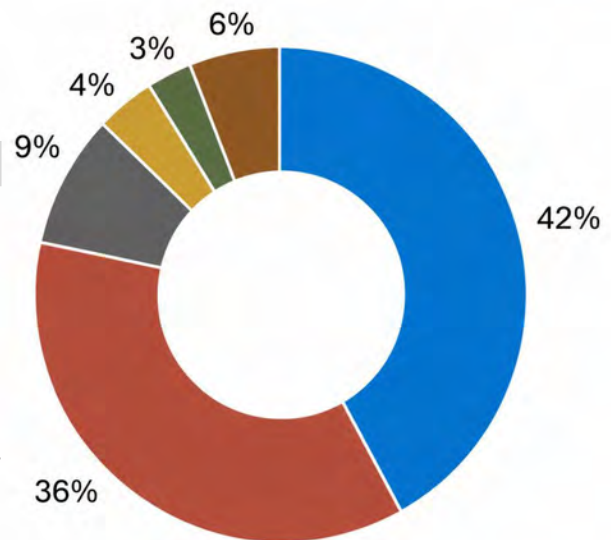
ALL FUNDS

OVERVIEW OF COUNTY REVENUES

On the revenue side, taxes remain the County’s largest source of discretionary funding, representing approximately 42 percent of total revenues. These revenues—primarily property taxes—provide the most flexibility for the Board to fund services and respond to local priorities. However, growth in these revenues is generally constrained by commercial and personal real estate trends and housing development.

The next largest category is intergovernmental revenue, which continues to be a major driver of the County’s overall financial structure. These funds, which flow mostly from state and federal sources, support many of the County’s most critical safety-net and mandated services, including health, human services, and social support programs. Because these revenues are often tied to state and federal policy decisions, eligibility rules, and funding formulas, changes at those levels can have a direct and immediate impact on County operations and finances.

Revenues	
Taxes	\$379,002,935
Intergovernmental	\$328,847,434
Service Charges	\$82,920,540
Miscellaneous	\$35,093,696
Licenses, Permits and Fees	\$26,527,501
Use of Fund Balance	\$50,200,126
Total Revenues	\$902,592,232



FY 2026-27 REVENUES

Expenditures by Type

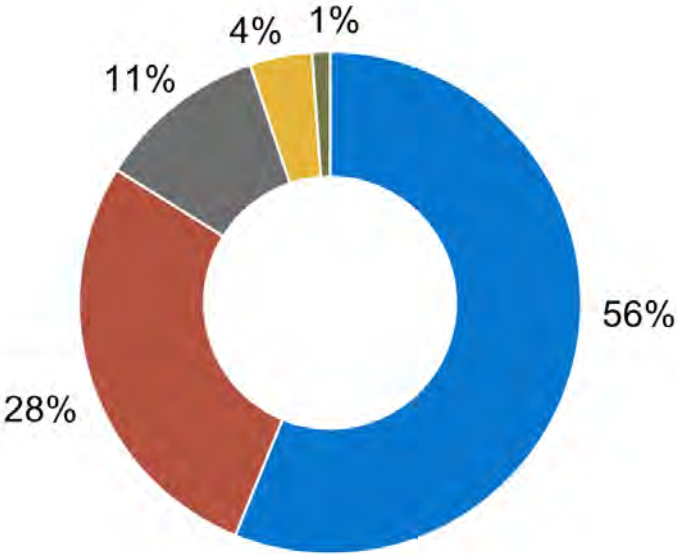
ALL FUNDS

COUNTY EXPENDITURE OVERVIEW

County expenditures are largely driven by Personnel and Benefits which account for approximately 56 percent of total expenditures, reflecting the labor-intensive nature of public services such as public safety, health and human services, infrastructure maintenance, and emergency response.

Other major expenditure categories provide the operational tools for staff to deliver services. Services and Supplies is a broad category that includes everything from day-to-day operating supplies and materials to professional contracts for design, engineering, information technology, and specialized expertise needed to support County programs and capital projects. Support of Clients expenditures primarily reflect mandated mental health, public health, and social safety-net services, including direct assistance and contracted services provided to residents. While these categories are smaller than personnel costs, they are critical to meeting statutory requirements and responding to community needs, and many are directly influenced by state and federal program rules.

Expenditures	
Salaries and Benefits	\$506,289,831
Services and Supplies	\$250,844,948
Support of Clients	\$99,033,820
Interdepartmental Charges	\$36,058,317
Capital Assets	\$10,365,316
Total Expenditures	\$902,592,232



FY 2026-27 EXPENDITURES

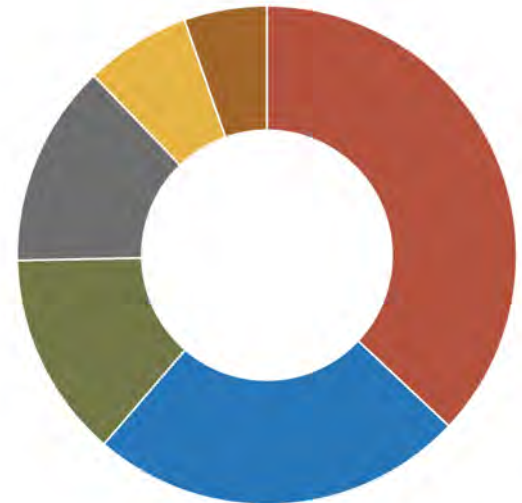
Budget Summaries

ALL FUNDS BUDGET SUMMARY

Expenditures by Service Area

ALL FUNDS

Expenditures	
Health and Human Services	\$333,657,600
Public Safety	\$219,132,962
Administration and Finance	\$120,281,849
Community Development & Public Works	\$118,425,541
Community Services	\$61,655,883
Non Departmental	\$49,438,397
Total	\$902,592,232



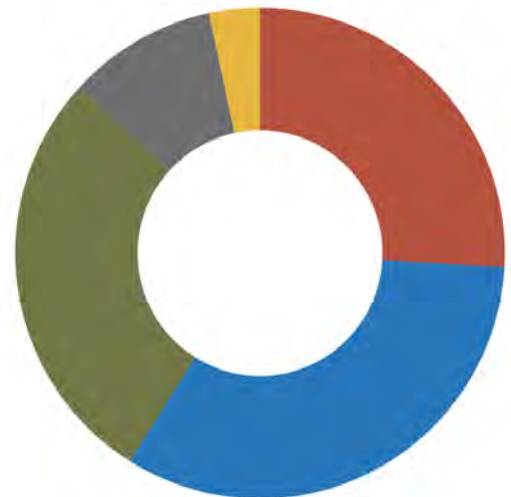
FY 2026-27

Total All Funds Expenditure Budget \$902.6 Million

Net County Cost by Service Area

GENERAL FUND

Net County Cost	
Health and Human Services	\$84,453,164
Public Safety	\$107,559,773
Administration and Finance	\$90,639,017
Community Development & Public Works	\$32,364,706
Community Services	\$10,912,969
Total	\$325,929,629



FY 2026-27

Total Net County Cost \$326 Million

Budget Summaries
GENERAL FUND BUDGET SUMMARY

FY 2026-27 Proposed (General and HHS Funds)	Revenues	Expenditures	Use of Fund Balance	FY 2026-27 FTE
Health and Human Services				
Behavioral Health And Recovery Services	(\$79,712,370)	\$104,404,988	\$24,692,618	185.40
HHS General Administration	\$0	\$0	\$0	97.00
Homelessness and Coordinated Care	(\$1,386,996)	\$11,352,310	\$9,965,314	18.00
Public Health Services	(\$22,380,866)	\$37,905,483	\$15,524,617	102.72
Social Services	(\$100,739,076)	\$135,009,691	\$34,270,615	391.90
Health and Human Services Total	(\$204,219,308)	\$288,672,472	\$84,453,164	795.02
Public Safety				
District Attorney	(\$6,167,314)	\$19,406,084	\$13,238,770	81.00
Marin County Fire	(\$43,317,011)	\$58,762,512	\$15,445,501	175.00
Probation	(\$7,330,553)	\$21,769,771	\$14,439,218	97.00
Public Defender	(\$2,355,035)	\$10,841,261	\$8,486,226	42.40
Sheriff Coroners Office	(\$28,983,447)	\$84,933,505	\$55,950,058	291.00
Public Safety Total	(\$88,153,360)	\$195,713,133	\$107,559,773	686.40
Administration and Finance				
Assessor Recorder County Clerk	(\$3,275,500)	\$12,540,720	\$9,265,220	81.00
Board Of Supervisors	\$0	\$3,130,930	\$3,130,930	15.00
County Counsel	(\$670,000)	\$7,394,395	\$6,724,395	25.00
Department Of Finance	(\$4,609,180)	\$13,836,810	\$9,227,630	72.00
Elections	(\$754,000)	\$4,574,642	\$3,820,642	11.60
Human Resources	\$0	\$19,369,250	\$19,369,250	46.55
Information Svc And Technology	(\$535,983)	\$24,373,660	\$23,837,677	95.00
Office Of The County Executive	(\$166,500)	\$15,429,773	\$15,263,273	58.00
Administration and Finance Total	(\$10,011,163)	\$100,650,180	\$90,639,017	404.15
Community Development & Public Works				
Community Development Agency	(\$2,346,551)	\$9,255,001	\$6,908,450	52.95
Department Of Public Works	(\$16,260,001)	\$41,716,257	\$25,456,256	192.00
Community Development & Public Works Total	(\$18,606,552)	\$50,971,258	\$32,364,706	244.95
Community Services				
Agriculture Weights Measures	(\$1,469,600)	\$3,300,043	\$1,830,443	14.00
Cultural Services	(\$1,325,000)	\$4,483,189	\$3,158,189	14.00
Marin County Parks	(\$2,326,301)	\$7,856,386	\$5,530,085	36.00
UC Cooperative Extension Marin	(\$3,500)	\$397,752	\$394,252	2.00
Community Services Total	(\$5,124,401)	\$16,037,370	\$10,912,969	65.00
Non-Departmental				
Non-Departmental Total	(\$320,068,668)	\$27,389,039	(\$292,679,629)	0.00
General Fund Total	(\$646,183,452)	\$679,433,452	\$33,250,000	2,196.52

Budget Summaries

ALL FUNDS BUDGET SUMMARY

FY 2026-27 Proposed (All Funds)	Revenues	Expenditures	Use of Fund Balance	FY 2026-27 FTE
Health And Human Services				
Behavioral Health And Recovery Services	(\$116,363,518)	\$146,463,315	\$30,099,797	249.55
HHS General Administration	(\$1,055,628)	\$1,055,628	\$0	102.00
Homelessness and Coordinated Care	(\$1,547,102)	\$11,529,633	\$9,982,531	19.00
Public Health Services	(\$23,069,035)	\$39,087,191	\$16,018,156	104.72
Social Services	(\$98,684,664)	\$135,521,833	\$36,837,169	391.90
Health and Human Services Total	(\$240,719,947)	\$333,657,600	\$92,937,653	867.17
Public Safety				
Child Support Services	(\$4,465,513)	\$4,465,513	\$0	20.00
District Attorney	(\$9,518,831)	\$22,757,601	\$13,238,770	86.00
Marin County Fire	(\$45,070,519)	\$60,516,020	\$15,445,501	175.00
Probation	(\$17,724,114)	\$32,163,332	\$14,439,218	126.50
Public Defender	(\$2,810,344)	\$11,296,570	\$8,486,226	44.40
Sheriff Coroners Office	(\$31,983,868)	\$87,933,926	\$55,950,058	300.00
Public Safety Total	(\$111,573,189)	\$219,132,962	\$107,559,773	751.90
Administration And Finance				
Assessor Recorder County Clerk	(\$3,661,950)	\$12,927,170	\$9,265,220	81.00
Board Of Supervisors	\$0	\$3,130,930	\$3,130,930	15.00
County Counsel	(\$670,000)	\$7,394,395	\$6,724,395	25.00
Department Of Finance	(\$4,609,180)	\$13,836,810	\$9,227,630	72.00
Elections	(\$754,000)	\$4,574,642	\$3,820,642	11.60
Human Resources	(\$10,292,006)	\$29,661,256	\$19,369,250	49.50
Information Svc And Technology	(\$4,892,863)	\$29,502,083	\$24,609,220	95.00
MCERA	(\$3,824,790)	\$3,824,790	\$0	21.00
Office Of The County Executive	(\$166,500)	\$15,429,773	\$15,263,273	58.00
Administration and Finance Total	(\$28,871,289)	\$120,281,849	\$91,410,560	428.10
Community Development & Public Works				
Community Development Agency	(\$16,637,237)	\$25,116,197	\$8,478,960	104.00
Department Of Public Works	(\$65,803,554)	\$93,309,344	\$27,505,790	254.75
Community Development & Public Works Total	(\$82,440,791)	\$118,425,541	\$35,984,750	358.75
Community Services				
Agriculture Weights Measures	(\$1,469,600)	\$3,300,043	\$1,830,443	14.00
Cultural Services	(\$1,325,000)	\$4,483,189	\$3,158,189	14.00
Marin County Free Library	(\$23,663,963)	\$27,303,294	\$3,639,331	114.63
Marin County Parks	(\$20,206,801)	\$26,171,605	\$5,964,804	97.00
UC Cooperative Extension Marin	(\$3,500)	\$397,752	\$394,252	2.00
Community Services Total	(\$46,668,864)	\$61,655,883	\$14,987,019	241.63
Non Departmental				
Non-Departmental Total	(\$342,118,026)	\$49,438,397	(\$292,679,629)	0.00
All Funds Total	(\$852,392,106)	\$902,592,232	\$50,200,126	2,647.55



County Overview

County Government
County Organization Chart
Supervisory District Map

County Overview

COUNTY GOVERNMENT

GOVERNMENT STRUCTURE

Marin County is a general law county that is a geographic and political subdivision of the State of California. Under the State constitution, counties are required to provide certain healthcare, welfare, and criminal justice programs; and are also required to enforce state and federal laws. These services are provided to all residents within the County’s jurisdiction.

In addition, the County provides regional services such as libraries, parks, open space preserves and performing arts. In unincorporated areas, the County provides municipal services which include law enforcement, fire protection, building permitting, traffic safety and road maintenance.

Eleven incorporated cities and towns are located within Marin County, including the county seat of San Rafael. The central and most visible location of Marin County government is the Marin County Civic Center in San Rafael, which was designed by Frank Lloyd Wright and is on the National Register of Historic Places. The Civic Center is home to a public library as well as many other County services. It also houses the Hall of Justice, which includes the Marin County Superior Court and public safety departments.

BUDGET STRUCTURE

The County budget is divided into five functional service areas that represent general categories of service to County residents:

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services

These service areas are composed of 22 separate departments. Most County departments are directed by officials appointed by the Board of Supervisors, while the Assessor-Recorder-County Clerk, Sheriff-Coroner, and District Attorney are elected by residents to serve four-year terms.

MANDATED AND DISCRETIONARY PROGRAMS

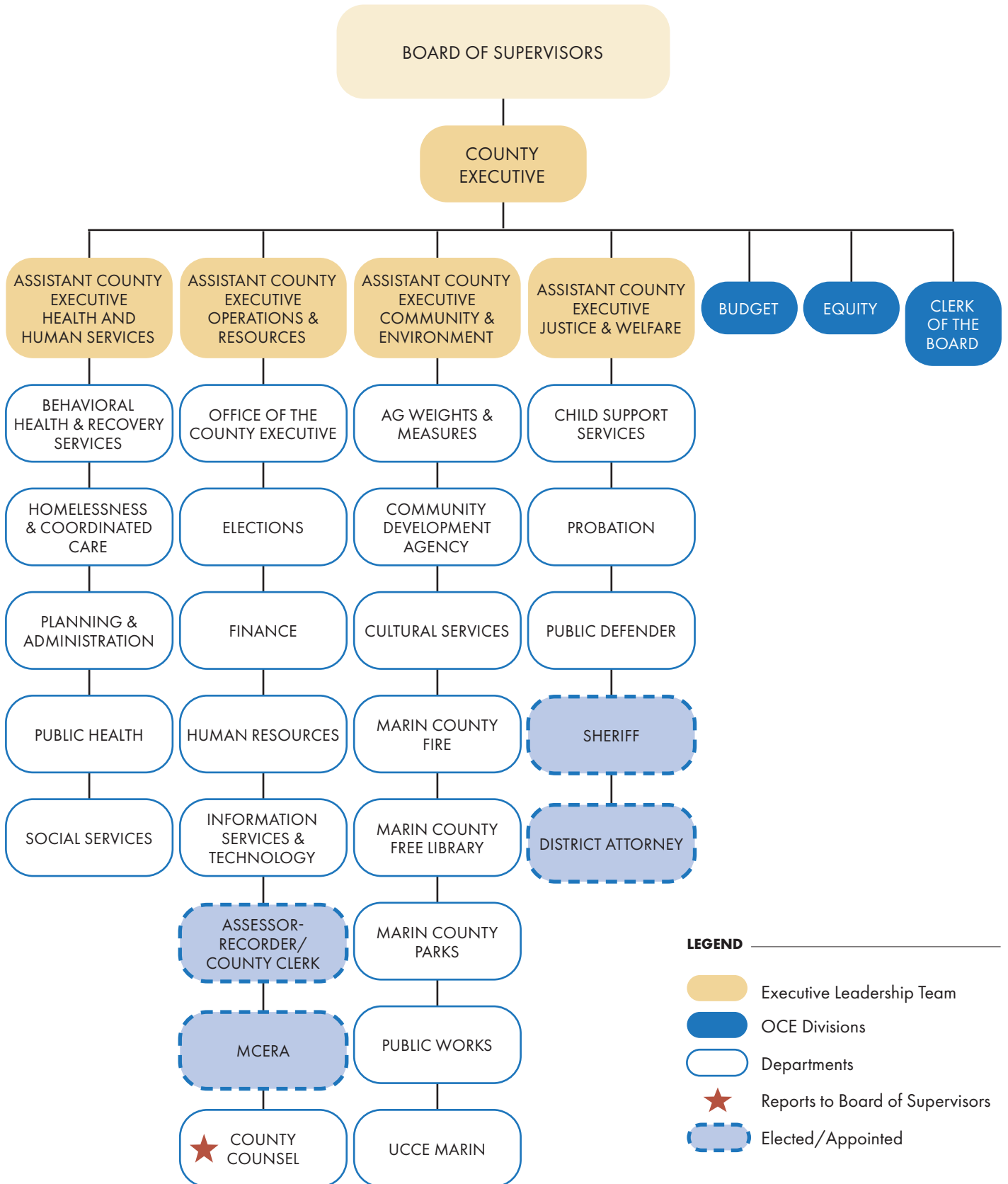
As an agent of the state, many of the programs and services we provide are mandated. These mandated services include property tax assessment, collection and distribution; elections; mental health treatment, public health programs and social services; as well as criminal justice functions such as the District Attorney, Public Defender, Sheriff and Probation.

Some mandated programs require specific service levels, including public assistance payments, jail staffing and court security; although the majority of mandated services have discretionary services levels that can be determined by local elected officials based on available funding. Roughly thirty percent of programs are fully discretionary. These services include Marin County Parks, the Marin Center, environmental sustainability programs, fire prevention initiatives and most administrative functions.

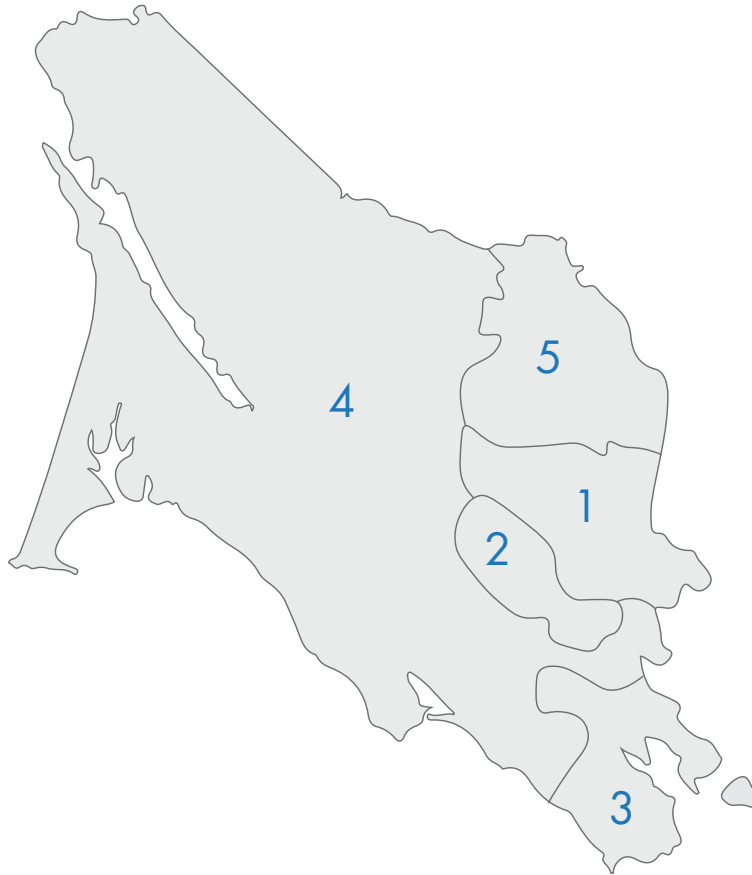
POPULATION BY JURISDICTION

Area	2025 Pop.	% of Total
Unincorporated	66,414	26.1%
San Rafael	59,885	23.5%
Novato	51,690	20.3%
Mill Valley	13,688	5.4%
Larkspur	12,731	5.0%
San Anselmo	12,551	4.9%
Corte Madera	9,966	3.9%
Tiburon	8,910	3.5%
Fairfax	7,407	2.9%
Sausalito	6,941	2.7%
Ross	2,309	0.9%
Belvedere	2,058	0.8%
Total	254,550	100%

Population by Marin County jurisdiction as of 1/1/2025 based on CA 2025, Department of Finance Report E-1, published May 2025.



SUPERVISORIAL DISTRICT MAP



Mary Sackett
DISTRICT 1



Brian Colbert
DISTRICT 2



Stephanie Moulton-Peters
DISTRICT 3



Dennis Rodoni
DISTRICT 4



Eric Lucan
DISTRICT 5

BOARD OF SUPERVISORS

- **District 1:** Mary Sackett
- **District 2:** Brian Colbert (2nd Vice President)
- **District 3:** Stephanie Moulton-Peters (Vice President)
- **District 4:** Dennis Rodoni
- **District 5:** Eric Lucan (President)

The Board of Supervisors is both the legislative and executive body of Marin County government. The Board adopts policies, establishes programs, appoints non-elected department heads, and approves annual budgets for all County departments. The Board of Supervisors also serves as the governing board for several special districts, including the Open Space District, Flood Control District, Housing Authority, and Transit District. The Board of Supervisors is a five-member board elected by district. Supervisors are elected on a non-partisan basis and serve for a term of four years. Supervisors also elect a President, Vice President, and Second Vice President annually amongst themselves.

The mission of the County of Marin is to provide excellent services that support healthy, safe, sustainable, and equitable communities.



HEALTHY COMMUNITIES

- Improve equitable access to health and mental health services
- Provide community enrichment through cultural, recreational, and learning opportunities
- Promote healthy lifestyles for county residents



SAFE COMMUNITIES

- Promote a fair and equitable justice system
- Ensure community safety through collaborative outreach and crime prevention
- Reduce the risk of wildfires and improve disaster preparedness



SUSTAINABLE COMMUNITIES

- Promote the efficient use of natural resources
- Collaborate with regional partners to address climate change
- Support equitable housing opportunities



EQUITABLE COMMUNITIES

- Dismantle racial inequities to ensure that race is not a predictor for quality of life
- Provide community services with a commitment to transparency and accountability
- Promote a community culture that values diversity, equity, inclusion, belonging and access



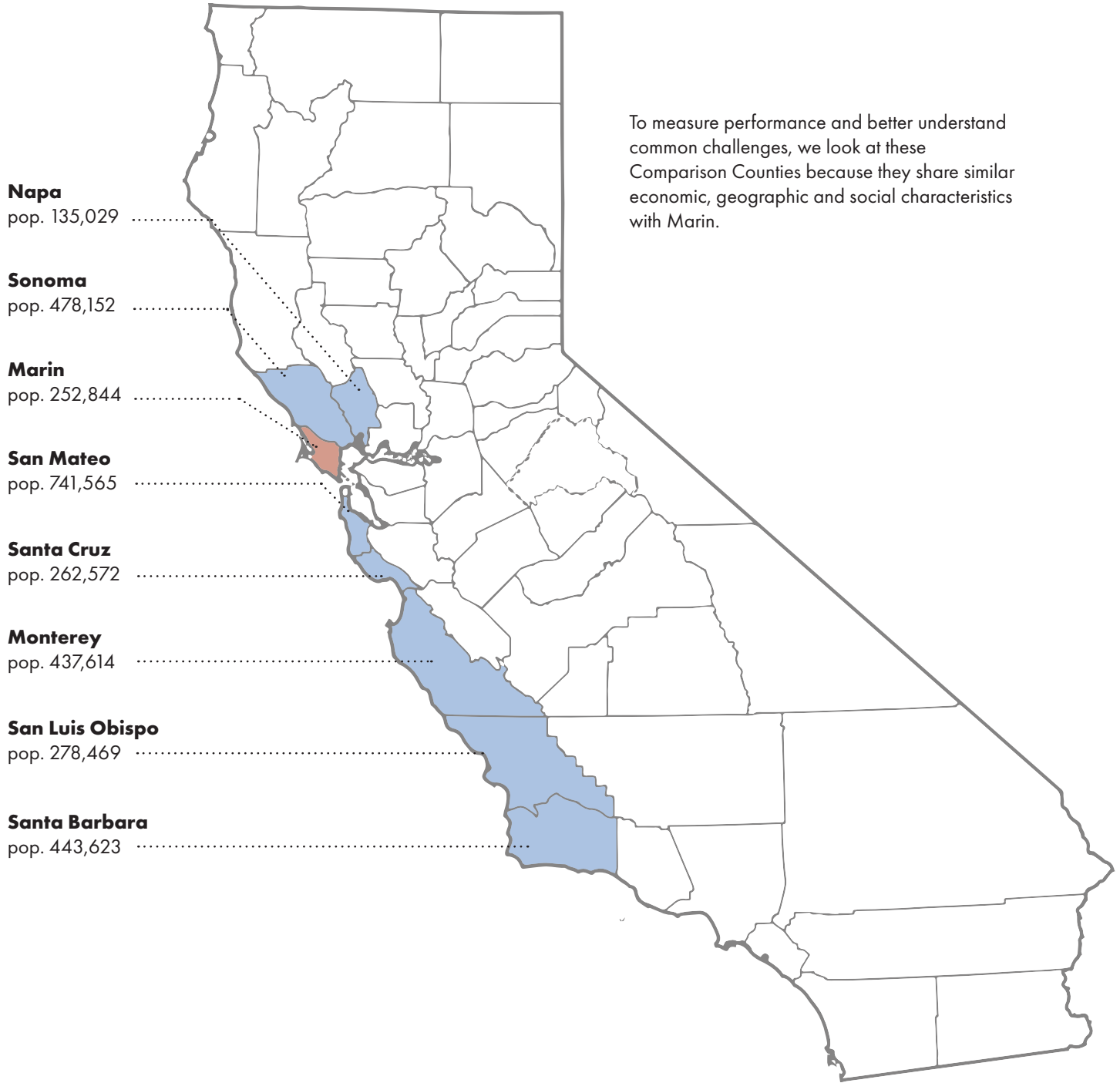


County Profile

Comparable Counties

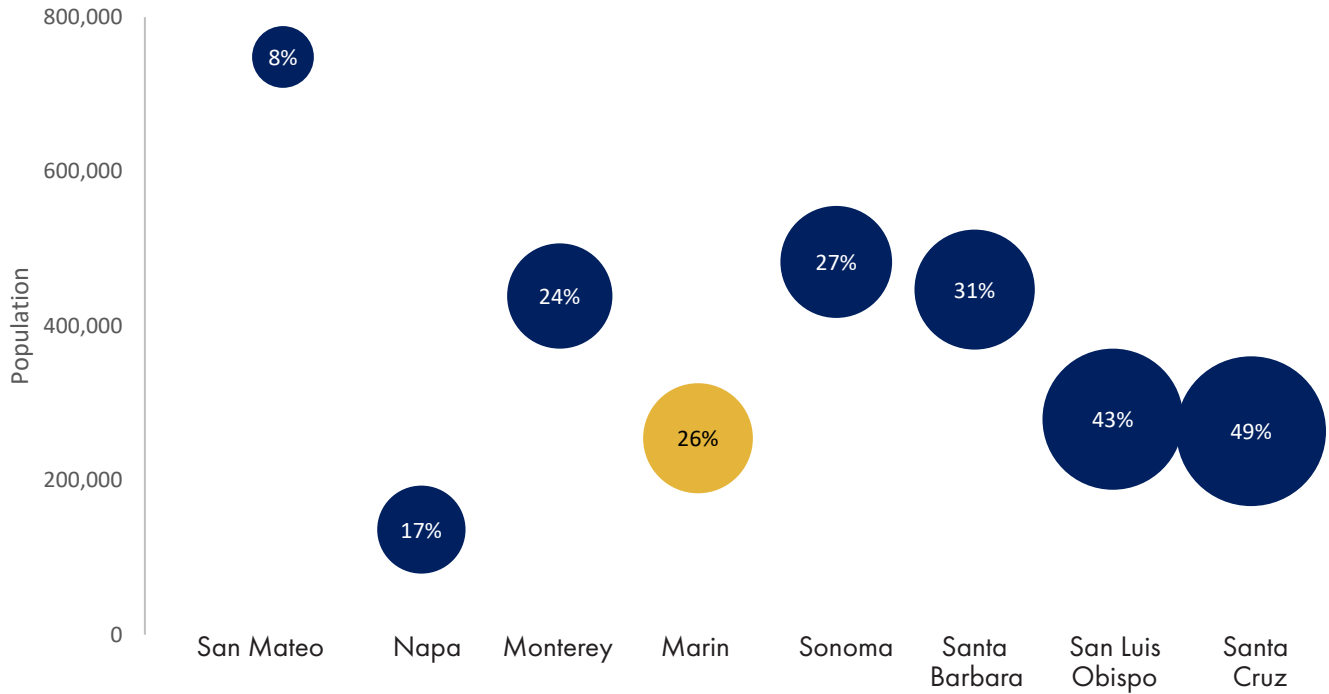
Marin County Profile

COMPARABLE COUNTIES



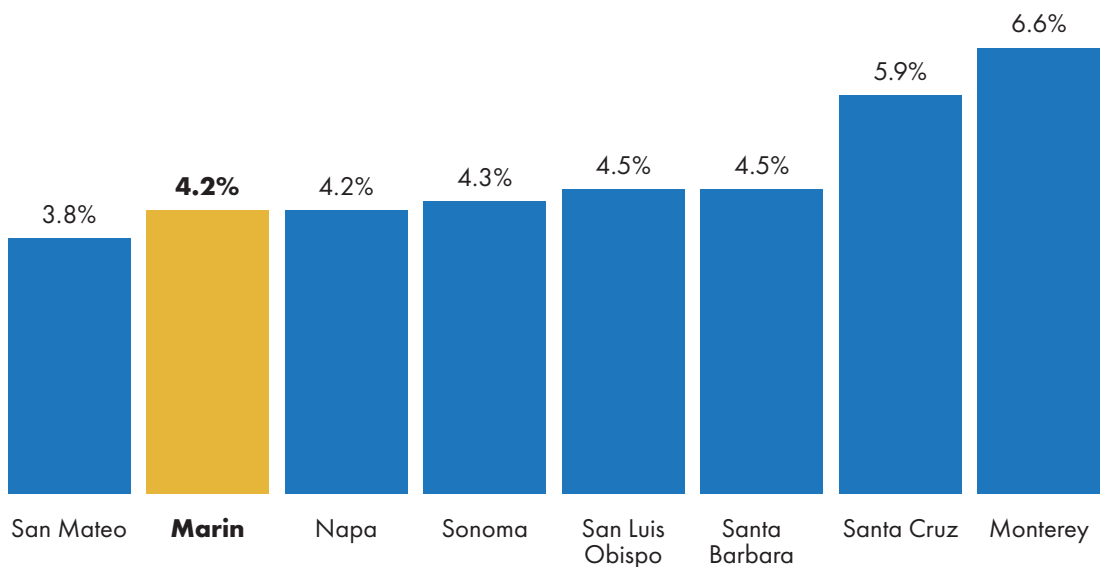
Source: California Department of Finance, Report E-1 2025

Percent Of Population In Unincorporated Areas



Source: California Department of Finance, E1 2025

November 2025 Unemployment Rate (Not Seasonally Adjusted)

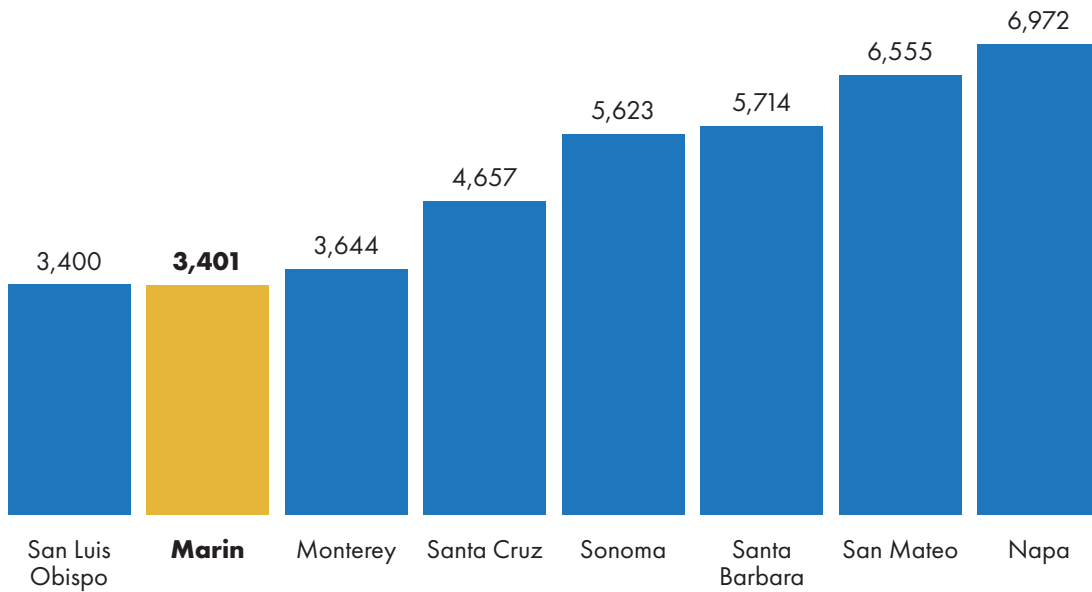


Source: Bureau of Labor Statistics 2025

Marin County Profile

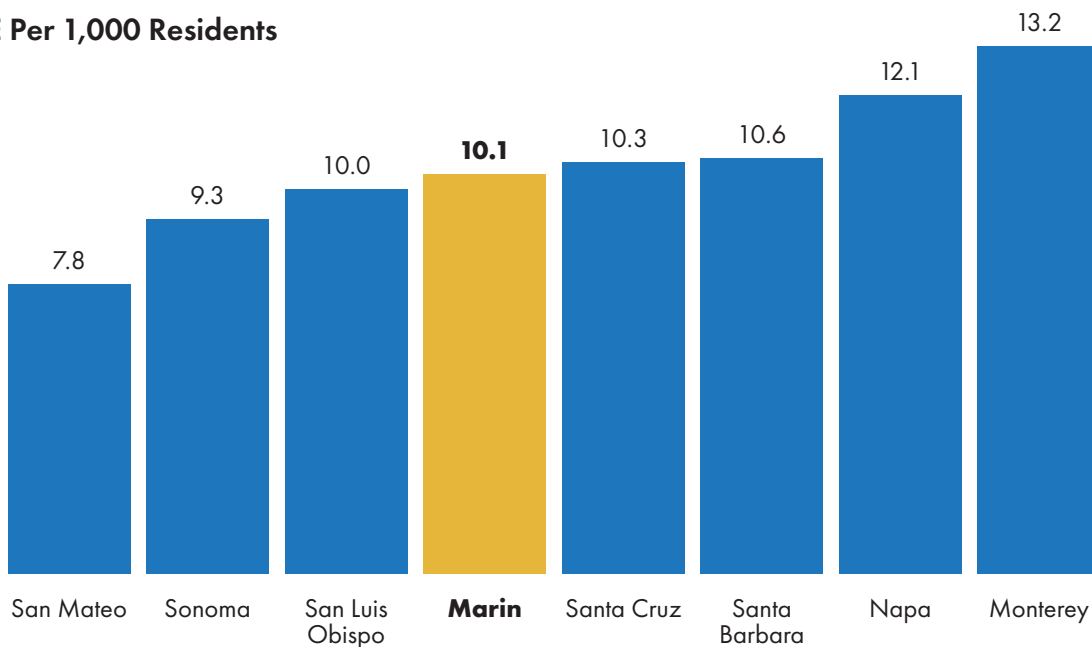
COMPARABLE COUNTIES

County Expenditures Per Resident (All Funds)



Source: FY 2025-26 Proposed County Budgets

County FTE Per 1,000 Residents



Source: FY 2025-26 Proposed County Budgets FTE schedules



County Workplans

County Priorities County Workplans

County Workplans

COUNTY PRIORITIES

The Office of the County Executive prepares the Proposed Budget with fiscally responsible recommendations that reflect our mission and our community’s top priorities. The challenges we face as a county require a responsive government that looks ahead, adapts to changing conditions, and seeks to continuously improve our services.


The fiscal recommendations in this Proposed Budget fund strategic initiatives outlined in each department’s Workplan. Additionally, we have compiled the individual projects and programs throughout the County that support the Board’s highest priorities.



HH
Increasing Affordable Housing and Homelessness Response



RE
Building a Racially Equitable Community



CR
Reducing Emissions and Building Climate-Resilient Communities



DP
Enhancing Disaster and Emergency Preparedness



CI
Investing in Marin County’s Infrastructure



EV
Improving Community & Economic Vitality

INCREASING AFFORDABLE HOUSING AND HOMELESSNESS RESPONSE



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
HH 1 Use production, preservation, prevention, and protection as a comprehensive strategy for addressing the housing crisis									
HH 1.1 Fund and support San Rafael interim shelter to permanent housing (Merrydale)				●					HHS
HH 1.2 Develop affordable housing on publicly owned land, including Oak Hill (groundbreaking fall 2026), Coast Guard and 6th and B Street (groundbreaking tbd)	●		●						CDA
HH 1.3 Ensure access to permanent supportive housing through increased use of temporary rent supports and housing-based case management	●			●					HHS
HH 1.4 Support Marin Housing Authority in permitting for improvements and collaboration on safety and housing quality in MHA properties	●								CDA
HH 1.5 Coordinate the Managed Care Plans on creating a transitional rent program under the new CalAIM benefit specifically for individuals experiencing homelessness and behavioral health issues which provides up to 6 months of rent support in interim or permanent housing settings and requires that all participants have a permanent plan for the on-going rent for month 7 and beyond		●							HHS
HH 1.6 Fund and construct HomeKey Project (530 Blackstone)		●							HHS
HH 1.7 Support homelessness prevention through anti-displacement policies, addressing substandard housing conditions, and assisting with shelter and permanent affordable housing solutions		●							CDA
HH 1.8 Mitigate Vehicle Based Encampments, including Binford Rd (resolving current encampments)								●	HHS/MCSO

LEGEND


■ Duration of work for an initiative or action item during the fiscal year.


● Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)	
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
HH	2 The County will work collectively with community partners to align resources and enhance policies to prevent homelessness										
HH 2.1	Through the Housing Working Group, with all cities and towns, continue partnership and collaboration on housing and to prepare for the next Regional Housing Needs allocation			•							CDA
HH 2.2	Highlight strategies to keep vulnerable population groups housed, including older adults				•						HHS
HH 2.3	Conduct Homelessness Prevention Pilot in coordination with Bay Area Community Services, All Home, and Marin Community Foundation				•						HHS
HH	3 Conduct a strategic refresh of the county homeless system of care										
HH 3.1	Gather information and engage a third party to lead the process of information gathering and landscape analysis for the homeless system of care; based on recommendations, develop a proposed system design that meets the needs of clients, community, and the State	•									HHS
HH 3.2	Implement a dedicated communications campaign with key objectives including education for the community on current work with homelessness and affordable housing				•						HHS
HH 3.3	Complete and update a homelessness strategic plan and present to the Board for adoption						•				HHS
HH 3.4	Develop a way to determine the return on investment for various Homelessness Strategies that have been fully implemented				•						HHS

LEGEND

 Duration of work for an initiative or action item during the fiscal year.

 Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
HH 4 Mitigate the public health and environmental impacts of homelessness on the community										
HH 4.1 Develop a policy and improve the process for responding to complaints related to people living in their vehicles					•					MCSO/HHS
HH 4.2 Develop policies and procedures related to noticing and removing/storing the trash and personal property of unhoused people living in encampments				•						HHS
HH 4.3 Review, update, and implement the Homeless Encampment and Mitigation (HEAM) plan to accurately reflect cross-departmental needs & conform to State guidelines for response		•								HHS
HH 5 Explore the policies and actions needed to ensure eligibility and competitiveness for State homeless and affordable housing funding										
HH 5.1 Permit missing middle housing by right in existing residential zones				•						CDA
HH 5.2 Promote innovative housing types that reduce development costs										CDA
HH 5.3 Establish pre-approved or prototype plans for missing middle housing types in residential zones										CDA
HH 5.4 Through off-site Objective Design Standards reduce costs for transportation-related infrastructure or programs that encourage active modes of transportation or other alternatives to automobiles		•								CDA
HH 5.5 Adopt universal design ordinances pursuant to Health and Safety Code section 17959										CDA

LEGEND


Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
RE 1 Expand equitable access to county services and information									
RE 1.1 Develop recommendations to improve countywide language access policies and practices for Board adoption				●					OCE/HHS
RE 1.2 Implement equity-centered support services for immigrant communities, including immigration legal services and direct support services	●							●	OCE
RE 1.3 Integrate Department of Justice’s Americans with Disabilities Act Rule (28CFR § 35200(b)) to ensure equal access to County’s digital services, information, programs, and activities									IST
RE 1.4 Through a public-private partnership, construct and operate open access fiber to the home for high speed internet service in three West Marin communities to provide internet service to an area traditionally underserved				●		●	●		IST
RE 1.5 Conduct an update to the County’s ADA Self-Evaluation and Transition Plan to strengthen accessibility, advance equity, ensure regulatory compliance, and support transparent, accountable implementation of countywide improvements			●						DPW
RE 1.6 Design and implement a data-driven Pavement Management program that is integrated with Pavement Condition Index (PCI) analysis to create pavement plans that meet industry PCI standards while addressing community road-use needs				●				●	DPW
RE 1.7 Continue funding and overseeing the Breathe Respire community competitive grant program for outdoor access to underserved communities	●				●				Parks

LEGEND

 Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
RE 1 Expand equitable access to county services and information									
RE 1.8 Implement and support place-based services in Southern and West Marin that improve equitable access to county offices, programs, staff, and self-sufficiency resources—reducing barriers like transportation and travel distance and ensuring fair opportunities for unincorporated communities	•					•			OCE/HHS
RE 1.9 Implement immigration support efforts, such as citizenship and ESL classes to expand pathways for integration into the broader Marin County community in focused areas that lack access to these essential services and experiences (Novato, San Rafael and West Marin regions)				•					MCFL
RE 1.10 Expand access to internet and digital technologies for older adults and disabled persons at five Marin Housing Authority (MHA) sites through the Digital Marin Connecting Communities Program, a partnership between the County, MHA, and Comcast								•	IST
RE 1.11 Conduct repairs and renovations at the Marin City Community Services District Recreation and Senior Center, including plumbing and electrical systems, ADA/accessibility upgrades, and community space improvements by completing the assessment report; preparing Phase 1 construction documents; securing CDA review and permits; issuing bid documents and executing a construction contract; and completing Phase 1 construction by December 2026		•							OCE
RE 1.12 Operate the “Summer Learning in the Parks” program, a summer destination programming for kids and communities with the least resources, and related transportation funding			•				•		Parks
RE 1.13 Support and operate energy efficiency programs for income-qualified residents and small businesses in the community through local, state, and regional partnerships to help accelerate countywide climate impact goals and lower energy costs for lower income households						•			OCE

LEGEND

Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
RE	2	Enhance community participation and representation in government decision-making								
RE 2.1	Design and launch a Public Engagement Playbook (PEP) and staff training to apply uniform, countywide engagement strategies that are respectful and responsive to the needs of all Marin communities			●						OCE
RE 2.2	Design and launch Participatory Budgeting Cycle 2, leveraging lessons and analysis from the inaugural PB cycle	●								OCE
RE 2.3	Provide leadership and coordination for the Arts Now Marin Equity Coalition to support arts education, and countywide expansion of culturally relevant arts programming at the Marin County Fair and other county venues	●			●				●	Cultural Services
RE 2.4	Develop and launch the Equity and Justice Training for County staff to support a diverse, inclusive, culturally fluent workforce		●							HR
RE 2.5	Expand the Marin Mentoring Program (MMP) as a key pathway to increase employee belonging and support employee satisfaction and retention efforts				●				●	HR
RE 2.6	Expand and enhance the Youth Working for Change program to support at-risk youth in accessing sustainable, upwardly mobile skills and career training							●		Probation
RE 2.7	Expand countywide participation in the Career Explorers Program, to introduce Marin youth to County careers in a wide variety of fields, and invest in our future workforce			●				●		Probation
RE 2.8	Strengthen equitable access and participation in boards, commissions, and advisory bodies by standardizing governance practices, clarifying staff liaison roles, improving meeting administration consistency, and identifying and reducing structural barriers to participation						●			OCE

LEGEND

Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
RE	2	Enhance community participation and representation in government decision-making								
RE 2.9	Launch a "Get Out the Vote" partnership between the Marin County Free Library and the League of Women Voters for elections in November 2026		•							MCFL
RE 2.10	Evaluate the feasibility and steps for launching an "I Voted" sticker design contest	•								Elections/MCFL
RE	3	Advance equitable systems change								
RE 3.1	Build the foundational systems, procedures, and staffing needed for the Civilian Oversight Commission and Inspector General to fulfill their scope of work	•				•				OCE
RE 3.2	Continue implementation of Marin County's Race Equity Action Plan (REAP) to address long-standing disparities in housing, economic development and mental health within marginalized communities					•				OCE
RE 3.3	Continue redacting racial restrictions in recorded documents as required through the passage of Assembly Bill 1466 and publish historical and geographic representations of these restrictions for members of the public to view	•	•	•	•	•	•	•	•	ARCC
RE 3.4	Expand access to the Clean Slate Program, ensuring that community members have an opportunity to access services, build positive connections, and succeed after involvement with the justice system		•	•		•	•			PD
RE 3.5	Provide support for immigrants in the public defense system with support from University of San Francisco School of Law students embedded in the Public Defender's Office			•	•		•		•	PD

LEGEND


Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
RE 3 Advance equitable systems change									
RE 3.6 Establish a comprehensive, equity-centered framework for a Community Land Trust Network, developed in collaboration with local residents and stakeholders, that outlines specific actionable anti-displacement strategies and supports rental and homeownership opportunities			●						OCE/CDA
RE 3.7 Continue and expand library resources and services with community-based organizations to improve educational equity outcomes for children, youth, and adults in West Marin, San Rafael, Marin City and Novato regions				●				●	MCFL
RE 3.8 Design an Equity Roadmap Governance structure, and implement the initiatives outlined by the HHS Race Equity Roadmap across all divisions of HHS		●							HHS
RE 3.9 Develop equitable strategies to enhance the County's procurement process and policies that incorporate and leverage organizational changes to County procurement governance			●						DOF

LEGEND

 Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.

REDUCING EMISSIONS AND BUILDING CLIMATE-RESILIENT COMMUNITIES



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)		
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
CR	1	Develop and implement policies, tools, studies, and messaging that advance equitable climate resiliency planning and implementation										
CR 1.1	Launch the County’s updated climate team within the Office of the County Executive and develop processes and workflows for staffing, communication, and streamline mandated plans (i.e., Local Hazard Mitigation Plan (LHMP), Climate Action Plan (CAP), Regional Shoreline Adaptation Plan (RSAP))									•	OCE	
CR 1.2	Establish a formal cross-departmental working group structure to guide the start of the County’s SB 272 Regional Shoreline Adaptation Plan (RSAP) for unincorporated areas, in coordination with city/town RSAP efforts underway										•	OCE
CR 1.3	Maintain and update climate and health dashboards quarterly to identify opportunities for enhancement or alignment with new evidence or available data (e.g., new American Community Survey (ACS) variables, CalEnviroScreen updates, or emerging vulnerability factors)	•	•	•	•	•	•	•	•	•	•	HHS
CR 1.4	Update and adopt a revised County of Marin Local Hazard Mitigation Plan, to include annexes from the Marin County Office of Education (on behalf of all school districts) and other special districts seeking to join the multi-jurisdictional plan, by the end of 2027		•									Fire
CR 1.5	Adopt a comprehensive vehicle miles traveled (VMT) policy with thresholds, including development of a transportation impact analysis guide and mitigation measures and programs									•		DPW
CR 1.6	Complete a strategic planning process for the Waste Management Division to establish clear goals, objectives, strategies, key performance indicators (KPIs), and accountability measures that maximize the positive impact of the County’s solid waste management, recycling, composting, resource recovery programs, and conservation programs for the benefit of business and residential ratepayers within the County’s franchise service areas										•	DPW

LEGEND

Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)	
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
CR	1	Develop and implement policies, tools, studies, and messaging that advance equitable climate resiliency planning and implementation									
CR 1.7	Collaborate with the Marin Carbon Project to develop and implement on-farm climate beneficial practices resulting in increased on-farm compost infrastructure and production									•	UCCE
CR 1.8	Advance progress on needed improvements identified in the report "Agricultural Resilience in the Face of Extreme Weather"									•	UCCE
CR 1.9	Update data and make a decision on the long-term viability of the resilient roads tool			•							CDA
CR 1.10	Implement measures from the Countywide Electrification Roadmap including the development of a time of sale energy reporting study, electrification measures permit streamlining, and maintenance of the Electrify Marin information hub									•	OCE
CR 1.11	Launch a countywide, cross-agency Climate Collaborative steering committee representing jurisdictions, partner agencies, businesses supported by a goal framework as defined in the AECOM study recommendations; done in collaboration with Marin Community Foundation's Climate initiative		•								OCE
CR 1.12	Develop and adopt a countywide branding framework that unifies sustainability and climate initiatives under a single recognizable identity, including a program name, visual standards, messaging toolkit, and partner adoption guide					•					OCE
CR 1.13	Coordinate with Transportation Authority of Marin to implement and make recommendations on multi-modal transportation infrastructure improvements which incorporate climate resiliency and improvements for Marin commuters										OCE

LEGEND

Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.

REDUCING EMISSIONS AND BUILDING CLIMATE-RESILIENT COMMUNITIES



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
CR 2 Provide climate resiliency and climate health support to Marin communities										
CR 2.1 Provide ongoing support to Community Resiliency Teams (CRT) to enhance emergency preparedness, including in response to the impacts of climate change				•						HHS
CR 2.2 Marin County Public Health will partner with Healthy Marin Partnership and key stakeholders to develop and implement the 2026–2028 CHIP Climate & Environmental Health Focus Area, incorporating 2025 CHA findings and establishing population-level indicators, strategies, goals, and a detailed Action Plan through December 31, 2028 to improve climate-related health outcomes and resilience in Marin communities									•	HHS
CR 2.3 In partnership with Marin City Climate Resilience and Canal Alliance, Marin County Public Health to co-create a community-partnered process to gather, review, and respond to environmental risk and health outcome data for Marin City and the San Rafael Canal area		•								HHS
CR 3 Continue to advance major climate adaptation projects that provide multiple benefits to the communities and the environment										
CR 3.1 Complete the design and environmental compliance process for the Bothin Marsh Climate Adaptation Project, which aims to realign the existing multi-use path out of the wetland and protect essential wetlands and access on the Mill Valley-Sausalito multi-use pathway from the impacts of sea level rise						•				Parks
CR 3.2 Prepare 65 percent designs, CEQA analysis and regulatory permit applications for the Gallinas Dredge and McInnis Marsh Tidal Restoration Project by summer 2028				•				•		DPW
CR 3.3 Complete design and permitting for the Letter Property Shoreline Restoration Project; complete 100% and receive permits by June 2027; construction to begin in Fiscal Year 2028				•					•	Parks

LEGEND

Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CR 3 Continue to advance major climate adaptation projects that provide multiple benefits to the communities and the environment									
CR 3.4 With a whole-county perspective and consistent with the Capital Improvement Program, engage in a comprehensive review of the Flood Zone District and its governing model and consider the most cost-efficient way to fund and implement major capital improvement projects which address flood risk and climate resiliency						●			DPW
CR 4 Implement climate related infrastructure projects									
CR 4.1 Implement the Bay Area Regional Energy Network and Marin Energy Watch Partnership programs to provide energy efficiency and electrification services to Marin residents, businesses, and public agencies		●				●			OCE
CR 4.2 Complete the County Fleet Electrification Plan and begin implementation, including bringing a policy for fleet replacement to reduce overall County fleet emissions to the Board for adoption and the installation of fleet charging infrastructure			●			●			DPW
CR 4.3 Work with Transportation Authority of Marin (TAM) and other Marin jurisdictions to develop coordinated expansion and improved management of existing publicly accessible electric vehicle (EV) charging stations				●					OCE
CR 4.4 In Flood Zone 7, secure funding for the Santa Venetia Floodwall and initiate easement acquisition and construction planning to support timely project delivery			●		●				DPW

LEGEND

Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.

ENHANCING DISASTER AND EMERGENCY PREPAREDNESS



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
DP 1 Whole community disaster preparedness & readiness										
DP 1.1 Expand the county's alert and warning system (AlertMarin) to allow for emergency alerts to be sent in the top 5 languages spoken within the county (based on US census data)									●	Fire
DP 1.2 Increase public readiness through the development and delivery of four (4) equitable emergency preparedness courses for persons with access and functional needs (AFN), seniors, persons with children, and caretakers									●	Fire
DP 1.3 Form and maintain four (4) emergency management advisory committees for: emergency and disaster planning for access and functional needs, aging, cultural competence, and community outreach who are tasked with reviewing new emergency plans and annexes prior to Board adoption									●	Fire
DP 1.4 Formalize and train a cadre of 50 Community Emergency Response Team (CERT) volunteers to supplement services at resilience hubs (shelters, evacuation center, and cooling centers) within the county									●	Fire
DP 1.5 Develop a plan for the Community Resiliency Teams (CRT) in five regions to increase access to wellness opportunities, services, and strengthen emergency preparedness									●	HHS
DP 2 Holistic continuity of government & operational readiness										
DP 2.1 Begin a countywide Continuity of Operations Plan and support departments in updating and developing departments' COOP's									●	FIRE/OCE
DP 2.2 Implement an internal alert and warning/emergency call-back system capable of protecting staff and coordinating a response during work-hours or post-incident									●	Fire

LEGEND

Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.


County Workplans

ENHANCING DISASTER AND EMERGENCY PREPAREDNESS



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
DP 2 Holistic continuity of government & operational readiness									
DP 2.3 Ensure continuity of legislative, quasi-judicial, and public decision-making functions during emergencies through resilient meeting infrastructure, compliant remote participation models, clear delegations of authority, and standardized emergency governance procedures			•						OCE
DP 2.4 Develop a Disaster Financial Management Supplement to the Emergency Operations Plan for the County of Marin to support financial stability of the county while responding to catastrophic or compounding incidents				•					DOF
DP 2.5 Adopt the 2026 Marin County Operational Area Emergency Operations Plan and implement dedicated training for disaster service workers to effectively implement the approved plan	•			•					Fire
DP 2.6 Develop and bolster all-hazard communication toolkits to provide internal and external emergency communications in advance of predicted emergencies and throughout the incident period									Fire
DP 3 Resilient economy & recovery capacity									
DP 3.1 Increase capacity for rapid, countywide damage assessment across departments and partner agencies through the development of a unified damage assessment platform to support individual assistance, public assistance, and other disaster funding sources		•							FIRE/DPW
DP 3.2 With local Chamber of Commerce, establish a Business Resilience Advisory Committee to proliferate the development and flow of disaster-planning information for all businesses within Marin County			•						FIRE/OCE
DP 3.3 Add the Marin County Long-Term Recovery Group (LTRG) to the county’s emergency operations structure to support underserved community members post-disaster								•	FIRE/HHS

LEGEND


 Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
DP 4 Response, mitigation & infrastructure adaptation									
DP 4.1 Establishment of a continuous improvement/corrective actions program to ensure that FEMA public assistance denials are minimized and internal procedures are established to increase recovery allocations			•						Fire
DP 4.2 Establish a framework for the activation of facilities, staff, and supporting resources needed to support up to 5 county-managed disaster shelters throughout the county							•		FIRE/HHS
DP 5 Adaptable policies, codes & standards									
DP 5.1 Establish a countywide post-disaster recovery plan, including authority for expedited permitting, inspections, and temporary regulations								•	FIRE/OCE

LEGEND

 Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CI	1	Protect and preserve existing assets								
CI 1.1	Continue building systems upgrades at the Veterans’ Memorial Auditorium, including improvements to emergency exit lighting, drain line infrastructure, and floor slab repairs, to enhance safety, functionality, and facility longevity			●						DPW
CI 1.2	Define business requirements; review, select, procure, implement, and evaluate Asset Management software with GIS capabilities to inform preventative interventions, enhance asset reliability, optimize asset life and reduce total cost of ownership		●	●		●	●			IST/DPW
CI 1.3	Initiate Capital Improvement Projects for Marin County's Juvenile Hall to modernize critical facility systems, including HVAC, camera and security systems, and accessibility features to improve health, safety, security, accessibility, and operational reliability within a 24/7 secure environment					●		●		DPW
CI 1.4	Advance the Mountain View Ave Bridge replacement by completing all required permitting, final engineering design, and right-of-way acquisition to eliminate pre-construction constraints, secure regulatory approvals, and position the project for construction readiness			●						DPW
CI 1.5	Implement the Pavement Management Program (PMP) by resurfacing approximately 40 miles of County roads annually to achieve and maintain a Countywide PCI of 70 or greater, with annual condition assessments used to prioritize projects and measure performance		●				●			DPW
CI 1.6	Advance the Civic Center Chiller Plant Replacement project by completing design development, finalizing cost estimates, and securing required approvals to replace aging central plant equipment, improving energy efficiency, system reliability, and climate resilience, with Board approval of project scope and budget by the end of FY 2026-27			●						DPW

LEGEND



Duration of work for an initiative or action item during the fiscal year.



Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CI 1 Protect and preserve existing assets									
CI 1.7 Conduct a feasibility study to determine costs to replace or repair the Crest Marin Pump Station in Flood Zone 3				●					DPW
CI 1.8 Develop and refine specifications and a practical implementation approach for a Countywide Asset Management and Lifecycle Replacement Program; this will include defining key asset categories, establishing basic data standards, outlining roles and responsibilities, and identifying a phased rollout plan				●					DPW
CI 1.9 Revise the governance and management structure for the Marshall Community Wastewater System to improve regulatory compliance, enhance user engagement, clarify operational and financial accountability, and ensure equitable and proportional assignment of Equivalent Dwelling Units (EDUs), with a Board-ready governance and rate structure recommendation				●					CDA
CI 1.10 Adopt Offsite Objective Design and Development Standards (ODDS) for development projects and complete nexus and feasibility studies for development impact fees to ensure new development contributes proportionately to infrastructure needs, with Board adoption of ODDS and completion of required studies				●					DPW
CI 2 Invest in safety and resilience									
CI 2.1 Conduct ongoing community engagement and coordinate with architectural partners to finalize design and begin construction of the new San Geronimo Fire Station headquarters			●						FIRE/DPW
CI 2.2 Develop a Vision Zero Action Plan that aims to reduce traffic deaths and severe injuries			●						DPW

LEGEND

■ Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CI	2 Invest in safety and resilience									
CI 2.3	In Flood Zone 3, prepare design plans and assess technical and environmental requirements for the Cardinal Levee Rehabilitation Project in Tam Valley, including community coordination, development of a permitting strategy, and evaluation of phased delivery options to support effective implementation						●			DPW
CI 2.4	Dredge Novato Creek to restore stormwater conveyance capacity, reduce flood risk to Nave Garden, downtown Novato and surrounding areas, and enhance public safety			●						DPW
CI 2.5	Complete 65% design and prepare bidding documents for dredging Las Gallinas Creek, including coordination of required permits, environmental review, and engagement with relevant stakeholders, to enhance navigation and improve waterway functionality - Community Service Area 6		●							DPW
CI 2.6	Identify Sir Francis Drake pedestrian barrier alternatives and traffic signal technology to enhance safety, aesthetics, and to optimize traffic operations along the corridor			●						DPW
CI 2.7	Construct four large full trash capture devices to treat stormwater runoff from priority land use areas within the unincorporated areas of the County to comply with Federal and State water quality regulatory requirements				●		●			DPW
CI	3 Enhance community-facing assets for equity and access									
CI 3.1	Continue to complete Measure B library parcel tax capital improvement projects for four County-owned Library branches in Novato, Civic Center, Fairfax and Corte Madera				●					DPW

LEGEND

■ Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CI 3 Enhance community-facing assets for equity and access									
CI 3.2 Complete design, procurement, and construction activities to refresh the Marin Center Exhibit Hall, resulting in updated finishes, systems, and functionality to support public events and programming				•					DPW
CI 3.3 Begin long range campus planning efforts to conceptualize necessary improvements to Marin Center facilities and develop Fairgrounds Capital Plan				•			•		Cultural Services
CI 3.4 Upgrade electrical infrastructure at the Marin Center Fairgrounds to enhance safety, reliability, and event readiness, with construction completed in FY 2026-27			•						DPW
CI 3.5 Complete Demolition of Marin Center Concessions Building and replace with temporary storage			•						DPW
CI 3.6 With community, municipal and regional transportation partners, engage in a visioning exercise to consider street, transit and other multi-modal improvements along the entirety of the Sir Francis Drake Corridor									OCE
CI 3.7 Begin the initial design development phase and fundraising effort for a fully inclusive playground at McInnis Park, including developing preliminary concept alternatives by summer 2026 in partnership with internal and community stakeholders	•								Parks
CI 3.8 Complete architectural 100% design and prepare bid-ready construction documents by fall 2027 for the McInnis Park Main Restroom Replacement and ADA Accessibility Upgrade						•			Parks
CI 3.9 Complete construction documents and advance to 100% plans for McInnis Park Court Improvements and expansion by fall 2026; and complete construction and ensure grant compliance by winter 2028		•					•		Parks
CI 3.10 Complete slurry seal and restriping of the McInnis Golf Center parking lot to preserve pavement condition, improve safety and circulation, and extend the useful life of the facility				•					DPW

LEGEND

■ Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
CI	3	Enhance community-facing assets for equity and access								
CI 3.11	Complete design and permitting process for new dock, boat launch, and accessibility improvements at Buck's Landing by summer 2027					•				Parks
CI 3.12	Develop 100% plans and specifications by August 2026 for restroom facilities, parking, and wastewater treatment at Pt. Reyes playground	•					•			Parks
CI 3.13	Complete site planning, design development, environmental review, and permitting for the AIM Farmers' Market improvements and the Peter Behr Pathway project, resulting in construction-ready plans, cost estimates, and an identified funding approach to advance both projects into construction				•					DPW
CI 3.14	Develop and implement a comprehensive capital improvement communication program that timely relays benefits and potential community impact to residents and stakeholders		•							DPW
CI 3.15	Resurface at least 30 miles of County roads to improve overall pavement condition and update 5-year Paving Program and online mapping tool for public information				•					DPW
CI 3.16	Complete 100% design documents by winter 2027 for the Stafford Lake Waterline Replacement to restore the parks water supply in partnership with North Marin Water District			•						Parks
CI 3.17	Complete planning and construction improvements to the Deer Island Preserve residence to provide housing for seasonal employees by winter 2027			•						Parks
CI 3.18	Complete 100% construction documents by June 2027 to replace existing Lagoon Park restroom with a new and larger accessible building; bidding in fall 2027 for construction				•		•			Parks/DPW
CI 3.19	Conduct project feasibility assessment and strategy development for a community wastewater system for Woodacre in order to inform decisions on advancing project design and environmental review			•	•					DPW/CDA

LEGEND

■ Duration of work for an initiative or action item during the fiscal year.

• Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
EV	1	Modify county policies and practices which foster community & economic vitality								
EV 1.1	Implement policies, procedures and systems to allow for alternative/expedited development and food permit application processing, including improvements to online application portals and modernized internal entitlement processes	•		•		•		•		CDA
EV 1.2	Conduct the required 2024–2028 Area Plan and annual needs assessments, and develop Marin’s local Master Plan on Aging aligned with the California Department of Aging guidance and the State’s five bold goals, including Housing for All Ages and Stages, Caregiving that Works, and Affording Aging, to identify and prioritize areas for enhanced focus and coordination across County services	•								HHS
EV 1.3	Develop and adopt a countywide Economic Vitality Strategic Plan that establishes measurable goals, implementation actions, and partnership structures to advance placemaking, employment sectors, and regional economic and tourism coordination			•						OCE/CDA
EV 1.4	Modify food program processes, practices and systems for permitting and ongoing support of food businesses	•		•		•		•		CDA
EV 1.5	Adopt street design standards consistent with the NACTO Urban Street Design Guide							•		DPW
EV 1.6	Prepare a Public Engagement Playbook (PEP) that includes policies for outreach, accessibility, and language inclusivity; support departments in incorporating public engagement into County and Department initiatives		•		•					OCE
EV 1.7	Promote and support microbusiness opportunities through the Microenterprise Home Kitchen Operations (MEHKO) permit program and other offerings	•								CDA

LEGEND

Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
EV	1	Modify county policies and practices which foster community & economic vitality								
EV 1.8	Expand and enhance place-based and mobile health and human services via the Southern Marin HUB and the West Marin Services Mobile Van beginning operation summer 2026	•								HHS/CDA
EV 1.9	Cultivate partnership across the public, private and nonprofit sectors to support innovation, engage in collaborative problem-solving around high priority needs, and create spaces and opportunities for enhanced community and economic vitality				•				•	OCE
EV	2	Implement county programs and projects to enhance community & economic vitality								
EV 2.1	Advance a feasibility study to assess sustainable wool processing infrastructure and value-added economic opportunities that strengthen agricultural economic vitality and regional wool supply chains in Marin County	•								AWM
EV 2.2	Aid farmers and ranchers in developing viable diversification pathways including niche crops, retail/direct markets, and agritourism through outreach, guidance, and tools such as Evaluating Your Land for Leasing to a Specialty Crop Farmer: A Guide for Marin Ranchers			•				•		UCCE
EV 2.3	Develop a process to modernize codes and regulations that would better support agritourism and, additionally, on-farm enterprises, such as composting, packaging, processing, and/or creating value add products				•					CDA
EV 2.4	Develop an areawide vision for community vitality in West Marin to guide public and private strategies and actions for business development, infrastructure, agriculture, open space, and resiliency		•		•					CDA
EV 2.5	Complete a Tam Junction Placemaking Study to develop scenarios for complete streets, parking management, and public safety and resiliency improvements to the public realm in the Tam Junction area	•					•			CDA/DPW

LEGEND

Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



GOALS AND WORKPLAN ITEMS	FY 2026-27				FY 2027-28				Lead Department(s)
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
EV 2 Implement county programs and projects to enhance community & economic vitality									
EV 2.6 Support the activation and enhancement of Marin City’s community spaces by advancing its cultural legacy through arts initiatives, capital improvements, and resident-centered programming that honors local history and artists through rotating banner installations, school-based storytelling, and the activation of prominent public spaces				●					OCE
EV 2.7 Implement 2026-27 Measure A community grant and F.A.R.E. grant programs; the third and fourth round of grants will go before the Board in spring 2027 and 2028, respectively, for approval				●				●	Parks
EV 2.8 Explore potential commodity options, agritourism, on-farm enterprises, value add opportunities, and ways to promote knowledge of the value of ecosystem services that working lands provide to the county community and broader region to inform the economic vitality strategic plan									UCCE
EV 2.9 Participate in partner-led planning initiatives and support as needed Marin City Community Service District (MCCSD) community facility project development in Marin City	●								CDA
EV 2.10 Complete streetscape improvements in the vicinity of Marinwood Avenue to support safe multimodal travel and a high-quality visual environment in association with the Marinwood Apartments project							●		DPW
EV 2.11 Work with Cities and Towns to sponsor a civic learning forum, including a speaker series, to share & develop ideas to guide informed discussions in our community and re-imagine our built environment for the future	●				●				OCE

LEGEND

Duration of work for an initiative or action item during the fiscal year.

● Major milestone or Board checkpoint/ decision anticipated in that quarter.

County Workplans

IMPROVING COMMUNITY & ECONOMIC VITALITY



GOALS AND WORKPLAN ITEMS		FY 2026-27				FY 2027-28				Lead Department(s)
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
EV	3 Turn Civic Center facilities/operations into a model for placemaking and community & economic vitality									
EV 3.1	Enhance capacity for doing County business online, including kiosks and volunteer help with navigating Civic Center						•			OCE
EV 3.2	Produce the 2026 Marin County Fair, with the theme “Stars, Stripes & Stories” and 2027 Marin County Fair, theme yet to be determined	•		•		•		•		Cultural Services
EV 3.3	Produce the 2026 and 2027 Marin Holiday Light Spectacular with broad-based community engagement and robust Marin Center campus activation, and introduce one additional large-scale community activation on campus	•				•				Cultural Services
EV 3.4	Work with the Agricultural Institute of Marin and the Office of the County Executive on the planning and execution for a permanent Farmers Market		•			•				OCE/DPW
EV 3.5	Complete a signage inventory for standardization and compliance		•							DPW
EV 3.6	Complete development of comprehensive business plan for Marin Center operations, including fee and cost assessment, short and long-term revenue potential, and prospective producing/presenting options, taking into account recent improvements to campus facilities and current and future investments in the Veterans’ Memorial Auditorium (VMA)	•		•						Cultural Services
EV 3.7	Renovate the Cascade Fountains at Civic Center's Lagoon Park by summer 2028	•				•				Parks/DPW
EV 3.8	Enhance the Civic Center Cafe as a place for gathering and collaboration		•							OCE/DPW
EV 3.9	Extend the banner program more broadly on the Civic Center campus and to other county facilities including libraries, the Marin Health & Wellness campus, and Los Gatos		•		•					DPW

LEGEND

Duration of work for an initiative or action item during the fiscal year.

Major milestone or Board checkpoint/ decision anticipated in that quarter.



Two-Year Budget

Service Area Overviews
Department Budgets

JOSHUA



Health and Human Services

Behavioral Health and Recovery Services

Homelessness & Coordinated Care

Planning and Administration

Public Health

Social Services



Two Year Budget

SERVICE AREA OVERVIEW - HEALTH AND HUMAN SERVICES

SERVICE AREA OVERVIEW

The Health and Human Services Service Area includes six divisions within Health and Human Services that deliver, coordinate, and administer a range of federal, state, and local programs that address the County's health and welfare needs, including homelessness, mental health, and other safety net services.

DIVISIONS

Planning and Administration

The Planning and Administration division provides overall department administration, policy planning, development and management, personnel administration, information technology services and fiscal operations.

Behavioral Health and Recovery Services

The Behavioral Health and Recovery Services division offers linguistically and culturally competent mental health services, including outpatient, residential, crisis services, and hospital care addressing specialty mental health and substance use service needs of Medi-Cal beneficiaries and uninsured residents.

Public Health Services

The Public Health Services division provides services targeted at preventing and addressing public health problems in Marin County, including prescription drug use and communicable diseases such as the flu. Public Health partners with the medical community to address disease outbreaks, slow the spread, and investigate the source of infection through contact tracing.

Social Services

The Social Services division administers public assistance programs, including the California Work Opportunity and Responsibility to Kids (CalWORKs) employment and training program, veterans benefits, CalFresh nutrition assistance, and Medi-Cal health care coverage.

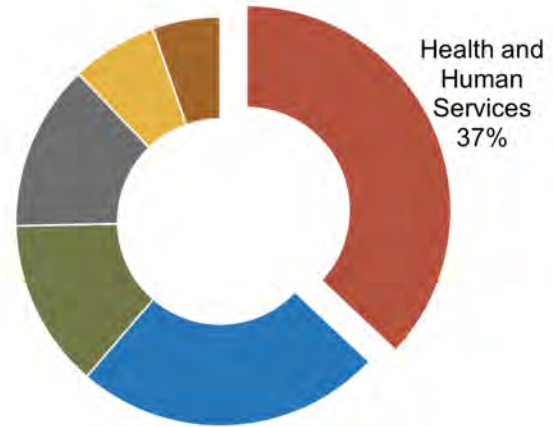
Homelessness & Coordinated Care

The Homelessness and Coordinated Care division carries out the County's homelessness policy work and coordinates care and data-sharing across housing, medical, mental health, and social services for people currently or previously experiencing homelessness.

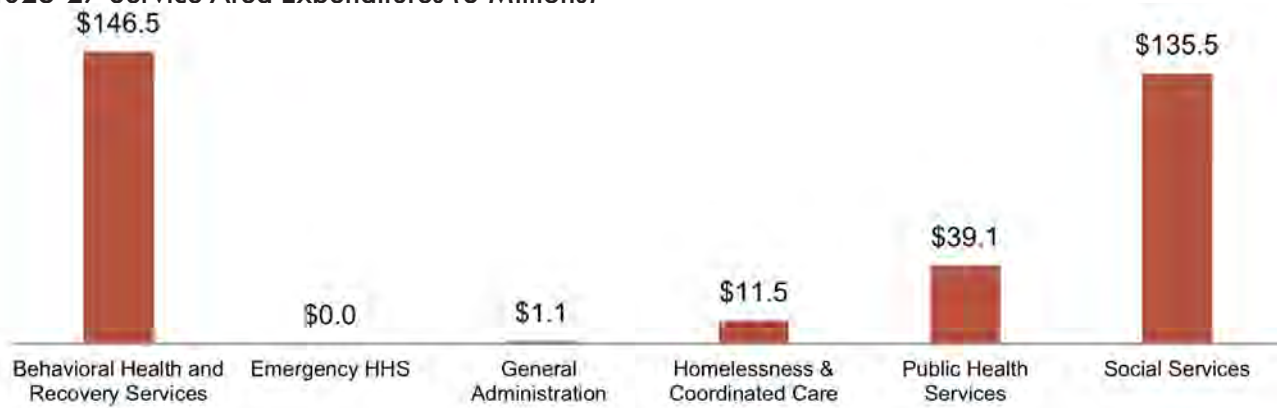
SERVICE AREA OVERVIEW - HEALTH AND HUMAN SERVICES

FY 2026-27 Total All Funds
Expenditure Budget \$902.6 Million

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services
- Non Departmental



FY 2026-27 Service Area Expenditures (\$ Millions)



Expenditures	FY 2024-25 Actuals	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2026-27 FTE
Behavioral Health and Recovery Services	130,617,162	128,033,448	146,463,315	18,429,867	249.55
Emergency HHS	31,525	0	0	0	0.00
General Administration	363,829	0	1,055,628	1,055,628	102.00
Homelessness & Coordinated Care	22,707,525	10,650,974	11,529,633	878,659	19.00
Public Health Services	32,166,110	38,328,681	39,087,191	758,510	104.72
Social Services	118,031,752	129,957,696	135,521,833	5,564,137	391.90
Service Area Total	303,917,904	306,970,799	333,657,600	26,686,801	867.17

Two Year Budget

DEPARTMENT BUDGET - HEALTH AND HUMAN SERVICES

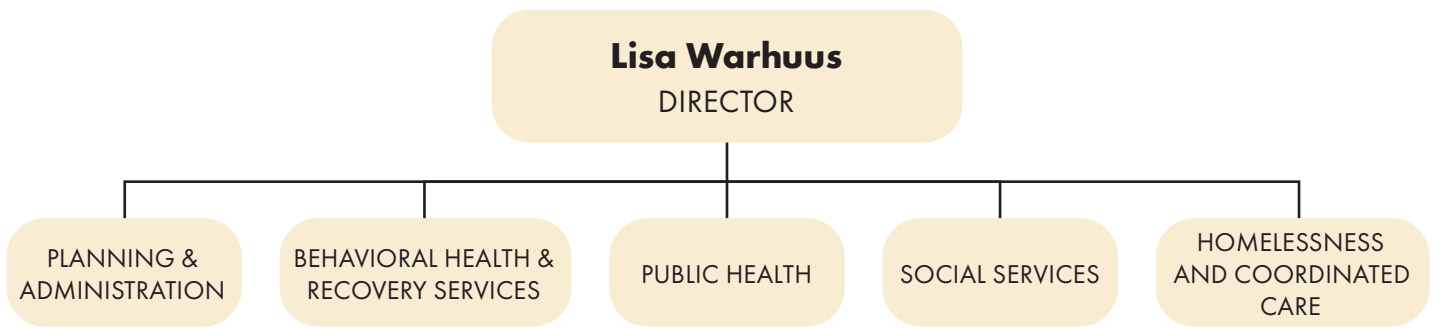
MISSION STATEMENT

Promote and protect the health, well-being, self-sufficiency and safety of all people in Marin County.

DEPARTMENT OVERVIEW

The Department of Health & Human Services (HHS) promotes and protects the health, well-being, safety, and self-sufficiency of Marin County residents. Guided by its 2025–2028 Strategic Plan, HHS strives to ensure that all residents can achieve optimal health, while working to reduce disparities by improving community conditions, strengthening partnerships, optimizing its workforce, and using data to drive equitable outcomes. The Department delivers core public services mandated by federal and state law, from Medi-Cal enrollment to disease surveillance, while advancing innovative and community-centered approaches to service delivery.

Social Services provides essential safety net programs for residents most in need, including food and medical benefits, child welfare, services for older adults and people with disabilities, and employment supports. Behavioral Health and Recovery Services delivers mental health and substance use prevention, treatment, and crisis services. Public Health protects and improves community health through disease prevention, emergency preparedness, and policy initiatives. The Homelessness and Coordinated Care Division leads efforts to reduce and prevent homelessness through coordinated entry, housing-focused strategies, and integrated care.



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[MarinCounty.gov/HHS](https://www.MarinCounty.gov/HHS)

DEPARTMENT BUDGET - HEALTH AND HUMAN SERVICES

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
Licenses and Permits	(51,000)	(51,000)	0	(51,000)	0
Fines and Forfeitures	(974,144)	(974,144)	0	(974,144)	0
From Use of Money	(34,400)	(60,000)	(25,600)	(60,000)	0
Intergovernmental	(228,365,937)	(241,183,741)	(12,817,804)	(243,211,382)	(2,027,641)
Charges for Services	(1,409,983)	(2,113,217)	(703,234)	(2,129,536)	(16,319)
Miscellaneous	(268,861)	(265,861)	3,000	(265,861)	0
Total Revenues	(231,104,325)	(244,647,963)	(13,543,638)	(246,691,923)	(2,043,960)
Expenditures					
Salaries and Benefits	140,600,942	148,485,823	7,884,881	146,963,430	(1,522,393)
Services and Supplies	63,008,712	61,689,085	(1,319,627)	60,550,657	(1,138,428)
Support of Clients	80,789,590	98,881,820	18,092,230	102,704,336	3,822,516
Capital Assets	574,270	724,270	150,000	724,270	0
Interdepartmental Charges	21,997,285	23,876,602	1,879,317	24,579,766	703,164
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	306,970,799	333,657,600	26,686,801	335,522,459	1,864,859
Transfers					
Transfers In	(110,612,096)	(131,065,586)	(20,453,490)	(132,746,886)	(1,681,300)
Transfers Out	114,048,212	134,993,602	20,945,390	138,375,947	3,382,345
Total Transfers	3,436,116	3,928,016	491,900	5,629,061	1,701,045
Net County Cost	79,302,590	92,937,653	13,635,063	94,459,597	1,521,944

DESCRIPTION OF BUDGET CHANGES

Overall, the FY 2026–27 budget reflects a net cost increase of \$13.6 million, driven primarily by growth in Behavioral Health and Social Services programs, including increases of \$5.2 million in the Health and Human Services Operating Fund and \$7.1 million in SB 1020 Realignment Fund.

Intergovernmental Revenues have increased by \$12.8 million in State and Federal programs. Key drivers include new Behavioral Health Services Act (BHSA) Medi-Cal initiatives, including Behavioral Health Services and Supports (BHSS), Early Intervention, Full-Service Partnership (FSP), and Housing, which increase Medi-Cal revenue through higher allocations tied to caseloads, program expansions, and cost adjustments. These increases are primarily reflected in \$2.2 million in the Mental Health Services Act (Prop 63) Fund and \$10.6 million in the Mental Health County Funded Account Fund.

Intergovernmental Revenues within Health and Human Services Operating Fund, Social Services Division are projected to decrease by

Two Year Budget

DEPARTMENT BUDGET - HEALTH AND HUMAN SERVICES

\$4.2 million due to HR 1 changes that increase cost-sharing ratios, shifting a greater share of CalFresh program costs to the County and reducing federal revenue.

Charges for Services are projected to increase, largely driven by higher billable activity and program revenue in Homelessness & Coordinated Care administrative charges for managing multiple grants. This increase reflects adjustments in reimbursement rates and/or increased service utilization.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs. Overall costs decrease in FY 2027–28 due to the payoff of the County’s Pension Obligation Bond. Staffing changes include the addition of 1.0 FTE Assistant Director focused on Homelessness policy and coordinated care and 1.5 FTE Office Assistant III Bilingual positions supporting the operations of the Southern Marin Hub.

Services and Supplies are projected to decrease primarily due to the expiration and termination of grant-funded programs, including the closure of the COVID-era Public Health Outbreak Response activities. Additional decreases reflect the loss of SNAP-Ed funding following federal changes and other reductions in externally funded programs. These adjustments are not expected to significantly impact core service delivery.

Support of Clients expenditures are increasing, primarily due to expanded Medi-Cal programs associated with Behavioral Health Services Act (BHSA) reform and alignment with prior CalAIM-related payment changes. The most significant increase is \$14.8 million in the Mental Health Services Act (Prop 63) Fund, Behavioral Health and Recovery Services Division, reflecting expanded Behavioral Health programs and services previously approved by the Board of Supervisors. Additional increases are reflected in the Health and Human Services Operating Fund, including \$1.6 million in the Social Services Division and \$1.1 million in the Behavioral Health and Recovery Services Division, driven by increased caseloads, program growth, and rising service costs. Other changes to Support of Clients reflect In-Home Supportive Services (IHSS) provider COLA and Maintenance of Effort (4% statutory increase), and County Medical Services Program (CMSP) participation fee, statutorily set at \$576,000 for FY 2026–27. Increased indigent care enrollment associated with HR 1 changes to Medi-Cal is expected to drive additional ongoing costs, with \$1.5 million budgeted in FY 2027–28 to reflect this growth.

Interdepartmental Charges are increasing, mainly due to higher countywide administrative overhead costs, including technology, facilities, and other shared services.

Net Transfers are increasing, primarily due to changes in new Behavioral Health Services Act Medi-Cal initiatives which are expected to increase Medi-Cal revenue within BHSA, contributing to projected growth in Medi-Cal drawdown as well as increases to 2011 realignment fund usage for Social Services and Behavioral Health and Recovery Services, which are increasing. These changes reflect shifts in funding strategies to maximize federal reimbursement opportunities, align local resources with expanded Medi-Cal covered services, and support ongoing program growth within Behavioral Health and Recovery Services and Social Services.

The largest increase is \$10.6 million in the Mental Health County Funded Account Fund within the Behavioral Health and Recovery Services Division, primarily reflecting transfers to the Health and Human Services Operating Fund to support Medi-Cal program costs. Additional increases of \$7.4 million are reflected in the SB 1020 Realignment Fund.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
BEHAVIORAL HEALTH AND RECOVERY SERVICES	257.55	249.55	(8.00)	242.55	(7.00)
HHS GENERAL ADMINISTRATION	102.00	102.00	0.00	93.00	(9.00)
HOMELESSNESS AND COORDINATED CARE	19.00	19.00	0.00	19.00	0.00
PUBLIC HEALTH SERVICES	112.22	104.72	(7.50)	102.72	(2.00)
SOCIAL SERVICES	390.40	391.90	1.50	389.40	(2.50)
Total Department FTE	881.17	867.17	(14.00)	846.67	(20.50)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Continue implementation of the HHS Strategic Plan by translating priority goals into department-level actions with defined timelines, accountability, and performance measures
- 3.** Operationalize CalAIM programs by advancing services for the justice-involved population, implementing a new electronic health record and billing system, and fully rolling out Enhanced Care Management
- 4.** Strengthen contract management with Community-Based Organizations by developing and implementing standardized best practices for contracting, monitoring, and performance oversight
- 5.** Enhance employee engagement and retention by implementing strategies that strengthen connections to teams, the department, and the broader county organization
- 6.** Evaluate and implement productivity standards and identify new or expanded revenue opportunities to strengthen long-term fiscal sustainability
- 7.** Assess the operational and fiscal impacts of legislative and policy changes, including HR-1 and Proposition 1, and develop strategies to build safety-net resilience

Two Year Budget

KEY PERFORMANCE INDICATORS

52,383

Clients in Medi-Cal Caseload

68%

Share of Medi-Cal Clients
with Successful Redetermination

What is measured?

Number of clients on Medi-Cal in Marin County. Data are sourced from CalSAWS and include only county-managed Medi-Cal cases; individuals enrolled through Supplemental Security Income (SSI) or Medicare-linked Medi-Cal are not included. Calendar Year 2025.

Why it matters?

This KPI reflects overall enrollment in the Medi-Cal program in Marin County and helps the Department understand both service demand and broader coverage trends. Medi-Cal continues to be a critical source of health coverage for a significant portion of Marin County residents, particularly low-income individuals, and families. Monitoring enrollment trends allows the Department to anticipate changes in service needs, ensure appropriate staffing and resources, and support outreach efforts to maintain coverage for eligible residents.

What is measured?

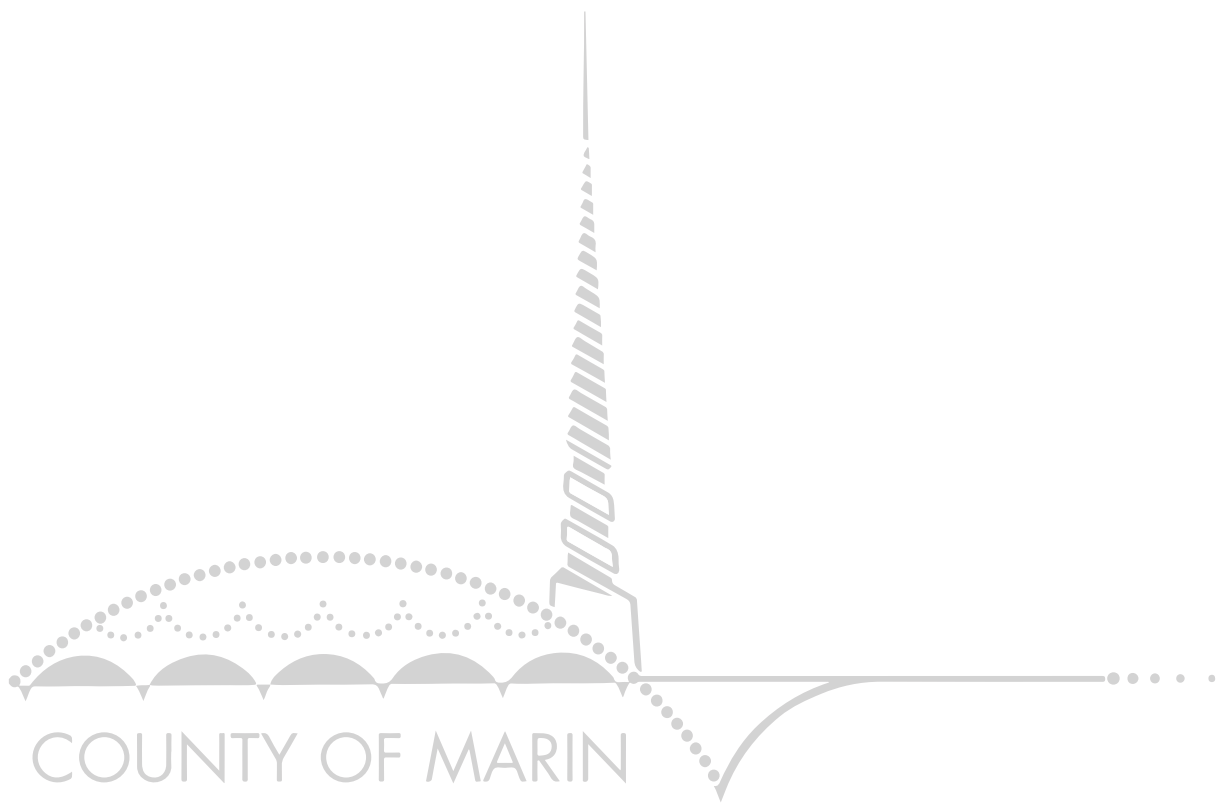
% of Medi-Cal cases that successfully redetermined their eligibility in calendar year 2025. Calendar Year 2025.

Why it matters?

This KPI measures the share of Medi-Cal cases that successfully complete the redetermination process and maintain ongoing eligibility.

While this metric reflects successful renewals, it does not fully capture all outcomes for cases due for redetermination. Cases not reflected as successfully redetermined may still be pending, transferred, or discontinued due to changes in eligibility or incomplete renewals. Quarterly variation is influenced by workload timing, case complexity, and the volume of renewals due.

Tracking this KPI helps the Department assess the effectiveness and timeliness of renewal processing, identify opportunities to improve client communication and retention, and ensure that eligible residents maintain access to critical health coverage.



COUNTY OF MARIN



Public Safety

Child Support Services

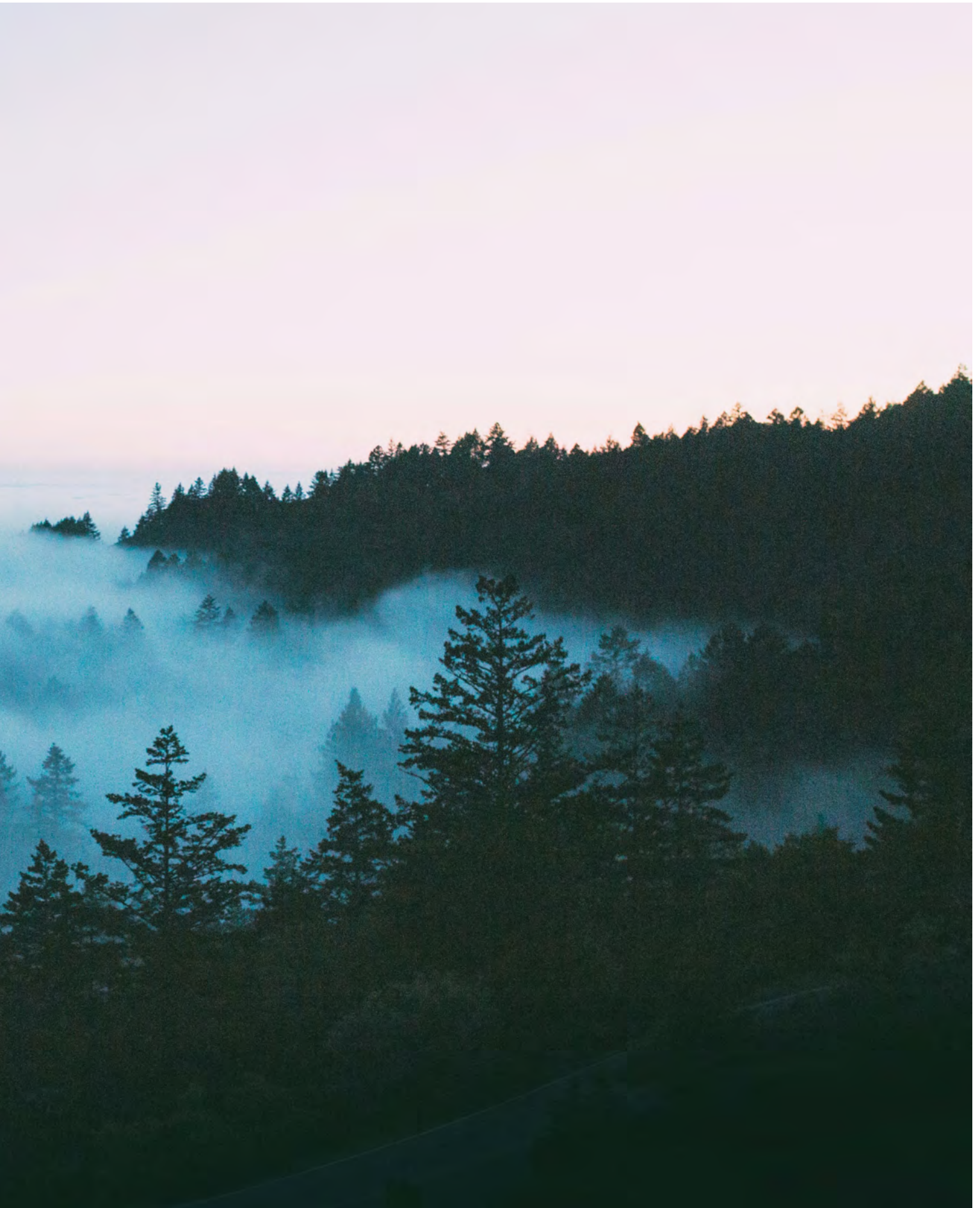
District Attorney

Marin County Fire

Probation

Public Defender

Marin County Sheriff-Coroner's Office



Two Year Budget

SERVICE AREA OVERVIEW - PUBLIC SAFETY

SERVICE AREA OVERVIEW

The Public Safety Service Area works to build and support safe communities throughout Marin County by collaborating with community partners to provide wildfire prevention and emergency preparedness, law enforcement and crime prevention, consumer protection, restorative justice and legal representation services, and child support, among other services.

DEPARTMENTS

Child Support Services

Child Support Services works with parents and guardians to establish and enforce child support orders, ensuring children and families receive the financial and medical support ordered by the Court.

District Attorney

The District Attorney is the elected public prosecutor whose principal duties include acting as the public prosecutor of violations of state law and county ordinance, instituting criminal proceedings against persons charged with or reasonably suspected of public offenses, providing advice to the Civil and Criminal Grand Juries and investigating criminal practices.

Marin County Fire

Marin County Fire is responsible for fire suppression and prevention, wildfire response, vegetation management and education, emergency medical services and paramedic services, urban search and rescue, as well as hazardous materials response. The department works with community and county partners to manage an emergency operations and command center, which provides fire and emergency dispatch services, coordinates emergency preparations.

Probation

Probation supervises adults and juveniles under court-ordered probation, conducts mandated court investigations and reporting to the courts, supports victims of crime, promotes restorative justice and oversees state-funded community-based supervision programs, as well as manages the Juvenile Hall facility. Specialty programs allow the Probation Department to work with our criminal justice partners to provide supervision and services to offenders and victims of specific crimes.

Public Defender

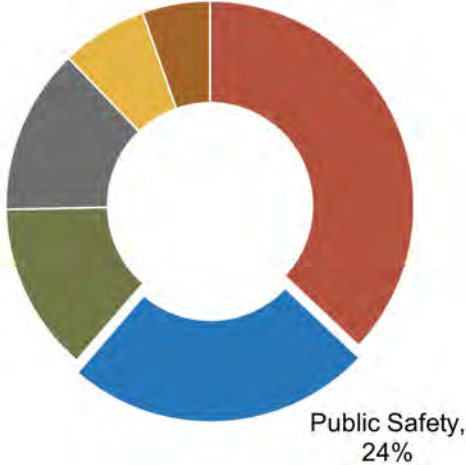
The Public Defender provides legal representation to indigent residents, conducts legal outreach to underserved communities, and offers immigration law resources. The Public Defender works with criminal justice partners on various restorative justice programs, including the criminal record expungement program.

Marin County Sheriff-Coroner's Office

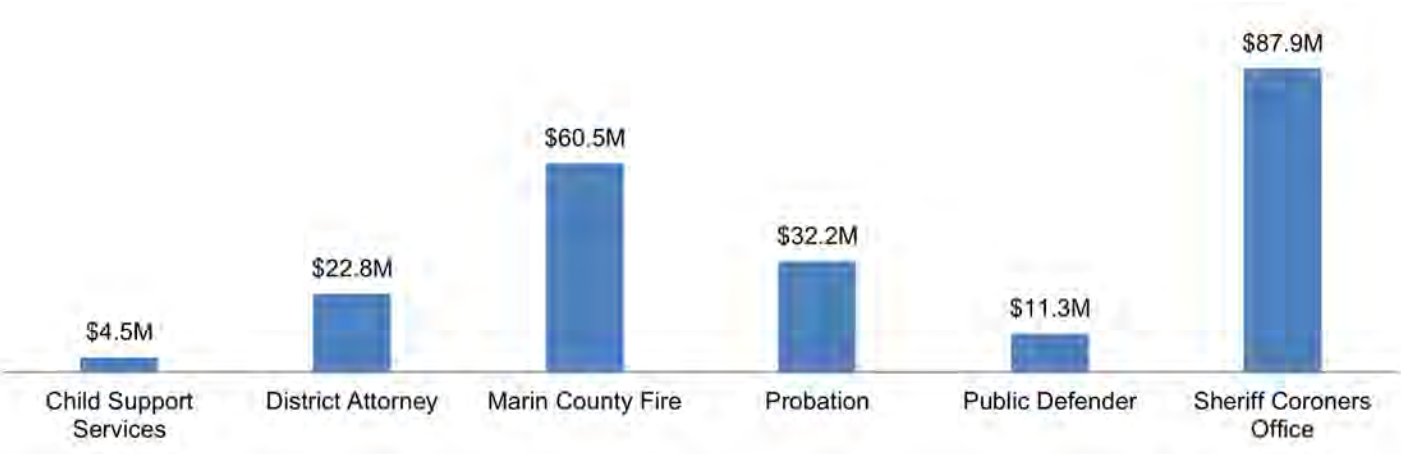
The Sheriff is an elected official whose office provides a variety of services to support safe communities, including providing law enforcement dispatch communications, engaging in patrol services and criminal investigations, providing for court security and county jail operations, and coroner services.

FY 2026-27 Total All Funds
Expenditure Budget \$902.6 Million

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services
- Non Departmental



FY 2026-27 Service Area Expenditures (\$ Millions)



Expenditures	FY 2024-25 Actuals	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2026-27 FTE
Child Support Services	3,785,531	4,177,530	4,465,513	287,983	20.00
District Attorney	19,426,436	20,537,788	22,757,601	2,219,813	86.00
Marin County Fire	63,169,875	55,183,795	60,516,020	5,332,225	175.00
Probation	25,601,265	30,753,361	32,163,332	1,409,971	126.50
Public Defender	9,737,059	9,836,773	11,296,570	1,459,797	44.40
Sheriff Coroners Office	80,373,251	82,536,923	87,933,926	5,397,003	300.00
Service Area Total	202,093,417	203,026,170	219,132,962	16,106,792	751.90

Two Year Budget

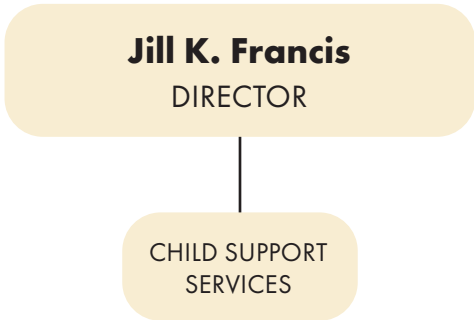
DEPARTMENT BUDGET - CHILD SUPPORT SERVICES

MISSION STATEMENT

Children deserve the security of having their needs met. Parents are responsible for providing financial, medical and emotional support for their children. To achieve these goals, we establish and enforce child support orders, treating all parties with respect, and serve the community through outreach and education.

DEPARTMENT OVERVIEW

The Child Support Services program works with parents and guardians – both those receiving child support and those ordered to pay support – to ensure children and families receive court-ordered financial and medical support.



88 Rowland Way, Suite 200
Novato CA 94945
Tel: 866-901-3212

MarinCounty.gov/CSS

DEPARTMENT BUDGET - CHILD SUPPORT SERVICES

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
From Use of Money	(3,000)	(3,000)	0	(3,000)	0
Intergovernmental	(3,388,858)	(3,267,808)	121,050	(3,267,808)	0
Charges for Services	0	0	0	0	0
Miscellaneous	(785,672)	(1,194,705)	(409,033)	(1,167,006)	27,699
Total Revenues	(4,177,530)	(4,465,513)	(287,983)	(4,437,814)	27,699
Expenditures					
Salaries and Benefits	3,414,106	3,603,714	189,608	3,571,305	(32,409)
Services and Supplies	478,790	584,078	105,288	581,799	(2,279)
Capital Assets	0	0	0	0	0
Interdepartmental Charges	284,634	277,721	(6,913)	284,710	6,989
Other Financing Uses	0	0	0	0	0
Total Expenditures	4,177,530	4,465,513	287,983	4,437,814	(27,699)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	0	0	0	0	0

DESCRIPTION OF BUDGET CHANGES

Child Support Services is fully cost-covered by State and Federal funding and adjusts expenditures based on estimated revenues.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been adjusted to reflect anticipated cost increases for vendor services, printing, postage, and facility-related expenses, including increased rents and leases due to the lease renewal and related improvements.

Interdepartmental Charges have been revised to account for countywide administrative overhead and phone services.

Two Year Budget

DEPARTMENT BUDGET - CHILD SUPPORT SERVICES

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
CSS ADMINISTRATION	20.00	20.00	0.00	20.00	0.00
Total Department FTE	20.00	20.00	0.00	20.00	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Continue to refine our practices that have historically led to a high percentage of child support collected and distributed to local families within the month that it is due
- 3.** In collaboration with the Office of the County Executive - Communications Team, implement targeted outreach to promote awareness of low- and no-cost services among economically disadvantaged families not currently enrolled, supporting family financial stability in Marin County and helping maintain State funding for these essential services

Two Year Budget

KEY PERFORMANCE INDICATORS

141

New Enrollments

What is measured?

This key performance indicator tracks the number of families enrolling for child support services to establish a child support order or enforce an existing order for child support. First half of federal fiscal year, October 2025 - March 2026.

Why it matters?

Child support strengthens families by providing financial stability, improving emotional well-being, and fostering positive development for children. Many parents are not aware that these vital services are available to them, regardless of their economic standing, at no more than \$35 annually. Increasing the number of enrollments allows the department to reach more families and increase financial stability for children across our community.

76.3%

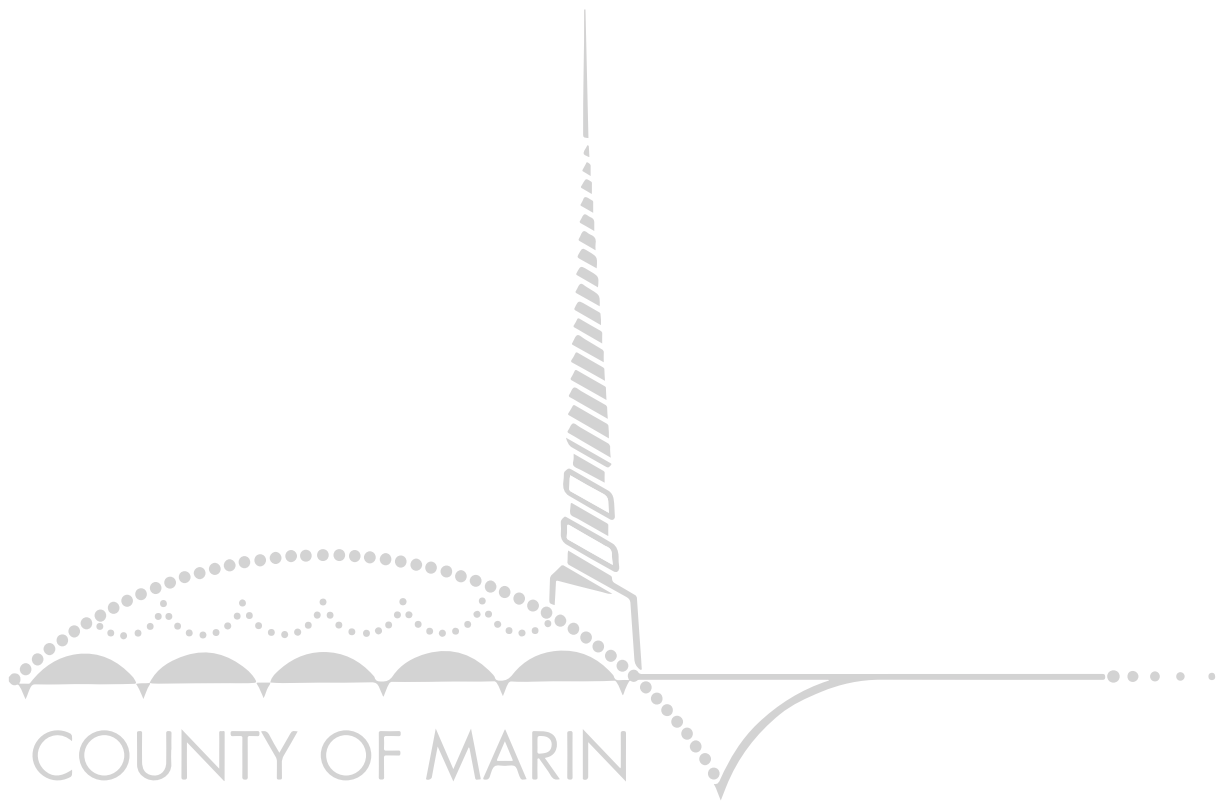
Child Support Paid and Distributed
Within the Month it is Due

What is measured?

Consistent, reliable monthly child support payments improve economic security for children by helping to cover essential living expenses including food, clothing, housing, and medical care. First half of federal fiscal year, October 2025 - March 2026.

Why it matters?

As of March 31, 2026, 76.3% of the monthly child support owed in the Marin County Child Support Services caseload was paid and distributed within the month it was due. This is the highest percentage in any local program within the state of California and over 5.0% more than the next highest performing program. Statewide average is 61.4%.



COUNTY OF MARIN

Two Year Budget

DEPARTMENT BUDGET - DISTRICT ATTORNEY

MISSION STATEMENT

The Marin County District Attorney's Office's primary mission is promoting safety through innovative and collaborative approaches to crime prevention and prosecution while maintaining our commitment to victims' rights, offender rehabilitation, consumer protection, and public engagement.

DEPARTMENT OVERVIEW

The District Attorney is by state law the public prosecutor responsible for the prosecution of criminal violations of state law and county ordinances. The District Attorney is an officer of the County and also an officer of the State when engaged in the prosecution of crimes. The principal duties of the District Attorney include acting as the public prosecutor of violations of state law and county ordinances; instituting criminal proceedings against persons charged with or reasonably suspected of public offenses; advising both the Civil and Criminal Grand Juries; and investigating and seeking both criminal and civil remedies for unlawful business practices.

Lori Frugoli
DISTRICT ATTORNEY

DISTRICT
ATTORNEY
SERVICES



3501 Civic Center Drive, Suite 145
San Rafael, CA 94903
Tel: 415-473-6460

MarinCounty.gov/DA

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	(962,782)	(870,903)	91,879	(888,000)	(17,097)
From Use of Money	0	0	0	0	0
Intergovernmental	(7,418,217)	(8,015,875)	(597,658)	(8,019,705)	(3,830)
Charges for Services	(356,773)	(369,218)	(12,445)	(350,975)	18,243
Miscellaneous	(146,942)	(262,835)	(115,893)	(262,898)	(63)
Total Revenues	(8,884,714)	(9,518,831)	(634,117)	(9,521,578)	(2,747)
Expenditures					
Salaries and Benefits	17,263,289	19,107,651	1,844,362	18,909,435	(198,216)
Services and Supplies	2,373,722	2,764,036	390,314	2,766,018	1,982
Support of Clients	0	0	0	0	0
Capital Assets	274,132	274,132	0	274,132	0
Interdepartmental Charges	626,645	611,782	(14,863)	632,363	20,581
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	20,537,788	22,757,601	2,219,813	22,581,948	(175,653)
Transfers					
Transfers In	(150,000)	(157,000)	(7,000)	(157,000)	0
Transfers Out	150,000	157,000	7,000	157,000	0
Total Transfers	0	0	0	0	0
Net County Cost	11,653,074	13,238,770	1,585,696	13,060,370	(178,400)

DESCRIPTION OF BUDGET CHANGES

Fines, Forfeitures, and Penalties revenues have decreased in line with current court collection trends, while Intergovernmental revenues have increased due to updated Proposition 172 projections. Charges for Services and Miscellaneous revenues are rising based on updated activity and service level expectations.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Adjustments to Salaries and Benefits reflect the conversion of a Supervising Investigator position from fixed term to regular status, which is fully offset by High-Tech Theft Apprehension Program funding, and a conversion of a Deputy District Attorney III position from fixed term to regular status.

Services and Supplies have been increased for the Sexual Assault Response Team (SART) program and on-call nursing services. Additional increases in Services and Supplies reflect costs to support key programs and digital evidence management. Transfers and Interdepartmental Charges have been updated to reflect higher realignment revenues and revised overhead costs.

Two Year Budget

DEPARTMENT BUDGET - DISTRICT ATTORNEY

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
CONSUMER PROTECTION	4.00	4.00	0.00	4.00	0.00
HIGH TECH THEFT APPREHENSION	5.00	5.00	0.00	4.00	(1.00)
MEDIATION SERVICES	1.00	1.00	0.00	1.00	0.00
PROSECUTION SERVICES	69.00	69.00	0.00	65.00	(4.00)
VICTIM WITNESS SERVICES	7.00	7.00	0.00	6.00	(1.00)
Total Department FTE	86.00	86.00	0.00	80.00	(6.00)

- 1.** Maintain and expand the use of forensic mental health specialists to ensure timely, accurate, and well-informed assessment of mental health and substance abuse related cases, including competency and mental health diversion determinations, thereby strengthening treatment outcomes, public safety, and court efficiency
- 2.** Implement a two-year, grant funded program administered by the District Attorney's Office, in collaboration with Behavioral Health and Recovery Services (BHRS) and county non-profit providers to reduce firearm suicide by 30% and increase public awareness of gun violence restraining orders as well as to increase call volume and outreach to the 9-8-8 Suicide & Crisis Lifeline
- 3.** Conduct data collection and analysis to identify departmental workloads and needs, evaluate program and initiative outcomes, develop key performance indicators, and improve transparency across the prosecution process; provide data support for Racial Justice Act reporting, public inquiries, grant compliance, and other departmental reporting needs
- 4.** Respond to the growing public need for transparency and accountability by leading ongoing data analysis to identify and address potential historical inequities in charging and case disposition; support an increasing volume of Racial Justice Act and California Public Records Act requests, motions, and petitions— including those resulting from new legislation—while advancing equity, openness, and public confidence in the justice system
- 5.** Strengthen community outreach to build awareness of the role of the various justice partners in public safety, how decisions are made, and how the justice system works in partnership with behavioral health and other agencies to support safer, healthier communities

Two Year Budget

KEY PERFORMANCE INDICATORS

4,978

Referrals Received

5

Mini-Grants Awarded for Gun Safety

What is measured?

4,978 of total case referrals received between 7/1/25-4/1/26. Of those, 2,390 have been filed cases, stratified by misdemeanor (1,882), felonies (347), and infractions (161). 7/1/25-4/1/26

Why it matters?

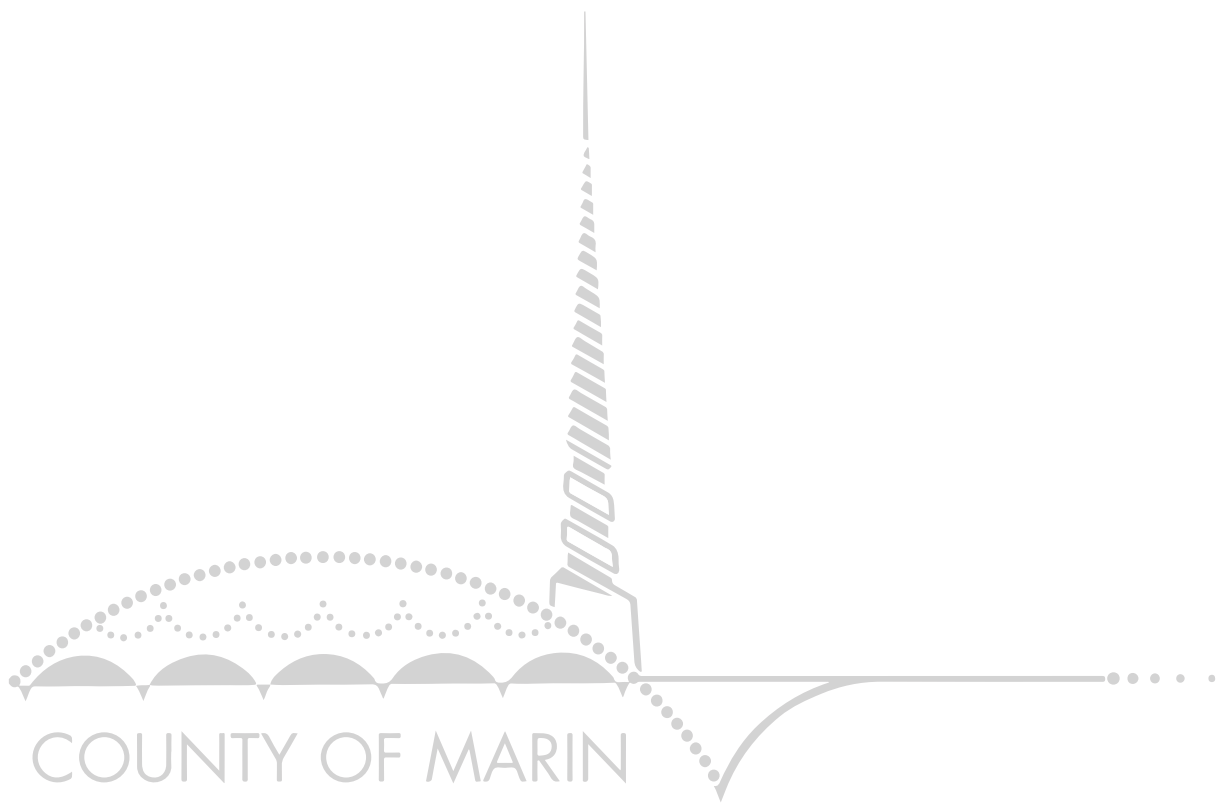
Tracking prosecution statistics on total referred cases and case types improves transparency. This KPI helps the department identify trends (although unpredictable), & promotes transparency.

What is measured?

5 of 6 CBO mini-grants awards are pending review as part of the BYRNE SCIP Grant award and Gun Safety Collaborative. 7/1/25-4/1/26

Why it matters?

Providing mini-grants to community organizations expands local capacity to deliver on Gun Violence Restraining Orders (GVRO) and distribute toolkits. This KPI builds community knowledge, increases early intervention, and strengthens prevention efforts by equipping trusted partners to respond to firearm-related risks.



COUNTY OF MARIN

Two Year Budget

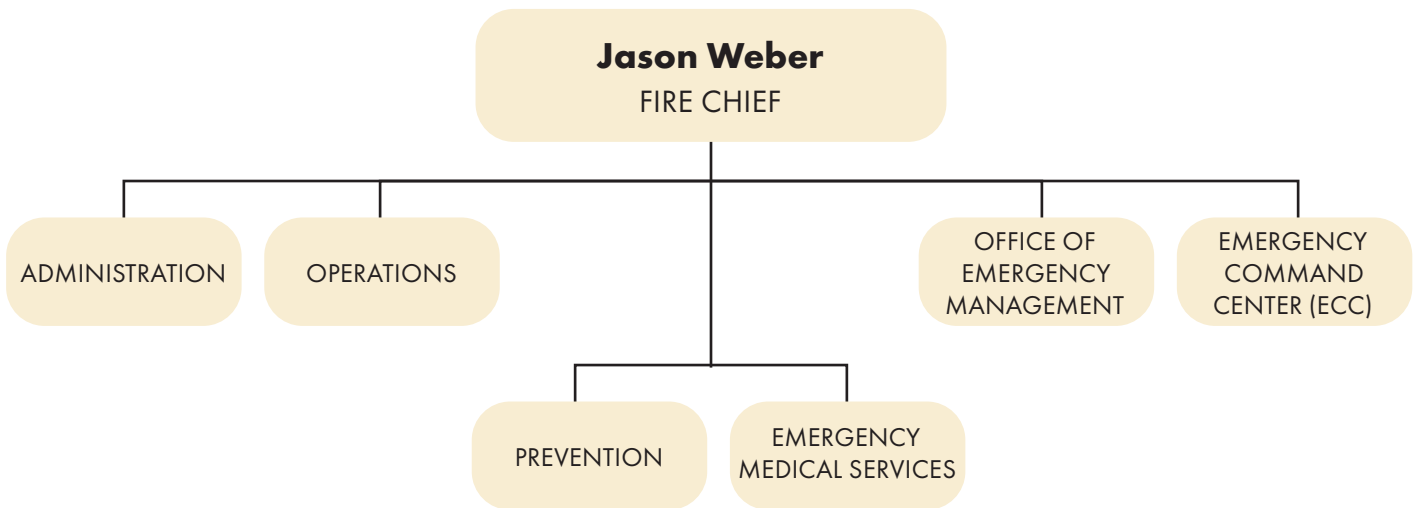
DEPARTMENT BUDGET - MARIN COUNTY FIRE

MISSION STATEMENT

In partnership with our community, we will be prepared, respond quickly, solve problems, be nice, and get home safely.

DEPARTMENT OVERVIEW

The Marin County Fire Department provides comprehensive, all-risk public safety services in Marin County, including County, State, and National Parks. Marin County is one of six CALFIRE contract counties, delivering wildland fire prevention and fire protection services across more than 260,000 acres. In addition to fire suppression and emergency response, the Department is responsible for countywide Emergency Management and operates the Emergency Command Center and dispatch services serving the entire County. The Marin County Fire Department also serves as the host agency for California Urban Search and Rescue Task Force 1 (CA-RTF1) and the North Bay Incident Management Team.



1600 Los Gamos Drive, Suite 300
San Rafael CA 94903

Tel: 415-473-6717

MarinCounty.gov/Fire

Two Year Budget
DEPARTMENT BUDGET - MARIN COUNTY FIRE

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(8,360,000)	(8,693,614)	(333,614)	(9,025,442)	(331,828)
Licenses and Permits	(235,000)	(304,000)	(69,000)	(310,000)	(6,000)
From Use of Money	0	0	0	0	0
Intergovernmental	(6,385,380)	(6,814,020)	(428,640)	(6,843,261)	(29,241)
Charges for Services	(27,462,997)	(29,180,885)	(1,717,888)	(29,203,434)	(22,549)
Miscellaneous	(96,300)	(78,000)	18,300	(80,000)	(2,000)
Total Revenues	(42,539,677)	(45,070,519)	(2,530,842)	(45,462,137)	(391,618)
Expenditures					
Salaries and Benefits	43,313,461	48,022,323	4,708,862	47,763,519	(258,804)
Services and Supplies	7,370,420	8,239,664	869,244	8,271,746	32,082
Support of Clients	0	0	0	0	0
Capital Assets	349,100	349,100	0	349,100	0
Interdepartmental Charges	3,545,167	3,654,933	109,766	3,749,895	94,962
Other Financing Uses	0	0	0	0	0
Contingencies	605,647	250,000	(355,647)	250,000	0
Total Expenditures	55,183,795	60,516,020	5,332,225	60,384,260	(131,760)
Transfers					
Transfers In	(392,500)	(542,500)	(150,000)	(542,500)	0
Transfers Out	392,500	542,500	150,000	542,500	0
Total Transfers	0	0	0	0	0
Net County Cost	12,644,118	15,445,501	2,801,383	14,922,123	(523,378)

DESCRIPTION OF BUDGET CHANGES

Responsibility for the Certified Unified Program Agency (CUPA) program has been transferred from the Department of Public Works to the Fire Department to align program oversight with related emergency response and regulatory functions. Associated budget adjustments are reflected in Charges for Services, Salaries and Benefits, and Services and Supplies within the General Fund.

Tax revenues have been increased to reflect projected property tax growth. Intergovernmental revenues have been increased to reflect new and revised agreements, including cost reimbursement arrangements, contract revenues, and updated projections for Proposition 172 Public Safety Sales Tax, which offsets the cost of providing mandated public safety services. Charges for Services have been increased to align with updated service demand, including CalFire activity, revised EMS shared service expectations, and updates to billing practices based on historical revenue trends.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Additional adjustments reflect a cost-covered increase of 9.0 FTE to

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY FIRE

support wildfire prevention, emergency preparedness, and public communications, fully offset by increased State revenues from CalFire.

Services and Supplies have been increased to support operational needs, including Urban Search and Rescue (USAR) program costs and utilities, with offsetting adjustments reflecting cost reallocations, revised contractual obligations, and updated interagency service arrangements.

Interdepartmental Charges have been revised to reflect broadband connectivity at Marin County Fire facilities, as well as updated building and vehicle maintenance, rent, and administrative overhead costs.

Transfers have been revised between West Marin transient occupancy tax funds to account for voter- and ordinance-required fire prevention services.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
EMS ADMINISTRATION	38.00	44.00	6.00	43.00	(1.00)
FIRE ADMINISTRATION	14.00	15.00	1.00	15.00	0.00
FIRE DISPATCH	20.00	21.00	1.00	21.00	0.00
FIRE OPERATIONS	54.00	54.00	0.00	54.00	0.00
FIRE OPERATIONS TRAINING	0.00	1.00	1.00	1.00	0.00
FIRE PREVENTION ADMINISTRATION	3.00	3.00	0.00	3.00	0.00
MCFD DEFENSIBLE SPACE	0.00	0.00	0.00	0.00	0.00
OEM ADMINISTRATION	11.00	11.00	0.00	10.00	(1.00)
TAMALPAIS CREW	19.00	19.00	0.00	19.00	0.00
VEGETATION MANAGEMENT	2.00	2.00	0.00	2.00	0.00
WASTE MANAGEMENT	0.00	5.00	5.00	5.00	0.00
Total Department FTE	161.00	175.00	14.00	173.00	(2.00)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Support implementation of enhanced defensible space policies by developing guidance materials, training 100% of defensible space inspection staff, and completing an evaluation of compliance trends and risk reduction outcomes to inform future Board consideration, by June 30, 2028
- 3.** Collaborate with cities, towns, and partner agencies to implement evacuation readiness improvements, including public education and operational planning enhancements, with the goal of achieving measurable evacuation clearance time improvements in at least two high-risk communities, by June 30, 2028
- 4.** Establish a sustainable prescribed fire program framework by formalizing workforce pathways, expanding interagency agreements, increasing trained personnel capacity, and streamlining permitting and operational coordination to enhance collaboration with landowners, partner agencies, and community groups and support continued annual growth in prescribed fire acreage, including a 25% year-over-year increase, by June 30, 2028
- 5.** Advance implementation of the Fire Facilities Plan by prioritizing projects, improving capital project readiness for at least two facilities, and coordinating funding strategies with the Office of the County Executive and Department of Public Works, by June 30, 2028
- 6.** Manage the transition of the Certified Unified Program Agency (CUPA) and Urban Search and Rescue (USAR) from the Department of Public Works to the Fire Department, while completing post-transition optimization efforts, including aligning staffing and reporting structures, streamlining workflows, integrating performance metrics, enhancing customer service, and maintaining full regulatory compliance through December 31, 2027
- 7.** Implement targeted wildfire mitigation strategies in at least three high-risk or underserved communities, incorporating defensible space assistance, vegetation management, and culturally responsive outreach to reduce wildfire risk and improve community resilience, by June 30, 2028

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY FIRE

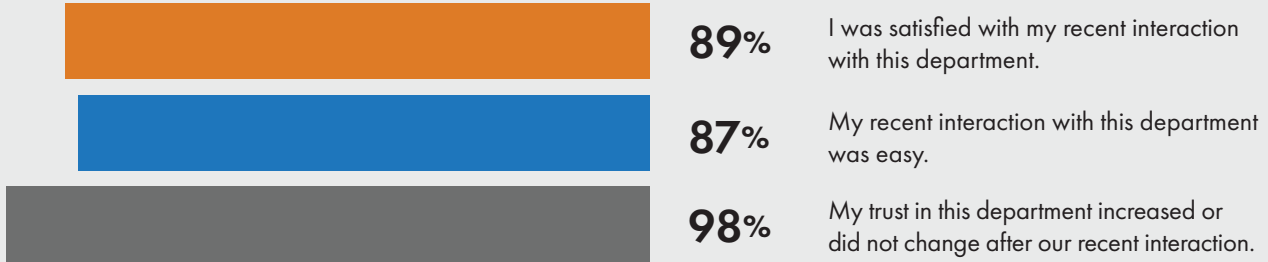
- 8.** Evaluate and enhance emergency communications and decision-support systems by implementing at least two technology or interoperability improvements that support faster, more coordinated emergency response, by June 30, 2028
- 9.** Expand leadership development and succession planning by establishing a formal, tiered Leadership Academy that includes a Mid-Level Manager program focused on supervisory skills, fiscal accountability, labor relations, and cross-department collaboration, along with advanced leadership development for high-potential staff and documented succession strategies for critical leadership positions, using facilitated workshops, guest speakers, and scenario-based exercises tailored to fire and emergency services, by June 30, 2028
- 10.** Establish a formal after-action and continuous improvement framework that integrates incident reviews, exercises, and lessons learned into updated policies, training curricula, and operational practices, by June 30, 2028
- 11.** Integrate climate projections and fire risk data into long-range planning by identifying and prioritizing at least three fire-resilient infrastructure or response corridor adaptation projects for future funding consideration, by June 30, 2028
- 12.** Analyze call-processing, turnout, and dispatch workflows to identify inefficiencies impacting reflex time; deliver focused training and revise procedures to improve readiness and achieve a 10% or greater reduction in reflex time
- 13.** Coordinate cross-departmental and community partner preparedness efforts to improve readiness, evacuation awareness, and individual and organizational resilience through culturally responsive outreach and inclusive planning that addresses access, language, and mobility needs across the community
- 14.** Strengthen continuity of government by aligning emergency operations, succession planning, and workforce resilience into a unified readiness framework
- 15.** Support a resilient local economy by coordinating recovery planning with county departments, businesses, and regional partners

- 16.** Use hazard data and post-incident analysis to inform infrastructure adaptation and mitigation investments that strengthen emergency response
- 17.** Implement hazard mitigation projects addressing wildfire, sea-level rise, flooding, landslides, and extreme heat
- 18.** With the Community Development Agency, review existing ordinances and streamlined abatement procedures and return to the Board of Supervisors with recommendations to enhance defensible space ordinances
- 19.** With internal and community stakeholders, engage and seek input from the San Geronimo Valley and surrounding communities to develop a new headquarters at the former golf course site
- 20.** In coordination with the Office of Equity, review internal retention policies and increase the diversity and reach of recruitment efforts by hosting special camps and information sessions in Marin and at related agencies across Northern California
- 21.** Engage Marin City and West Marin communities to utilize updated evacuation & community risk software provided by Marin Wildfire Prevention Authority to inform annual evacuation route and vegetation management workplan
- 22.** In coordination with the Department of Public Works and the Office of the County Executive, update the five-year Fire Facilities Plan to include current and long-term needs for all department facilities in Marin

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: Local partners to the Office of Emergency Management (46 responses)

10

Minutes for AlertMarin
Dissemination Speed

What is measured?

Overall time required to disseminate emergency alerts via IPAWS and/or utilizing emergency data for critical incidents.

Why it matters?

Disseminating emergency alerts is critical to enabling the community actions requested by emergency officials. Timely alerts save lives during critical incidents when actions must be taken within minutes. We reduced the time it takes to disseminate an alert by 33% (from 15 to 10 minutes) in the last 2 years, which accelerates community response times.

02:11

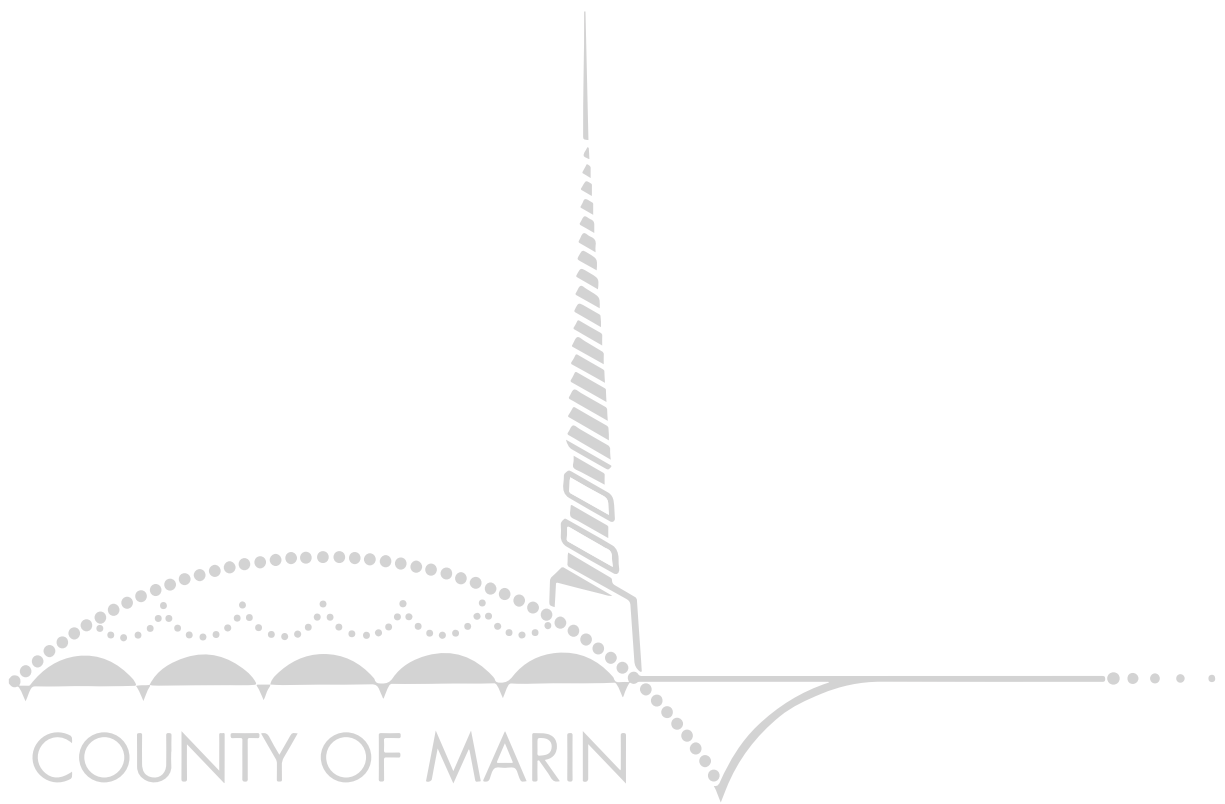
Turnout Time (minutes : seconds)

What is measured?

Turnout time is defined by the National Fire Protection Association (NFPA) as the interval between when units are notified of an incident (dispatched) and when they begin responding (wheels in motion). This metric reflects the speed at which resources initiate their response following dispatch notification. Calendar Year 2025

Why it matters?

Most of Marin County Fire Department's service area is classified as rural to remote according to NFPA definitions, which establish a target turnout time of 1 minute and 20 seconds (80 seconds) for 90% of incidents. The data presented are derived from the Computer-Aided Dispatch (CAD) system and represent average turnout times across all Marin County Fire Department engines and ambulances. As a result, the dataset is weighted toward emergency medical responses, while still incorporating fire response activity.



COUNTY OF MARIN

Two Year Budget

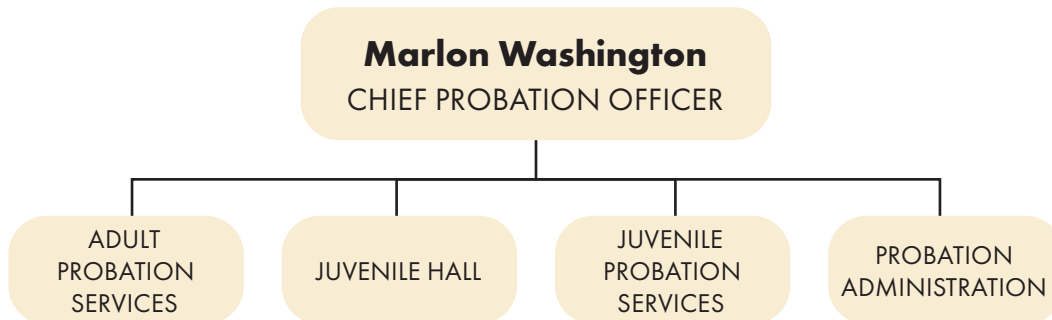
DEPARTMENT BUDGET - PROBATION

MISSION STATEMENT

The Marin County Probation Department advances community safety and well-being through accountability, equity, and supportive rehabilitation. We partner with justice-involved individuals, victims, and the community to foster positive change, reduce harm, and build pathways to success.

DEPARTMENT OVERVIEW

The Marin County Probation Department works to create safer, stronger communities by integrating accountability with opportunities for growth. Guided by our strategic priorities, we deliver fair court services, evidence-based supervision, and restorative programs that reduce recidivism and promote healing. We collaborate with the courts, law enforcement, schools, and community organizations to provide innovative interventions, expand equitable access to services, and support individuals in achieving lasting change. Our commitment to integrity, continuous improvement, and community partnership drives every aspect of our work.



3501 Civic Center Drive, Suite 265
San Rafael, CA 94903

Tel: 415.473.6599

[MarinCounty.gov/Probation](https://www.marincounty.gov/Probation)

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
Fines and Forfeitures	(10,000)	(10,500)	(500)	(11,000)	(500)
From Use of Money	0	0	0	0	0
Intergovernmental	(16,737,612)	(17,692,614)	(955,002)	(17,401,293)	291,321
Charges for Services	(20,000)	(21,000)	(1,000)	(21,500)	(500)
Miscellaneous	0	0	0	0	0
Total Revenues	(16,767,612)	(17,724,114)	(956,502)	(17,433,793)	290,321
Expenditures					
Salaries and Benefits	24,116,465	24,712,968	596,503	24,557,724	(155,244)
Services and Supplies	4,981,917	5,660,502	678,585	5,081,917	(578,585)
Support of Clients	100,000	100,000	0	100,000	0
Capital Assets	0	0	0	0	0
Interdepartmental Charges	1,554,979	1,689,862	134,883	1,726,736	36,874
Contingencies	0	0	0	0	0
Total Expenditures	30,753,361	32,163,332	1,409,971	31,466,377	(696,955)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	13,985,749	14,439,218	453,469	14,032,584	(406,634)

DESCRIPTION OF BUDGET CHANGES

Adjustments include an increase to Intergovernmental Revenues to reflect updated projections for the statewide allocation of Proposition 172 Public Safety Sales Tax, as well as increased State revenues for AB109 Realignment funding.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. The budget also includes AB109 Realignment funding for salaries and benefits to support staffing and programming approved by the Community Corrections Partnership (CCP) and Board of Supervisors. Services and Supplies have been increased to support expanded implementation of the JI CalAIM (Path 3) program.

Interdepartmental Charges have been revised to reflect updated vehicle maintenance, technology, and administrative overhead costs.

Two Year Budget

DEPARTMENT BUDGET - PROBATION

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ADULT PROBATION SERVICES	69.50	69.50	0.00	69.50	0.00
JUVENILE HALL	23.00	23.00	0.00	23.00	0.00
JUVENILE PROBATION SERVICES	18.00	18.00	0.00	18.00	0.00
PROBATION ADMINISTRATION	16.00	16.00	0.00	16.00	0.00
Total Department FTE	126.50	126.50	0.00	126.50	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Develop a database for batterer’s treatment providers to utilize for referrals from Probation, online registration, access to attendance, and completion of program participation
- 3.** Develop plans in partnership with Health and Human Services and the Sheriff’s Department as part of the state’s CalAIM Path 3 initiatives to ensure seamless care continuity, screening, and access to public benefits and services for adults and youth in the criminal justice system through the County, community providers, or managed care plans
- 4.** Conduct an annual comprehensive review of Juvenile Hall operations and youth outcomes in accordance with Title 15 and adhere to Board of State and Community Corrections (BSCC) standards, and address identified improvements to monitor equity metrics, enhance access to and delivery of healthcare services, and improve engagement in and delivery of rehabilitation and reentry programs
- 5.** Update and implement risk assessment tools for domestic violence and DUI cases, including a specialized tool for repeat DUI offenders, to guide individualized supervision plans that promote accountability, target treatment services, and reduce recidivism

Two Year Budget

KEY PERFORMANCE INDICATORS

667

Probation Client Caseload

What is measured?

Number of individuals serving a term of probation at any time in 2025. Calendar Year 2025.

Why it matters?

This number informs how strained our current resources are (i.e. how many clients do we need to assign to each officer and also tells us about trends following legislative changes to articulate new needs.

79.2%

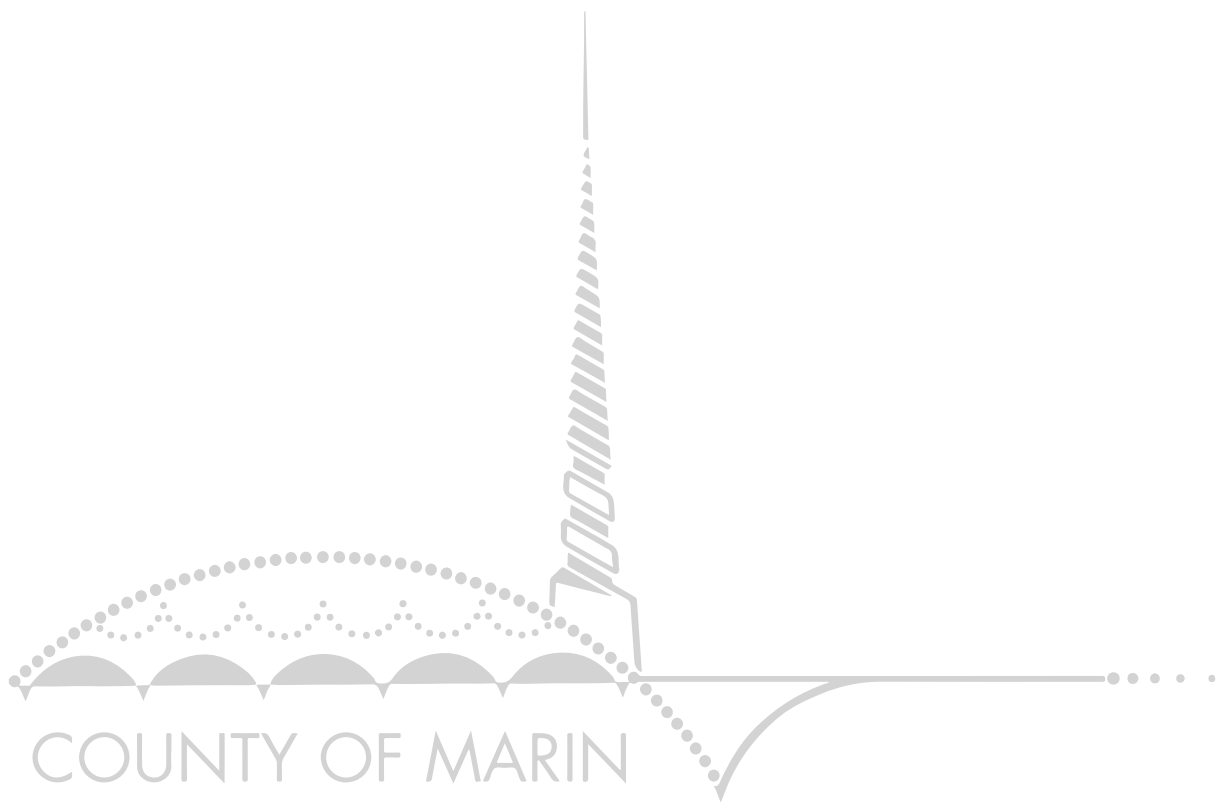
Probation Success Rate

What is measured?

% of individuals that completed probation without a violation. Calendar Year 2025.

Why it matters?

This value informs how the effectiveness of our methods is changing over time. We watch this number carefully to inform our internal decisions surrounding our evidence-based practices.



Two Year Budget

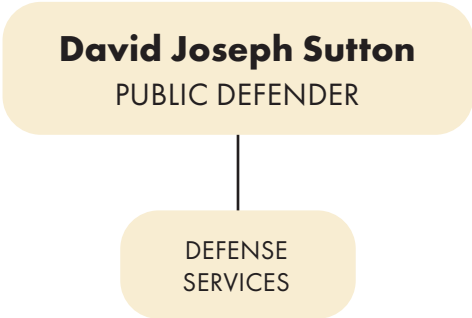
DEPARTMENT BUDGET - PUBLIC DEFENDER

MISSION STATEMENT

The Office of the Marin County Public Defender strives to provide effective and innovative legal services by protecting the constitutional rights of our clients while treating them with respect and encouraging them to lead productive and positive lives.

DEPARTMENT OVERVIEW

The Public Defender’s Office provides legal and holistic representation for those who are unable to afford counsel, including clients with undocumented immigration status. Public Defender staff also represent clients in felony, misdemeanor, juvenile, family support, and civil mental health cases, and work with community justice partners and community-based organizations to connect clients to services.



3501 Civic Center Drive, Suite 139
San Rafael, CA 94903
Tel: 415-473-6321

MarinCounty.gov/Public-Defender

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
From Use of Money	0	0	0	0	0
Intergovernmental	(2,542,217)	(2,810,344)	(268,127)	(2,823,395)	(13,051)
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	(2,542,217)	(2,810,344)	(268,127)	(2,823,395)	(13,051)
Expenditures					
Salaries and Benefits	9,259,607	10,466,173	1,206,566	10,369,305	(96,868)
Services and Supplies	321,344	567,055	245,711	569,083	2,028
Support of Clients	0	0	0	0	0
Capital Assets	0	0	0	0	0
Interdepartmental Charges	255,822	263,342	7,520	274,465	11,123
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	9,836,773	11,296,570	1,459,797	11,212,853	(83,717)
Transfers					
Transfers In	(150,000)	(150,000)	0	(150,000)	0
Transfers Out	150,000	150,000	0	150,000	0
Total Transfers	0	0	0	0	0
Net County Cost	7,294,556	8,486,226	1,191,670	8,389,458	(96,768)

DESCRIPTION OF BUDGET CHANGES

Intergovernmental Revenues have been increased to reflect updated projections for Proposition 172 Public Safety Sales Tax, which offsets the costs of providing mandated public safety services, and AB109 Realignment revenues to support programming and services aimed at reducing recidivism.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Services and Supplies have been increased to support interpretation, evidence storage, and immigrant support services.

Adjustments to Salaries and Benefits within the AB109 Realignment fund reflect staffing and programming approved by the Community Corrections Partnership (CCP) and Board of Supervisors to support recidivism reduction efforts.

Interdepartmental Charges have been revised to reflect updated building maintenance, technology, and administrative overhead costs.

Two Year Budget

DEPARTMENT BUDGET - PUBLIC DEFENDER

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
DEFENSE SERVICES	44.40	44.40	0.00	41.40	(3.00)
Total Department FTE	44.40	44.40	0.00	41.40	(3.00)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Collaborate with the Criminal Justice Partners and Behavioral Health and Recovery Services to plan for and address the potential expansion of felony caseloads and increase in mandatory court-ordered drug treatment plans as a result of the implementation of Proposition 36
- 3.** Collaborate with UC Berkeley and San Francisco State University to onboard semester-long clinical social work externs/interns in the Public Defender's social work unit to address misdemeanor clients' needs, improve case outcomes, and support interventions that reduce future system involvement

Two Year Budget

KEY PERFORMANCE INDICATORS

1,284

Immigration consultations completed

What is measured?

Number of corresponding immigration consultations completed relating to a community member's underlying criminal case or general immigration consultation with community members. Calendar Year 2025

Why it matters?

For community members charged with criminal offenses, staff immigration attorneys provide analysis and feedback to community members regarding what effect, if any, a conviction will have on their immigration status, their ability to travel internationally and return home to Marin County, and their ability to adjust or modify their status in the future after suffering a criminal conviction. Staff immigration attorneys also provide meaningful plea agreement alternatives that will protect a community member's immigration status irrespective of a criminal conviction. These consultations occur in conjunction with and with the assistance of a community member's defense attorney.

For general consultations, immigration staff reviewed and met with community members to provide advice and guidance on their ability to access services, adjust their status, and explore options for naturalizing or maintaining their status.

6,572

Cases and Matters Closed

What is measured?

Number of cases or matters that were resolved or closed. Calendar Year 2025.

Why it matters?

In 2025, the Marin County Public Defender's Office closed 6,533 cases or matters and completed 39 additional advice-and-assistance matters that did not involve an actual case, but the office assisted community members in some manner, resulting in a total of 6,572 matters resolved or closed. This reflects a high-volume practice, averaging 544 closed cases or matters per month.

The largest share of closed work involved misdemeanor cases, with 3,982 closures (61%), followed by felony matters at 1,125 (17%) and Clean Slate cases at 1,111 (17%). The office also closed a range of specialized litigation matters, including 10 post-conviction matters, 55 collaborative court matters, 98 juvenile cases, and 106 civil mental health cases. Together, these figures show that the department's closure activity extended beyond traditional criminal defense and included case resolution across reentry-related, youth, collaborative court, and civil/mental health practice areas.

What is not captured in the data is the social work, DMV support services, and other holistic support provided to community members alongside the legal representation they received. The office provides prosocial restorative services to all clients with the aim of ensuring that economic or social barriers are not impediments to lasting success for community members following their engagement with the criminal legal system, and as a means to meaningfully exit these community members from the criminal legal system permanently.



COUNTY OF MARIN

Two Year Budget

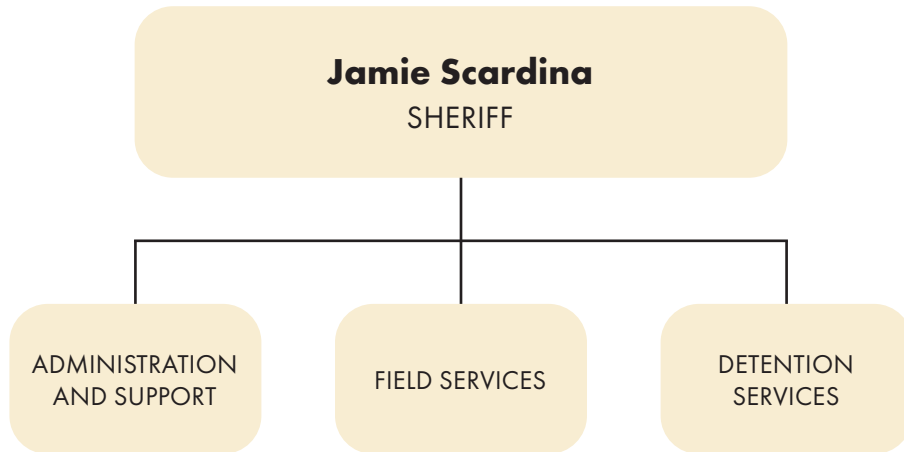
DEPARTMENT BUDGET - MARIN COUNTY SHERIFF CORONER'S OFFICE

MISSION STATEMENT

The Marin County Sheriff's Office is committed to partnering with our communities to provide leadership and excellence in public safety.

DEPARTMENT OVERVIEW

The Sheriff is a constitutionally elected official whose primary responsibilities are to enforce local, state and Federal laws, operate the county jail and provide security to the Superior Court. The department also operates law enforcement dispatch services, assumes the duties of the county coroner and provides patrol services in unincorporated areas of the County.



1600 Los Gamos Drive, Suite 200
San Rafael, CA 94903
Tel: 415-473-7250

MarinCounty.gov/Sheriff

DEPARTMENT BUDGET - MARIN COUNTY SHERIFF CORONER'S OFFICE

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	(410,000)	(414,000)	(4,000)	(418,000)	(4,000)
From Use of Money	0	0	0	0	0
Intergovernmental	(20,656,373)	(22,157,006)	(1,500,633)	(22,396,050)	(239,044)
Charges for Services	(8,995,769)	(9,364,852)	(369,083)	(9,637,317)	(272,465)
Miscellaneous	(46,739)	(48,010)	(1,271)	(48,470)	(460)
Total Revenues	(30,108,881)	(31,983,868)	(1,874,987)	(32,499,837)	(515,969)
Expenditures					
Salaries and Benefits	69,008,083	73,260,109	4,252,026	74,435,762	1,175,653
Services and Supplies	5,763,831	6,076,079	312,248	6,076,079	0
Support of Clients	0	0	0	0	0
Capital Assets	538,000	640,570	102,570	640,570	0
Interdepartmental Charges	7,227,009	7,957,168	730,159	8,100,602	143,434
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	82,536,923	87,933,926	5,397,003	89,253,013	1,319,087
Transfers					
Transfers In	(378,185)	(394,385)	(16,200)	(402,767)	(8,382)
Transfers Out	378,185	394,385	16,200	402,767	8,382
Total Transfers	0	0	0	0	0
Net County Cost	52,428,042	55,950,058	3,522,016	56,753,176	803,118

DESCRIPTION OF BUDGET CHANGES

Intergovernmental Revenues have been increased to reflect updated projections for Proposition 172 Public Safety Sales Tax and Peace Officer Standards and Training (POST) revenues, with offsetting decreases to remove State Criminal Alien Assistance Program (SCAAP) funding. Charges for Services have been increased to reflect updated estimates for contractual communications dispatcher and court-related revenues, partially offset by reductions in regional intelligence program revenue.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Services and Supplies have been increased for body worn camera costs, coroner pathology services, digitization of personnel files, communications training support, and telephone system contracts.

Interdepartmental Charges include revised vehicle maintenance, technology, and other administrative overhead costs. Other increases reflect General Fund and Community Correction Partnership (CCP) support for the inmate welfare program.

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY SHERIFF CORONER'S OFFICE

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
AUTO THEFT	1.00	1.00	0.00	1.00	0.00
COMMUNICATIONS	35.00	36.00	1.00	36.00	0.00
COORDINATION OF PROBATION	2.00	2.00	0.00	2.00	0.00
CORONER	5.00	5.00	0.00	5.00	0.00
COURT SERVICES	18.00	18.00	0.00	18.00	0.00
DOCUMENTARY SERVICES	12.00	12.00	0.00	12.00	0.00
INVESTIGATIONS	12.00	12.00	0.00	12.00	0.00
JAIL	102.00	102.00	0.00	102.00	0.00
PATROL SERVICES	87.00	87.00	0.00	87.00	0.00
PROFESSIONAL STANDARDS	5.00	5.00	0.00	5.00	0.00
SCO ADMINISTRATION	5.00	5.00	0.00	5.00	0.00
SCO FISCAL SERVICES	5.00	5.00	0.00	5.00	0.00
SCO TECHNOLOGY SERVICES	7.00	7.00	0.00	7.00	0.00
SPECIAL INVESTIGATIONS UNIT	3.00	3.00	0.00	3.00	0.00
Total Department FTE	299.00	300.00	1.00	300.00	0.00

- 1.** Continue the Human Performance Team's focus on the health and wellness of both sworn and professional staff, and create additional early intervention tools to help staff navigate difficult situations
- 2.** Continue implementation of a new Records Management System by conducting site visits, reviewing system capacity demonstrations with other public safety agencies, and establishing a multi-agency project management team to build a system that provides automated report writing, custody management, and a warrants/records database capable of communicating with the District Attorney's Office and the Marin Superior Court case management systems
- 3.** Implement a three-year biometric monitoring bracelet program to reduce in-custody deaths and increase early medical interventions for at-risk incarcerated persons in the Marin County Jail
- 4.** In partnership with the County of Marin's Department of Public Works, plan for the replacement of Marin County Jail cell furniture for the entire facility
- 5.** With grant funding, reduce recidivism and provide substance use and mental health disorder treatment and supportive services for Prop 47 eligible offenders within the criminal justice system who have a history of low-level offenses due to homelessness, mental health, and co-occurring substance use disorders
- 6.** In partnership with the County of Marin's Department of Public Works, explore the possibility for the construction of a County Morgue and Training Facility

Two Year Budget

KEY PERFORMANCE INDICATORS

129,893

Calls for Service

110

Training Hours

What is measured?

Calls for service to Command Center for the Marin County Sheriff's Office (MCSO). Calendar Year 2025

Why it matters?

Our dispatch center received 131,870 calls during calendar year 2025 and 129,893 of the calls were for Sheriff's Office matters. A majority of our activity is initiated by requests and calls for assistance from the public. The average number of calls per day in 2025 was 356, which keeps both our dispatchers and our field services staff busy.

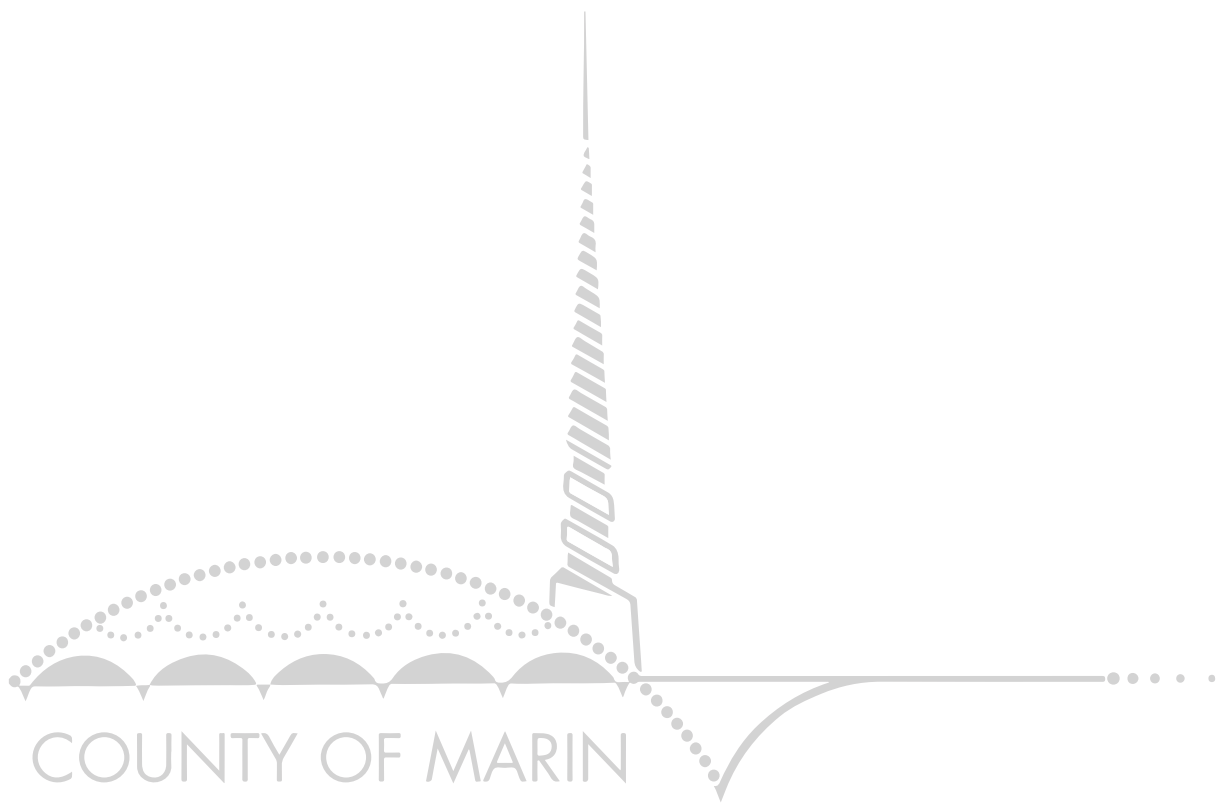
What is measured?

Average quantity of hours of training per deputy sheriff. Calendar Year 2025

Why it matters?

California law enforcement and custodial agencies interact with several oversight bodies providing guidance and training requirements for sworn personnel. California Peace Officers Standards and Training (POST) and the Board of State and Community Corrections (BSCC) are two entities who set best practices in our profession. These organizations formalize many training requirements, and our internal policies require additional training for our staff. Marin County Sheriff's Office deputies attend in-service training, collateral assignment / specialty work assignment training, as well as online courses in areas including communications and equity, diversity, and inclusion. Opportunities such as work-related conferences, instructor re-certifications, and career advancement training is offered to personnel to build on their leadership capabilities.

This ongoing commitment to training our staff enhances the level of service we provide the public. By adopting changes in legal requirements and adhering to best practices for public safety agencies, our preparation equips MCSO to be at the forefront of positive policing practices.



COUNTY OF MARIN



Administration and Finance

Assessor-Recorder-County Clerk
Board of Supervisors
County Counsel
Department of Finance
Elections
Human Resources
Information Services and Technology
Office of the County Executive
Retirement



Two Year Budget

SERVICE AREA OVERVIEW - ADMINISTRATION AND FINANCE

SERVICE AREA OVERVIEW

The Administration and Finance Service Area serves the County and community through public services, including certificates, tax collection, elections, and data management. Internal services support recruitment, finance and budget, legal counsel, and the County's retirement system.

DEPARTMENTS

Board of Supervisors

The Board of Supervisors is elected by residents in each of the County's five districts and serves as the legislative and executive body responsible for overall County government.

Office of the County Executive

The Office of the County Executive operates directly under the Board of Supervisors to implement policy decisions, provide management and fiscal oversight, and oversee countywide programs for animal services, climate and sustainability, and the Office of Equity.

Assessor-Recorder-County Clerk

The Assessor-Recorder-County Clerk, an elected position, determines taxable property values and administers property tax law. The office maintains records like births, deaths, and marriages and handles civil ceremonies and marriage licenses.

County Counsel

County Counsel serves as legal counsel in civil matters for the Board of Supervisors, all County departments, and some special districts, files and litigates cases and renders legal opinions.

Department of Finance

The Department of Finance provides financial, accounting, property tax, and estate services for residents, County departments, schools, and special districts.

Elections

The Elections Department conducts federal, state, and local elections within Marin County, maintains current voter registration files, and administers local provisions of campaign financing and reporting.

Human Resources

The Human Resources Department oversees employee recruitment and classification, employee benefits, equal employment opportunity, training and development, labor relations, employee relations, and the volunteer and intern program. The department also leads Risk Management efforts, including workplace safety, workers' compensation, liability programs, and regulatory compliance.

Information Services and Technology

The Information Services and Technology Department deploys information services and telecommunications technologies throughout the County government and maintains the County's technology infrastructure.

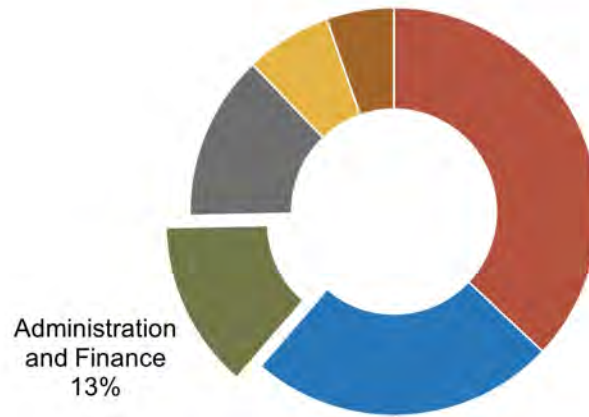
Retirement

The Marin County Employees' Retirement Association (MCERA) administers the County's retirement system and invests in assets exceeding \$3 billion.

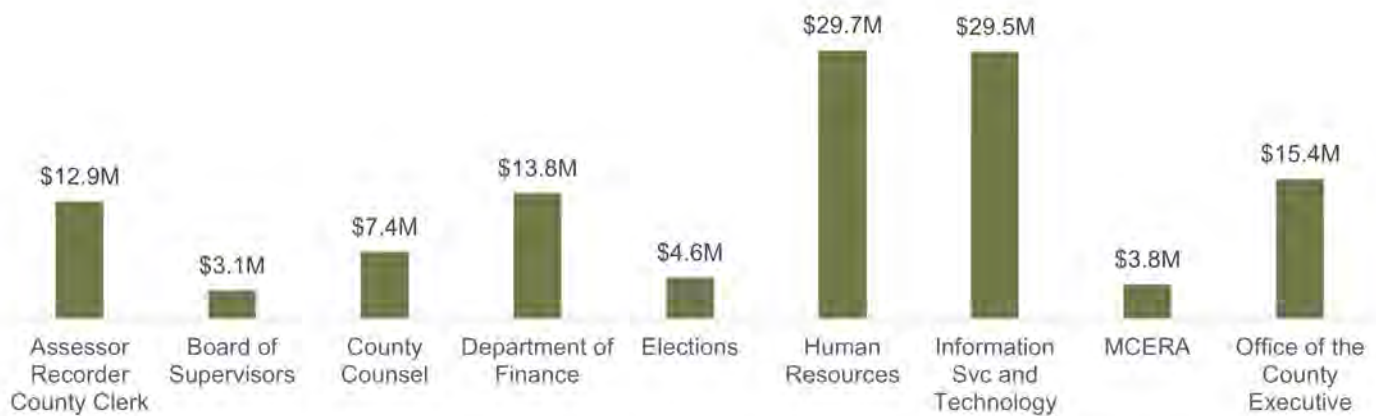
SERVICE AREA OVERVIEW - ADMINISTRATION AND FINANCE

FY 2026-27 Total All Funds
Expenditure Budget \$902.6 Million

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services
- Non Departmental



FY 2026-27 Service Area Expenditures (\$ Millions)



Expenditures	FY 2024-25 Actuals	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2026-27 FTE
Assessor Recorder County Clerk	11,652,757	12,158,698	12,927,170	768,472	81.00
Board of Supervisors	2,991,094	3,010,045	3,130,930	120,885	15.00
County Counsel	6,097,484	6,783,778	7,394,395	610,617	25.00
Department of Finance	10,502,036	11,853,018	13,836,810	1,983,792	72.00
Elections	4,163,797	4,371,219	4,574,642	203,423	11.60
Human Resources	9,421,260	23,354,212	29,661,256	6,307,044	49.50
Information Svc and Technology	25,554,974	27,041,855	29,502,083	2,460,228	95.00
MCERA	3,122,786	3,666,028	3,824,790	158,762	21.00
Office of the County Executive	31,766,355	18,683,194	15,429,773	(3,253,421)	58.00
Service Area Total	105,272,542	110,922,047	120,281,849	9,359,802	428.10

Two Year Budget

DEPARTMENT BUDGET - BOARD OF SUPERVISORS

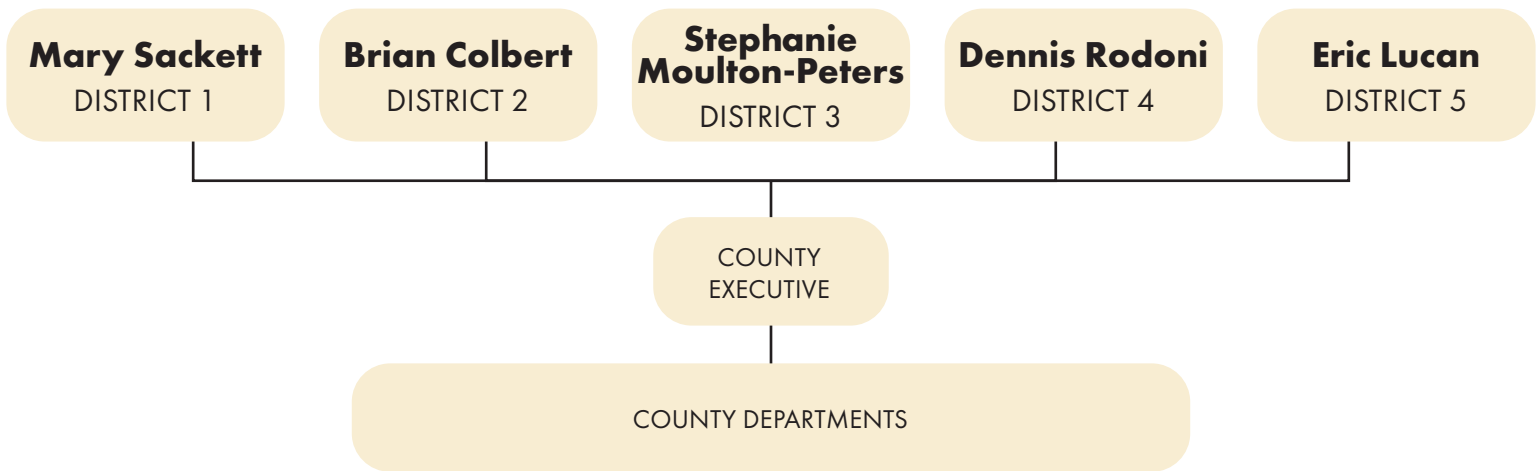
MISSION STATEMENT

The mission of the County of Marin is to provide excellent services that support healthy, safe, sustainable, and equitable communities.

DEPARTMENT OVERVIEW

Under California’s Constitution and laws, the five members of the Board of Supervisors serve as the legislative and executive body of the County of Marin. Members are elected on a non-partisan basis by district and serve four-year terms. Within limits prescribed by state law, the Board enacts ordinances, determines policies, and adopts annual budgets for all County departments. Supervisors elect a President, Vice President, and Second Vice President annually among themselves.

The Board serves on the governing boards of many special districts such as Marin County Open Space District, Marin Transit, and the Marin Housing Authority. In addition to serving on the Marin County Board of Supervisors, members of the Board also serve on external City, Regional, and State boards and commissions.



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Tel: 415-473-7331

MarinCounty.gov/Board

Two Year Budget
DEPARTMENT BUDGET - BOARD OF SUPERVISORS

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
From Use of Money	0	0	0	0	0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
Expenditures					
Salaries and Benefits	2,923,580	3,051,695	128,115	3,024,265	(27,430)
Services and Supplies	37,000	50,000	13,000	50,000	0
Capital Assets	0	0	0	0	0
Interdepartmental Charges	49,465	29,235	(20,230)	31,375	2,140
Contingencies	0	0	0	0	0
Total Expenditures	3,010,045	3,130,930	120,885	3,105,640	(25,290)
Transfers					
Transfers In	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	3,010,045	3,130,930	120,885	3,105,640	(25,290)

DESCRIPTION OF BUDGET CHANGES

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County’s Pension Obligation Bond. In accordance with Marin County Code, Board of Supervisors salaries are set at 65 percent of a Superior Court Judge’s salary, and will increase by 5% in FY 2026-27 and 5% in FY 2027-28 until reaching 75% as approved by the Board of Supervisors on October 14, 2025.

Services and Supplies have been adjusted for increased communication and community outreach expenses.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
BOARD OF SUPERVISORS	15.00	15.00	0.00	15.00	0.00
Total Department FTE	15.00	15.00	0.00	15.00	0.00

Two Year Budget

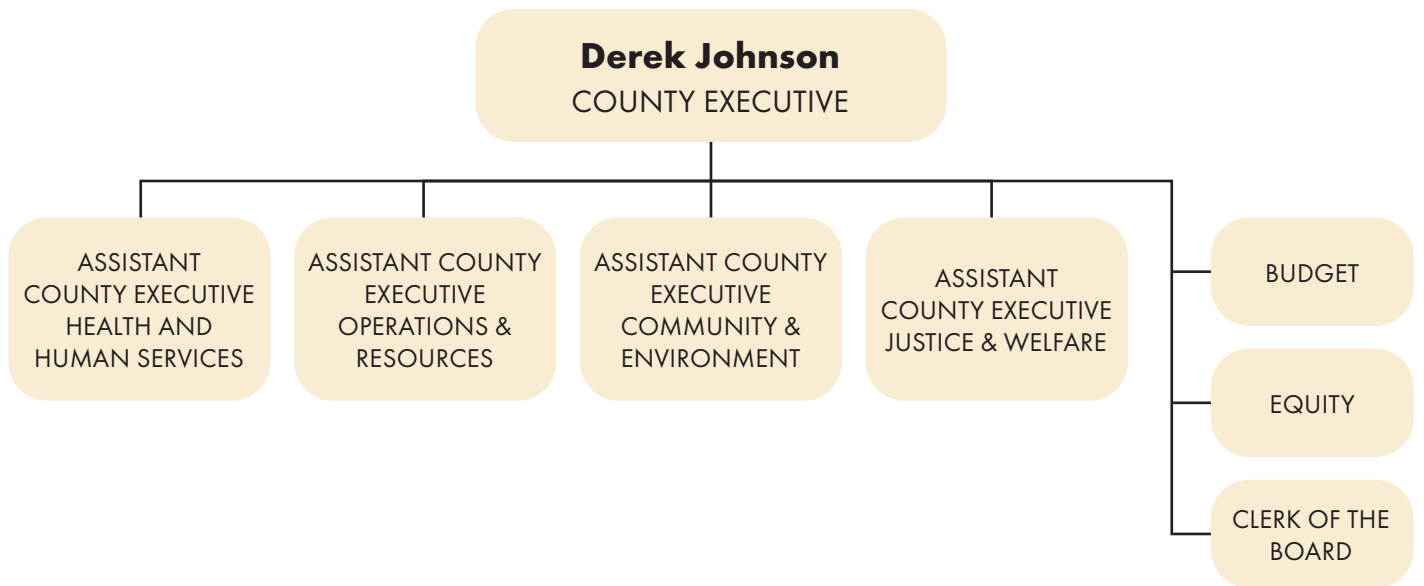
DEPARTMENT BUDGET - OFFICE OF THE COUNTY EXECUTIVE

MISSION STATEMENT

We serve our community and our employees by leading a responsive government that fosters a culture of collaboration and continuous improvement.

DEPARTMENT OVERVIEW

The County Executive is appointed by, and operates directly under, the Board of Supervisors. The County Executive serves both the legislative and executive functions of the Board by providing information and recommendations to guide the implementation of Board policies.



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Tel: 415-473-6358

[MarinCounty.gov/Executive](https://www.marincounty.gov/Executive)

DEPARTMENT BUDGET - OFFICE OF THE COUNTY EXECUTIVE

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Licenses and Permits	(61,500)	(61,500)	0	(61,500)	0
Fines and Forfeitures	0	0	0	0	0
From Use of Money	(5,022,477)	0	5,022,477	0	0
Intergovernmental	0	0	0	0	0
Charges for Services	(130,273)	(105,000)	25,273	(30,000)	75,000
Miscellaneous	0	0	0	0	0
Total Revenues	(5,214,250)	(166,500)	5,047,750	(91,500)	75,000
Expenditures					
Salaries and Benefits	12,233,924	12,539,742	305,818	12,426,971	(112,771)
Services and Supplies	5,774,610	2,541,842	(3,232,768)	2,458,730	(83,112)
Capital Assets	0	0	0	0	0
Interdepartmental Charges	424,660	348,189	(76,471)	360,893	12,704
Other Financing Uses	0	0	0	0	0
Contingencies	250,000	0	(250,000)	0	0
Total Expenditures	18,683,194	15,429,773	(3,253,421)	15,246,594	(183,179)
Transfers					
Transfers In	(293,019)	0	293,019	0	0
Transfers Out	133,933	0	(133,933)	0	0
Total Transfers	(159,086)	0	159,086	0	0
Net County Cost	13,309,858	15,263,273	1,953,415	15,155,094	(108,179)

DESCRIPTION OF BUDGET CHANGES

Responsibility for Facilities and Planning and Marin Commons has been transferred from the Office of the County Executive to the Department of Public Works to align these functions with countywide real estate and acquisition activities. The associated budget changes are reflected in Use of Money and Services and Supplies in the Marin Commons Fund, and in Salaries and Benefits in the General Fund.

Program funding for Legislative Affairs, Municipal Services, Economic Vitality, and Digital and Innovation has been established. Changes are reflected in Salaries and Benefits and Services and Supplies in the General Fund.

From Use of Money has been adjusted to reflect Marin Commons property management functions being transferred to the Department of Public Works.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Other changes incorporate new programs staffing for Legislative

Two Year Budget

DEPARTMENT BUDGET - OFFICE OF THE COUNTY EXECUTIVE

Affairs, Municipal Services, Economic Vitality, Digital & Innovation and Climate and Sustainability, as approved by the Board as part of the reorganization of the Office of the County Executive. Staffing changes include the addition of a 1.0 FTE Principal Administrative Analyst to support the County’s “Elevate Transformation Office”, providing a consistent structure for implementation, coordination, and accountability across key initiatives, a 1.0 FTE Executive Assistant to the County Executive, assigned to support the Assistant County Executives and a 1.0 FTE Deputy Clerk to the Board of Supervisors III to support scheduling functions and enhance Board operations.

Services and Supplies have been adjusted for policy development, economic forecasting studies, strategic planning, and increased costs for employee affinity group support, as well as increased costs for translation and captioning services for the Clerk of the Board.

Transfers have been reduced to reflect revised accounting for management of Marin Commons and facilities management, that have been transferred to the Department of Public Works.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
CLERK OF BOARD	9.00	10.00	1.00	10.00	0.00
CLIMATE AND SUSTAINABILITY	9.00	9.00	0.00	9.00	0.00
COUNTY MANAGEMENT AND BUDGET	24.50	15.50	(9.00)	15.50	0.00
DIGITAL & INNOVATION	0.00	5.00	5.00	5.00	0.00
ECONOMIC VITALITY	0.00	1.00	1.00	1.00	0.00
EQUITY	3.50	3.50	0.00	3.50	0.00
FACILITIES PLAN AND DEV	2.00	0.00	(2.00)	0.00	0.00
INSPECTOR GENERAL	1.00	1.00	0.00	1.00	0.00
LEGISLATIVE AFFAIRS	0.00	2.00	2.00	2.00	0.00
MUNICIPAL SERVICES	0.00	2.00	2.00	2.00	0.00
OCE ADMINISTRATION	1.00	2.00	1.00	2.00	0.00
PUBLIC COMMUNICATIONS	7.00	7.00	0.00	7.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
Total Department FTE	57.00	58.00	1.00	58.00	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Implement the Communications Strategic Plan by advancing countywide branding, engagement standards, accessibility benchmarks, and performance measurement to strengthen consistent, timely, and transparent communications with the organization and community
- 3.** Develop and adopt a Countywide Strategic Plan that establishes shared organizational direction, priorities, and measures of success; aligns work across departments; and translates countywide goals into coordinated actions that improve service delivery, accountability, and long-term organizational effectiveness—grounded in community input, including the 2025 voter survey and the 2026 resident survey
- 4.** Proactively assess, respond to, and publicly communicate the impacts of federal decisions and related state actions on the county, including the impacts of H.R.1., and coordinate with county departments to effectively respond to and adjust, as necessary, budgets and workplans
- 5.** Build out, launch, and improve FixItMarin app as a centralized resident portal for service requests, and continue to seek community and municipal partners to ensure optimal resident experience and access to information
- 6.** Bring performance management, data driven decision making, business analytics, and customer experience (CX) capabilities across to agencies, integrating insights into continuous improvement efforts
- 7.** Consistent with goals highlighting in the Capital Improvement program, continue making progress on deferred maintenance across key county facilities, and explore all available funding options, including debt issuance and grants, to protect county assets and ensure high-quality public facing facilities

Two Year Budget

DEPARTMENT BUDGET - OFFICE OF THE COUNTY EXECUTIVE

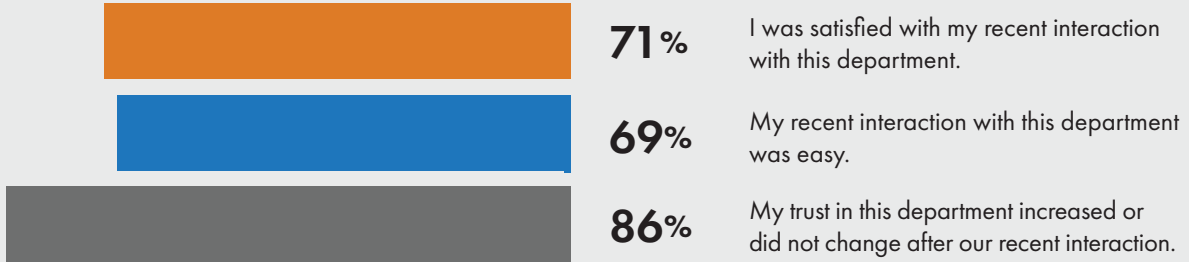
- 8.** Work with Information Services and Technology, County Counsel, and county partners to formalize hybrid meeting policies, clarify support models, to ensure consistent public access, accessibility, and legal compliance across Boards and Commissions
- 9.** Work with Information Services and Technology and county partners to stabilize Assessment Appeals Board operations through backlog reduction strategies, standardized procedures, and system enhancements to improve timeliness, transparency, and statutory compliance
- 10.** Work with Information Services and Technology and county partners to institutionalize and sustain core Board of Supervisors systems, including agenda management and phased expansion to additional Boards and Commissions, to ensure reliable, accessible, and compliant Board operations
- 11.** Develop and implement a standardized onboarding and transition framework for Supervisors and aides to support continuity, preserve institutional knowledge, and strengthen governance practices
- 12.** Develop and implement a strategy to increase the number of applications submitted to, and successfully awarded from state/federal governments and public agencies
- 13.** Transition the coalition of public, private and non-profit leaders from the Marin-San Luis Obispo Learning Exchange to a Steering Committee to assist in the successful development and implementation of the Economic Vitality Strategic Plan
- 14.** In coordination with the Community Development Agency, seek legislation to amend Local Coastal Programs for agriculture worker housing on farms in West Marin, in partnership with other coastal counties and our state legislative delegation

- 15.** Build and operate a County Transformation Office to help agencies, employees, and residents manage change, especially with respect to Organizational Excellence Reports and their related implementation plans
- 16.** Adopt and implement an AI strategy for enhancing individual productivity, digitizing and automating agency processes, and delivering relevant and timely services to residents
- 17.** Build and operate a countywide data strategy focused on infrastructure, standards, security, and most of all, value
- 18.** Establish a best-in-class digital services team of product managers, user experience, designers, developers, and others--focusing on delivering world class services to residents
- 19.** Modernize and streamline core Office of the County Executive administrative systems including contracts, invoicing, travel authorizations, hiring tracking, and agenda management processes to improve efficiency, transparency, and internal service delivery
- 20.** Develop a countywide strategic approach to remnant parcels including inventory of tax delinquent and non-code compliant parcels; develop accelerated pathways to reduce providing community benefit and safety
- 21.** Explore property backed public financing options for homeowners for septic improvements promoting higher level of septic maintenance repair and replacement improving overall water quality and health and safety of our communities

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: County Staff (312 responses)

3,667

Participatory Budgeting Engagement

What is measured?

Total number of PB voters in Cycle 1. Oct 2023 - Dec 2023

Why it matters?

Measures participation in this dynamic, democratic process focused on engaging under-represented communities in civic decision-making.

3

Days to Close Pothole Repair Requests

What is measured?

Tickets are considered closed when the issue is resolved or directed to the appropriate agency if outside County jurisdiction. Feb - Apr 2026

Why it matters?

Since the countywide launch in February 2026, this reflects the average time to close pothole tickets—the most commonly reported issue in FixItMarin.

537

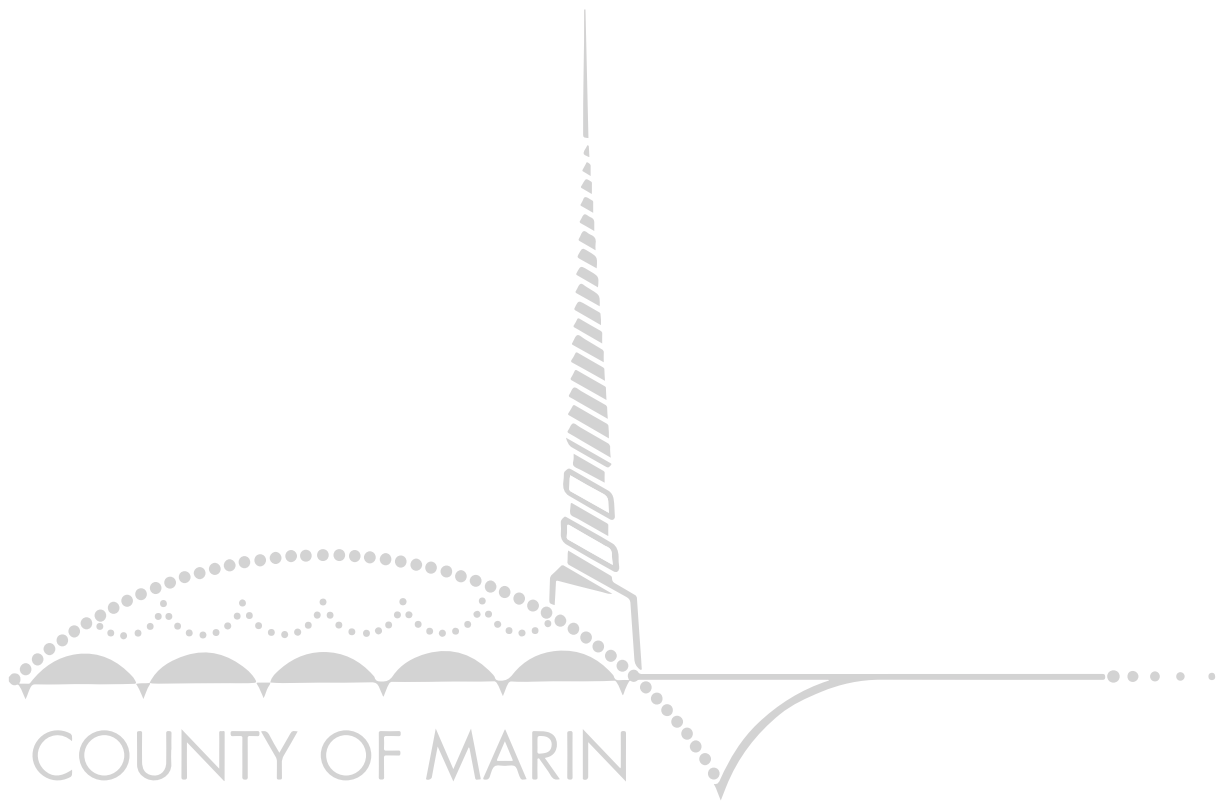
FixItMarin Requests Received Overall

What is measured?

Total number of requests submitted through FixItMarin, including both the October 2025 pilot (limited communities) and the February 2026 countywide launch. Oct 2025 - Feb 2026

Why it matters?

82% of FixItMarin tickets have been closed received since the application's October 2025 launch, demonstrating the high priority we place on responding quickly to community feedback. FixItMarin is part of the County's broader efforts to digitize and streamline our public-facing services.



Two Year Budget

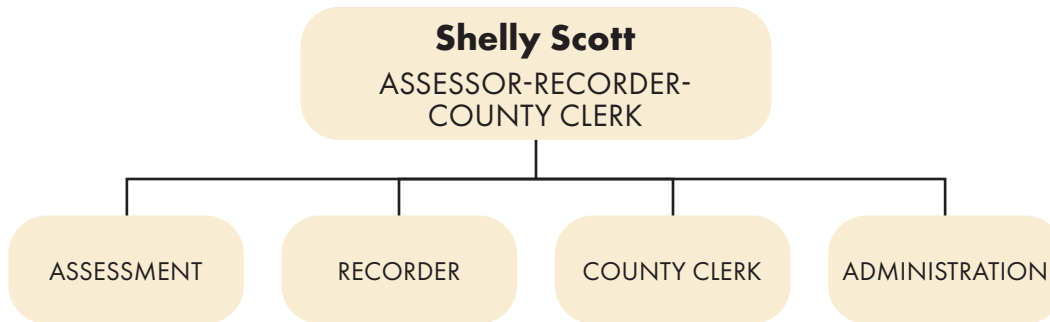
DEPARTMENT BUDGET - ASSESSOR-RECORDER COUNTY CLERK

MISSION STATEMENT

The mission of the Marin County Assessor-Recorder-County Clerk is to produce fair and uniform valuations of all assessable property and preserve and protect our historic and contemporary records and filings related to people, businesses, and property, as mandated by law, while providing excellent customer service.

DEPARTMENT OVERVIEW

The Assessor-Recorder-County Clerk's primary responsibilities, as governed by law, pertain to the preparation of the assessment roll, including, but not limited to, all locally assessable real, business and personal property within the County; the recordation, maintenance and preservation of official, vital and historic records; and the processing of oaths of office, marriage licenses, performance of civil ceremonies and the issuance and registration of a variety of legal documents.



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San Rafael CA 94903

Tel: 415-473-7215

MarinCounty.gov/ARCC

DEPARTMENT BUDGET - ASSESSOR-RECORDER COUNTY CLERK

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
From Use of Money	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Services	(3,572,300)	(3,626,950)	(54,650)	(3,730,500)	(103,550)
Miscellaneous	(35,000)	(35,000)	0	(35,000)	0
Total Revenues	(3,607,300)	(3,661,950)	(54,650)	(3,765,500)	(103,550)
Expenditures					
Salaries and Benefits	11,014,743	11,811,045	796,302	11,707,320	(103,725)
Services and Supplies	653,887	659,837	5,950	665,387	5,550
Capital Assets	0	0	0	0	0
Interdepartmental Charges	490,068	456,288	(33,780)	475,775	19,487
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	12,158,698	12,927,170	768,472	12,848,482	(78,688)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	8,551,398	9,265,220	713,822	9,082,982	(182,238)

DESCRIPTION OF BUDGET CHANGES

Charges for Services have been increased to reflect projected increase in real estate activity.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased for records management expenses.

Interdepartmental Charges have been revised to reflect expected charges for building maintenance and technology costs.

Two Year Budget

DEPARTMENT BUDGET - ASSESSOR-RECORDER COUNTY CLERK

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
APPRAISAL, ASSESSMENT AND SUPPORT	54.00	54.00	0.00	52.00	(2.00)
ARCC ADMINISTRATION	8.00	8.00	0.00	8.00	0.00
COUNTY CLERK	3.00	3.00	0.00	3.00	0.00
RECORDING OPERATIONS	16.00	16.00	0.00	15.00	(1.00)
Total Department FTE	81.00	81.00	0.00	78.00	(3.00)

- 1.** Complete the local assessment roll on or before July 1 annually as required by the California Constitution and the Revenue and Taxation Code
- 2.** Replace legacy Recorder and County Clerk software with Tyler Systems to advance system modernization and improve efficiency, reliability, and public service
- 3.** Advance system modernization efforts by implementing software as an Appraiser Tool to increase efficiency and accuracy during significant market changes
- 4.** Partner with the Department of Finance and Information Services Technology to explore business needs for a new Property Tax System that modernizes operations, enhances functionality, and improves service delivery for taxpayers
- 5.** Develop a Business Audit System to improve processing and reporting of mandatory business audits
- 6.** Enhance the safety, functionality, and customer experience of the jointly operated Assessor and Department of Finance public service counter at the Marin County Civic Center

Two Year Budget

KEY PERFORMANCE INDICATORS

1,573

Fictitious Business
Name Filings

0%

Fictitious Business Name Filings
Submitted Electronically

What is measured?

Total quantity of filings. Fiscal Year 2026 to-date.

Why it matters?

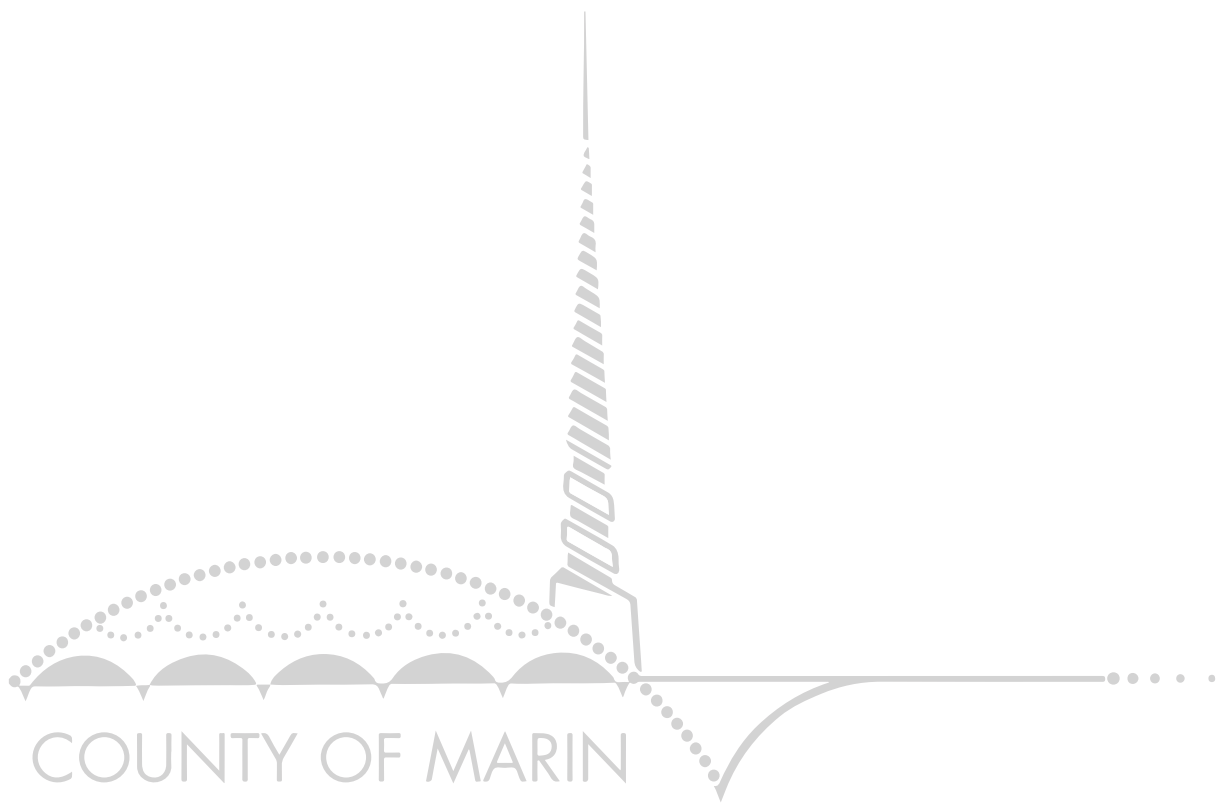
The total number of Fictitious Business Name (FBN) filings serves as a baseline measure of workload and demand for services. Tracking filing volume over time provides insight into operational capacity needs, resource allocation, and trends in business activity within the community. This metric establishes a foundation for evaluating efficiency and planning for future service delivery requirements.

What is measured?

% of total filings submitted electronically. Fiscal Year 2026 to-date.

Why it matters?

The percentage of FBN filings submitted electronically will serve as a key indicator of service accessibility, process efficiency, and modernization. While electronic filing is not currently available, this metric is being established in anticipation of system enhancements. Beginning in December 2026, ARCC expects to launch a new recorder/clerk system that will enable electronic filing. Once implemented, this metric will help evaluate adoption rates, potential reductions in staff processing time, and improvements in customer access to services.



COUNTY OF MARIN

Two Year Budget

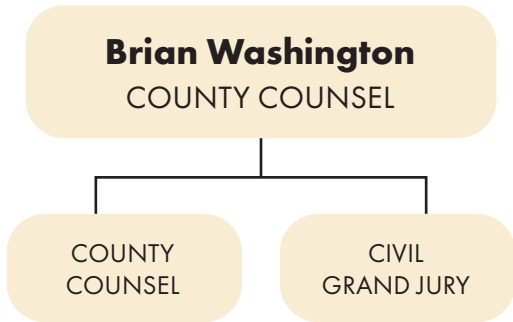
DEPARTMENT BUDGET - COUNTY COUNSEL

MISSION STATEMENT

The Marin County Counsel's office provides innovative and high-quality legal services to County officials, departments and public agencies to protect the County of Marin and its resources.

DEPARTMENT OVERVIEW

The County Counsel provides responsive legal advice and assistance to the Board of Supervisors, County departments, boards and commissions, special districts and agencies. This assistance covers the full spectrum of local government practice, which includes negotiating and drafting contracts and legal documents, as well as representing Marin County in all aspects of civil litigation and administrative hearings.



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Tel: 415-473-6117

MarinCounty.gov/County-Counsel

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
From Use of Money	0	0	0	0	0
Charges for Services	(650,000)	(670,000)	(20,000)	(680,000)	(10,000)
Miscellaneous	0	0	0	0	0
Total Revenues	(650,000)	(670,000)	(20,000)	(680,000)	(10,000)
Expenditures					
Salaries and Benefits	5,939,512	6,457,659	518,147	6,397,128	(60,531)
Services and Supplies	611,182	676,522	65,340	676,522	0
Capital Assets	0	0	0	0	0
Interdepartmental Charges	233,084	260,214	27,130	269,986	9,772
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	6,783,778	7,394,395	610,617	7,343,636	(50,759)
Transfers					
Transfers In	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	6,133,778	6,724,395	590,617	6,663,636	(60,759)

DESCRIPTION OF BUDGET CHANGES

Charges for Services have been increased to reflect expected increases in fees for legal services.
 Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County’s Pension Obligation Bond.
 Services and Supplies have been increased to reflect case management software licensing costs.
 Interdepartmental Charges have been revised to reflect expected charges for building maintenance and technology costs.

Two Year Budget

DEPARTMENT BUDGET - COUNTY COUNSEL

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

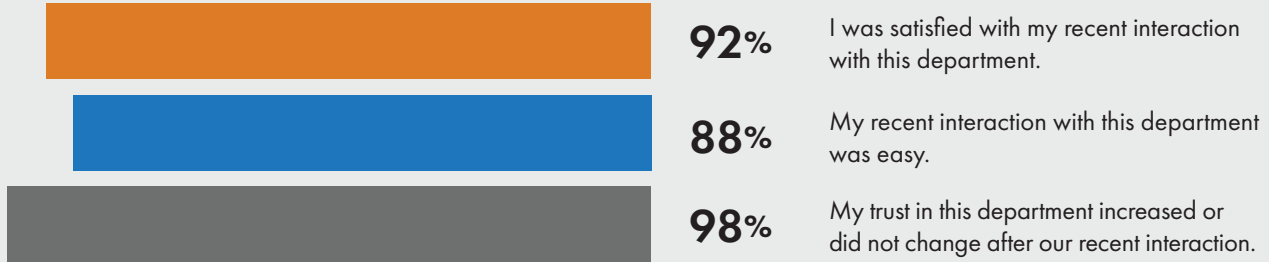
All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
CIVIL GRAND JURY	0.40	0.40	0.00	0.40	0.00
COUNTY COUNSEL	23.60	24.60	1.00	23.60	(1.00)
Total Department FTE	24.00	25.00	1.00	24.00	(1.00)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** In coordination with the Human Resources Risk Management Division, revise the Claims Management process to increase efficiency, eliminate redundancies, and explore technology solutions to enhance departmental communication
- 3.** Enhance Office of the County Counsel HUB page to provide reference materials and legal updates for County staff
- 4.** Conduct trainings for county staff on assisting in responding to Public Records Act requests to help improve overall county response efficiency and accuracy
- 5.** Train county Board and Commission members and staff on significant 2026 revisions to the Brown Act
- 6.** In coordination with the Human Resources Risk Management Division, train county contract staff on updated and best practices for insurance requirements
- 7.** In coordination with the County Executive's Office and the Department of Finance, assist in preparation of revised codes, policies, and procedures to improve efficiency and clarity in contracting, including appropriate delegations of authority
- 8.** Replace 20-year old case management system with updated, web-based system designed for modern workplaces and document management practices
- 9.** Perform a review of Marin County Ordinance Code of outdated provisions and prepare a cleanup ordinance to provide necessary updates
- 10.** Update County Counsel office to optimize space for all staff and interns
- 11.** Develop graduate law clerk program to enhance attorney staff productivity/efficiency

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: County Staff (369 responses)

6,819

Hours Worked On General Civil Litigation Across 93 Cases

899

Hours Worked On Mental Health Litigation Across 147 Cases

1,051

PRA Requests

What is measured?

Hours worked on general civil litigation, and number of cases on which hours were worked. Calendar Year 2025.

Why it matters?

The number of hours worked on litigation matters and the number of cases handled each year reflect the Office's workload in litigating matters on the County's behalf. Monitoring these KPIs will assist the Office in managing this workload and making strategic prioritization decisions to protect County interests and control costs effectively.

What is measured?

Hours worked on mental health litigation, and number of cases in which hours were worked. Calendar Year 2025

Why it matters?

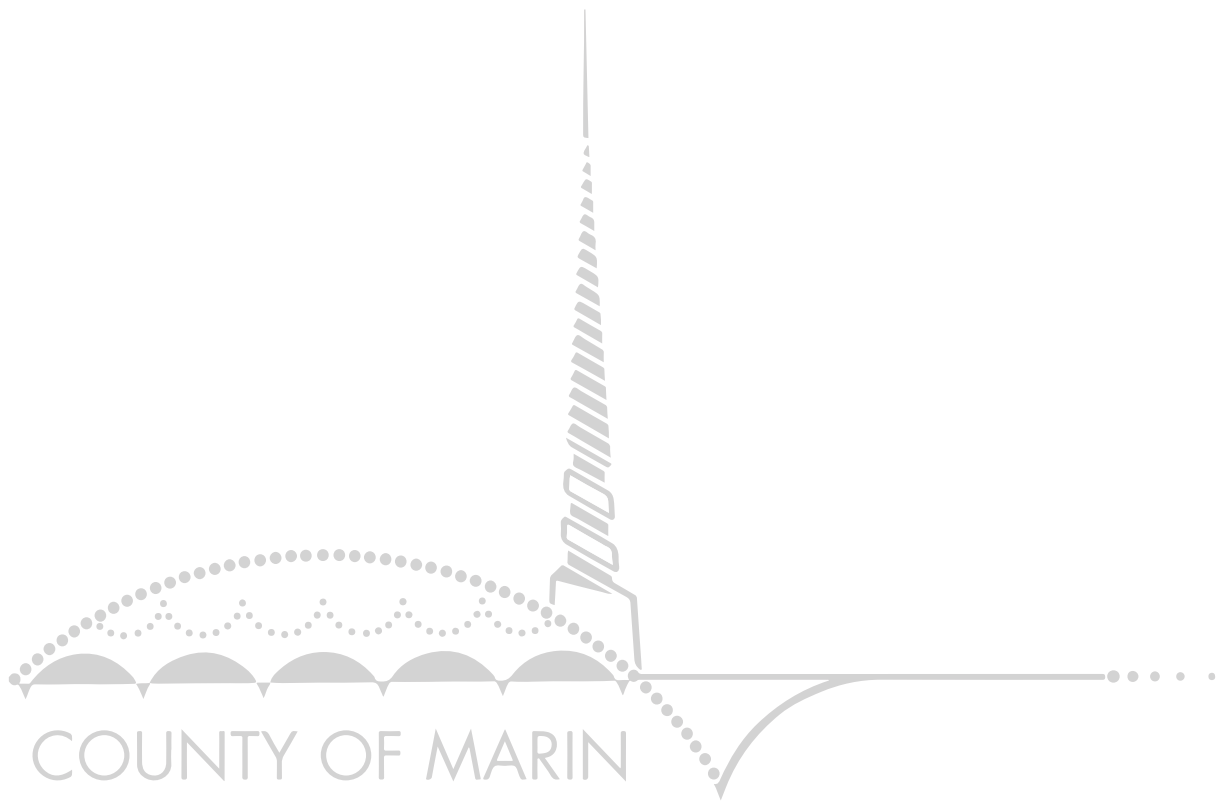
The volume of mental health cases (37 related to Care Court and 110 related to the Lanterman-Petris-Short Act) highlights the demand for legal services tied to behavioral health systems and court-mandated interventions. This KPI allows the Office to track the impact of recent legislative changes in this area and allocate resources accordingly.

What is measured?

Number of PRA requests received. Calendar Year 2025

Why it matters?

The number of Public Records Act (PRA) requests received measures the impact on the Office and other County staff of the significant public demand for transparency and access to information. This workload impacts staff capacity across departments, requiring timely coordination, document review, and legal oversight to ensure compliance while balancing operational efficiency and risk management.



Two Year Budget

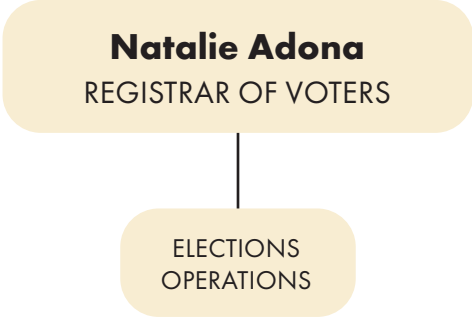
DEPARTMENT BUDGET - ELECTIONS

MISSION STATEMENT

Our mission is to conduct elections in a responsive, transparent, and professional manner that will inspire trust and confidence in our work while promoting engagement with all Marin County residents in the election process.

DEPARTMENT OVERVIEW

The Elections Department provides election services year-round to Marin County's approximately 174,000 registered voters. Each year, the department plans for and manages regularly scheduled elections and special elections called by the cities, towns, schools, and special districts in Marin County.



3501 Civic Center Drive, Suite 121
San Rafael, CA 94903
Tel: 415-473-6456
MarinCounty.gov/Elections

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Intergovernmental	(200,000)	(200,000)	0	(232,000)	(32,000)
Charges for Services	(350,000)	(550,000)	(200,000)	(330,000)	220,000
Miscellaneous	(4,000)	(4,000)	0	(4,000)	0
Total Revenues	(554,000)	(754,000)	(200,000)	(566,000)	188,000
Expenditures					
Salaries and Benefits	2,469,905	2,569,998	100,093	2,552,259	(17,739)
Services and Supplies	1,686,271	1,808,271	122,000	1,608,271	(200,000)
Capital Assets	0	0	0	0	0
Interdepartmental Charges	215,043	196,373	(18,670)	203,003	6,630
Contingencies	0	0	0	0	0
Total Expenditures	4,371,219	4,574,642	203,423	4,363,533	(211,109)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	3,817,219	3,820,642	3,423	3,797,533	(23,109)

DESCRIPTION OF BUDGET CHANGES

Increased Charges for Services revenues reflect higher expected reimbursements for the upcoming election cycle.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have increased for expected ballot printing and other election expenses.

Interdepartmental Charges have been revised to reflect expected charges for building maintenance and technology costs.

Two Year Budget

DEPARTMENT BUDGET - ELECTIONS

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

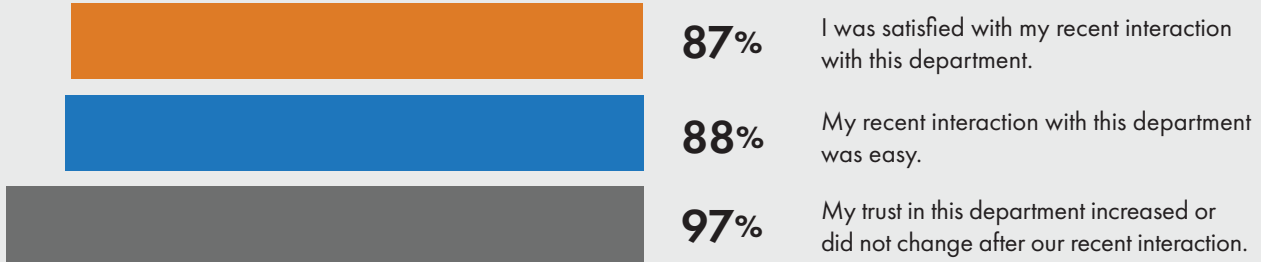
All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ELECTIONS	11.60	11.60	0.00	11.60	0.00
Total Department FTE	11.60	11.60	0.00	11.60	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Work in collaboration with county partners to update elections security contingency plans
- 3.** Work in collaboration with county partners to develop and implement a strategic communications plan that provides timely communication to build trust and confidence in county administered elections, combats misinformation, makes elections fun and engaging, and increases transparency
- 4.** Modernize the processes in place that provide essential election services to Marin County voters, including automating the process of administering facsimile ballots in non-English languages, improving mail sorting operations, and using elections data to improve voter and candidate services
- 5.** Conduct activities that support a healthy departmental budget, including a fee study and update the Price List for Election Material, tracking and entering grants from the state and other resources, and exploring creative methods for funding election administration

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: Registered voters that voted in the 2025 special election (2850 responses)

41,468

Registration Updates

3,634

New Registrations

What is measured?

Number of registration changes processed in year:

Active: 37,061

Cancelled: 1,953

Inactive: 1,429

Pending: 1,025

TOTAL: 41,468

Calendar Year 2025.

Why it matters?

These numbers reflect the transactions that take place when people move, visit the DMV, or access essential government services where voter registration must be offered. They also reflect those who become disqualified from voting due to felony incarceration, death, and certain kinds of conservatorships.

What is measured?

Number of new registrations processed in year. Calendar Year 2025.

Why it matters?

These are the number of people who are new to the County, or are newly eligible to vote in the County. Please note that these are a subset of total transactions for the year, based on the number of original registrations + new registrations from the California Online Voter Registration portal.

718

Pre-Registrants

What is measured?

Number of pre-registrants processed in year. Calendar Year 2025.

Why it matters?

These are the 16 & 17 year old Marin County citizens who commit to voting at the next election they become eligible (i.e., when they turn 18). Please note that these are a subset of total transactions for the year, based on the number of pending registrations due to being underage.

45

SEAP Students

What is measured?

Number of students participating in the Student Election Ambassador Program. Calendar Year 2025.

Why it matters?

These students participate in SEAP, where they conduct voter registration drives and engage peer-to-peer on the importance of registration and voting.

386,020

Voter Communications

What is measured?

Number of direct mailers sent to registered voters in year. Calendar Year 2025.

Why it matters?

Direct mailers are postcards that we send to voters to let them know about the upcoming election. They are required pursuant to Elec. Code § 4005 (Voter's Choice Act). Elections must send no fewer than 2 direct mailers to every active voter for every election. Numbers may reflect several elections held in a single year, including special elections.

Two Year Budget

KEY PERFORMANCE INDICATORS

1,694,903

Digital Voter Interactions

What is measured?

Number of impressions from digital marketing campaign. Calendar Year 2025

Why it matters?

Elections works with a digital marketing firm to get out the vote digitally. Using the voter roll, we bring election information directly to voters using online tools that the voter already accesses on a daily basis.

10

Pace of Vote Count

What is measured?

Number of days to count all ballots cast in an election, except for ballots to be cured Nov. 4, 2025 Statewide Special Election.

Why it matters?

This gives an idea of how long vote counting activities take in a countywide or statewide election. Vote counting activities are distinct from the date of certification, which is prescribed by state law and has become increasingly rigid over the last 6 years. Please note that several factors may contribute to the pace of vote counting, including state law, voter behavior, ballot complexity, and enthusiasm.

73.8%

Voter Turnout

What is measured?

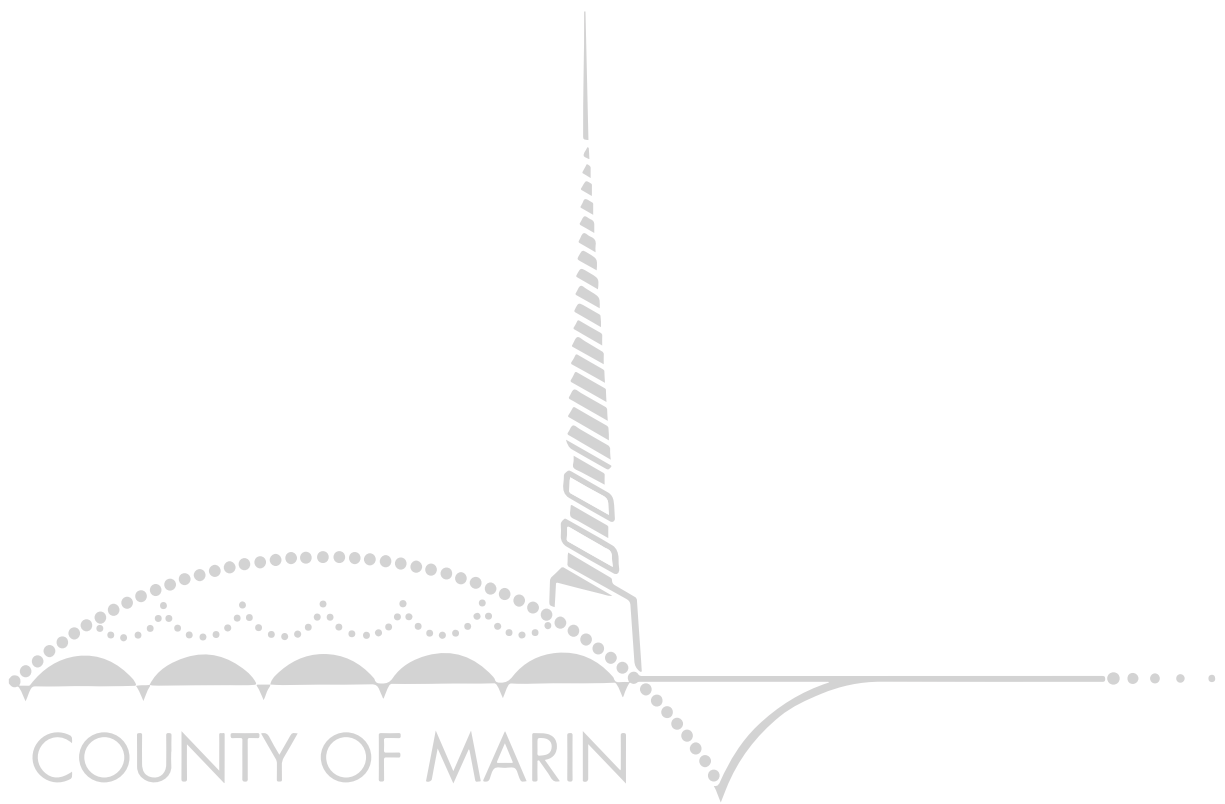
% of eligible voters participating in an election:

Measure A (Larkspur): 73.8%
Measure B (Alta Vista): 61.8%
Measure E (Ross Valley): 38.1%
Proposition 50: 68.2%

All elections in 2025

Why it matters?

Though Elections has no direct control over who decides to vote, voter turnout may reflect the level of citizen civic engagement and the degree to which the Department facilitates any voter's ability to make informed choices.



COUNTY OF MARIN

Two Year Budget

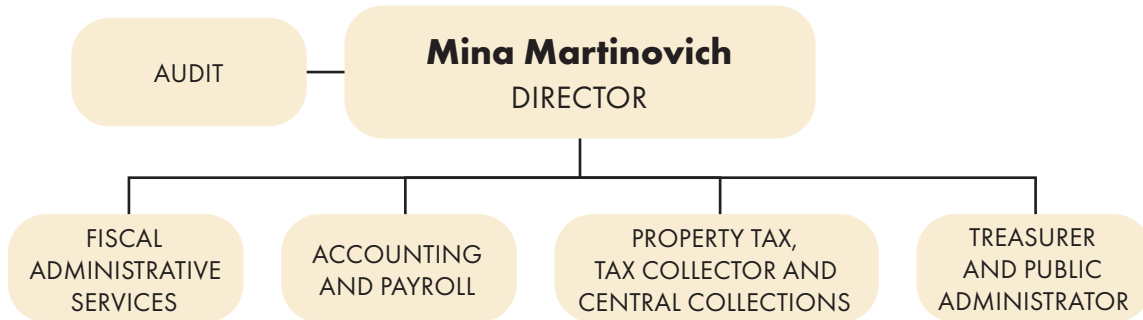
DEPARTMENT BUDGET - FINANCE

MISSION STATEMENT

The mission of the Department of Finance is to safeguard public funds and protect the county's financial integrity by advocating best practices, ensuring compliance with mandates and meeting fiduciary obligations.

DEPARTMENT OVERVIEW

The Department of Finance is responsible for the statutory functions and duties of the office of the auditor, controller, treasurer, tax collector, and public administrator. Our office is comprised of ten work units, each with their own unique and specialized set of County program areas.



3501 Civic Center Drive, Suite 225
San Rafael, CA 94903
Tel: 415-473-6154

[MarinCounty.gov/Finance](https://www.marincounty.gov/Finance)

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(90,000)	(92,000)	(2,000)	(94,000)	(2,000)
Fines and Forfeitures	(120,000)	(122,500)	(2,500)	(125,000)	(2,500)
From Use of Money	0	0	0	0	0
Intergovernmental	(265,000)	(315,200)	(50,200)	(340,400)	(25,200)
Charges for Services	(3,839,581)	(3,970,430)	(130,849)	(4,086,150)	(115,720)
Miscellaneous	(55,000)	(109,050)	(54,050)	(113,600)	(4,550)
Total Revenues	(4,369,581)	(4,609,180)	(239,599)	(4,759,150)	(149,970)
Expenditures					
Salaries and Benefits	10,498,941	12,154,436	1,655,495	12,047,336	(107,100)
Services and Supplies	930,194	1,119,194	189,000	1,119,895	701
Capital Assets	0	0	0	0	0
Interdepartmental Charges	423,883	563,180	139,297	584,729	21,549
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	11,853,018	13,836,810	1,983,792	13,751,960	(84,850)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	7,483,437	9,227,630	1,744,193	8,992,810	(234,820)

DESCRIPTION OF BUDGET CHANGES

Responsibility for the Procurement Division has been transferred from the Department of Public Works to the Department of Finance to align purchasing functions with countywide financial and administrative operations. Associated budget adjustments are reflected in Miscellaneous revenues, Salaries and Benefits, and Services and Supplies within the General Fund.

General Fund revenues have been increased, including Intergovernmental and Charges for Services, to reflect higher property tax-related collections, increased service fees, and associated banking fee reimbursements.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased to support treasury banking fees, body cameras, digital evidence for the Public Administrator's Office, and cost allocation plan review. Additional increases reflect the incorporation of the Procurement Division from the Department of Public Works.

Interdepartmental Charges have been revised to reflect updated building maintenance and administrative overhead costs.

Two Year Budget

DEPARTMENT BUDGET - FINANCE

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

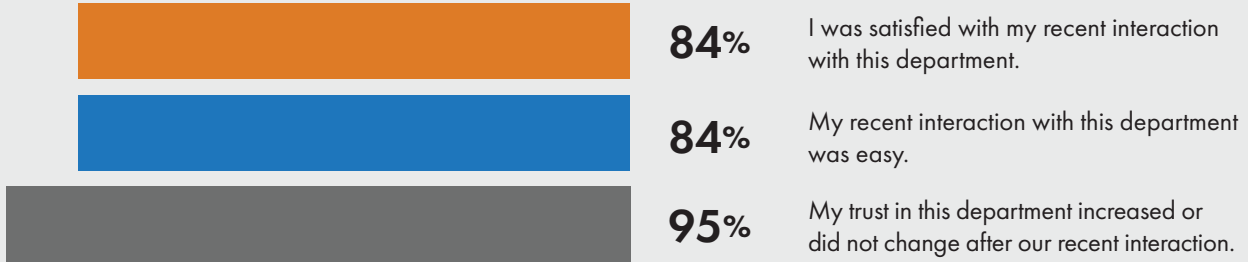
All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ACCOUNTS PAYABLE	6.00	6.00	0.00	6.00	0.00
EXECUTIVE ADMINISTRATION	3.00	3.00	0.00	3.00	0.00
FISCAL ADMINISTRATION	10.00	10.00	0.00	10.00	0.00
CENTRAL COLLECTIONS	5.00	5.00	0.00	5.00	0.00
COUNTY ACCOUNTING	8.00	8.00	0.00	8.00	0.00
INTERNAL AUDIT	3.00	3.00	0.00	3.00	0.00
PAYROLL SERVICES	8.00	8.00	0.00	8.00	0.00
PROCUREMENT	7.00	7.00	0.00	7.00	0.00
PROPERTY TAX	5.00	5.00	0.00	4.00	(1.00)
PUBLIC ADMINISTRATOR	4.00	4.00	0.00	4.00	0.00
TAX COLLECTOR	8.50	8.50	0.00	8.50	0.00
TREASURER	4.50	4.50	0.00	4.50	0.00
Total Department FTE	72.00	72.00	0.00	71.00	(1.00)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Implement a phased procurement streamlining initiative to clarify authority, standardize workflows, modernize policies, improve transparency, predictability, and risk-aligned decision-making countywide
- 3.** Partner with the Assessor-Recorder/County Clerk and Information Services Technology to release a Request for Proposal (RFP) for a new Property Tax System that modernizes operations, enhances functionality, and improves service delivery for taxpayers
- 4.** Develop and propose a Countywide Whistleblower Program to the Board for consideration that provides employees and residents a confidential mechanism to report fraud, waste, and abuse, with protocols ensuring accountability and transparency in addressing reported issues
- 5.** Create standardized protocols for grant compliance and reporting, supported by training and resources, that align with federal Uniform Guidance standards and enhance accountability and efficiency in managing grant-funded programs countywide
- 6.** Update and improve the Cal-Card policy manual and audit program to ensure compliance and operational efficiency in procurement card usage
- 7.** Engage with Human Resources, county departments, and employees to improve the timeliness and accuracy of time entry and to address other payroll related events that perpetuate retro-active adjustments
- 8.** In coordination with internal departments and external partners, develop and issue a Request for Proposals (RFP) for countywide banking services

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: Individual taxpayers and County partners (special districts, school districts, and partner entities) 1210 responses

116,135

Volume of Mailed Secure Property Tax Payments

What is measured?

Number of mailed-in property tax payments processed. 2025/26 Tax Cycle (September 2025 - April 2026)

Why it matters?

The volume of mailed-in property tax payments are a key indicator of operational workload. Mailed checks require manual handling, introduce avoidable risks associated with paper processing, and can negatively affect the taxpayer experience when delays occur. Reducing the number of mailed payments over time will improve processing efficiency, enhance accuracy, and support a more streamlined and timely service for taxpayers.

34.2%

Share of Property Tax Payments Made Online

What is measured?

% of property tax payments made online. 2025/26 Tax Cycle (September 2025 - April 2026)

Why it matters?

The percentage of property tax payments made online is a key measure of process efficiency and taxpayer convenience. Online payments streamline processing, reduce manual intervention, accelerate the application of payments, and provide a more secure transaction method. With an estimated 77% of all bill payments now occurring online, increasing online adoption for property taxes will help align our operations with current consumer expectations and industry norms while improving overall service delivery.

1

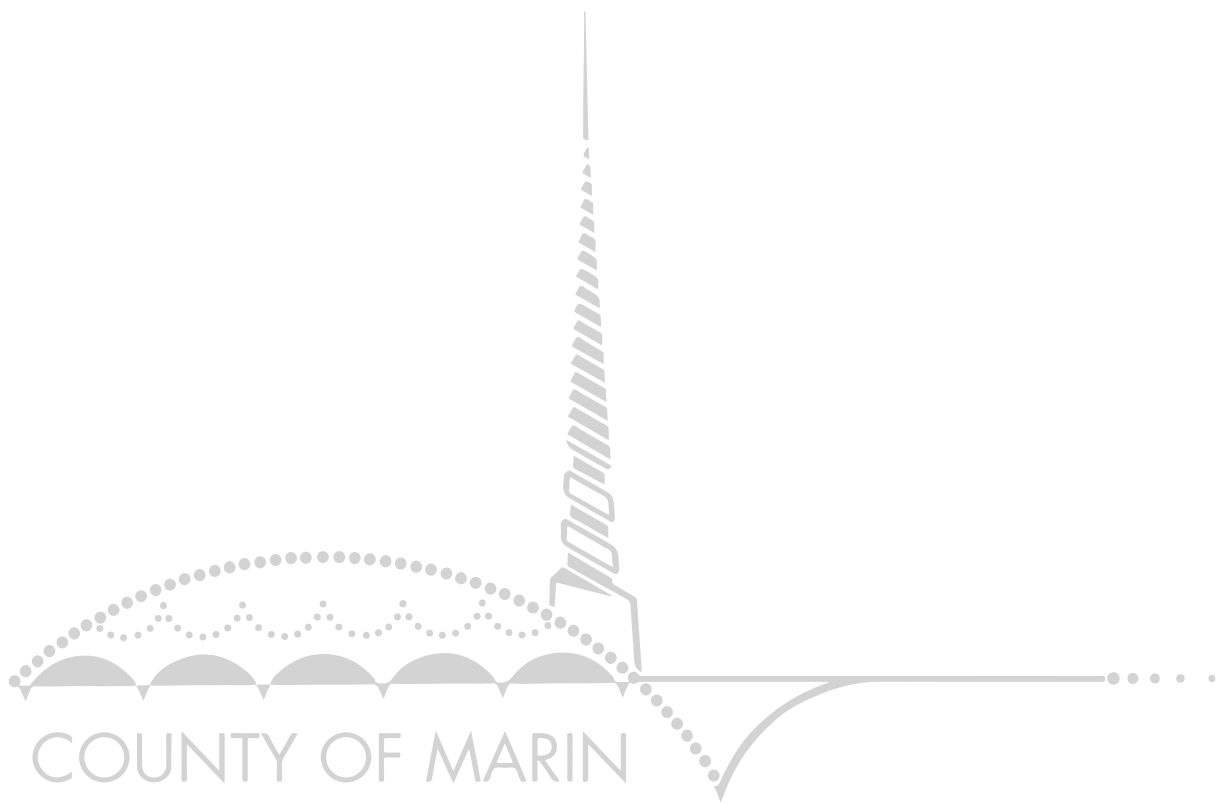
Days to Process Paper Property Tax Payments

What is measured?

Average number of days to process paper checks, from postmark date to posted date. April 2026 Collection Period.

Why it matters?

Days to process mailed-in payments is a critical indicator of operational effectiveness and taxpayer risk. When payments are not processed on the day they are received, the likelihood of duplicate payments, manual corrections, invalid payments leading to penalties, and potential account overdrafts increases. These delays ultimately diminish the taxpayer experience. Our goal is to process all mailed-in payments on the same day to reduce risk, minimize manual intervention, and ensure timely, accurate service.



COUNTY OF MARIN

Two Year Budget

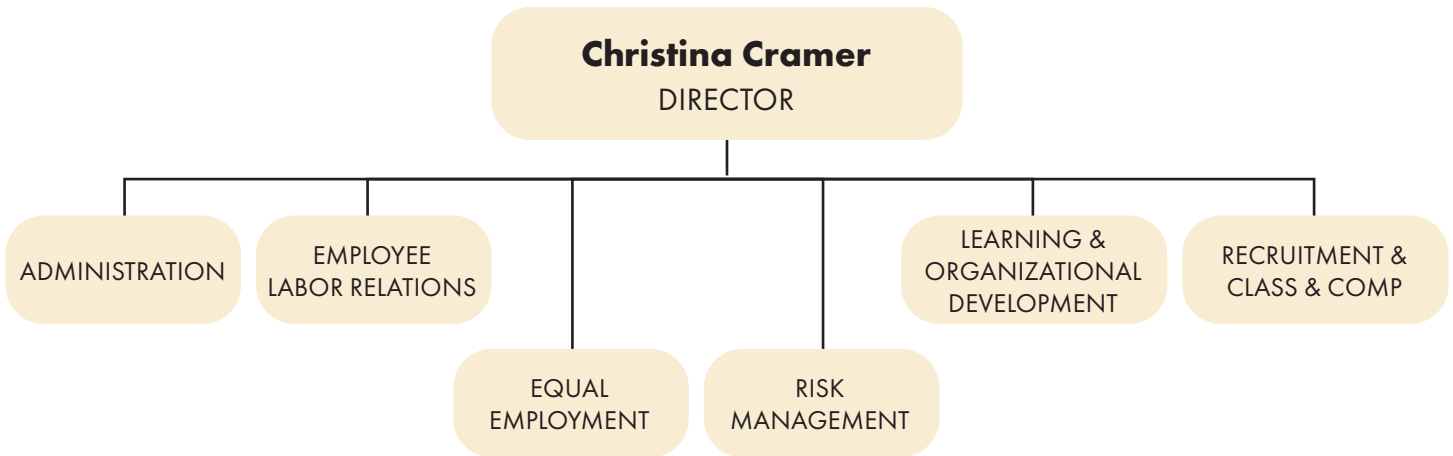
DEPARTMENT BUDGET - HUMAN RESOURCES

MISSION STATEMENT

To be a trusted and strategic partner in creating an experience in which employees can reach their full potential. From first interview and beyond, we are dedicated to supporting employee growth and well-being. We challenge the status-quo, use best practices, and set high standards. We center equity, diversity, lived experience, and other perspectives. We aim to unite all employees towards achieving the organization's goals and creating an environment where everyone thrives.

DEPARTMENT OVERVIEW

The Department of Human Resources supports the recruitment and retention of a highly qualified workforce through effective talent acquisition, accurate job classification, and competitive compensation practices. The department administers comprehensive employee benefits, promotes excellence through continuous employee development, and ensures equal opportunity and a positive employee experience. In addition, Human Resources leads the County's Risk Management efforts, advancing workplace safety, regulatory compliance, and organizational resilience. This includes identifying, assessing, and mitigating risks; managing workers' compensation and liability programs; supporting departments in loss prevention; and fostering a culture of safety and accountability. The department also negotiates labor agreements while building strong, collaborative relationships with the County's labor partners.



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San Rafael, CA 94903
Tel: 415-473-6104
[MarinCounty.gov/HR](https://www.marincounty.gov/HR)

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Miscellaneous	(6,586,409)	(10,292,006)	(3,705,597)	(10,456,684)	(164,678)
Total Revenues	(6,586,409)	(10,292,006)	(3,705,597)	(10,456,684)	(164,678)
Expenditures					
Salaries and Benefits	8,451,527	9,577,424	1,125,897	9,489,903	(87,521)
Services and Supplies	15,808,955	21,006,157	5,197,202	21,587,851	581,694
Interdepartmental Charges	(906,270)	(922,325)	(16,055)	(939,767)	(17,442)
Total Expenditures	23,354,212	29,661,256	6,307,044	30,137,987	476,731
Transfers					
Transfers In	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	16,767,803	19,369,250	2,601,447	19,681,303	312,053

DESCRIPTION OF BUDGET CHANGES

Responsibility for the Risk Management Division has been transferred from the Office of the County Executive to the Department of Human Resources to align employee benefits, legal compliance and workplace safety with countywide personnel operations. Associated budget adjustments are reflected in Miscellaneous revenue and Services and Supplies.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County’s Pension Obligation Bond.

Services and Supplies are increasing by a total of \$5.2 million across multiple funds to support property insurance premiums and coverage limits to reflect new facility purchases (\$4.2 million), and new class and compensation review software, employee retention and recruitment initiatives, countywide professional development and coaching costs, third-party claims administration, and contractual increases for personnel management software (\$1 million).

Interdepartmental Charges have been revised to reflect expected charges for building maintenance and technology costs.

Two Year Budget

DEPARTMENT BUDGET - HUMAN RESOURCES

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
EMPLOYEE AND LABOR RELATIONS	17.00	17.00	0.00	17.00	0.00
EQUAL EMPLOYMENT	3.00	3.00	0.00	3.00	0.00
GENERAL ADMINISTRATION	8.00	7.90	(0.10)	7.90	0.00
ORGANIZATIONAL DEVELOPMENT	5.50	5.50	0.00	5.50	0.00
RECRUITMENT	11.00	11.00	0.00	11.00	0.00
RISK MANAGEMENT	5.00	5.10	0.10	5.10	0.00
Total Department FTE	49.50	49.50	0.00	49.50	0.00

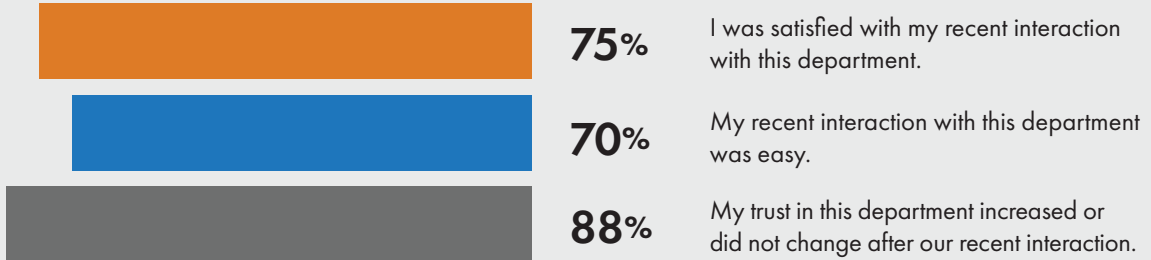
- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Launch Tyler Munis Employee Access and Benefits Enrollment for an improved employee user experience by winter 2026
- 3.** Update and implement the Personnel Management Regulations (PMRs) to ensure clarity, consistency, and compliance with applicable laws and county policies, with success measured by formal adoption, communication to departments, and effective application across the organization by winter 2027
- 4.** Implement quarterly HR trainings and supervisor/manager meetings to reinforce policies, address challenges, and ensure consistent application across the organization; by June 2026, publish a 2026–2027 training catalog aligned to core competencies and provide a supervisor/manager tool to support performance and learning planning
- 5.** Develop and implement standardized guidance for new hire background requirements to ensure consistency, compliance, and timely hiring, with effectiveness measured by documented procedures, reduced processing delays, and adherence to applicable laws and policies by spring 2027
- 6.** Revise systems and processes for Performance Evaluations to support employee development and create culture of feedback
- 7.** Develop and revitalize a county-wide learning and development program in partnership with departments and organizational stakeholders by spring 2027 that offers comprehensive training, accreditation pathways, and prepares employees at all levels for career advancement opportunities, equipping the workforce with the skills needed to deliver excellent services
- 8.** Develop and implement a standardized reorganization and position control process that improves transparency, strengthens internal controls, and streamlines review and approval times, with progress measured through document procedures, compliance tracking, and reductions in processing time by spring 2027

Department Workplans

DEPARTMENT BUDGET - HUMAN RESOURCES

- 9.** Implement ongoing, quarterly trainings for employees to learn best practice on applying and going through the hiring process
- 10.** Implement new onboarding process and systems to ensure new hires complete standardized onboarding steps within the first twelve (12) months, reduce onboarding errors, and improve new-hire satisfaction by spring 2027
- 11.** Collaborate with a cross-departmental team to implement process improvements in our County-wide ERP system (Tyler MUNIS), with progress measured by completion of prioritized recommendations, documented process changes and improved efficiency in HR related transactions by spring 2027
- 12.** Complete negotiations and implement all applicable collective bargaining agreements to ensure compliance, fiscal responsibility, and continuity of operations, with success measured by timely ratification and accurate implementation of contract provisions by winter 2026
- 13.** Work with County Counsel and department managers to analyze Risk trends and causes, and develop a strategic plan, including training, to mitigate Risk and ensure compliance with personnel and statutory regulations

CUSTOMER EXPERIENCE



Survey Recipients: County Staff (671 responses)

213

New Hires

78

Days to Hire

What is measured?

Number of new hires onboarded; excludes contingent hires. Calendar Year 2025

Why it matters?

This KPI reflects our ability to attract and onboard talent needed to meet our organizational goals, making it a clear indicator of workforce growth and capacity. Tracking new hires helps demonstrate progress toward strategic priorities such as service expansion and succession planning.

What is measured?

Average time-to-hire (days), from job post date in NeoGov to offer letter date; excludes any continuous recruitments on NeoGov. Calendar Year 2025

Why it matters?

This KPI measures the efficiency of our recruitment process and our ability to fill critical roles in a timely manner. A shorter time to hire supports operational continuity and competitiveness in attracting top talent, while delays may indicate bottlenecks or resource constraints. Monitoring this metric helps identify opportunities to streamline hiring and improve the candidate experience.

Two Year Budget

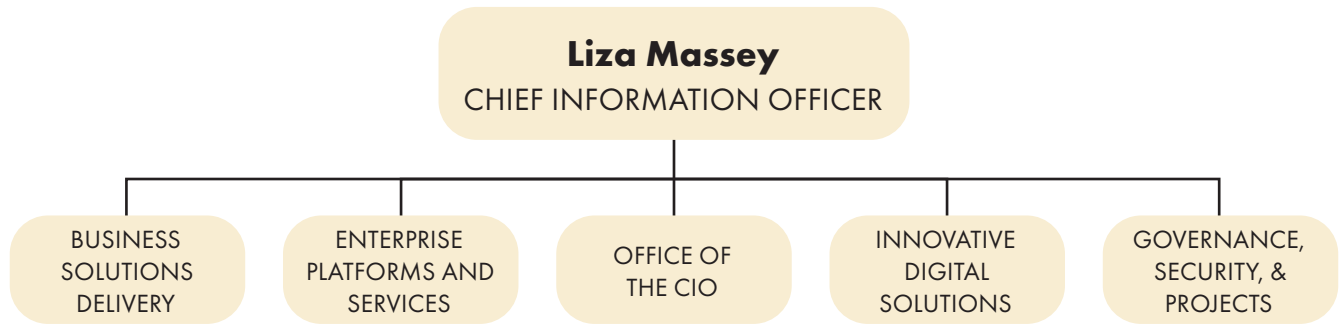
DEPARTMENT BUDGET - INFORMATION SERVICES AND TECHNOLOGY

MISSION STATEMENT

Connecting people and government through innovative, accessible technology solutions.

DEPARTMENT OVERVIEW

The Information Services and Technology Department partners with County departments to deliver accessible, high-value technology and communications services for residents and businesses. The Department advances digital-first initiatives to improve how the public experiences County services.



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San Rafael, CA 94903
Tel: 415-473-6460

MarinCounty.gov/IT

DEPARTMENT BUDGET - INFORMATION SERVICES AND TECHNOLOGY

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
From Use of Money	(250)	(250)	0	(250)	0
Intergovernmental	0	0	0	0	0
Charges for Services	(4,430,825)	(4,892,613)	(461,788)	(5,077,575)	(184,962)
Miscellaneous	0	0	0	0	0
Total Revenues	(4,431,075)	(4,892,863)	(461,788)	(5,077,825)	(184,962)
Expenditures					
Salaries and Benefits	17,955,134	18,656,250	701,116	18,485,115	(171,135)
Services and Supplies	5,759,285	7,257,363	1,498,078	7,444,100	186,737
Capital Assets	3,236,283	3,438,337	202,054	3,723,446	285,109
Interdepartmental Charges	91,153	150,133	58,980	165,302	15,169
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	27,041,855	29,502,083	2,460,228	29,817,963	315,880
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	22,610,780	24,609,220	1,998,440	24,740,138	130,918

DESCRIPTION OF BUDGET CHANGES

Charges for Services have increased to reflect updated cost recovery expectations for project management software and GIS software licensing.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased to reflect Munis transition to Cloud Software-as-a-Service (SaaS), licensing of new enterprise software, increasing the number of software licenses for video conferencing, artificial intelligence and project management software, and licensing costs. Other Services and Supplies increases relate to contractual and equipment cost increases. Capital Assets have increased for cyber security software.

Two Year Budget

DEPARTMENT BUDGET - INFORMATION SERVICES AND TECHNOLOGY

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ACCESSIBILITY	3.00	3.00	0.00	3.00	0.00
ARCHITECTURE	0.00	0.00	0.00	0.00	0.00
BUSINESS OFFICE	4.00	4.00	0.00	4.00	0.00
COUNTY JUSTICE	6.00	6.00	0.00	6.00	0.00
CUSTOMER SUPPORT	9.00	9.00	0.00	9.00	0.00
DATA NETWORK	5.00	5.00	0.00	5.00	0.00
DATA TEAM	6.00	6.00	0.00	6.00	0.00
DATABASE ADMINISTRATION	4.00	4.00	0.00	4.00	0.00
DIGITAL	11.00	11.00	0.00	10.00	(1.00)
ERP	7.00	7.00	0.00	7.00	0.00
EXECUTIVE ADMINISTRATION	5.00	5.00	0.00	5.00	0.00
GOVERNANCE & PLANNING	3.00	3.00	0.00	3.00	0.00
INTERAGENCY AGREEMENTS	1.00	1.00	0.00	1.00	0.00
LAND USE	4.00	4.00	0.00	4.00	0.00
PROJECT SERVICES	10.00	10.00	0.00	9.00	(1.00)
PROPERTY	6.00	6.00	0.00	5.00	(1.00)
SECURITY	2.00	2.00	0.00	2.00	0.00
SYSTEM ADMINISTRATION	5.00	5.00	0.00	5.00	0.00
TELEPHONE SERVICES	4.00	4.00	0.00	4.00	0.00
Total Department FTE	95.00	95.00	0.00	92.00	(3.00)

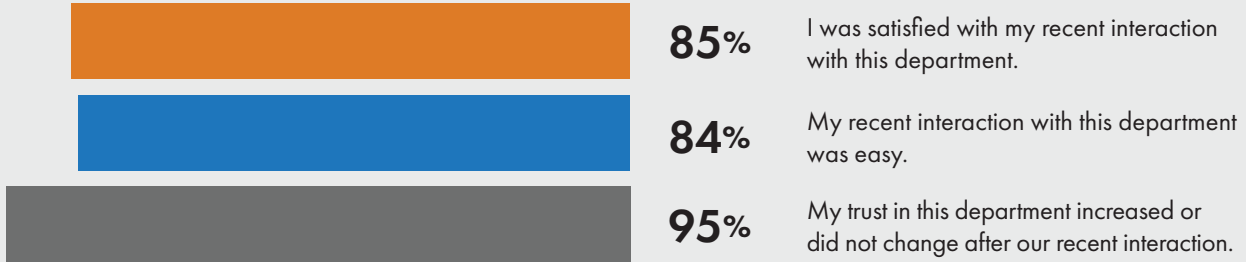
- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Develop and advance a countywide information security roadmap and strengthen the Marin Security and Privacy Council (MSPC) to improve the County of Marin's overall security posture
- 3.** Modernize and sustainably transform the County's Property Tax and Criminal Justice Case Management Systems by partnering closely with departments to replace legacy platforms with secure, cloud-enabled, and scalable solutions, while reducing technical debt to improve long-term maintainability, resilience, and service delivery
- 4.** Put customers first by streamlining and aligning technology governance and project delivery to accelerate decision-making and deliver innovative and agile outcomes-focused technology solutions
- 5.** In partnership with HR, Payroll, Finance, and Procurement, define and execute a coordinated action plan to address gaps and opportunities identified by the ERP assessment
- 6.** Establish a Business Relationship Management practice that prioritizes customer needs through a service first approach
- 7.** Operationalize and scale the Countywide Data Strategy by formalizing data roles and operating models, maturing the cloud platform, and enabling repeatable, high-value analytics and self-service capabilities

Two Year Budget

DEPARTMENT BUDGET - INFORMATION SERVICES AND TECHNOLOGY

- 8.** Establish managed service contracts to increase capacity, streamline operations, reduce costs, improve customer support, and enable employees to focus more on core strategies and services
- 9.** Create a secure, resilient backup data center with a partner county to ensure continuity of operations and rapid recovery during disruption
- 10.** Advance a Digital First strategy through the adoption of artificial intelligence and emerging technologies to expand online services, improve accessibility, and deliver more responsive and data-driven public services
- 11.** Work with the Department of Public Works to bring high-speed internet infrastructure to Gness Field Airport by spring 2027.

CUSTOMER EXPERIENCE



Survey Recipients: County Staff (743 responses)

565

Employees with AI license

88%

Share of Employees Using AI

What is measured?

565 county employees (20% of county staff) currently have an AI license. Point-in-Time (4/10/2026)

Why it matters?

This KPI tracks how effectively County staff are adopting AI tools to improve service delivery and internal operations. It is meaningful because it shows whether our AI investments are being used in ways that advance our strategic goals around modernization, efficiency, and responsible innovation.

What is measured?

% of licensed employees with recent AI usage in the last 90 days. Point-in-Time (4/10/2026).

Why it matters?

Monitoring usage also highlights where additional training, outreach, or change-management efforts are needed to support equitable adoption across departments.

Two Year Budget

DEPARTMENT BUDGET - RETIREMENT

MISSION STATEMENT

Our mission is to provide superior customer services to members and beneficiaries of the Marin County Employees' Retirement Association through efficient benefits administration and a commitment to integrity and prudent financial management.

DEPARTMENT OVERVIEW

The Marin County Employees' Retirement Association (MCERA) is a multiple-employer governmental pension plan established by the County of Marin on July 1, 1950 under the County Employees Retirement Law of 1937. MCERA staff, under the direction from the Retirement Administrator, assist the Retirement Board in the administration of the retirement system.

Jeff Wickman
RETIREMENT ADMINISTRATOR

RETIREMENT
OPERATIONS



One McInnis Parkway, Suite 100
San Rafael, CA 94903-2764

Tel: 415-473-6147

www.MCERA.org

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
From Use of Money	0	0	0	0	0
Intergovernmental	0	(3,824,790)	(3,824,790)	(3,790,345)	34,445
Miscellaneous	(3,666,028)	0	3,666,028	0	0
Total Revenues	(3,666,028)	(3,824,790)	(158,762)	(3,790,345)	34,445
Expenditures					
Salaries and Benefits	3,666,028	3,824,790	158,762	3,790,345	(34,445)
Services and Supplies	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Expenditures	3,666,028	3,824,790	158,762	3,790,345	(34,445)
Transfers					
Transfers In	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	0	0	0	0	0

DESCRIPTION OF BUDGET CHANGES

Administrative and personnel costs in this department are fully funded by investment income and independently managed by the MCERA Retirement Board. The department's budget represents expected salary and revenue budgets and will be adjusted, as needed, with the MCERA Board's final budget approval.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

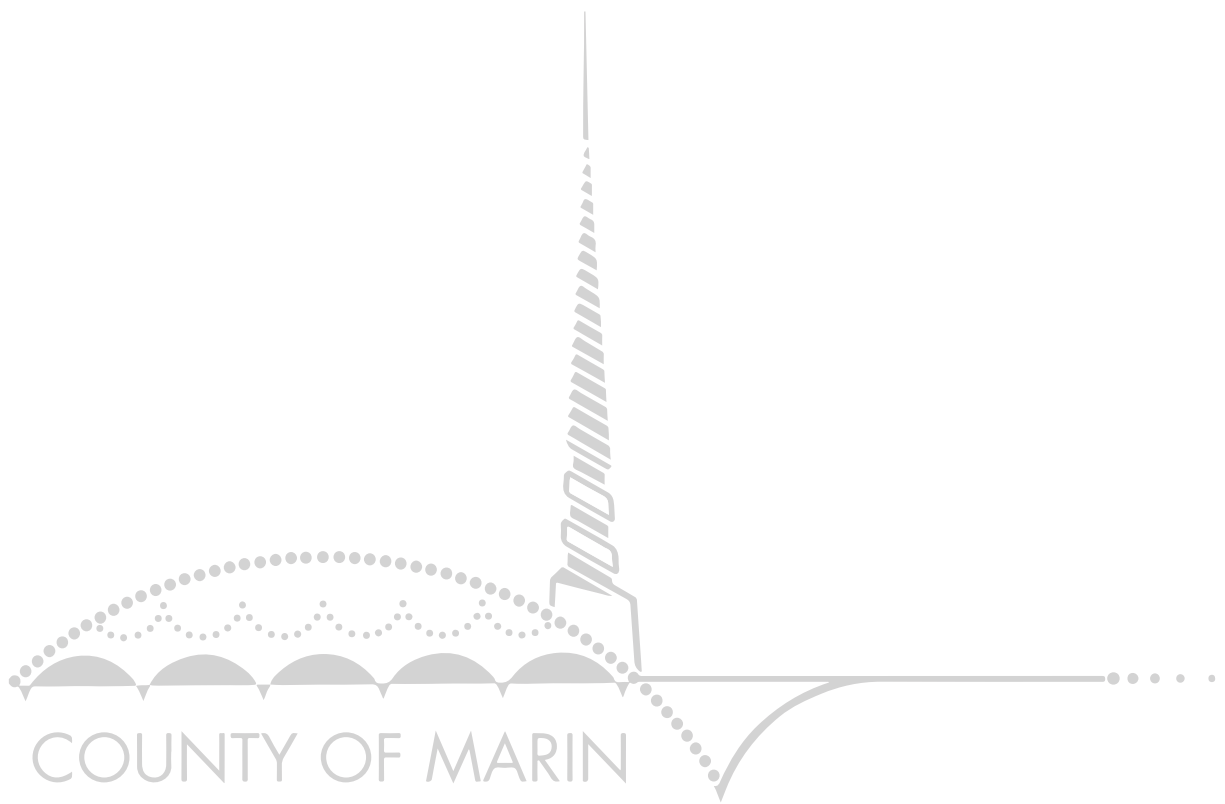
Adjustments to Intergovernmental Revenues reflect a technical adjustment to revise accounting for offsetting revenues for personnel costs.

Two Year Budget

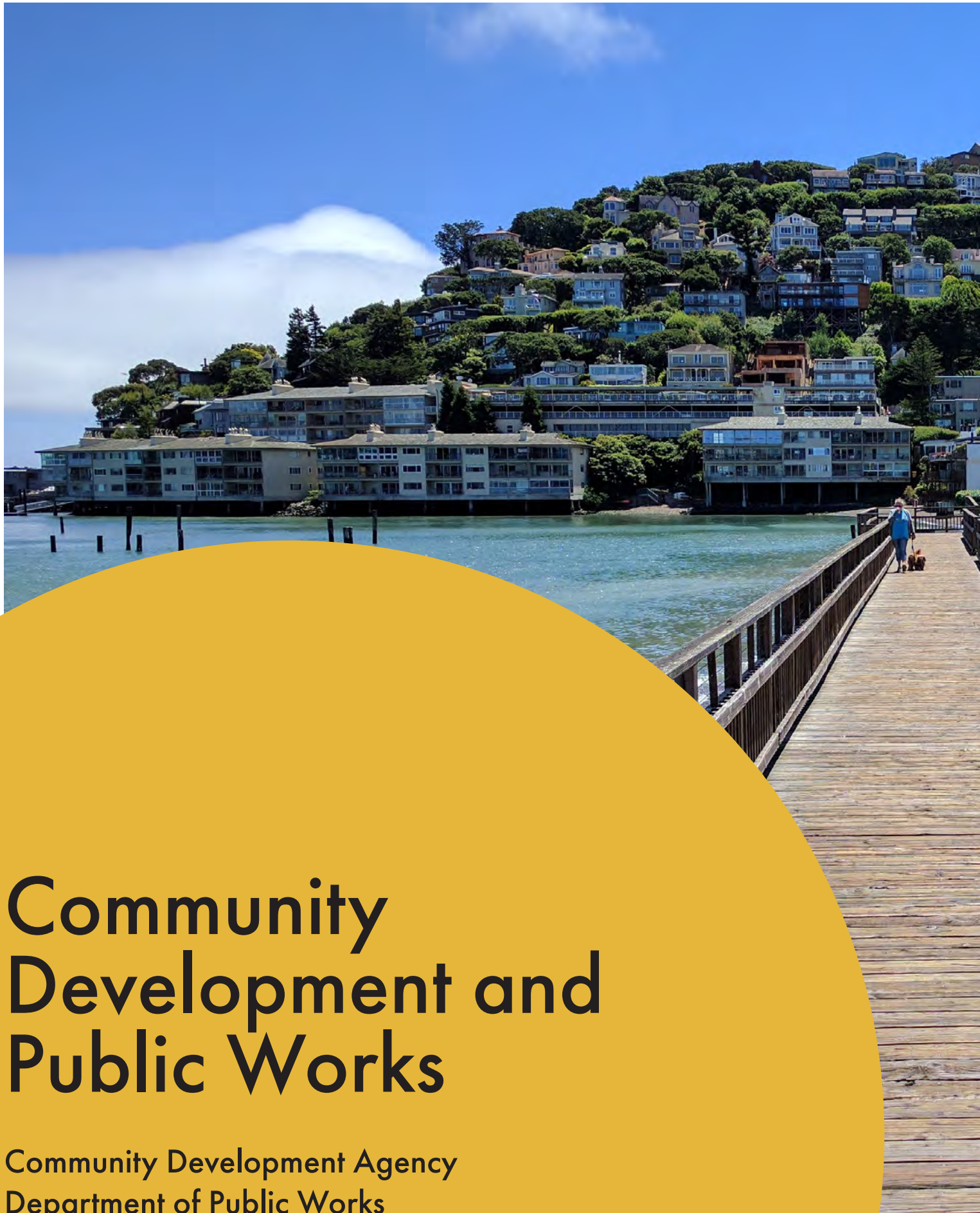
DEPARTMENT BUDGET - RETIREMENT

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
MCERA OPERATIONS	21.00	21.00	0.00	21.00	0.00
Total Department FTE	21.00	21.00	0.00	21.00	0.00

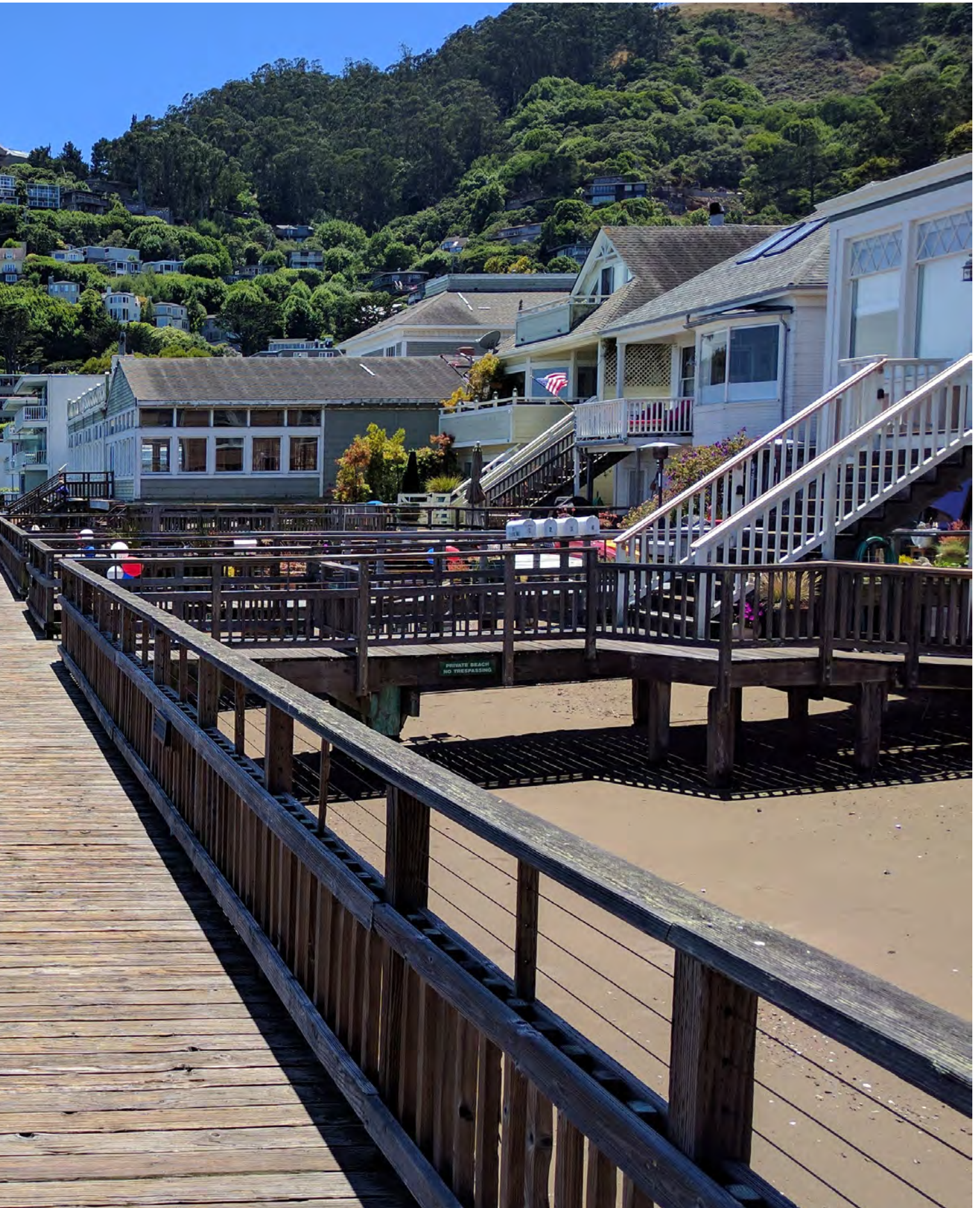


COUNTY OF MARIN



Community Development and Public Works

Community Development Agency
Department of Public Works



Two Year Budget

SERVICE AREA OVERVIEW - COMMUNITY DEVELOPMENT AND PUBLIC WORKS

SERVICE AREA OVERVIEW

The Community Development and Public Works Service Area provides building permitting, road maintenance, land use and environmental planning, affordable housing, code enforcement and capital improvements.

DEPARTMENTS

Community Development Agency

The Community Development Agency provides environmental and land use planning services, issues building permits, oversees affordable housing programs, and enforces environmental health regulations.

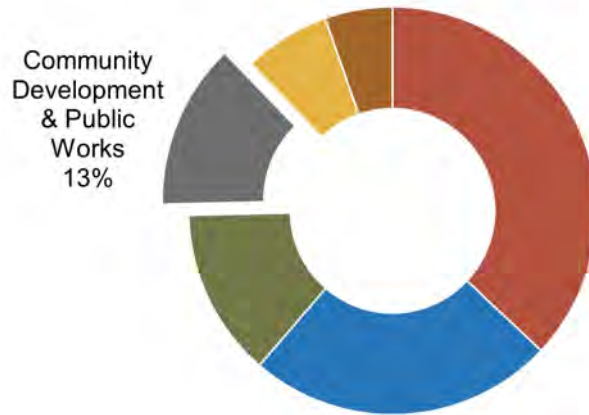
Department of Public Works

The Department of Public Works oversees a wide range of activities including managing capital infrastructure projects, Flood Control and water quality programs, engineering, road maintenance, Americans with Disabilities Act coordination, traffic safety operations, waste management and sustainability programs.

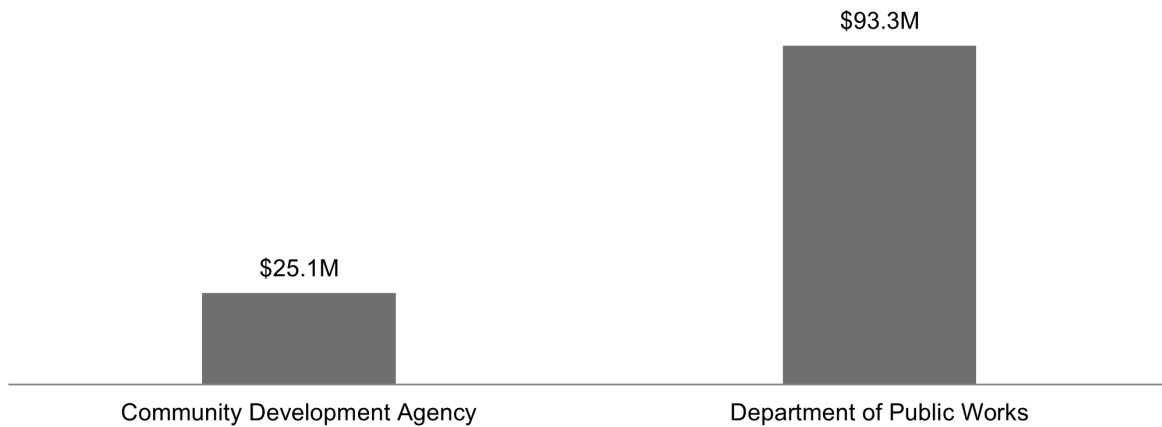
SERVICE AREA OVERVIEW - COMMUNITY DEVELOPMENT AND PUBLIC WORKS

FY 2026-27 Total All Funds
Expenditure Budget \$902.6 Million

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services
- Non Departmental



FY 2026-27 Service Area Expenditures (\$ Millions)



Expenditures	FY 2024-25 Actuals	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2026-27 FTE
Community Development Agency	20,704,995	23,440,885	25,116,197	1,675,312	104.00
Department of Public Works	95,168,385	86,942,695	93,309,344	6,366,649	254.75
Service Area Total	115,873,380	110,383,580	118,425,541	8,041,961	358.75

Two Year Budget

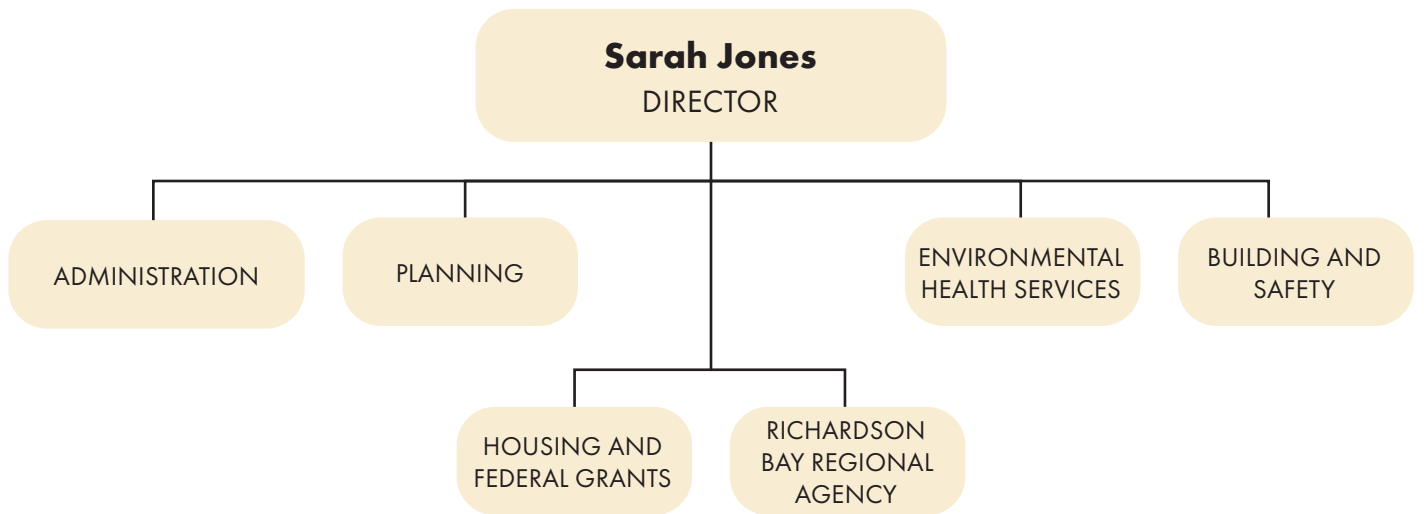
DEPARTMENT BUDGET - COMMUNITY DEVELOPMENT AGENCY

MISSION STATEMENT

The Community Development Agency is dedicated to promoting, protecting, and advancing healthy, safe, and equitable communities.

DEPARTMENT OVERVIEW

The Community Development Agency is responsible for building permits and safety inspections, environmental health services, planning, affordable housing and grant administration.



3501 Civic Center Drive, Suite 308
San Rafael, CA 94903
Tel: 415-473-6269

MarinCounty.gov/CDA

DEPARTMENT BUDGET - COMMUNITY DEVELOPMENT AGENCY

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(1,181,778)	(1,231,708)	(49,930)	(1,236,295)	(4,587)
Licenses and Permits	(12,077,373)	(11,466,774)	610,599	(11,496,774)	(30,000)
Fines and Forfeitures	(35,000)	(35,000)	0	(35,000)	0
From Use of Money	(72,100)	(282,500)	(210,400)	(282,500)	0
Intergovernmental	(2,670,238)	(2,749,751)	(79,513)	(2,749,366)	385
Charges for Services	(823,374)	(751,504)	71,870	(748,945)	2,559
Miscellaneous	(12,000)	(45,000)	(33,000)	(45,000)	0
Total Revenues	(16,871,863)	(16,562,237)	309,626	(16,593,880)	(31,643)
Expenditures					
Salaries and Benefits	16,125,624	17,890,809	1,765,185	17,739,854	(150,955)
Services and Supplies	4,611,103	4,911,771	300,668	5,129,615	217,844
Capital Assets	463,200	144,200	(319,000)	149,200	5,000
Interdepartmental Charges	2,164,272	2,094,303	(69,969)	2,153,871	59,568
Other Financing Uses	76,686	75,114	(1,572)	75,081	(33)
Contingencies	0	0	0	0	0
Total Expenditures	23,440,885	25,116,197	1,675,312	25,247,621	131,424
Transfers					
Transfers In	(698,000)	(698,000)	0	(698,000)	0
Transfers Out	623,000	623,000	0	623,000	0
Total Transfers	(75,000)	(75,000)	0	(75,000)	0
Net County Cost	6,494,022	8,478,960	1,984,938	8,578,741	99,781

DESCRIPTION OF BUDGET CHANGES

Licenses and Permits, From Use of Money, and Taxes revenues have been reduced in the Environmental Services and Building Inspection Fund to reflect projected receipts.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond. Salaries include increased staffing to support policy development and long-range planning. These changes reflect the recommendations of the organizational assessment report presented to the Board on October 21, 2025, and efforts to modernize systems and processes and strengthen CDA's capacity for communications, engagement, and community-focused policy development.

Two Year Budget

DEPARTMENT BUDGET - COMMUNITY DEVELOPMENT AGENCY

Services and Supplies have increased in the General Fund to support document digitization to address legacy records, expanded staff training, and enhanced media, outreach, and public engagement efforts. Additional adjustments include support for below market rate housing program activities and short-term rental compliance software. In the Building Inspection Fund, services and supplies expenditures have been reduced to align with lower revenue projections associated with construction activity trends.

Capital Assets expenditures in the Building Inspection Fund have been reduced to better align with ongoing software licensing, maintenance, and system enhancement costs.

Interdepartmental Charges have been revised to reflect increased administrative overhead costs in the Building Inspection and Environmental Health Services Funds. Other changes in Interdepartmental Charges reflect increases in salary reimbursements costs in the HUD HOME Program and HUD CDBG Program Fund.

Transfers include a transfer from the Measure W West Marin Community Housing Fund to the Affordable Housing Fund to support the West Marin Coast Guard Affordable Housing Project. The transfer will be in place for five years as approved by your Board on March 25, 2025.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ADVANCED PLANNING	13.75	13.75	0.00	13.75	0.00
BUILDING AND SAFETY	22.05	23.05	1.00	23.05	0.00
CDA EXECUTIVE ADMINISTRATION	8.50	9.50	1.00	9.50	0.00
CDA FEDERAL GRANTS	3.00	3.00	0.00	3.00	0.00
CODE ENFORCEMENT	5.25	6.25	1.00	6.25	0.00
CONSUMER PROTECTION	14.00	15.00	1.00	12.00	(3.00)
CURRENT PLANNING	13.95	13.95	0.00	13.95	0.00
EHS ADMINISTRATION	4.00	4.00	0.00	4.00	0.00
ENVIRONMENTAL PLANNING	2.00	2.00	0.00	2.00	0.00
LAND USE	5.00	5.00	0.00	5.00	0.00
PLANNING ADMINISTRATION	0.50	4.50	4.00	4.50	0.00
RICHARDSON BAY REGIONAL AGENCY	1.00	1.00	0.00	1.00	0.00
SOLID WASTE AND HAZARDOUS MATERIALS	3.00	3.00	0.00	3.00	0.00
Total Department FTE	96.00	104.00	8.00	101.00	(3.00)

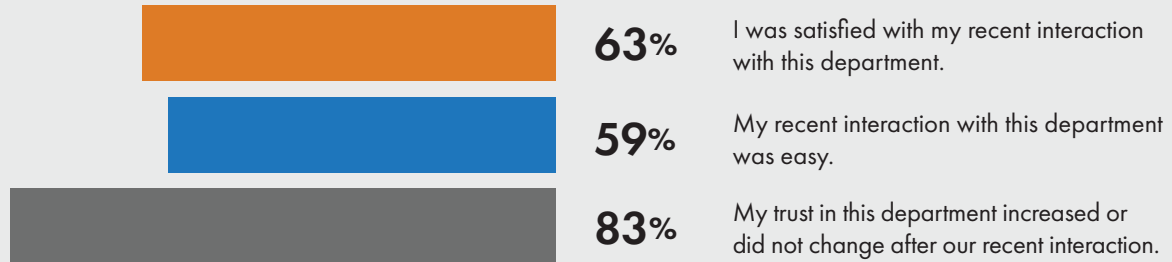
- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Update the Gness Field Airport Land Use Plan (ALUP) in collaboration with the Department of Public Works as part of the long-range planning work program to meet Caltrans standards and to facilitate development of Housing Element sites in the airport vicinity
- 3.** Take necessary steps to accommodate changes in state housing and planning law following the annual legislative cycle
- 4.** Bring the Local Agency Management Plan septic regulations through the Board of Supervisors and Regional Water Quality Control Board approval processes
- 5.** Develop an ordinance for construction requirements to manage impacts from large construction projects for neighborhoods and vulnerable community members
- 6.** Achieve improved efficiency and effectiveness across all work areas by developing a department strategic plan and reorganizing administrative functions
- 7.** Align with municipal partners to address food vending through enforcement of unpermitted activity and facilitation of permitted mobile food sales
- 8.** Modify the code enforcement process and propose ordinance amendments to improve overall compliance, and coordinate with other departments to elevate countywide code enforcement capacity

Two Year Budget

DEPARTMENT BUDGET - COMMUNITY DEVELOPMENT AGENCY

- 9.** Engage throughout the Countywide Strategic Plan process to align community-facing work with the vision, goals and actions emerging in the plan
- 10.** Implement process and systems improvements department-wide, with initial focus on Environmental Health Services, and create an interdepartmental policy advisory group
- 11.** Process housing development applications in a timely, coordinated and comprehensive manner with a goal of supporting housing development, placemaking, and meaningful community information and engagement
- 12.** Develop and implement a plan for transition of community wastewater operations and management from CDA-EHS to DPW, in collaboration with DPW

CUSTOMER EXPERIENCE



Survey Recipients: Individuals that engaged with the planning counter, building counter, & permit ombudsperson (126 responses)

74

New Housing Units Entitled

What is measured?

The number of housing units that received planning entitlement. Calendar Year 2025.

Why it matters?

74 residential units received approval through the Planning entitlement process and are now under building permit review or have received building permit approval. Further, Planning reviewed and approved 29 building permits for new single-family residences, either on vacant legal lots or on lots with existing single-family residences, where the existing structures were demolished and reconstructed on the same lots.

All 74 units entitled are designated for individuals and families earning above 120% of the Area Median Income (AMI).

1,261

Food Establishments Inspected

What is measured?

Total volume of on-site regulatory inspections conducted. Calendar Year 2025.

Why it matters?

This KPI represents our total volume of on-site regulatory oversight across more than 2,400 active food permits, which includes an inventory of over 1,500 permanent food facilities. Our strategic goal is to ensure that the highest-risk settings (6M)—such as hospitals, school cafeterias, and full-service restaurants—receive two comprehensive routine inspections annually (6-month frequency), while moderate-risk facilities (1Y) receive one (1-year frequency). Notably, 2026 will mark the first time the Consumer Protection program is fully staffed in several years, positioning the department to achieve its most consistent support and education to date.

88.2%

Food Establishments with Passing Scores

What is measured?

Percentage of facilities achieving passing scores. Calendar Year 2025.

Why it matters?

In 2025 the vast majority of our inspections (701) are 6M (high risk). By prioritizing these high-risk environments, Consumer Protection proactively prevents foodborne illness through the verification of rigorous handwashing, proper holding temperatures, and cross-contamination protocols. Our data confirms that this targeted field presence works as inspection frequency and educational engagement increase, passing percentages rise in tandem. For 2026, our goal is to leverage our full staffing capacity to conduct over 2,000 total inspections and drive the countywide passing rate toward 90%, reinforcing the clear correlation between consistent inspections and improved public safety.

Two Year Budget

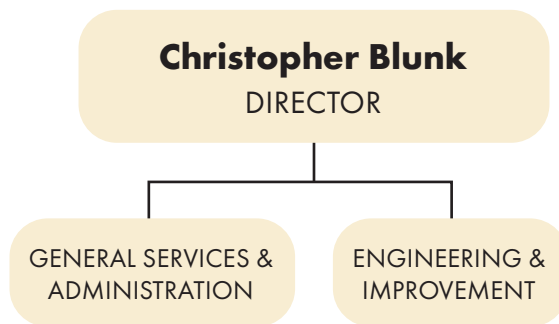
DEPARTMENT BUDGET - DEPARTMENT OF PUBLIC WORKS

MISSION STATEMENT

The Marin County Department of Public Works' mission is to provide the community with quality services, maintain and improve our public infrastructures and facilities, and support the preservation of Marin's unsurpassed beauty.

DEPARTMENT OVERVIEW

The Department of Public Works administers a wide range of programs, including capital infrastructure and engineering projects; waste management and stormwater services; and the maintenance of County roads, buildings, radio communications, facilities, and vehicles/equipment. The Department also oversees specialized programs such as disability access, flood control, and sea-level rise adaptation.



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San Rafael, CA 94903
Tel: 415-473-6528

MarinCounty.gov/Public-Works

DEPARTMENT BUDGET - DEPARTMENT OF PUBLIC WORKS

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	0	0	0	0	0
Licenses and Permits	(3,832,210)	(4,177,508)	(345,298)	(4,350,491)	(172,983)
Fines and Forfeitures	0	0	0	0	0
From Use of Money	(1,563,933)	(6,583,990)	(5,020,057)	(6,630,235)	(46,245)
Intergovernmental	(16,348,485)	(16,445,575)	(97,090)	(16,518,323)	(72,748)
Charges for Services	(20,650,594)	(19,333,962)	1,316,632	(18,560,825)	773,137
Miscellaneous	(77,000)	(24,869)	52,131	(25,615)	(746)
Total Revenues	(42,472,222)	(46,565,904)	(4,093,682)	(46,085,489)	480,415
Expenditures					
Salaries and Benefits	44,429,422	45,009,497	580,075	44,604,568	(404,929)
Services and Supplies	35,647,038	41,847,722	6,200,684	47,099,599	5,251,877
Capital Assets	2,338,500	2,459,707	121,207	2,473,496	13,789
Interdepartmental Charges	2,587,730	2,081,650	(506,080)	2,074,147	(7,503)
Other Financing Uses	298,479	214,633	(83,846)	221,071	6,438
Contingencies	1,641,526	1,696,135	54,609	1,500,472	(195,663)
Total Expenditures	86,942,695	93,309,344	6,366,649	97,973,353	4,664,009
Transfers					
Transfers In	(20,197,650)	(20,197,650)	0	(25,197,650)	(5,000,000)
Transfers Out	960,000	960,000	0	960,000	0
Total Transfers	(19,237,650)	(19,237,650)	0	(24,237,650)	(5,000,000)
Net County Cost	25,232,823	27,505,790	2,272,967	27,650,214	144,424

Due to countywide restructuring, oversight for the Marin Commons Office Space at Los Gamos Drive has been transferred from the Office of the County Executive to the Department of Public Works to align property management functions with countywide real estate operations, and responsibility for the Procurement Division has been transferred from the Department of Public Works to the Department of Finance to align purchasing functions with countywide financial and administrative operations. The associated budget changes are reflected in From Use of Money and Miscellaneous revenues, and in Salaries and Benefits and Services and Supplies expenses.

Licenses and Permits Land Development revenue is increasing to reflect recent trends in permitting activity for housing development.

Intergovernmental Revenue is increasing for projected state highway gas taxes in the Road Maintenance and Road and Bridge Capital funds.

Charges for Services are lower primarily as a result of the Certified Unified Program Agency (CUPA) program moving to the Marin County Fire Department, but also reflect a reduction in expected franchise fee revenues within the Waste Management program, and service charges within Water Resources program.

Two Year Budget

DEPARTMENT BUDGET - DEPARTMENT OF PUBLIC WORKS

Miscellaneous revenues have been reduced to reflect the transition of the Procurement division to the Department of Finance.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies are increasing by a total of \$6.2 million across multiple funds to cover operating expenses for the Marin Commons office space (\$4.8 million) and to cover higher utility costs, EV charging station maintenance, radio equipment replacement, and maintenance supplies (\$1.4 million).

Interdepartmental Charges reflect higher cost recovery for Building Maintenance, Administration, and Vehicle Maintenance, resulting in an overall decrease compared to the prior year. At the same time, Services and Supplies expenses for these programs have increased due to rising operational and service costs. This change reflects updated cost allocations and does not indicate a reduction in service levels.

Other Financing Uses have been adjusted to reflect expected debt service payments for building improvements.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ADA	2.00	2.00	0.00	2.00	0.00
BUILDING MAINT AND IMPROV	53.00	53.00	0.00	53.00	0.00
CAPITAL IMPROVEMENT	10.00	10.00	0.00	10.00	0.00
COUNTY AIRPORT	1.75	1.75	0.00	1.75	0.00
DPW ADMINISTRATION	27.00	27.00	0.00	27.00	0.00
ENGINEERING	22.00	22.00	0.00	22.00	0.00
LAND DEVELOPMENT	8.00	8.00	0.00	8.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00
RADIO MAINTENANCE	15.00	15.00	0.00	15.00	0.00
REAL ESTATE	3.00	5.00	2.00	5.00	0.00
REPROGRAPHIC	3.00	3.00	0.00	3.00	0.00
ROAD CONSTRUCTION	48.00	48.00	0.00	48.00	0.00
TRAFFIC OPERATIONS	8.00	8.00	0.00	8.00	0.00
VEHICLE MAINTENANCE	14.00	14.00	0.00	14.00	0.00
WASTE MANAGEMENT	21.00	16.00	(5.00)	16.00	0.00
WATER RESOURCES	22.00	22.00	0.00	20.00	(2.00)
Total Department FTE	257.75	254.75	(3.00)	252.75	(2.00)

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Optimize Permanent Road Division (PRD) services by updating policies, procedures, and operational practices, and by implementing customer-focused performance metrics to improve service responsiveness, transparency, and accountability, thereby strengthening public trust in county road services
- 3.** Advance implementation of the Flood Zone 3 – Marin City Stormwater Plan, including tracking progress and coordinating improvements to reduce flood risk, enhance stormwater resilience, and support community safety in Marin City
- 4.** Advance the Flood Zone 4 – Tiburon East and West Creeks Rehabilitation Project to reduce flood risk, enhance creek function, and support long-term flood resilience and environmental stewardship
- 5.** Conduct the Flood Zone 4 – Tiburon Greenwood Cove Drive Flood Study to assess flood risks, inform mitigation planning, and support long-term flood resilience and public safety
- 6.** Advance the Flood Zone 9 – Corte Madera Creek Flood Risk Management Project through coordinated planning, design, and implementation to reduce flood risk, protect public safety, and enhance long-term watershed resilience
- 7.** In Flood Zone 9, remove Building Bridge 2 as part of the San Anselmo Flood Risk Reduction Project, including coordination with project partners, securing required permits, and sequencing construction activities to improve flood conveyance and reduce flood risk
- 8.** Implement the Domestic Well Drought Plan to protect public health and water supply resilience for domestic well users during drought conditions through coordinated monitoring, assistance, and response efforts

Two Year Budget

DEPARTMENT BUDGET - DEPARTMENT OF PUBLIC WORKS

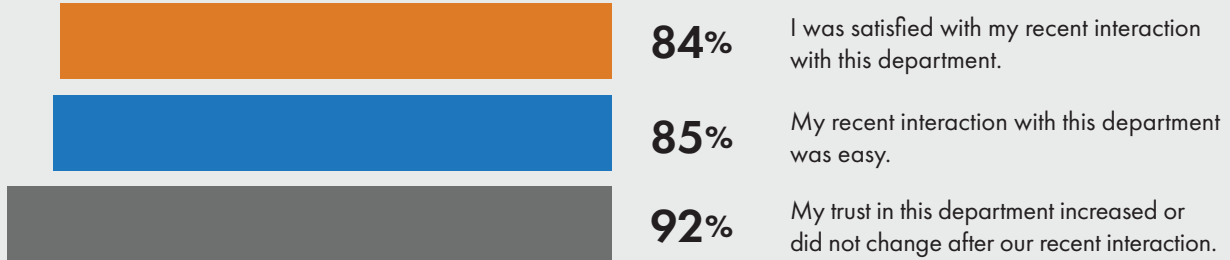
- 9.** Develop and implement the Marin Innovation Flood Forecast Tool to improve flood risk forecasting, support emergency response, and strengthen climate resilience across Marin County
- 10.** Establish a model franchise agreement to support the alignment of contract terms, rate structures, and service schedules across all four county-franchised service areas, promoting consistency, transparency, and long-term financial stability for the County and its ratepayers
- 11.** Implement the Long-Term Bacteria Monitoring Plan required under the Petaluma River Bacteria Total Maximum Daily Load (TMDL) to support regulatory compliance, track water quality conditions, and inform adaptive management actions
- 12.** Implement the County's Green Stormwater Infrastructure Plan to improve stormwater management, enhance water quality, reduce flood risk, and advance climate resilience through nature-based solutions
- 13.** Begin implementation of the Marin County Civic Center Exterior Lighting Replacement Project, including planning, coordination, and initial construction activities, with Phase 1 construction scheduled to begin in spring 2025
- 14.** Finalize design development and complete required environmental studies for the Lucas Valley Bridge Replacement Project, with construction anticipated to begin in 2029
- 15.** Integrate accessibility and pedestrian safety improvements into the Pavement Management Program, including a new pedestrian crosswalk at Donahue and Buckelew Streets in Marin City, to support equitable access and community safety

- 16.** Update Form-Based Code with Objective Design Standards for offsite private development project improvements
- 17.** Conduct waste audits at all county-owned, operated, and/or occupied facilities to assess contamination levels, container fullness, signage and color-coding, and to verify that services received align with goals and operational effectiveness
- 18.** In coordination with municipal partners and internal stakeholders, upgrade the Marin Emergency Radio Authority's radio system to enhance interagency collaboration, expand system coverage, and strengthen emergency response and disaster preparedness capabilities countywide
- 19.** Develop and implement a plan for transition of community wastewater operations and management from CDA-EHS to DPW, in collaboration with CDA
- 20.** Issue a request for proposals and begin implementation of an asset management system to assess the condition of public infrastructure and inform the Capital Improvement Program
- 21.** Partner with Caltrans and the Transportation Authority of Marin to conduct an analysis of noise levels in Marin City from US-101 and prepare a Project Initiation Document to identify possible mitigation options
- 22.** Work with the Information Services and Technology Department to bring high-speed internet infrastructure to Gness Field Airport by spring 2027
- 23.** Conduct an assessment of the Gness Field Airport business operations including asset management, rates, and benchmarking to comparable facilities, and prepare a report with recommendations to ensure long-term sustainability by June 2027

Two Year Budget

KEY PERFORMANCE INDICATORS

CUSTOMER EXPERIENCE



Survey Recipients: Individuals, businesses, and agencies that receive services from the department (88 responses)

401

FixItMarin
Requests Received*

What is measured?

Count of requests for service received via the FixItMarin app since application launch. Only includes tickets routed to DPW. Excludes tickets routed to other departments. To-date as of 3/26/2026.

Why it matters?

This KPI reflects community demand for DPW services and provides real-time insight into infrastructure issues reported by residents. The high volume of road-related requests—particularly potholes—helps us prioritize maintenance activities and allocate crews where they are most needed. Tracking these requests improves responsiveness, transparency, and our ability to address safety concerns efficiently.

75%

Fair to Excellent
Pavement Condition

What is measured?

% of Lane Miles in Fair to Excellent Condition. Calendar Year 2025.

Why it matters?

This KPI measures the overall health of the County’s roadway network and our effectiveness in maintaining critical infrastructure. Maintaining 75% of lane miles in fair to excellent condition demonstrates progress toward preserving assets and avoiding more costly repairs in the future. This metric directly informs long-term capital planning and investment strategies to sustain roadway quality.

99.04%

Inlets Inspected

52.44%

Necessary Drain Clean-Outs Completed

What is measured?

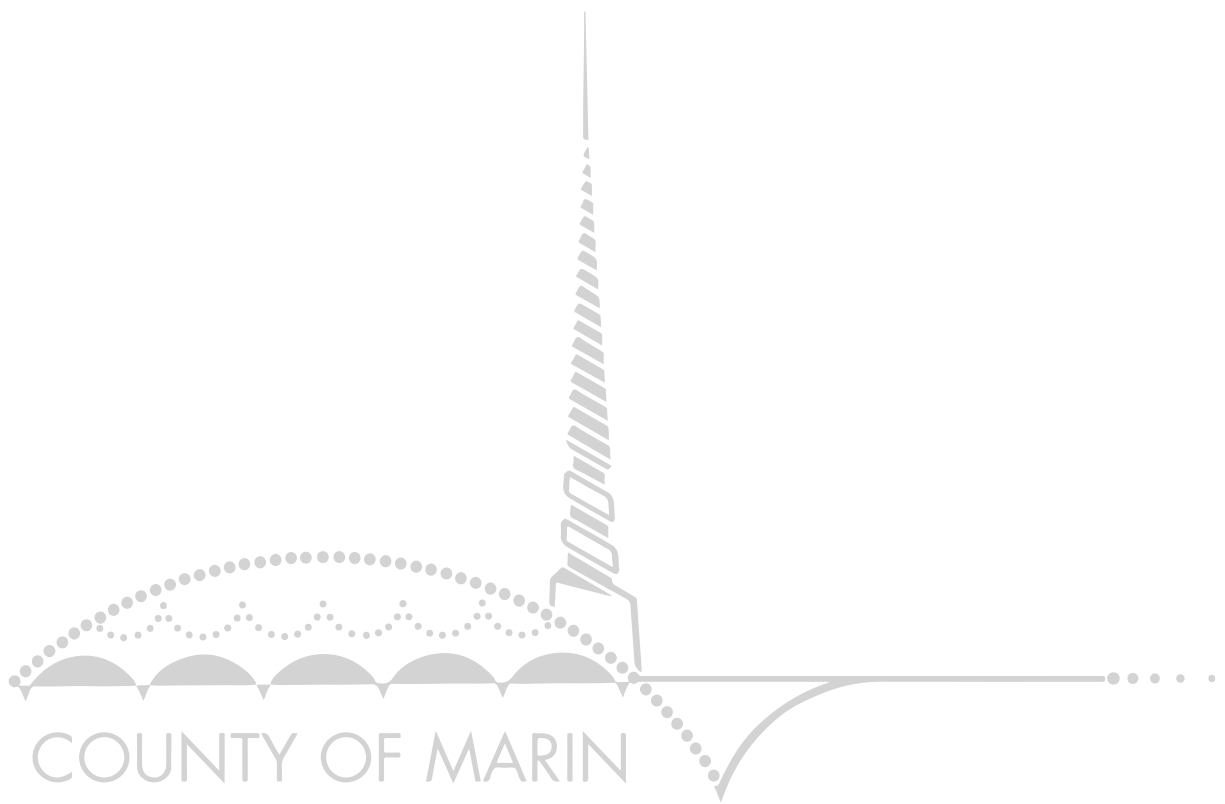
% inlets inspected = the number of catch basin inspections completed divided by the total number of catch basins maintained by the County (denominator = 3,838 inlets). Calendar Year 2025.

% of clean outs completed = the number of storm drains needing clean out divided by the total number of clean-outs (denominator = 164 drains). Calendar Year 2025.

Why it matters?

This KPI reflects DPW’s efforts to maintain stormwater infrastructure and reduce risks of localized flooding and environmental impacts. The high inspection rate ensures system-wide visibility, while tracking clean-outs highlights where maintenance needs are greatest. Together, these measures support regulatory compliance, protect water quality, and guide proactive maintenance planning.

*Roads = 255 (of which 121 are for potholes), Waste Management = 146



COUNTY OF MARIN



Community Services

Agriculture, Weights and Measures

Cultural Services

Marin County Free Library

Marin County Parks

UC Cooperative Extension Marin



Two Year Budget

SERVICE AREA OVERVIEW - COMMUNITY SERVICES

SERVICE AREA OVERVIEW

The Community Services Service Area includes five departments that provide a variety of direct services to the community, including libraries, parks and open space facilities and the performing arts at the Marin Center. This service area also provides agricultural assistance, consumer protection, youth development and environmental stewardship.

DEPARTMENTS

Agriculture, Weights and Measures

Agriculture, Weights and Measures regulates pest control companies, certifies organic food, and protects consumers by checking store prices and verifying the accuracy of weighing and measuring devices.

Cultural Services

Cultural Services offers engaging and diverse programming at the Marin Center, produces the annual Marin County Fair and conducts the docent tour program for the Frank Lloyd Wright-designed Civic Center.

Marin County Free Library

The Marin County Free Library operates 10 library branches throughout Marin, in addition to providing outreach and literacy service programs including the County's bookmobile which serves rural areas of the County.

Marin County Parks

Marin County Parks is responsible for preserving, protecting and enriching the County's regional and community parks and open spaces through educational programming, and climate change adaptation.

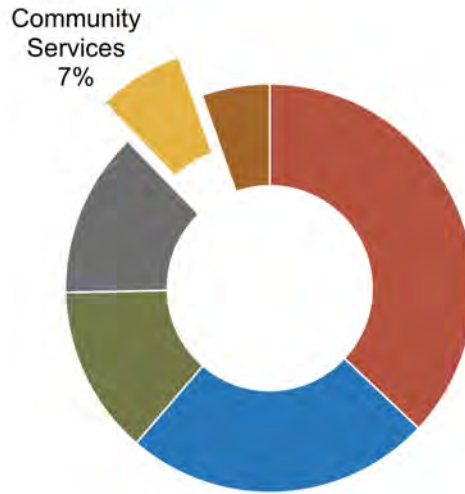
UC Cooperative Extension Marin

The University of California Cooperative Extension Marin (UCCE Marin) provides education, public outreach, seminars, and other services to support and promote sustainable agricultural, integrated watershed and landscape management, community health and nutrition and youth development.

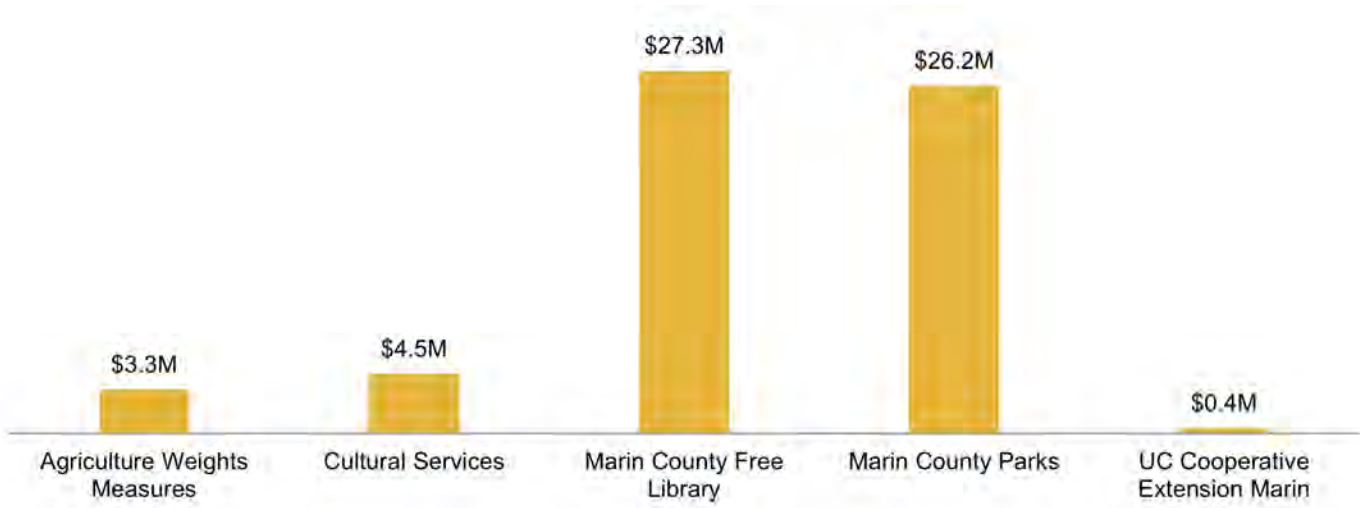
SERVICE AREA OVERVIEW - COMMUNITY SERVICES

FY 2026-27 Total All Funds
Expenditure Budget \$902.6 Million

- Health and Human Services
- Public Safety
- Administration and Finance
- Community Development and Public Works
- Community Services
- Non Departmental



FY 2026-27 Service Area Expenditures (\$ Millions)



Expenditures	FY 2024-25 Actuals	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2026-27 FTE
Agriculture Weights Measures	3,050,888	3,152,786	3,300,043	147,257	14.00
Cultural Services	4,313,161	4,147,318	4,483,189	335,871	14.00
Marin County Free Library	25,728,742	27,117,345	27,303,294	185,949	114.63
Marin County Parks	29,284,246	26,856,950	26,171,605	(685,345)	97.00
UC Cooperative Extension Marin	411,563	370,760	397,752	26,992	2.00
Service Area Total	62,788,600	61,645,159	61,655,883	10,724	241.63

Two Year Budget

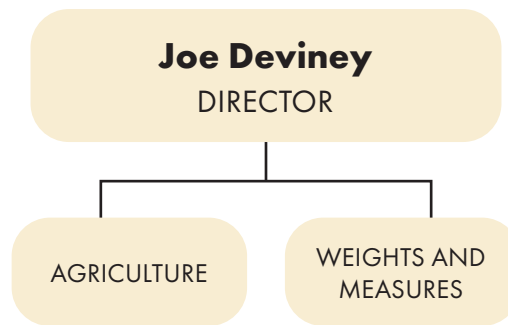
DEPARTMENT BUDGET - AGRICULTURE, WEIGHTS AND MEASURES

MISSION STATEMENT

The mission of the Agriculture Weights and Measures Department is to serve the public's interest by ensuring equity in the marketplace, promoting and protecting agriculture, protecting environmental quality and the health and welfare of Marin County's residents.

DEPARTMENT OVERVIEW

The Agriculture Weights and Measures Department includes two program areas: Agriculture and Weights and Measures. The Agriculture division's mission is achieved by providing organic certification services; regulating pesticide use and investigating misuse; promoting Integrated Pest Management (IPM) principles and strategies, and other services. The Weights and Measures division's mission is achieved through the rigorous inspection of commercial weighing and measuring devices as well as ensuring that every person receives the lowest advertised or posted price.



10 Avenue of the Flags
San Rafael, CA 94903
Tel: 415-473-6400

MarinCounty.gov/AWM

DEPARTMENT BUDGET - AGRICULTURE, WEIGHTS AND MEASURES

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Licenses and Permits	(8,000)	(8,500)	(500)	(8,500)	0
Fines and Forfeitures	(9,000)	(9,500)	(500)	(10,000)	(500)
From Use of Money	0	0	0	0	0
Intergovernmental	(1,112,900)	(1,118,100)	(5,200)	(1,119,300)	(1,200)
Charges for Services	(333,500)	(333,500)	0	(333,500)	0
Miscellaneous	0	0	0	0	0
Total Revenues	(1,463,400)	(1,469,600)	(6,200)	(1,471,300)	(1,700)
Expenditures					
Salaries and Benefits	2,424,704	2,609,596	184,892	2,586,376	(23,220)
Services and Supplies	402,078	414,112	12,034	427,173	13,061
Capital Assets	0	0	0	0	0
Interdepartmental Charges	261,004	211,335	(49,669)	214,069	2,734
Other Financing Uses	0	0	0	0	0
Contingencies	65,000	65,000	0	0	(65,000)
Total Expenditures	3,152,786	3,300,043	147,257	3,227,618	(72,425)
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	1,689,386	1,830,443	141,057	1,756,318	(74,125)

DESCRIPTION OF BUDGET CHANGES

Licenses and Permits and Fines and Forfeitures have been adjusted to reflect historical trends.

Intergovernmental Revenues have been adjusted to reflect updated projections in state allocations of Unclaimed Gas Tax.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased to reflect updated costs for the Sustainable Agriculture and Ombudsman Program, which is administered by the University of California Cooperative Extension.

Interdepartmental Charges have been adjusted to reflect a reduction in countywide administrative overhead costs.

Two Year Budget

DEPARTMENT BUDGET - AGRICULTURE, WEIGHTS AND MEASURES

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
AGRICULTURE	11.90	11.90	0.00	11.90	0.00
WEIGHTS AND MEASURES	2.10	2.10	0.00	2.10	0.00
Total Department FTE	14.00	14.00	0.00	14.00	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Review, refine, and advance the agriculture and working lands elements of the upcoming Economic Vitality Strategic Plan to ensure future county policies are informed by agricultural realities and support diversified, climate-resilient farm and ranch economies, ecosystem services, and equitable economic opportunity that enhance countywide quality of life
- 3.** Advance community and economic vitality by elevating agriculture and working lands as essential to equitable economic opportunity, place-based vitality, and quality of life across Marin County
- 4.** Implement a reliable and transparent electric vehicle fueling system (EVFS) program that supports Marin’s transition to clean transportation, strengthens public confidence in charging infrastructure, and contributes to long-term economic and community vitality
- 5.** Rebrand the successful Pilot Invasive Weed Cost Share Program as SOILS: Sustainable Outcomes for Invasive Plants and Land Stewardship to expand and sustain community-based invasive plant management

Two Year Budget

KEY PERFORMANCE INDICATORS

265

Pricing Accuracy Inspections

77%

Businesses Passing Inspection

What is measured?

Number of inspections performed. We only include Routine initial inspections (defined in the National Institute of Standards and Technology handbook #130). Fiscal Year 2025.

Why it matters?

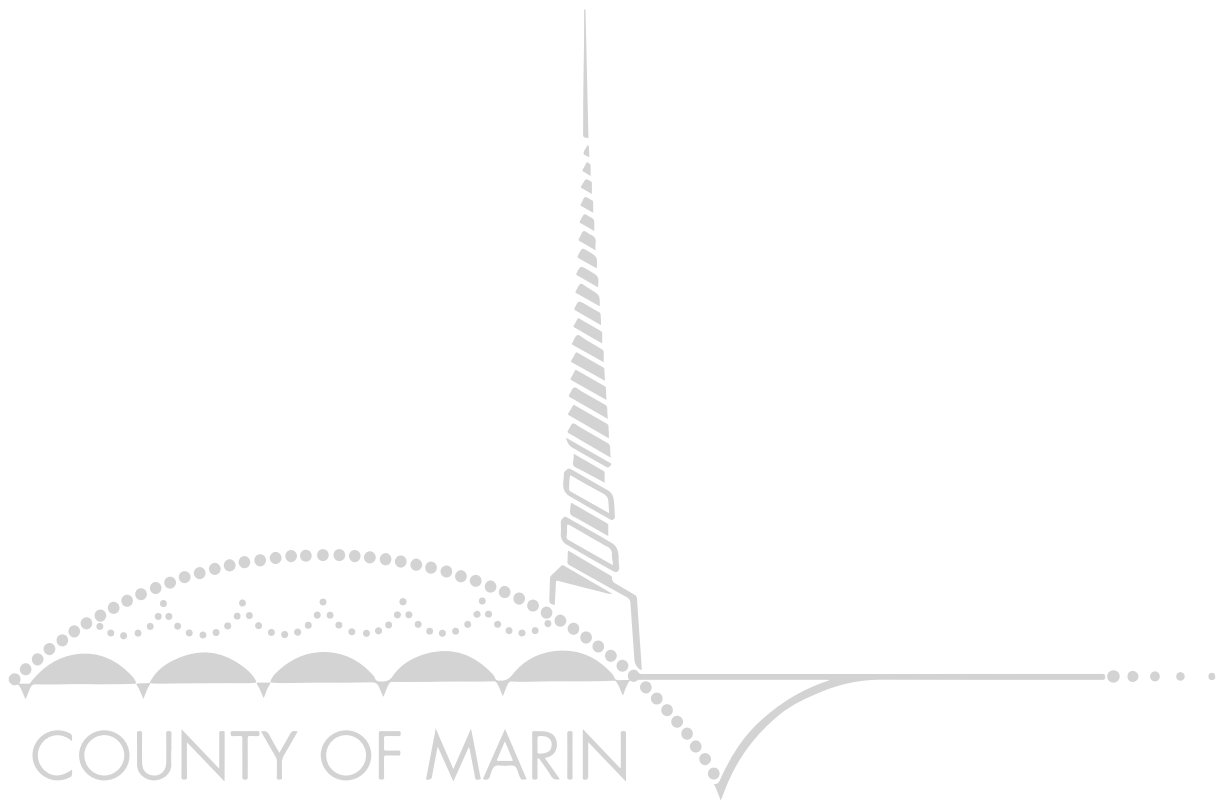
Pricing accuracy is essential in protecting consumers from overcharges and ensures they pay the advertised price at the point-of-sale. Even small discrepancies have an equity impact, as a \$1 overcharge represents a greater financial burden for low-income individuals than for those with greater financial resources. Ensuring accurate pricing promotes fairness, maintains trust in the marketplace, and supports consistent enforcement of consumer protection laws.

What is measured?

% of businesses that passed initial inspection, calculated as the total number of businesses that passed their routine initial inspections divided by total number of routine initial inspections. Fiscal Year 2025.

Why it matters?

This metric represents the percentage of businesses that pass their routine initial inspection. During COVID, the pass rate dropped to approximately 55%. Tracking this measure helps the Department calibrate inspection focus and allocate resources to improve compliance.



COUNTY OF MARIN

Two Year Budget

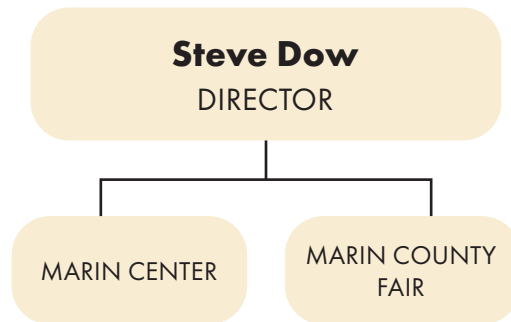
DEPARTMENT BUDGET - CULTURAL SERVICES

MISSION STATEMENT

Marin County Cultural Services supports a thriving arts community by offering a cultural hub and gathering space at the Marin Center and providing leadership in building support for the arts throughout the County.

DEPARTMENT OVERVIEW

The Department of Cultural Services enriches the community by fostering creativity, inclusion, and lifelong engagement in the arts. The Department fulfills a number of key functions including operating the Marin Center facilities and campus as rental venues and producing the award-winning Marin County Fair. In partnership with Marin Cultural Association, the Department programs diverse events and exhibits in the visual arts galleries, oversees the Frank Lloyd Wright Civic Center docent tour program, and supports art and culture in Marin County through increasing participation, advancing collaboration, and optimizing resources to create greater access to the arts for all Marin County residents regardless of age, race, ability, or means.



10 Avenue of the Flags
San Rafael, CA 94903
Tel: 415-473-6400

MarinCounty.gov/Cultural-Services

Two Year Budget
DEPARTMENT BUDGET - CULTURAL SERVICES

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Licenses and Permits	0	0	0	0	0
From Use of Money	(435,000)	(500,000)	(65,000)	(550,000)	(50,000)
Intergovernmental	0	0	0	0	0
Charges for Services	(602,917)	(610,000)	(7,083)	(625,000)	(15,000)
Miscellaneous	(205,925)	(215,000)	(9,075)	(230,000)	(15,000)
Total Revenues	(1,243,842)	(1,325,000)	(81,158)	(1,405,000)	(80,000)
Expenditures					
Salaries and Benefits	2,547,889	2,633,423	85,534	2,612,342	(21,081)
Services and Supplies	904,616	1,046,412	141,796	1,077,712	31,300
Capital Assets	0	0	0	0	0
Interdepartmental Charges	632,813	741,354	108,541	759,541	18,187
Other Financing Uses	62,000	62,000	0	62,000	0
Contingencies	0	0	0	0	0
Total Expenditures	4,147,318	4,483,189	335,871	4,511,595	28,406
Transfers					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	2,903,476	3,158,189	254,713	3,106,595	(51,594)

DESCRIPTION OF BUDGET CHANGES

From Use of Money and Charges for Services have been increased for historical trends in rental and concession activity. Miscellaneous revenues have been increased in line with recent historical trends and projected returns in FY2026-28.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased for utilities costs at the Marin Center campus.

Interdepartmental Charges have been increased to reflect building maintenance charges.

Two Year Budget

DEPARTMENT BUDGET - CULTURAL SERVICES

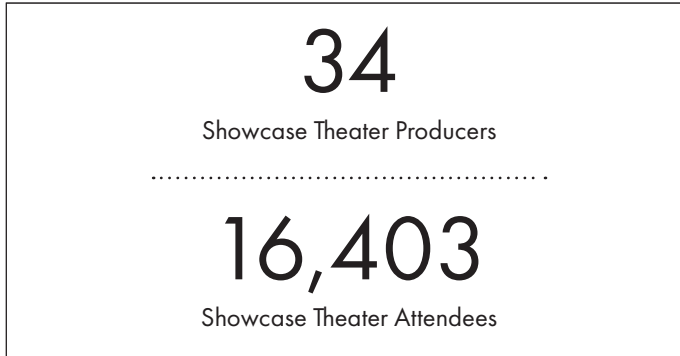
FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
MARIN CENTER	13.00	14.00	1.00	14.00	0.00
Total Department FTE	13.00	14.00	1.00	14.00	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Promote diverse visual arts exhibits that include representative works by local artists and Marin-based arts organizations
- 3.** Continue the rebuilding of the Marin Cultural Association Board and solidification of their role as the arts council for Marin County, including growth of the arts regranting program in support of Marin County artists and arts organizations
- 4.** Serve as staff liaison and provide oversight for the Frank Lloyd Wright Civic Center Conservancy, and bring recommendations to the Board on how to streamline processes and clarify priorities
- 5.** Complete and begin implementation of a comprehensive business plan for Marin Center operations that evaluates current and projected financial performance, including detailed fee structures, cost recovery strategies, and revenue generation opportunities; the plan incorporates the impacts of recent facility improvements and anticipated future investments in the Veterans' Memorial Auditorium (VMA), and outlines both short-term operational actions and long-term strategies to support financial sustainability
- 6.** Work is underway in collaboration with the Department of Public Works and the Office of the County Executive to develop a comprehensive, long-term plan for continued improvements to the Veterans' Memorial Auditorium and the broader Marin Center campus; this effort includes identifying capital needs, prioritizing phased enhancements, and aligning investments with community and operational goals; in parallel, a coordinated communications strategy is being developed and implemented to keep the public informed on project progress, timelines, and impacts, ensuring transparency and community engagement throughout the duration of ongoing and future work
- 7.** Plan an event to celebrate the reopening of the Veterans' Memorial Auditorium (VMA) in early 2027, showcasing improvements and welcoming the community back

Two Year Budget

KEY PERFORMANCE INDICATORS

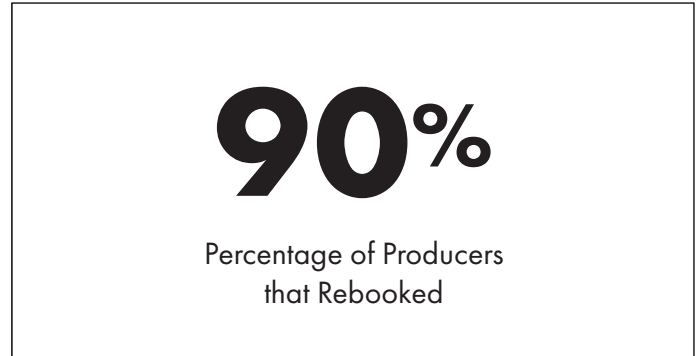


What is measured?

Number of producers and number of attendees that visited the Showcase Theater. Calendar Year 2025.

Why it matters?

Establishes a baseline for the number of productions and attendees in the Showcase Theater which corresponds to the work for the department. We will use this number to monitor growth and additional budgetary needs.

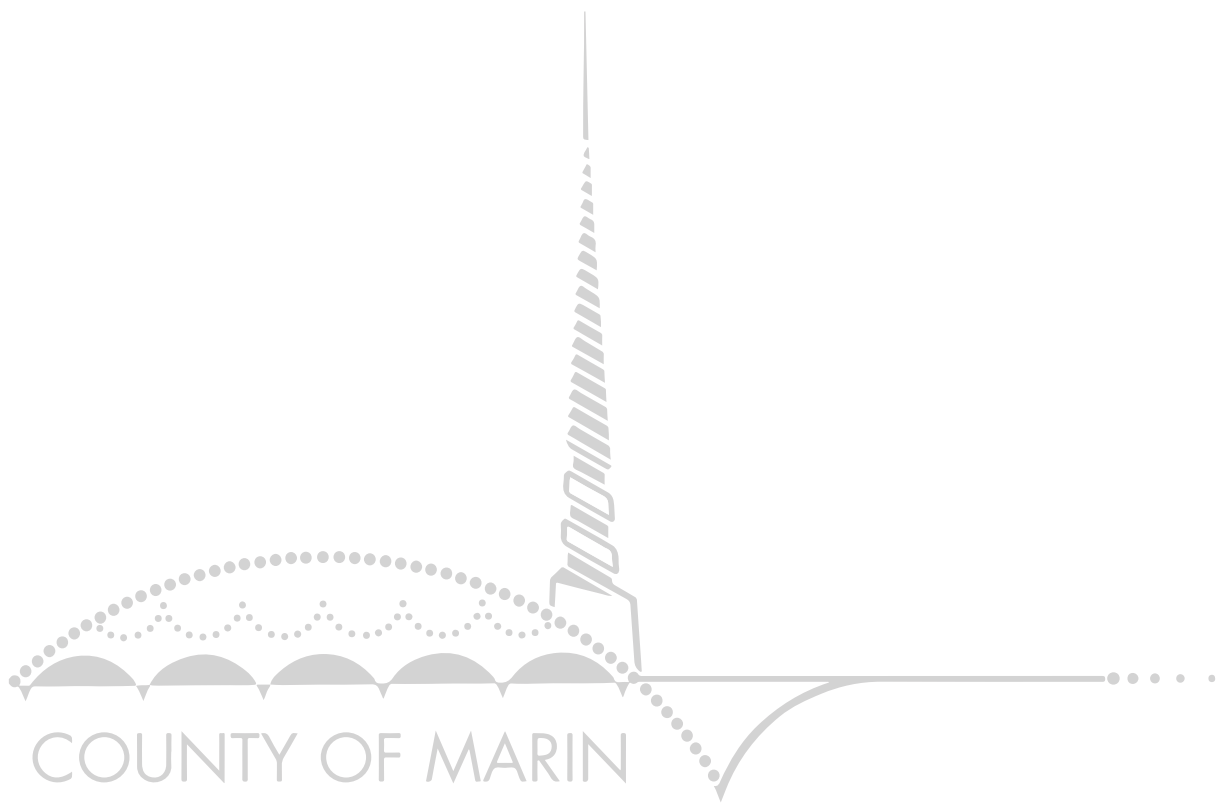


What is measured?

% of producers that booked a show in 2024 and rebooked for 2025. In 2024, there were 30 total producers, which increased to 34 in 2025. 27 of the 30 producers from 2024 rebooked for the following year, giving us our 90% rebooking rate. Calendar Years 2024 - 2025.

Why it matters?

Comparing producers from year to year establishes a baseline for customer satisfaction, allowing us to ensure we are meeting producers' expectations and having events rebooked each year.



COUNTY OF MARIN

Two Year Budget

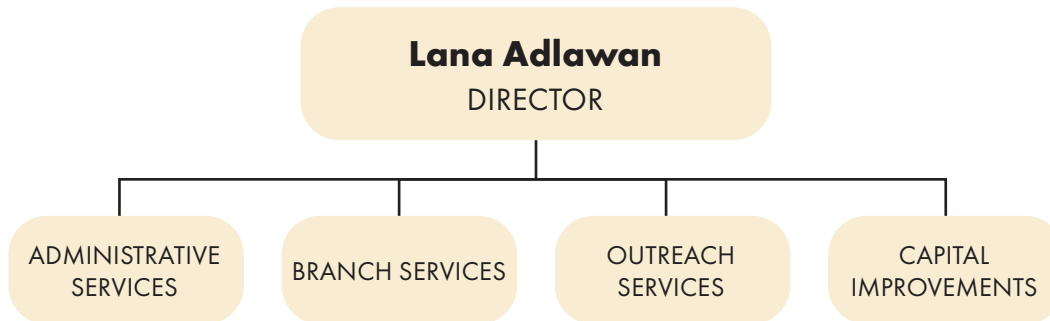
DEPARTMENT BUDGET - MARIN COUNTY FREE LIBRARY

MISSION STATEMENT

We provide welcoming, equitable, and inclusive opportunities for everyone.

DEPARTMENT OVERVIEW

The Marin County Free Library (MCFL) operates 10 branch libraries, a bookmobile, and a mobile preschool serving ages 0-5. MCFL provides educational and recreational resources and programs for all ages, as well as free technology and Wi-Fi access. MCFL prioritizes equity and anti-racism in all services and programs offered to community members.



3501 Civic Center Drive, Suite 414
San Rafael, CA 94903

Tel: 415-473-6051

[MarinCounty.gov/Library](https://www.marincounty.gov/Library)

DEPARTMENT BUDGET - MARIN COUNTY FREE LIBRARY

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(22,305,295)	(23,100,473)	(795,178)	(23,928,516)	(828,043)
Licenses and Permits	0	0	0	0	0
From Use of Money	(51,000)	(51,000)	0	(51,000)	0
Intergovernmental	(43,600)	(43,600)	0	(43,600)	0
Charges for Services	(431,695)	(433,790)	(2,095)	(455,332)	(21,542)
Miscellaneous	(35,100)	(35,100)	0	(35,100)	0
Total Revenues	(22,866,690)	(23,663,963)	(797,273)	(24,513,548)	(849,585)
Expenditures					
Salaries and Benefits	16,099,737	16,834,984	735,247	16,690,808	(144,176)
Services and Supplies	5,254,129	5,333,036	78,907	5,364,309	31,273
Support of Clients	0	0	0	0	0
Capital Assets	2,757,750	2,000,000	(757,750)	2,000,000	0
Interdepartmental Charges	3,005,729	3,135,274	129,545	3,260,442	125,168
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	27,117,345	27,303,294	185,949	27,315,559	12,265
Transfers					
Transfers In	(1,281,250)	(1,926,094)	(644,844)	(1,972,185)	(46,091)
Transfers Out	1,281,250	1,926,094	644,844	1,972,185	46,091
Total Transfers	0	0	0	0	0
Net County Cost	4,250,655	3,639,331	(611,324)	2,802,011	(837,320)

DESCRIPTION OF BUDGET CHANGES

Tax revenues have been increased for projected countywide property tax growth in the Marin County Free Library Fund and Library Measure B.

Charges for Services have been increased in line with projected reimbursements in FY2026-28.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been updated to reflect incremental adjustments across all services including technology support.

Capital Assets and Transfers have been adjusted to reflect greater operational support from Measure B to the Marin County Free Library Fund.

Interdepartmental Charges have been adjusted to reflect revised allocations for Office 365 costs and administrative overhead costs.

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY FREE LIBRARY

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
ADMIN SERVICES	10.00	10.00	0.00	10.00	0.00
BOLINAS LIBRARY	1.00	1.00	0.00	1.00	0.00
CALIFORNIA ROOM	2.00	2.00	0.00	2.00	0.00
CIVIC CENTER LIBRARY	10.00	10.00	0.00	10.00	0.00
CORTE MADERA LIBRARY	12.16	12.16	0.00	12.16	0.00
E SERVICES	4.00	4.00	0.00	4.00	0.00
FAIRFAX LIBRARY	12.50	12.50	0.00	12.50	0.00
INVERNESS LIBRARY	1.83	1.83	0.00	1.83	0.00
LEARNING BUS	3.00	3.00	0.00	3.00	0.00
LITERACY SERVICES	1.89	1.89	0.00	1.89	0.00
MARIN CITY LIBRARY	7.50	7.50	0.00	7.50	0.00
MARINET	4.00	4.00	0.00	4.00	0.00
MOBILE LIBRARY SERVICES	2.00	2.00	0.00	2.00	0.00
NOVATO LIBRARY	14.11	14.11	0.00	14.11	0.00
OUTREACH SERVICES PROGRAM	2.00	2.00	0.00	2.00	0.00
POINT REYES LIBRARY	2.80	2.80	0.00	2.80	0.00
SOUTH NOVATO LIBRARY	7.50	7.50	0.00	7.50	0.00
STINSON BEACH LIBRARY	0.88	0.88	0.00	0.88	0.00
TECHNICAL SERVICES	10.96	10.96	0.00	10.96	0.00
TECHNOLOGY SUPPORT	4.50	4.50	0.00	4.50	0.00
Total Department FTE	114.63	114.63	0.00	114.63	0.00

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Work with local non-profits to establish Adult Education Literacy Programs in Marin City and in partnership with San Quentin Rehabilitation Center
- 3.** Enroll Marin County Free Library in the Sustainable Library Certification Program, which supports our organization's commitment to environmental stewardship, economic feasibility and social equity
- 4.** Build internal capacity for all library staff by increasing awareness of resources and services for unhoused populations in Marin and implementing a culture of response service model across the organization
- 5.** Through the Marin County Free Library's Anti-Racism & Equity Strategic Plan, implement new community engagement and communications strategy for Marin City, Novato, and West Marin
- 6.** Expand equitable access and participation for underserved older adults in Marin County Health Equity Zones by intentionally engaging new and underrepresented populations—particularly diverse, low-income, and differently abled seniors
- 7.** Reintroduce the library through a comprehensive and customized communications and marketing strategy which reflects the Library's Anti-Racism & Equity Strategic Plan pillars, targeting diverse audiences through community-based storytelling
- 8.** Develop Library Performance Dashboard which integrates library data across systems to measure, demonstrate, and communicate the library's impact on community engagement
- 9.** Operationalize libraries as neighborhood resource centers in partnership with the Department of Health and Human Services and Community Based Organizations (CBOs) to deliver coordinated resources and services

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY FREE LIBRARY

- 10.** Create youth development and career pathway programs for local diverse youth in West Marin, Marin City, Novato and San Rafael regions, building on the WebStar and Career Explorer programs which provide local young people positive job development opportunities

- 11.** Establish a paid Marin County Free Library (MCFL) Creator in Residence Program to offer community led workshops and activities in West Marin, Novato, San Rafael or Marin City - the Residence Program is open to residents of all ages, offering economic opportunity and a venue to showcase Marin's rich cultural heritage in underrepresented communities in Marin County

1,744,787

Total Circulation of Library Materials*

What is measured?

Number of physical and digital materials circulated in time period. Fiscal Year 2025.

Why it matters?

Circulation reflects continued community reliance on library materials across formats. This measure demonstrates the Library's role in providing equitable access to information, literacy resources, and digital content, supporting both individual learning and broader community information needs.

78,260

Public Attendance

What is measured?

Number of attendees to library programs, all ages. Fiscal Year 2025.

Why it matters?

Strong program attendance (78,260 participants) indicates high demand for library programming and confirms the Library's role as a trusted space for learning, connection, and engagement. This level of participation reflects successful engagement and reflection of Marin's diverse communities.

847

Average Minutes Read per Student in West Marin and Novato Regions**

What is measured?

Average minutes read per student in the Reading Buddies or Book Scouts programs in West Marin and Novato. Fiscal Year 2025. See program-specific outcomes in the footnote below.

Why it matters?

Average minutes read per student indicates meaningful participation in youth literacy programs and highlights the Library's essential role in supporting reading development across communities.

88%

Learning Bus Satisfaction Scores***

What is measured?

% of parent/guardian respondents to Learning Bus surveys who responded affirmatively that the program is supporting my child's development and school readiness. Fiscal Year 2025.

Why it matters?

High satisfaction (88%) among Learning Bus families indicates strong alignment between program delivery and community needs, particularly in supporting early childhood development and school readiness. This feedback affirms the Library's success in reaching families who may face barriers to traditional library services and highlights the effectiveness of mobile, community-based approaches.

* Physical Materials: 1,063,210. Digital Materials: 681,577 (39% of total)

** Reading Buddies, Novato Region — Minutes Read per Student: 335. Reading Buddies, West Marin Region — Minutes Read per Student: 574. Book Scouts, West Marin — Minutes Read per Student: 1,632

*** Learning Bus Families agree that the program is supporting their child's development and improving school readiness.

Two Year Budget

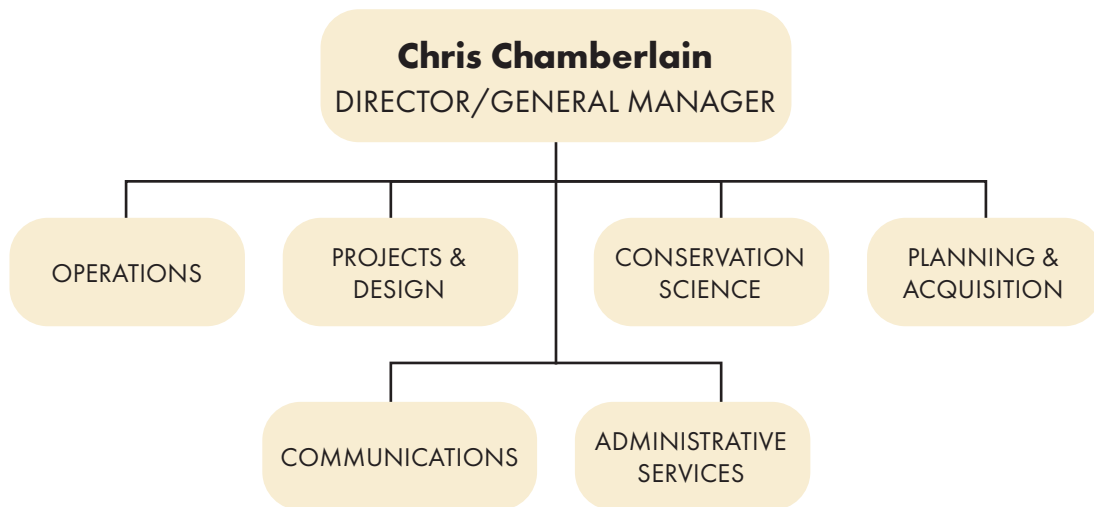
DEPARTMENT BUDGET - MARIN COUNTY PARKS

MISSION STATEMENT

Marin County Parks is dedicated to educating, inspiring, and engaging the people of Marin in the shared commitment of preserving, protecting, and enriching the natural beauty of Marin's parks and open spaces, and providing recreational opportunities for the enjoyment of all generations.

DEPARTMENT OVERVIEW

Marin County Parks manages and maintains the County's parks and open space lands, provides landscaping services for county-owned facilities and Community Services Areas (CSAs), and administers the Marin County Open Space District. The department also oversees the voter-approved Measure A Parks and Open Space Fund, which supports local parks programming, open space and conservation easement acquisitions, park facility improvements, vegetation management, and watershed and climate resilience and adaptation projects.



1600 Los Gamos Drive, Suite 275
San Rafael, CA 94903
Tel: 415-473-6387
MarinCounty.gov/Parks

Two Year Budget
DEPARTMENT BUDGET - MARIN COUNTY PARKS

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(17,748,000)	(18,280,500)	(532,500)	(18,828,800)	(548,300)
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
From Use of Money	(675,000)	(775,000)	(100,000)	(775,000)	0
Intergovernmental	(35,000)	(35,000)	0	(35,000)	0
Charges for Services	(1,383,841)	(1,118,526)	265,315	(1,142,031)	(23,505)
Miscellaneous	(30,751)	(30,751)	0	(30,751)	0
Total Revenues	(19,872,592)	(20,239,777)	(367,185)	(20,811,582)	(571,805)
Expenditures					
Salaries and Benefits	11,101,185	12,240,514	1,139,329	12,151,485	(89,029)
Services and Supplies	14,021,784	13,522,508	(499,276)	13,747,621	225,113
Capital Assets	1,280,939	335,000	(945,939)	335,000	0
Interdepartmental Charges	453,042	73,583	(379,459)	104,566	30,983
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	26,856,950	26,171,605	(685,345)	26,338,672	167,067
Transfers					
Transfers In	(400,000)	(400,000)	0	(400,000)	0
Transfers Out	400,000	432,976	32,976	432,976	0
Total Transfers	0	32,976	32,976	32,976	0
Net County Cost	6,984,358	5,964,804	(1,019,554)	5,560,066	(404,738)

DESCRIPTION OF BUDGET CHANGES

Tax revenues from Measure A sales tax have been revised in line with recent historical trends and projected returns in FY 2026-28.

From Use of Money revenues have been increased to align park facilities rentals and concessions with recent historical trends and projected returns in FY 2026-28.

Charges for Services have been adjusted to more accurately capture true cost recovery for landscaping services provided to the Department of Public Works.

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services & Supplies expenses for Measure A have been reduced to reflect recent completion of major capital infrastructure projects. Services & Supplies expenses in the General Fund have been increased for ongoing monitoring of wetlands restoration previously funded by Measure A, utilities, and portable restrooms at County facilities. General Fund Capital Assets have been increased for Civic Center landscape improvement costs.

Interdepartmental Charges have been adjusted to reflect an increase in interfund revenue for Parks for the General Fund and a reduction in countywide administrative overhead costs for Measure A.

Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY PARKS

REVENUES AND EXPENDITURES BY FUND (INCLUDING MARIN COUNTY OPEN SPACE DISTRICT)

FY 2026-27	General Fund	Measure A	Open Space	FY 2026-27 Total
Revenues				
Taxes	0	(18,280,500)	(11,097,725)	(29,378,225)
Licenses and Permits	0	0	(4,000)	(4,000)
Fines, Forfeitures,	0	0	0	0
From Use of Money	(775,000)	0	(56,000)	(831,000)
Intergovernmental	(35,000)	0	(34,485)	(69,485)
Charges for Services	(1,118,526)	0	88,005	(1,030,521)
Miscellaneous	(30,751)	0	(85,000)	(115,751)
Total Revenues	(1,959,277)	(18,280,500)	(11,189,205)	(31,428,982)
Expenditures				
Salaries and Benefits	6,650,035	5,590,479	6,597,597	18,838,111
Services and Supplies	2,207,350	11,315,158	3,012,300	16,534,808
Capital Assets	335,000	0	0	335,000
Intrafund and Contra	(1,533,471)	0	0	(1,533,471)
Interfund and Cst Rec	197,472	1,409,582	1,691,757	3,298,811
Total Expenditures	7,856,386	18,315,219	11,301,654	37,473,259
Transfers				
Transfers In	(400,000)	0	0	(400,000)
Transfers Out	32,976	400,000	0	432,976
Total Transfers	(367,024)	400,000	0	32,976
Use of Fund Balance / Net County Cost	5,530,085	434,719	112,449	6,077,253
Total Full Time Equivalent (FTE)	36.0	30.0	31.0	97.0

Two Year Budget
DEPARTMENT BUDGET - MARIN COUNTY PARKS

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

General Fund & Measure A	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
NATURAL RESOURCE MANAGEMENT	9.00	9.00	0.00	9.00	0.00
PARK FACILITIES	29.00	29.00	0.00	29.00	0.00
PARKS AND OPEN SPACE ADM	13.00	13.00	0.00	13.00	0.00
PARKS COMMUNICATIONS	2.00	2.00	0.00	2.00	0.00
ROAD AND TRAIL MANAGEMENT	3.00	3.00	0.00	3.00	0.00
SCIENCE AND RESEARCH	1.00	1.00	0.00	1.00	0.00
VISITOR SERVICES	9.00	9.00	0.00	9.00	0.00
Total Marin County Parks FTE	66.00	66.00	0.00	66.00	0.00

Open Space Districts Fund	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
NATURAL RESOURCES MANAGEMENT	2.00	2.00	0.00	2.00	0.00
OPEN SPACE ADMINISTRATION	4.00	4.00	0.00	4.00	0.00
OPEN SPACE COMMUNICATIONS	2.00	2.00	0.00	2.00	0.00
REAL ESTATE ADMIN & ACQUISITIO	2.00	2.00	0.00	2.00	0.00
ROAD AND TRAIL MANAGEMENT	9.00	9.00	0.00	9.00	0.00
VISITOR SERVICES	12.00	12.00	0.00	12.00	0.00
Total Open Space Districts FTE	31.00	31.00	0.00	31.00	0.00

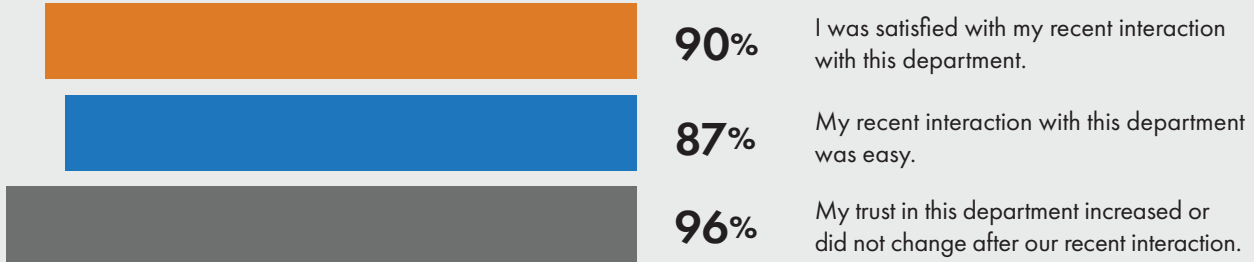
Total Marin County Parks and Open Space FTE	97.00	97.00	0.00	97.00	0.00
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Two Year Budget

DEPARTMENT BUDGET - MARIN COUNTY PARKS

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Complete the environmental review for the Buck Gulch Falls Restoration and Trail Accessibility Project by fall 2026 (Novato)
- 3.** Complete the Cascade Canyon Preserve bridge and trail improvement project to preserve visitor access while protecting sensitive species by winter 2028 (Fairfax)
- 4.** Continue partnership with Marin City in supporting maintenance at Rocky Graham Park, including providing supplemental staffing for services such as irrigation operation and repairs, landscape planting maintenance, garbage and litter abatement
- 5.** Continue and strengthen partnerships with local Marin fire agencies and the Marin Wildfire Prevention Authority to advance priority fuel reduction projects, including the Greater Ross Valley, Greater Novato, Southern Marin, and San Rafael–San Anselmo shaded fuel breaks; expand efforts to build and maintain strategic community interface fuel breaks, while advancing forest health and resilience through ongoing vegetation management within Open Space District preserves
- 6.** Deliver over 200 free, year-round educational and recreational ranger-led events, naturalist-guided hikes, volunteer opportunities and community programs, annually across our parks and open space preserves to promote equitable access, environmental stewardship, and community connection

CUSTOMER EXPERIENCE



Survey Recipients: Community members who made park reservations between Mar 2025 and Mar 2026 (103 responses)

83%

Acres Managed for Wildland Fuels Reduction

5.9

Days to Close FixItMarin Requests

What is measured?

This represents the percentage of community interface land area within Open Space Preserves that was managed for wildland fuels reduction. 218 acres (83%) out of the 261 acres owned by the County were managed in 2025. Denominator = total acreage that qualifies for community interface fuels reduction (based on acres currently owned by the County and may change). Numerator equals number of acres managed in the time period. Calendar Year 2025.

Why it matters?

This KPI tracks progress in maintaining defensible space on County open space lands to reduce wildfire risk in the wildland-urban interface. The current 83% managed rate shows strong coverage while identifying priority areas for additional treatment. Monitoring this metric annually guides resource allocation and supports the goal of 100% managed acreage.

What is measured?

Average time to service (days) of FixItMarin tickets received in 2026. Jan - Apr 2026.

Why it matters?

This KPI measures how quickly Marin County Parks responds to and resolves community-reported issues, reflecting service quality and operational responsiveness. As a new program, this metric establishes a baseline for performance and helps identify opportunities to improve workflows and reduce response times. Tracking this KPI supports transparency, accountability, and improved public satisfaction with Parks services.

Two Year Budget

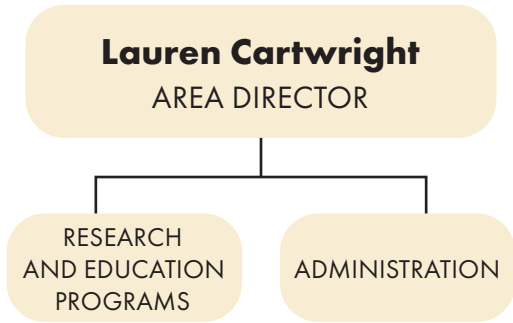
DEPARTMENT BUDGET - UC COOPERATIVE EXTENSION MARIN

MISSION STATEMENT

The mission of the University of California Cooperative Extension Marin is to sustain Marin’s vital agriculture, environment, and communities by providing University of California research-based information in agriculture, natural resource management, healthy living, and youth development. Networked with the expertise of UC campuses, our educational programs use practically applied research to solve community problems.

DEPARTMENT OVERVIEW

The University of California Cooperative Extension Marin (UCCE Marin) provides countywide services through an agreement between Marin and UC that has existed since 1921. The department provides education, public outreach, seminars, and other services to support and promote sustainable agricultural, integrated watershed and landscape management, community health and nutrition, and youth development. Our academics, staff, and volunteers, including the UC Marin Master Gardeners and 4-H youth and adult leaders, collaborate and partner with county departments and organizations to make beneficial impacts with and for Marin’s communities.



1682 Novato Boulevard, Suite 150-B
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Tel: 415-473-4204

MarinCounty.gov/UCCEM

DEPARTMENT BUDGET - UC COOPERATIVE EXTENSION MARIN

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Intergovernmental	(3,500)	(3,500)	0	(3,500)	0
Total Revenues	(3,500)	(3,500)	0	(3,500)	0
Expenditures					
Salaries and Benefits	247,251	266,008	18,757	263,816	(2,192)
Services and Supplies	113,018	121,058	8,040	122,302	1,244
Interdepartmental Charges	10,491	10,686	195	11,177	491
Other Financing Uses	0	0	0	0	0
Contingencies	0	0	0	0	0
Total Expenditures	370,760	397,752	26,992	397,295	(457)
Transfers					
Transfers In	0	0	0	0	0
Total Transfers	0	0	0	0	0
Net County Cost	367,260	394,252	26,992	393,795	(457)

DESCRIPTION OF BUDGET CHANGES

Salaries and Benefits have been adjusted to reflect current bargaining agreements and projected benefit costs, with a decrease in FY 2027-28 due to the payoff of the County's Pension Obligation Bond.

Services and Supplies have been increased for additional costs for office operations including printed materials and in-person outreach activities.

FULL-TIME EQUIVALENT (FTE) BY PROGRAM

All Funds	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Plan	FY 2027-28 Change
UC COOPERATIVE EXTENSION MARIN	2.00	2.00	0.00	2.00	0.00
Total Department FTE	2.00	2.00	0.00	2.00	0.00

Two Year Budget

DEPARTMENT BUDGET - UC COOPERATIVE EXTENSION MARIN

- 1.** Implement department action plans developed in response to the employee engagement survey; including executing identified strategies, tracking progress, and evaluating effectiveness in addressing key issues
- 2.** Assess administrative staffing capacity and implement a phased leadership and operational transition plan to ensure service continuity, align staffing with current and anticipated program needs, and reduce institutional risk during leadership changes
- 3.** Strengthen collaboration among local food system partnerships and develop post-grant sustainability strategies for the North Coast Emergency Food Systems Partnership to enhance food system resilience, emergency preparedness, cross-sector coordination, and the effective use of public resources
- 4.** Provide targeted technical assistance and business planning to local farms and ranches to enhance economic viability, support infrastructure investment and diversification, and promote working lands preservation, environmental stewardship, and a sustainable local agricultural economy
- 5.** Expand access to high-quality youth development programs for underserved youth by increasing partnerships with after-school providers to deliver leadership, healthy living, and STEM learning opportunities that promote equity, workforce readiness, and community well-being
- 6.** Evaluate the potential to expand community education in food preservation and safety by assessing feasibility, resource requirements, and implementation considerations to support informed decision-making and long-term community resilience
- 7.** Collaborate with farmers market organizations, non-profits, and community-based partners to identify alternative food access strategies that sustain fresh, local food availability for vulnerable residents and promote adaptive, cross-departmental solutions

- 8.** Ensure the Green Gardener Program remains responsive to workforce and environmental needs by conducting data-informed assessments of program outcomes to guide workforce development, environmental best practices, and strategic program design and investment decisions
- 9.** Maintain a clear and effective partnership framework between UC Cooperative Extension and the County of Marin
- 10.** Launch a two-year pilot to align administrative and programmatic capacity with the growing scale of UCCE Marin’s volunteer and academic programs, including strengthening support for the Master Gardener program, enhancing coordination, improving community outcomes, and expanding initiatives such as a Master Food Preserver program aligned with County priorities related to food insecurity and food waste reduction

Two Year Budget

KEY PERFORMANCE INDICATORS

517

Volunteers

What is measured?

Number of active volunteers in Fiscal Year 2025.

Why it matters?

A strong volunteer base expands UCCE's reach and delivery capacity, enabling cost-effective program implementation while deepening community engagement and stewardship across Marin County.

37,500

Volunteer Hours

What is measured?

Number of volunteer-hours donated in Fiscal Year 2025.

Why it matters?

Significant volunteer hours reflect a high level of community investment and trust, effectively multiplying County and UC resources to deliver education, outreach, and on-the-ground impact at scale.

1,160

Residents Participated

What is measured?

1,160 Marin residents (4% of County residents) participated in UCCE public education programs/events in Fiscal Year 2025.

Why it matters?

Participation by Marin residents demonstrates meaningful community access to research-based education, supporting behavior change, environmental stewardship, and improved quality of life across the county.

50

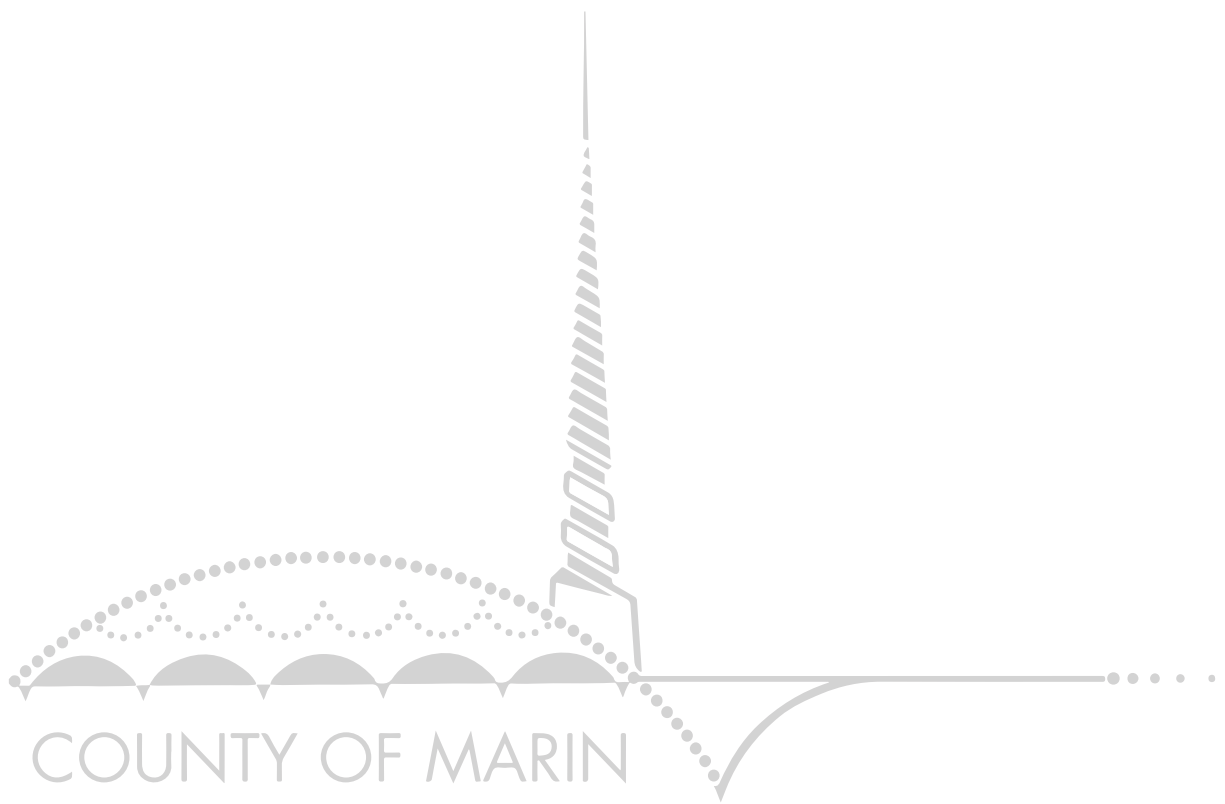
Agricultural Businesses Served

What is measured?

50 Marin agricultural businesses (9% of agricultural businesses in the County) served by UCCE in Calendar Year 2024.

Why it matters?

Serving a measurable share of Marin's agricultural operations highlights UCCE's role as a trusted technical partner, advancing farm viability, climate resilience, and the long-term sustainability of the local agricultural economy.



COUNTY OF MARIN



**Non
Departmental**



Two Year Budget

SERVICE AREA OVERVIEW - NON DEPARTMENTAL

DEPARTMENT OVERVIEW

The Non-Departmental budget accounts for all countywide revenues such as Property Tax and Sales Tax; provides funding for a variety of expenditures that generally do not fall under a specific County department, including debt service payments; and transfers General Funds to other special revenue funds, such as Health and Human Services, Capital Improvements and Road Maintenance Funds. The non-departmental budget also includes funding for the Community Grants & Investment Program, as well as the Marin Resource Conservation District, Jeanette Prandi Center, Marin Economic Forum, the county Animal Services program, and other service providers that provide a community benefit that is broader than the mission of a single County department.

REVENUES AND EXPENDITURES BY TYPE

All Funds	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Change	FY 2027-28 Planned	FY 2027-28 Change
Revenues					
Taxes	(310,741,000)	(327,604,640)	(16,863,640)	(341,311,849)	(13,707,209)
Licenses and Permits	(2,650,000)	(2,850,000)	(200,000)	(3,000,000)	(150,000)
Fines and Forfeitures	(5,171,672)	(5,171,672)	0	(5,171,672)	0
From Use of Money	(470,000)	(470,000)	0	(470,000)	0
Intergovernmental	(10,415,724)	(2,170,510)	8,245,214	(2,175,333)	(4,823)
Charges for Services	(5,248,462)	(5,475,093)	(226,631)	(5,632,889)	(157,796)
Miscellaneous	(16,817,462)	(16,949,627)	(132,165)	(1,655,500)	15,294,127
Total Revenues	(351,514,320)	(360,691,542)	(9,177,222)	(359,417,243)	1,274,299
Expenditures					
Salaries and Benefits	503,200	503,200	0	503,200	0
Services and Supplies	39,665,677	29,937,509	(9,728,168)	23,547,780	(6,389,729)
Support of Clients	52,000	52,000	0	52,000	0
Capital Assets	0	0	0	0	0
Interdepartmental Charges	(33,109,948)	(33,995,740)	(885,792)	(34,885,173)	(889,433)
Other Financing Uses	22,010,748	21,941,428	(69,320)	6,614,120	(15,327,308)
Contingencies	43,750,000	31,000,000	(12,750,000)	37,750,000	6,750,000
Total Expenditures	72,871,677	49,438,397	(23,433,280)	33,581,927	(15,856,470)
Transfers					
Transfers In	(84,907,376)	(90,073,465)	(5,166,089)	(91,151,564)	(1,078,099)
Transfers Out	103,552,879	108,646,981	5,094,102	115,494,694	6,847,713
Total Transfers	18,645,503	18,573,516	(71,987)	24,343,130	5,769,614
Net County Cost	(259,997,140)	(292,679,629)	(32,682,489)	(301,492,186)	(8,812,557)

DESCRIPTION OF BUDGET CHANGES

General Fund taxes have been increased by \$16.8 million based on revised growth projections of county assessed value. This increase is largely due to increases in excess Educational Revenue Augmentation Fund (ERAF) (\$5 million) and property tax growth (\$7.5 million) based on a property tax growth rate assumption of 4.0%. Other revisions to taxes include adjustments to sales taxes, transient occupancy taxes, and other related property taxes.

Licenses and Permits have increased to account for recent business license trends. Intergovernmental Revenues have been reduced to reflect expected state reimbursements for county staffing. Miscellaneous and Charges for Services have been increased for municipal contributions for animal control services and miscellaneous settlement revenues.

The Non-Departmental Services and Supplies budget includes funding for a variety of countywide expenditures that do not have an associated department. Program expenditures include animal control services, conflict attorney expenditures and other court expenses, as well as administrative costs for debt service.

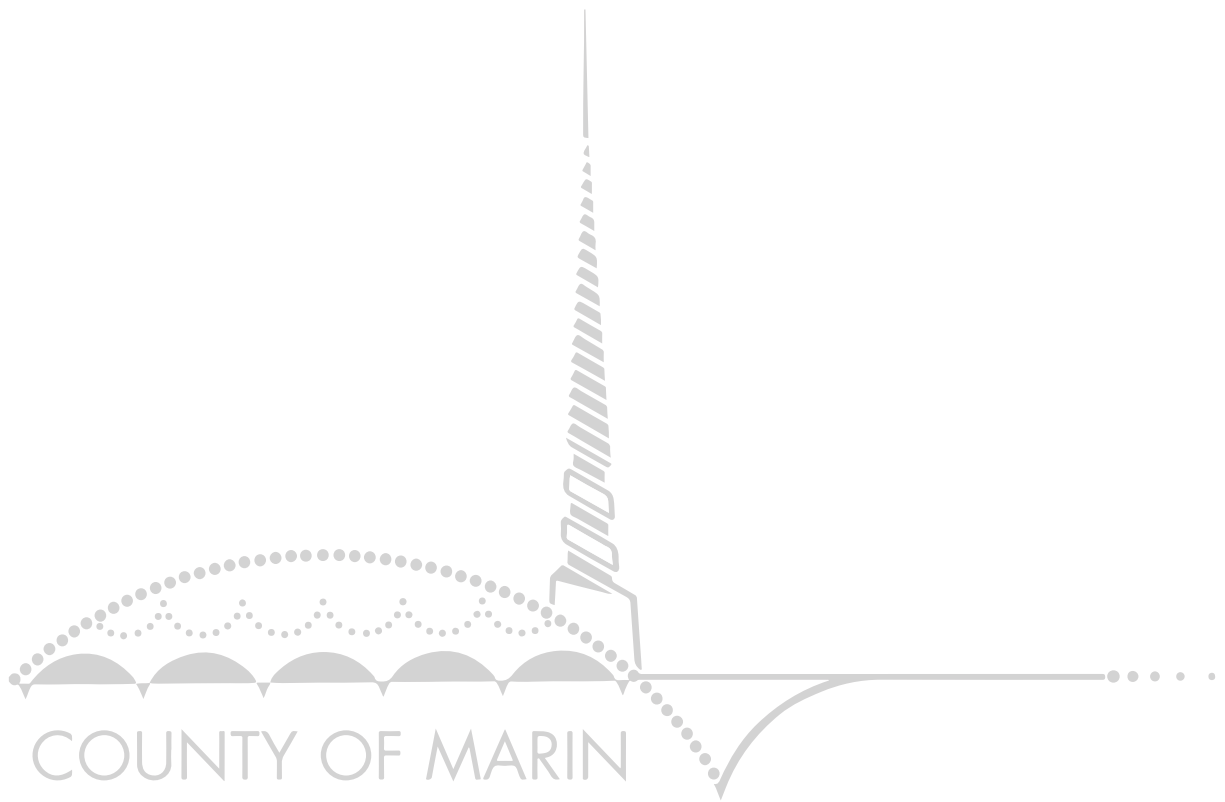
Services and Supplies have been reduced to reflect projected one-time savings from FY 2025-26 that are incorporated into the FY 2026-28 Proposed Budget as One-Time Budget Change Proposals, which are summarized in greater detail in the Budget Summaries section of this document.

Interdepartmental Charges have been revised to reflect expected administrative overhead recovery as defined in the County's Cost Allocation Plan and charged to applicable special revenue funds.

Other Financing Uses have been increased for required debt service payments.

Contingencies have been reduced to reflect programmed personnel costs and adjustments for enhanced contributions to retiree healthcare obligations as defined in Fiscal Policy 20, and other operational contingencies.

Transfers have been adjusted to offset increased net county costs within the HHS Operations Fund.



COUNTY OF MARIN

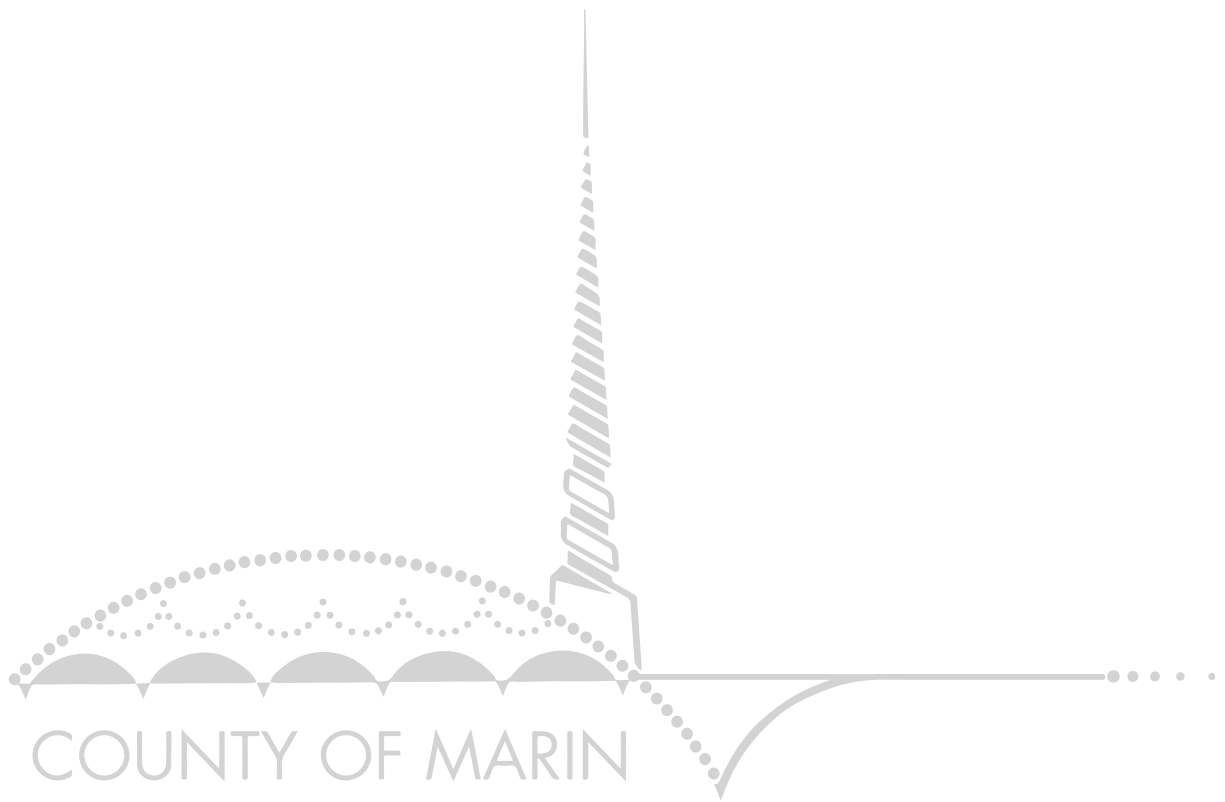


Schedule 2

Appropriations by Fund FY 2026-27

Fund	Fund Name	Use of Fund Balance	Revenue	Transfer In	Transfer Out	Net Transfer	Total Available Financing	Estimated Financing Uses	Provisions for Increased Reserves	Total Financing
1000	General Fund	33,250,000	464,233,552	1,406,885	108,129,457	(106,722,572)	357,510,980	359,145,980	31,615,000	390,760,980
1420	Countywide Gov Capital Proj	-	2,805,177	8,000,000	-	8,000,000	10,805,177	10,586,837	218,340	10,805,177
1430	Capital Fund - Road And Bridge	-	7,886,030	8,000,000	210,000	7,790,000	15,676,030	15,676,030	-	15,676,030
1600	2003 Pension Obligation Bonds	-	15,344,127	-	-	-	15,344,127	15,344,127	-	15,344,127
1610	Tobacco Securitization Bond	-	1,303,500	-	-	-	1,303,500	1,303,500	-	1,303,500
1680	2001 Certificates Of Participa	-	-	906,151	-	906,151	906,151	906,151	-	906,151
1700	1915 Marshal 1 - East Shore Wa	-	53,220	-	-	-	53,220	53,220	-	53,220
1710	1915 Marshal 2 - East Shore Wa	-	35,930	-	-	-	35,930	35,930	-	35,930
1720	2015 Cert Of Participation	-	-	4,448,650	-	4,448,650	4,448,650	4,448,650	-	4,448,650
1730	Jl Calaim Implementation Plan	-	1,734,213	-	-	-	1,734,213	1,734,213	-	1,734,213
1740	Juvenile Justice Realign 2022	-	303,075	-	-	-	303,075	303,075	-	303,075
2020	Elect Recording Delivery Sys	-	60,000	-	-	-	60,000	60,000	-	60,000
2030	Rec Modernization (Gc 27361)	-	221,450	-	-	-	221,450	221,450	-	221,450
2040	Micrographics Conv(Gf 27361.4)	-	90,000	-	-	-	90,000	90,000	-	90,000
2050	Vital Recrds Moderniz (Sb1535)	-	15,000	-	-	-	15,000	15,000	-	15,000
2070	Affordable Housing Fund	-	511,000	653,000	-	653,000	1,164,000	1,164,000	-	1,164,000
2080	Building Inspection	645,891	5,178,000	-	-	-	5,178,000	5,823,891	-	5,823,891
2090	Environmental Health Services	924,619	4,580,315	45,000	-	45,000	4,625,315	5,549,934	-	5,549,934
2110	East Shore Wastewater Maintena	-	99,500	-	-	-	99,500	99,500	-	99,500
2120	Child Support Services	-	4,465,513	-	-	-	4,465,513	4,465,513	-	4,465,513
2140	High Tech Theft Apprehension	-	3,085,299	-	-	-	3,085,299	3,085,299	-	3,085,299
2150	Mceera Employee Payroll	-	3,824,790	-	-	-	3,824,790	3,824,790	-	3,824,790
2160	Road	2,049,534	8,646,395	4,157,650	-	4,157,650	12,804,045	14,853,579	-	14,853,579
2170	Survey Monument Preservation	-	9,000	-	-	-	9,000	9,000	-	9,000
2180	Tidelands Use Fees	-	30,748	-	-	-	30,748	30,748	-	30,748
2200	Roadway Impact Fees	-	750,000	-	750,000	(750,000)	-	-	-	-
2280	Pub Hlth Preparedness Program	-	514,448	-	514,448	(514,448)	-	-	-	-
2290	California Tobacco Control Pro	-	600,952	-	600,952	(600,952)	-	-	-	-
2300	Domestic Violence (W&I 18305)	-	46,000	-	46,000	(46,000)	-	-	-	-
2310	Childrens Trust (Ab 2994)	12,000	71,000	-	83,000	(83,000)	(12,000)	-	-	-
2320	Social Svcs Realignment	-	19,450,906	-	19,450,906	(19,450,906)	-	-	-	-
2330	Health Svcs Realignment	-	13,673,833	-	13,673,833	(13,673,833)	-	-	-	-
2340	Health Programs	-	1,070,342	-	1,070,342	(1,070,342)	-	-	-	-
2350	Emergency Medical Svc (Gc76104	-	765,255	-	765,255	(765,255)	-	-	-	-
2360	Mental Health Realignment	-	17,521,927	-	17,521,927	(17,521,927)	-	-	-	-
2370	Mental Health Programs	-	200,000	-	200,000	(200,000)	-	-	-	-
2380	Mental Hlth Serv Act (Prop 63)	-	30,169,075	7,434,597	-	7,434,597	37,603,672	37,603,672	-	37,603,672
2410	Realignment - Calworks Moe	-	3,715,633	-	3,715,633	(3,715,633)	-	-	-	-

Fund	Fund Name	Use of Fund Balance	Revenue	Transfer In	Transfer Out	Net Transfer	Total Available Financing	Estimated Financing Uses	Provisions for Increased Reserves	Total Financing
2430	Vital Statistics (Sb 1535)	20,000	8,500	-	28,500	(28,500)	(20,000)	-	-	-
2470	Marin County Library	3,639,331	18,818,625	1,926,094	-	1,926,094	20,744,719	24,384,050	-	24,384,050
2560	Meas A - Parks And Open Space	434,719	18,280,500	-	400,000	(400,000)	17,880,500	18,315,219	-	18,315,219
2570	Realig Juv Justice Crime Prev	-	1,645,183	-	-	-	1,645,183	1,645,183	-	1,645,183
2580	Inmate Welfare Fund	-	151,665	-	-	-	151,665	151,665	-	151,665
2590	Dmv Vehicle Theft (Pc 9250.14)	-	280,385	-	280,385	(280,385)	-	-	-	-
2600	Sup Lc Law Enf-Rural Counties	-	50,000	-	50,000	(50,000)	-	-	-	-
2610	Crime Prevention - Dceep	-	15,000	-	15,000	(15,000)	-	-	-	-
2640	Auto Finger Id (Gc 76102)	-	443,044	-	-	-	443,044	443,044	-	443,044
2670	Realignment - Public Safety	1,138,928	11,026,336	-	49,000	(49,000)	10,977,336	12,116,264	-	12,116,264
2680	Realignment - Sb 1020	7,105,636	17,585,951	-	24,691,587	(24,691,587)	(7,105,636)	-	-	-
2690	Realignment - Juv Justice-Yobg	-	794,177	-	-	-	794,177	794,177	-	794,177
2700	Countywide Grants	-	548,618	-	-	-	548,618	548,618	-	548,618
2730	Criminal Justice Fac (Gc 76101)	-	540,000	-	540,000	(540,000)	-	-	-	-
2740	Real Estate Fraud (Gc 27388)	-	266,218	-	-	-	266,218	266,218	-	266,218
2770	Hud Home Program Inc	-	854,906	-	-	-	854,906	854,906	-	854,906
2790	Sb678 Community Correc Perf	-	1,675,141	-	-	-	1,675,141	1,675,141	-	1,675,141
2800	Hhs Operating Fund	-	85,381,628	208,084,153	4,793,309	203,290,844	288,672,472	288,672,472	-	288,672,472
2810	Fish And Wildlife Commission	-	46,930	-	-	-	46,930	46,930	-	46,930
2970	Hud Cdbg Program	-	1,807,815	-	-	-	1,807,815	1,807,815	-	1,807,815
2980	Health And Human Service Grants	-	205,836	-	205,836	(205,836)	-	-	-	-
3440	Tot Meas W Fire Emrgncy Svs	-	1,050,000	-	542,500	(542,500)	507,500	507,500	-	507,500
3450	Tot Meas W Community Housing	-	1,050,000	-	578,000	(578,000)	472,000	472,000	-	472,000
3480	Marin Wildfire Prevention Authority	-	703,508	-	-	-	703,508	703,508	-	703,508
3510	Tot Meas W Marin Co Fire	-	-	542,500	-	542,500	542,500	542,500	-	542,500
3520	Opioid Settlements	207,925	1,611,442	-	-	-	1,611,442	1,819,367	-	1,819,367
3550	Mcf Measure B	-	4,845,338	-	1,926,094	(1,926,094)	2,919,244	2,919,244	-	2,919,244
3560	Mental Health County Funded At	-	47,994,574	-	47,994,574	(47,994,574)	-	-	-	-
3590	Waste Mgmt Franchise Fees	-	1,363,720	-	-	-	1,363,720	1,363,720	-	1,363,720
6600	Workers' Compensation	-	10,292,006	-	-	-	10,292,006	10,292,006	-	10,292,006
6610	Technology Replacement	771,543	3,011,318	-	-	-	3,011,318	3,782,861	-	3,782,861
6620	Vehicle Replacement	-	2,927,795	-	-	-	2,927,795	2,000,000	927,795	2,927,795
6710	Ist Marin.Org	-	1,345,562	-	-	-	1,345,562	1,345,562	-	1,345,562
6720	Special Aviation	-	904,561	-	-	-	904,561	904,561	-	904,561
6760	Marin Commons Property Managem	-	5,022,477	-	-	-	5,022,477	4,772,477	250,000	5,022,477
	Totals	50,200,126	855,613,964	245,604,680	248,826,538	(3,221,858)	852,392,106	869,581,097	33,011,135	902,592,232





Program Overview

Revenues and Expenditures by Department and Program

Health and Human Services

HEALTH AND HUMAN SERVICES 1/2

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
HHS Operations Fund						
CHDP	2,293,606	(513,704)	1,779,902	1,957,450	(613,704)	1,343,746
CHILDREN SERVICES	8,969,674	(8,695,091)	274,583	9,851,441	(9,851,441)	0
HHS GENERAL ADMINISTRATION	0	0	0	0	0	0
HIV AIDS	1,975,430	(1,975,430)	0	1,975,430	(1,975,430)	0
MENTAL HEALTH SERVICES ACT	0	0	0	0	0	0
PUBLIC ASSISTANCE AID PAYMENTS	26,743,557	(23,193,575)	3,549,982	26,843,557	(22,943,575)	3,899,982
PUBLIC GUARDIAN	1,743,321	(348,726)	1,394,595	1,795,161	(396,326)	1,398,835
UNCOMPENSATED EMERGENCY CARE	605,555	(605,555)	0	605,555	(605,555)	0
ADULT DRUG COURT	276,474	(276,474)	0	279,252	(276,474)	2,778
CA CHILDREN SERVICES	3,085,880	(3,085,880)	0	3,188,031	(3,090,496)	97,535
COMMUNITY HEALTH AND PREVENTION	4,614,117	(2,959,875)	1,654,242	4,846,777	(2,868,025)	1,978,752
DENTAL CLINIC	0	0	0	0	0	0
MANAGED CARE	3,156,570	(3,156,570)	0	2,624,611	(2,624,611)	0
MENTAL HEALTH WELLNESS	0	0	0	0	0	0
OLDER ADULTS	5,163,194	(2,113,979)	3,049,215	4,895,691	(2,058,476)	2,837,215
VETERANS SERVICES	572,803	(88,389)	484,414	620,068	(120,000)	500,068
ADULT MENTAL HEALTH	48,472,054	(26,676,222)	21,795,832	49,443,590	(29,642,313)	19,801,277
DETENTION MEDICAL SERVICES	5,721,484	0	5,721,484	5,621,598	0	5,621,598
EMERGENCY MEDICAL SERVICES	1,529,092	(1,250,898)	278,194	1,665,008	(1,265,898)	399,110
EPIDEMIOLOGY	1,588,991	(182,564)	1,406,427	1,724,111	(209,348)	1,514,763
FORENSIC MENTAL HEALTH SERVICE	1,442,654	(919,976)	522,678	2,069,142	(1,420,009)	649,133
IHSS PUBLIC AUTHORITY	12,036,890	272,547	12,309,437	12,779,152	272,547	13,051,699
WIC	1,839,767	(1,072,136)	767,631	2,081,352	(1,247,171)	834,181
CHRONIC CARE MANAGEMENT	0	0	0	0	0	0
COMM DISEASE AND PH LAB	7,172,732	(6,245,188)	927,544	5,661,475	(4,553,857)	1,107,618
HOMELESSNESS	10,490,868	(899,228)	9,591,640	11,352,310	(1,386,996)	9,965,314
MATERNAL CHILD HEALTH	664,821	(664,821)	0	693,128	(664,821)	28,307
MEDICAL CLINICS	0	0	0	0	0	0
MENTAL HEALTH ADMINISTRATION	22,971,752	(20,049,583)	2,922,169	24,758,918	(22,020,474)	2,738,444
PUBLIC HEALTH ADMINISTRATION	5,587,940	(4,891,521)	696,419	6,626,480	(4,772,113)	1,854,367
PUBLIC HEALTH PREPAREDNESS	1,141,632	(514,448)	627,184	1,259,088	(514,448)	744,640
SOCIAL SERVICES ADMINISTRATION	83,428,251	(75,652,746)	7,775,505	88,076,062	(75,493,246)	12,582,816
SUBSTANCE USE SERVICES	11,544,080	(9,790,567)	1,753,513	15,378,034	(13,877,048)	1,500,986
Total HHS Operations Fund	274,833,189	(195,550,599)	79,282,590	288,672,472	(204,219,308)	84,453,164
% Cost Covered			71%			71%

Program Overview

HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES 2/2

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
Other Funds						
BEHAVIORAL HEALTH SERVICES ACT	0	0	0	35,860,541	(35,860,541)	0
COMM DISEASE AND PH LAB	0	0	0	0	0	0
DETENTION MEDICAL SERVICES	260,861	(260,861)	0	531,990	(260,861)	271,129
EPIDEMIOLOGY	0	20,000	20,000	0	20,000	20,000
HHS WHOLE PERSON CARE	0	0	0	0	0	0
HOMELESSNESS	160,106	(160,106)	0	177,323	(160,106)	17,217
MEDICAL CLINICS	0	0	0	0	0	0
SOCIAL SERVICES ADMINISTRATION	269,680	(244,680)	25,000	512,142	2,054,412	2,566,554
ADULT MENTAL HEALTH	325,895	(325,895)	0	338,533	1,967,649	2,306,182
CHRONIC CARE MANAGEMENT	0	0	0	0	0	0
EMERGENCY MEDICAL SERVICES	0	0	0	0	0	0
FORENSIC MENTAL HEALTH SERVICE	1,122,630	(1,122,630)	0	1,536,345	(1,122,630)	413,715
MATERNAL CHILD HEALTH	0	0	0	0	0	0
MENTAL HEALTH ADMINISTRATION	0	0	0	0	0	0
PUBLIC HEALTH ADMINISTRATION	0	(25,000)	(25,000)	0	0	0
PUBLIC HEALTH PREPAREDNESS	0	0	0	0	0	0
SUBSTANCE USE SERVICES	1,828,361	(1,828,361)	0	2,579,777	(392,495)	2,187,282
ADULT DRUG COURT	0	0	0	0	0	0
DENTAL CLINIC	0	0	0	0	0	0
HHS GENERAL ADMINISTRATION	0	0	0	1,055,628	(1,055,628)	0
HIV AIDS	0	0	0	0	0	0
MANAGED CARE	0	0	0	0	0	0
MENTAL HEALTH SERVICES ACT	27,923,304	(27,923,304)	0	1,743,131	(1,743,131)	0
MENTAL HEALTH WELLNESS	0	0	0	0	0	0
OLDER ADULTS	0	0	0	0	0	0
PUBLIC ASSISTANCE AID PAYMENTS	0	0	0	0	0	0
UNCOMPENSATED EMERGENCY CARE	0	0	0	0	0	0
CA CHILDREN SERVICES	0	0	0	0	0	0
CHILDREN SERVICES	-	0	0	0	500,000	500,000
COMMUNITY HEALTH AND PREVENTION	246,773	(246,773)	0	649,718	(447,308)	202,410
PUBLIC GUARDIAN	0	0	0	0	0	0
Total Other Funds	32,137,610	(32,117,610)	20,000	44,985,128	(36,500,639)	8,484,489
Total All Funds	306,970,799	(227,668,209)	79,302,590	333,657,600	(240,719,947)	92,937,653

Public Safety

Program Overview

PUBLIC SAFETY

CHILD SUPPORT SERVICES

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
Other Funds						
CSS EDP ADMINISTRATION	22,722	(128,474)	(105,752)	146,722	(146,722)	0
CSS ADMINISTRATION	4,154,808	(4,049,056)	105,752	4,318,791	(4,318,791)	0
Total Other Funds	4,177,530	(4,177,530)	0	4,465,513	(4,465,513)	0
Total All Funds	4,177,530	(4,177,530)	0	4,465,513	(4,465,513)	0

DISTRICT ATTORNEY

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
MEDIATION SERVICES	125,902	(125,902)	0	184,835	(184,835)	0
VICTIM WITNESS SERVICES	658,849	(271,793)	387,056	698,871	(271,793)	427,078
CONSUMER PROTECTION	896,880	(896,880)	0	860,903	(860,903)	0
HIGH TECH THEFT APPREHENSION	124,434	(124,434)	0	141,526	(141,526)	0
PROSECUTION SERVICES	15,925,872	(4,659,854)	11,266,018	17,519,949	(4,708,257)	12,811,692
Total General Fund	17,731,937	(6,078,863)	11,653,074	19,406,084	(6,167,314)	13,238,770
% Cost Covered			34%			32%
Other Funds						
HIGH TECH THEFT APPREHENSION	2,549,163	(2,549,163)	0	3,085,299	(3,085,299)	0
PROSECUTION SERVICES	256,688	(256,688)	0	266,218	(266,218)	0
CONSUMER PROTECTION	0	0	0	0	0	0
VICTIM WITNESS SERVICES	0	0	0	0	0	0
Total Other Funds	2,805,851	(2,805,851)	0	3,351,517	(3,351,517)	0
Total All Funds	20,537,788	(8,884,714)	11,653,074	22,757,601	(9,518,831)	13,238,770

MARIN COUNTY FIRE

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
EMS ADMINISTRATION	10,743,740	(6,942,097)	3,801,643	12,592,499	(4,902,546)	7,689,953
EMS TRAINING	0	0	0	0	0	0
EMS WAREHOUSE SERVICES	0	0	0	0	0	0
FIRE DISPATCH	6,133,123	(5,251,525)	881,598	5,818,379	(5,803,000)	15,379
ROSS VALLEY PARAMEDIC AUTHORITY	0	0	0	0	0	0
VEGETATION MANAGEMENT	1,088,283	(717,951)	370,332	1,113,999	(78,000)	1,035,999
FIRE ADMINISTRATION	5,326,501	(1,389,771)	3,936,730	4,453,917	(1,984,976)	2,468,941
FIRE OPERATIONS	19,737,939	(19,705,614)	32,325	22,466,719	(22,466,719)	0
FIRE SPECIAL PROGRAMS	83,080	0	83,080	222,815	0	222,815
TAMALPAIS CREW	5,891,360	(5,891,360)	0	6,134,493	(6,134,493)	0
WASTE MANAGEMENT	0	0	0	1,142,777	(1,142,777)	0
FIRE OPERATIONS TRAINING	475,676	(165,000)	310,676	466,199	0	466,199
FIRE WAREHOUSE SERVICES	115,000	0	115,000	115,000	0	115,000
OEM ADMINISTRATION	2,954,558	(78,360)	2,876,198	3,263,053	(97,500)	3,165,553
FIRE PREVENTION ADMINISTRATION	933,318	(696,782)	236,536	972,662	(707,000)	265,662
Total General Fund	53,482,578	(40,838,460)	12,644,118	58,762,512	(43,317,011)	15,445,501
% Cost Covered			76%			74%
Other Funds						
Other Funds	0	0	0	0	0	0
MCFD LOCAL PROJECTS	350,071	(350,071)	0	350,071	(350,071)	0
EMS ADMINISTRATION	0	0	0	0	0	0
MCFD COUNTY PROJECTS	0	0	0	0	0	0
MCFD DEFENSIBLE SPACE	351,146	(351,146)	0	353,437	(353,437)	0
FIRE ADMINISTRATION	1,000,000	(1,000,000)	0	1,050,000	(1,050,000)	0
MCFD CITIES AND TOWNS	0	0	0	0	0	0
Total Other Funds	1,701,217	(1,701,217)	0	1,753,508	(1,753,508)	0
Total All Funds	55,183,795	(42,539,677)	12,644,118	60,516,020	(45,070,519)	15,445,501

Program Overview

PUBLIC SAFETY

PROBATION

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
JUVENILE HALL	5,152,706	(1,244,978)	3,907,728	5,624,428	(1,508,442)	4,115,986
JUVENILE PROBATION SERVICES	3,006,903	(870,000)	2,136,903	2,693,005	(876,000)	1,817,005
ADULT PROBATION SERVICES	9,685,538	(4,609,167)	5,076,371	9,924,753	(4,639,995)	5,284,758
PROBATION ADMINISTRATION	3,166,417	(301,670)	2,864,747	3,527,585	(306,116)	3,221,469
Total General Fund	21,011,564	(7,025,815)	13,985,749	21,769,771	(7,330,553)	14,439,218
% Cost Covered			33%			34%
Other Funds						
PROBATION ADMINISTRATION	1,126,544	(1,126,544)	0	1,617,660	(1,617,660)	0
JUVENILE PROBATION SERVICES	2,650,323	(2,650,323)	0	2,681,440	(2,681,440)	0
ADULT PROBATION SERVICES	5,366,843	(5,366,843)	0	5,491,386	(5,491,386)	0
JUVENILE HALL	598,087	(598,087)	0	603,075	(603,075)	0
Total Other Funds	9,741,797	(9,741,797)	0	10,393,561	(10,393,561)	0
Total All Funds	30,753,361	(16,767,612)	13,985,749	32,163,332	(17,724,114)	14,439,218

PUBLIC DEFENDER

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
DEFENSE SERVICES	9,632,839	(2,338,283)	7,294,556	10,841,261	(2,355,035)	8,486,226
Total General Fund	9,632,839	(2,338,283)	7,294,556	10,841,261	(2,355,035)	8,486,226
% Cost Covered			24%			22%
Other Funds						
DEFENSE SERVICES	203,934	(203,934)	0	455,309	(455,309)	0
Total Other Funds	203,934	(203,934)	0	455,309	(455,309)	0
Total All Funds	9,836,773	(2,542,217)	7,294,556	11,296,570	(2,810,344)	8,486,226

Program Overview

PUBLIC SAFETY

MARIN COUNTY SHERIFF CORONER'S OFFICE

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
AUTO THEFT	282,705	(264,185)	18,520	296,551	(280,385)	16,166
COMMUNICATIONS	6,782,562	(3,174,993)	3,607,569	7,793,137	(3,287,402)	4,505,735
INVESTIGATIONS	3,167,084	(714,984)	2,452,100	3,260,976	(720,457)	2,540,519
SPECIAL INVESTIGATIONS UNIT	1,092,378	(414,137)	678,241	1,113,997	(420,137)	693,860
COORDINATION OF PROBATION	0	0	0	0	0	0
COURT SERVICES	4,457,307	(4,296,544)	160,763	4,831,808	(4,457,664)	374,144
DOCUMENTARY SERVICES	1,724,790	(1,000,045)	724,745	1,785,506	(1,009,400)	776,106
JAIL	27,202,164	(8,040,359)	19,161,805	29,294,900	(8,400,212)	20,894,688
MAJOR CRIMES TASK FORCE	0	0	0	0	0	0
PATROL SERVICES	24,851,242	(7,171,921)	17,679,321	25,792,728	(7,517,080)	18,275,648
SCO ADMINISTRATION	4,281,269	(1,444,227)	2,837,042	4,765,894	(1,465,783)	3,300,111
SCO FISCAL SERVICES	819,399	0	819,399	870,445	0	870,445
SCO TECHNOLOGY SERVICES	1,588,490	0	1,588,490	1,579,300	0	1,579,300
CORONER	1,626,590	(636,228)	990,362	1,812,539	(644,022)	1,168,517
OFFICE OF EMERGENCY SERVICES	0	0	0	0	0	0
PROFESSIONAL STANDARDS	1,620,428	(121,579)	1,498,849	1,735,724	(780,905)	954,819
Total General Fund	79,496,408	(27,279,202)	52,217,206	84,933,505	(28,983,447)	55,950,058
% Cost Covered			34%			34%
Other Funds						
COMMUNICATIONS	0	0	0	0	0	0
OFFICE OF EMERGENCY SERVICES	0	0	0	0	0	0
SCO FISCAL SERVICES	0	0	0	0	0	0
COORDINATION OF PROBATION	820,966	(820,966)	0	862,706	(862,706)	0
JAIL	1,623,429	(1,412,593)	210,836	1,511,866	(1,511,866)	0
MAJOR CRIMES TASK FORCE	0	0	0	0	0	0
PATROL SERVICES	0	0	0	0	0	0
SCO ADMINISTRATION	178,607	(178,607)	0	182,805	(182,805)	0
SCO TECHNOLOGY SERVICES	168,403	(168,403)	0	174,262	(174,262)	0
COURT SERVICES	111,110	(111,110)	0	118,782	(118,782)	0
DOCUMENTARY SERVICES	0	0	0	0	0	0
AUTO THEFT	0	0	0	0	0	0
INVESTIGATIONS	138,000	(138,000)	0	150,000	(150,000)	0
Total Other Funds	3,040,515	(2,829,679)	210,836	3,000,421	(3,000,421)	0
Total All Funds	82,536,923	(30,108,881)	52,428,042	87,933,926	(31,983,868)	55,950,058

Administration and Finance

Program Overview

ADMINISTRATION AND FINANCE

BOARD OF SUPERVISORS

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
CLERK OF THE BOARD	0	0	0	0	0	0
BOARD OF SUPERVISORS	3,010,045	0	3,010,045	3,130,930	0	3,130,930
ASSESSMENT APPEALS	0	0	0	0	0	0
Total General Fund	3,010,045	0	3,010,045	3,130,930	0	3,130,930
% Cost Covered			0%			0%
Total All Funds	3,010,045	0	3,010,045	3,130,930	0	3,130,930

OFFICE OF THE COUNTY EXECUTIVE

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
PUBLIC COMMUNICATIONS	1,177,864	0	1,177,864	1,561,118	0	1,561,118
RISK MANAGEMENT	0	0	0	0	0	0
DIGITAL & INNOVATION	0	0	0	1,277,046	0	1,277,046
ECONOMIC VITALITY	0	0	0	572,610	0	572,610
EQUITY	950,229	0	950,229	1,041,414	0	1,041,414
OCE ADMINISTRATION	286,427	0	286,427	538,445	0	538,445
CLERK OF BOARD	1,718,933	(105,000)	1,613,933	1,848,205	(105,000)	1,743,205
CLIMATE AND SUSTAINABILITY	1,761,765	(61,500)	1,700,265	1,816,404	(61,500)	1,754,904
COUNTY MANAGEMENT AND BUDGET	6,895,376	0	6,895,376	4,901,321	0	4,901,321
FACILITIES PLAN AND DEV	359,967	(133,933)	226,034	0	0	0
INSPECTOR GENERAL	459,730	0	459,730	479,851	0	479,851
MUNICIPAL SERVICES	0	0	0	637,221	0	637,221
ANIMAL CONTROL	0	0	0	0	0	0
LEGISLATIVE AFFAIRS	0	0	0	756,138	0	756,138
WORKERS COMPENSATION	0	0	0	0	0	0
Total General Fund	13,610,291	(300,433)	13,309,858	15,429,773	(166,500)	15,263,273
% Cost Covered			2%			1%
Other Funds						
FACILITIES PLAN AND DEV	5,072,903	(5,072,903)	0	0	0	0
COUNTY MANAGEMENT AND BUDGET	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	0	0
WORKERS COMPENSATION	0	0	0	0	0	0
MARIN COMMONS	0	0	0	0	0	0
Total Other Funds	5,072,903	(5,072,903)	0	0	0	0
Total All Funds	18,683,194	(5,373,336)	13,309,858	15,429,773	(166,500)	15,263,273

Program Overview

ADMINISTRATION AND FINANCE

ASSESSOR RECORDER-COUNTY CLERK

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
APPRAISAL, ASSESSMENT AND SUPPORT	7,442,171	(2,195,000)	5,247,171	7,913,607	(2,195,000)	5,718,607
ARCC ADMINISTRATION	1,923,681	0	1,923,681	1,916,332	0	1,916,332
COUNTY CLERK	536,727	(281,800)	254,927	626,698	(281,800)	344,898
PROPERTY TAX	0	0	0	0	0	0
RECORDING OPERATIONS	1,875,619	(750,000)	1,125,619	2,084,083	(798,700)	1,285,383
VITAL STATISTICS	0	0	0	0	0	0
ELECTRONIC RECORDING	0	0	0	0	0	0
SSN TRUNCATION	0	0	0	0	0	0
RECORDS MODERNIZATION	0	0	0	0	0	0
TAX COLLECTOR	0	0	0	0	0	0
MICROGRAPHICS	0	0	0	0	0	0
Total General Fund	11,778,198	(3,226,800)	8,551,398	12,540,720	(3,275,500)	9,265,220
% Cost Covered			27%			26%
Other Funds						
RECORDING OPERATIONS	0	0	0	0	0	0
SSN TRUNCATION	0	0	0	0	0	0
MICROGRAPHICS	90,000	(90,000)	0	90,000	(90,000)	0
RECORDS MODERNIZATION	215,500	(215,500)	0	221,450	(221,450)	0
ARCC ADMINISTRATION	0	0	0	0	0	0
ELECTRONIC RECORDING	60,000	(60,000)	0	60,000	(60,000)	0
VITAL STATISTICS	15,000	(15,000)	0	15,000	(15,000)	0
Total Other Funds	380,500	(380,500)	0	386,450	(386,450)	0
Total All Funds	12,158,698	(3,607,300)	8,551,398	12,927,170	(3,661,950)	9,265,220

COUNTY COUNSEL

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
COUNTY COUNSEL	6,608,765	(650,000)	5,958,765	7,212,371	(670,000)	6,542,371
CIVIL GRAND JURY	175,013	0	175,013	182,024	0	182,024
Total General Fund	6,783,778	(650,000)	6,133,778	7,394,395	(670,000)	6,724,395
% Cost Covered			10%			9%
Total All Funds	6,783,778	(650,000)	6,133,778	7,394,395	(670,000)	6,724,395

ELECTIONS

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
ELECTIONS	4,371,219	(554,000)	3,817,219	4,574,642	(754,000)	3,820,642
Total General Fund	4,371,219	(554,000)	3,817,219	4,574,642	(754,000)	3,820,642
% Cost Covered			13%			16%
Total All Funds	4,371,219	(554,000)	3,817,219	4,574,642	(754,000)	3,820,642

DEPARTMENT OF FINANCE

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
ACCOUNTS PAYABLE	731,286	0	731,286	897,605	0	897,605
EXECUTIVE ADMINISTRATION	822,208	0	822,208	842,925	0	842,925
COUNTY ACCOUNTING	1,666,315	(140,500)	1,525,815	1,747,302	(149,600)	1,597,702
INTERNAL AUDIT	530,026	(40,000)	490,026	559,533	(40,000)	519,533
TAX COLLECTOR	1,405,584	(190,000)	1,215,584	1,450,868	(209,000)	1,241,868
FISCAL ADMINISTRATION	1,768,823	0	1,768,823	1,886,149	0	1,886,149
CENTRAL COLLECTION GEN BILLING	0	0	0	0	0	0
PAYROLL SERVICES	1,468,408	(2,300)	1,466,108	1,561,554	(2,350)	1,559,204
PROPERTY TAX	757,803	(2,511,500)	(1,753,697)	776,845	(2,624,100)	(1,847,255)
TREASURER	1,282,479	(1,013,276)	269,203	1,286,361	(1,070,000)	216,361
CENTRAL COLLECTIONS	680,075	(3,600)	676,475	697,416	(3,725)	693,691
PROCUREMENT	0	0	0	1,324,741	(32,000)	1,292,741
PUBLIC ADMINISTRATOR	740,011	(468,405)	271,606	805,511	(478,405)	327,106
Total General Fund	11,853,018	(4,369,581)	7,483,437	13,836,810	(4,609,180)	9,227,630
% Cost Covered			37%			33%
Total All Funds	11,853,018	(4,369,581)	7,483,437	13,836,810	(4,609,180)	9,227,630

Program Overview

ADMINISTRATION AND FINANCE

HUMAN RESOURCES

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
EMPLOYEE AND LABOR RELATIONS	3,321,492	0	3,321,492	3,547,475	0	3,547,475
EQUAL EMPLOYMENT	936,846	0	936,846	980,603	0	980,603
GENERAL ADMINISTRATION	1,748,256	0	1,748,256	2,051,909	0	2,051,909
RISK MANAGEMENT	7,311,064	0	7,311,064	8,762,363	0	8,762,363
RECRUITMENT	2,140,522	0	2,140,522	2,295,590	0	2,295,590
ORGANIZATIONAL DEVELOPMENT	1,309,623	0	1,309,623	1,731,310	0	1,731,310
Total General Fund	16,767,803	0	16,767,803	19,369,250	0	19,369,250
% Cost Covered			0%			0%
Other Funds						
RISK MANAGEMENT	6,586,409	(6,586,409)	0	10,292,006	(10,292,006)	0
Total Other Funds	6,586,409	(6,586,409)	0	10,292,006	(10,292,006)	0
Total All Funds	23,354,212	(6,586,409)	16,767,803	29,661,256	(10,292,006)	19,369,250

INFORMATION SERVICES AND TECHNOLOGY

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
ARCHITECTURE	11,931	0	11,931	12,177	0	12,177
DATA NETWORK	1,614,785	0	1,614,785	1,755,383	0	1,755,383
APPLICATION DEVELOPMENT	0	0	0	0	0	0
COUNTY JUSTICE	1,104,855	0	1,104,855	1,137,109	0	1,137,109
MARINMAP	11,600	0	11,600	0	0	0
PROJECT SERVICES	1,441,255	0	1,441,255	1,425,986	(1,440)	1,424,546
COURTS	0	0	0	0	0	0
CUSTOMER SUPPORT	1,522,639	0	1,522,639	1,676,785	0	1,676,785
EXECUTIVE ADMINISTRATION	1,675,403	0	1,675,403	1,810,666	0	1,810,666
IST-DPWF	0	0	0	0	0	0
MIDAS	0	0	0	0	0	0
SYSTEM ADMINISTRATION	2,110,323	0	2,110,323	2,223,752	0	2,223,752
TELEPHONE SERVICES	1,356,945	(518,765)	838,180	1,501,919	(534,543)	967,376
ACCESSIBILITY	440,355	0	440,355	458,901	0	458,901
BUSINESS OFFICE	681,940	0	681,940	726,630	0	726,630
DATABASE ADMINISTRATION	940,245	0	940,245	891,655	0	891,655
ERP	2,028,478	0	2,028,478	2,887,921	0	2,887,921
SECURITY	846,802	0	846,802	837,192	0	837,192
SOLUTION STRATEGIES	0	0	0	0	0	0
TECH LEASE	0	0	0	0	0	0
DATA TEAM	1,743,015	0	1,743,015	1,389,088	0	1,389,088
DIGITAL	2,159,270	0	2,159,270	2,646,074	0	2,646,074
GOVERNANCE & PLANNING	603,629	0	603,629	727,079	0	727,079
INTERAGENCY AGREEMENTS	238,383	0	238,383	254,947	0	254,947
LAND USE	848,791	0	848,791	879,735	0	879,735
PROPERTY	1,098,901	0	1,098,901	1,130,661	0	1,130,661
WEB/MOBILE	0	0	0	0	0	0
Total General Fund	22,479,545	(518,765)	21,960,780	24,373,660	(535,983)	23,837,677
% Cost Covered			2%			2%
Other Funds						
TECH LEASE	2,646,807	(2,496,807)	150,000	3,282,861	(3,011,318)	271,543
DATA NETWORK	500,000	0	500,000	500,000	0	500,000
MIDAS	1,415,503	(1,415,503)	0	1,345,562	(1,345,562)	0
TELEPHONE SERVICES	0	0	0	0	0	0
Total Other Funds	4,562,310	(3,912,310)	650,000	5,128,423	(4,356,880)	771,543
Total All Funds	27,041,855	(4,431,075)	22,610,780	29,502,083	(4,892,863)	24,609,220

Program Overview

ADMINISTRATION AND FINANCE

RETIREMENT

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
Other Funds						
MCERA OPERATIONS	3,666,028	(3,666,028)	0	3,824,790	(3,824,790)	0
Total Other Funds	3,666,028	(3,666,028)	0	3,824,790	(3,824,790)	0
% Cost Covered			100%			100%
Total All Funds	3,666,028	(3,666,028)	0	3,824,790	(3,824,790)	0

Community Development and Public Works

Program Overview

COMMUNITY DEVELOPMENT AND PUBLIC WORKS

COMMUNITY DEVELOPMENT AGENCY

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
ENVIRONMENTAL PLANNING	492,409	(32,000)	460,409	564,932	(23,000)	541,932
MARIN ENERGY WATCH PROGRAM	0	0	0	0	0	0
RICHARDSON BAY REGIONAL AGENCY	191,659	(191,659)	0	196,323	(196,323)	0
ADVANCED PLANNING	2,697,962	(590,000)	2,107,962	3,353,409	(703,000)	2,650,409
CONSUMER PROTECTION	0	0	0	0	0	0
CDA GIS	0	0	0	0	0	0
CODE ENFORCEMENT	1,015,932	(135,000)	880,932	1,369,978	(62,000)	1,307,978
CURRENT PLANNING	2,876,902	(1,343,494)	1,533,408	3,389,735	(1,323,000)	2,066,735
LAND USE PLANNING	199,165	(8,872)	190,293	244,996	(9,228)	235,768
ADMINISTRATION	0	0	0	0	0	0
CDA EXECUTIVE ADMINISTRATION	30,000	(30,000)	0	30,000	(30,000)	0
MEDICAL MARIJUANA DISPENSARY	0	0	0	0	0	0
SOLID WASTE AND HAZARDOUS MATERIALS	102,285	0	102,285	105,628	0	105,628
Total General Fund	7,606,314	(2,331,025)	5,275,289	9,255,001	(2,346,551)	6,908,450
% Cost Covered			31%			25%
Other Funds						
CDA EXECUTIVE ADMINISTRATION	422,000	(422,000)	0	472,000	(472,000)	0
CDA FEDERAL GRANTS	2,582,238	(2,582,238)	0	2,662,721	(2,662,721)	0
EHS ADMINISTRATION	1,747,441	(235,906)	1,511,535	1,599,778	(234,709)	1,365,069
LAND USE	650,033	(927,960)	(277,927)	871,811	(940,400)	(68,589)
RICHARDSON BAY REGIONAL AGENCY	0	0	0	0	0	0
SOLID WASTE AND HAZARDOUS MATERIALS	674,975	(821,528)	(146,553)	700,839	(817,900)	(117,061)
WASTEWATER	93,000	(93,000)	0	100,052	(100,052)	0
BUILDING AND SAFETY	6,086,946	(5,405,035)	681,911	5,823,891	(5,178,000)	645,891
ADVANCED PLANNING	1,164,000	(1,164,000)	0	1,164,000	(1,164,000)	0
CONSUMER PROTECTION	2,413,938	(2,964,171)	(550,233)	2,466,104	(2,720,904)	(254,800)
Total Other Funds	15,834,571	(14,615,838)	1,218,733	15,861,196	(14,290,686)	1,570,510
Total All Funds	23,440,885	(16,946,863)	6,494,022	25,116,197	(16,637,237)	8,478,960

DEPARTMENT OF PUBLIC WORKS

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
BUILDING MAINT AND IMPROV	10,401,873	(3,266,302)	7,135,571	11,416,770	(3,383,693)	8,033,077
CAPITAL IMPROVEMENT	0	0	0	0	0	0
RADIO MAINTENANCE	3,785,850	(1,238,806)	2,547,044	4,167,005	(1,275,598)	2,891,407
REAL ESTATE	598,112	(463,239)	134,873	1,113,443	(275,548)	837,895
WATER RESOURCES	5,015,505	(3,554,976)	1,460,529	5,295,951	(3,241,200)	2,054,751
COUNTY AIRPORT	0	0	0	0	0	0
DPW ADMINISTRATION	162,000	(162,000)	0	162,000	(162,000)	0
PURCHASING	1,370,794	(32,000)	1,338,794	0	0	0
REPROGRAPHIC	717,507	(200,000)	517,507	852,219	(101,011)	751,208
TRAFFIC OPERATIONS	2,272,031	(40,000)	2,232,031	2,401,771	(311,920)	2,089,851
ENGINEERING	5,866,364	(2,048,000)	3,818,364	5,984,867	(2,119,756)	3,865,111
ROAD CONSTRUCTION	0	0	0	0	0	0
VEHICLE MAINTENANCE	4,301,541	(2,630,598)	1,670,943	4,101,218	(2,219,828)	1,881,390
WASTE MANAGEMENT	3,763,176	(3,045,786)	717,390	3,268,850	(1,829,329)	1,439,521
ADA	468,185	0	468,185	498,939	0	498,939
LAND DEVELOPMENT	2,474,218	(981,000)	1,493,218	2,453,224	(1,340,118)	1,113,106
Total General Fund	41,197,156	(17,662,707)	23,534,449	41,716,257	(16,260,001)	25,456,256
% Cost Covered			43%			39%
Other Funds						
DPW ADMINISTRATION	47,740	(47,740)	0	39,748	(39,748)	0
ROAD CONSTRUCTION	30,052,648	(28,354,274)	1,698,374	30,529,609	(28,480,075)	2,049,534
VEHICLE MAINTENANCE	2,585,974	(2,585,974)	0	2,927,795	(2,927,795)	0
WASTE MANAGEMENT	1,324,000	(1,324,000)	0	1,363,720	(1,363,720)	0
ENGINEERING	0	0	0	0	0	0
BUILDING MAINT AND IMPROV	0	0	0	0	0	0
CAPITAL IMPROVEMENT	10,805,177	(10,805,177)	0	10,805,177	(10,805,177)	0
COUNTY AIRPORT	930,000	(930,000)	0	904,561	(904,561)	0
MARIN COMMONS	0	0	0	5,022,477	(5,022,477)	0
TRAFFIC OPERATIONS	0	0	0	0	0	0
WATER RESOURCES	0	0	0	0	0	0
RADIO MAINTENANCE	0	0	0	0	0	0
Total Other Funds	45,745,539	(44,047,165)	1,698,374	51,593,087	(49,543,553)	2,049,534
Total All Funds	86,942,695	(61,709,872)	25,232,823	93,309,344	(65,803,554)	27,505,790

Community Services

AGRICULTURE, WEIGHTS AND MEASURES

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
WEIGHTS AND MEASURES	391,454	(318,800)	72,654	416,922	(318,800)	98,122
AGRICULTURE	2,761,332	(1,144,600)	1,616,732	2,883,121	(1,150,800)	1,732,321
Total General Fund	3,152,786	(1,463,400)	1,689,386	3,300,043	(1,469,600)	1,830,443
% Cost Covered			46%			45%
Total All Funds	3,152,786	(1,463,400)	1,689,386	3,300,043	(1,469,600)	1,830,443

CULTURAL SERVICES

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
MARIN CENTER	4,147,318	(1,243,842)	2,903,476	4,483,189	(1,325,000)	3,158,189
MARIN COUNTY FAIR	0	0	0	0	0	0
Total General Fund	4,147,318	(1,243,842)	2,903,476	4,483,189	(1,325,000)	3,158,189
% Cost Covered			30%			30%
Total All Funds	4,147,318	(1,243,842)	2,903,476	4,483,189	(1,325,000)	3,158,189

Program Overview
COMMUNITY SERVICES

MARIN COUNTY FREE LIBRARY

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
Other Funds						
CIVIC CENTER LIBRARY	1,639,190	(103,438)	1,535,752	1,569,531	(116,308)	1,453,223
MARIN CITY LIBRARY	1,155,848	(95,583)	1,060,265	1,188,908	(108,820)	1,080,088
MOBILE LIBRARY SERVICES	275,720	(22,357)	253,363	331,537	(23,284)	308,253
NOVATO LIBRARY	2,167,649	(167,468)	2,000,181	1,981,461	(157,064)	1,824,397
OUTREACH SERVICES PROGRAM	142,108	(9,693)	132,415	254,754	(10,927)	243,827
CALIFORNIA ROOM	441,263	(30,257)	411,006	462,002	(12,707)	449,295
MARINET	636,876	0	636,876	670,127	0	670,127
BOLINAS LIBRARY	165,468	(13,362)	152,106	172,503	(14,194)	158,309
CAPITAL IMPROVEMENTS	2,600,000	0	2,600,000	2,000,000	(600,000)	1,400,000
CORTE MADERA LIBRARY	1,668,172	(133,596)	1,534,576	1,734,004	(136,427)	1,597,577
E SERVICES	914,903	(43,775)	871,128	883,587	(45,320)	838,267
LEARNING BUS	419,212	(27,638)	391,574	428,720	(32,277)	396,443
LITERACY SERVICES	386,423	(21,772)	364,651	385,818	(24,241)	361,577
SOUTH NOVATO LIBRARY	1,048,632	(88,757)	959,875	1,109,328	(104,047)	1,005,281
STINSON BEACH LIBRARY	191,668	(13,990)	177,678	196,800	(14,497)	182,303
TECHNICAL SERVICES	3,363,276	(98,220)	3,265,056	3,443,044	(113,220)	3,329,824
ADMIN SERVICES	5,208,522	(21,749,100)	(16,540,578)	5,574,328	(21,917,833)	(16,343,505)
FAIRFAX LIBRARY	1,523,725	(125,205)	1,398,520	1,714,265	(117,385)	1,596,880
INVERNESS LIBRARY	269,520	(10,543)	258,977	274,256	(9,288)	264,968
POINT REYES LIBRARY	526,620	(41,154)	485,466	543,864	(43,837)	500,027
TECHNOLOGY SUPPORT	2,372,550	(70,782)	2,301,768	2,384,457	(62,287)	2,322,170
Total Other Fund	27,117,345	(22,866,690)	4,250,655	27,303,294	(23,663,963)	3,639,331
% Cost Covered			84%			87%
Total All Funds	27,117,345	(22,866,690)	4,250,655	27,303,294	(23,663,963)	3,639,331

MARIN COUNTY PARKS (EXCLUDING OPEN SPACE)

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
NATURAL RESOURCE MANAGEMENT	0	0	0	400,000	0	400,000
PARKS AND OPEN SPACE ADM	1,805,619	(413,607)	1,392,012	2,283,323	(122,883)	2,160,440
PARKS COMMUNICATIONS	71,000	0	71,000	71,000	0	71,000
SCIENCE AND RESEARCH	0	0	0	0	0	0
VISITOR SERVICES	685,432	0	685,432	646,820	0	646,820
PARK FACILITIES	3,566,074	(2,110,985)	1,455,089	4,455,243	(2,203,418)	2,251,825
REAL ESTATE ADMN AND ACQUIS	0	0	0	0	0	0
ROAD AND TRAIL MANAGEMENT	0	0	0	0	0	0
Total General Fund	6,128,125	(2,524,592)	3,603,533	7,856,386	(2,326,301)	5,530,085
% Cost Covered			41%			30%
Other Funds						
PARKS COMMUNICATIONS	626,541	0	626,541	357,329	0	357,329
ROAD AND TRAIL MANAGEMENT	332,890	0	332,890	490,524	0	490,524
NATURAL RESOURCE MANAGEMENT	5,198,846	(2,884,050)	2,314,796	4,720,878	(2,970,600)	1,750,278
PARK FACILITIES	4,013,927	400,000	4,413,927	2,543,656	400,000	2,943,656
PARKS AND OPEN SPACE ADM	7,589,713	(13,710,330)	(6,120,617)	7,387,426	(14,121,700)	(6,734,274)
SCIENCE AND RESEARCH	336,282	0	336,282	340,953	0	340,953
VISITOR SERVICES	1,477,006	0	1,477,006	1,286,253	0	1,286,253
REAL ESTATE ADMN AND ACQUIS	1,153,620	(1,153,620)	0	1,188,200	(1,188,200)	0
Total Other Funds	20,728,825	(17,348,000)	3,380,825	18,315,219	(17,880,500)	434,719
Total All Funds	26,856,950	(19,872,592)	6,984,358	26,171,605	(20,206,801)	5,964,804

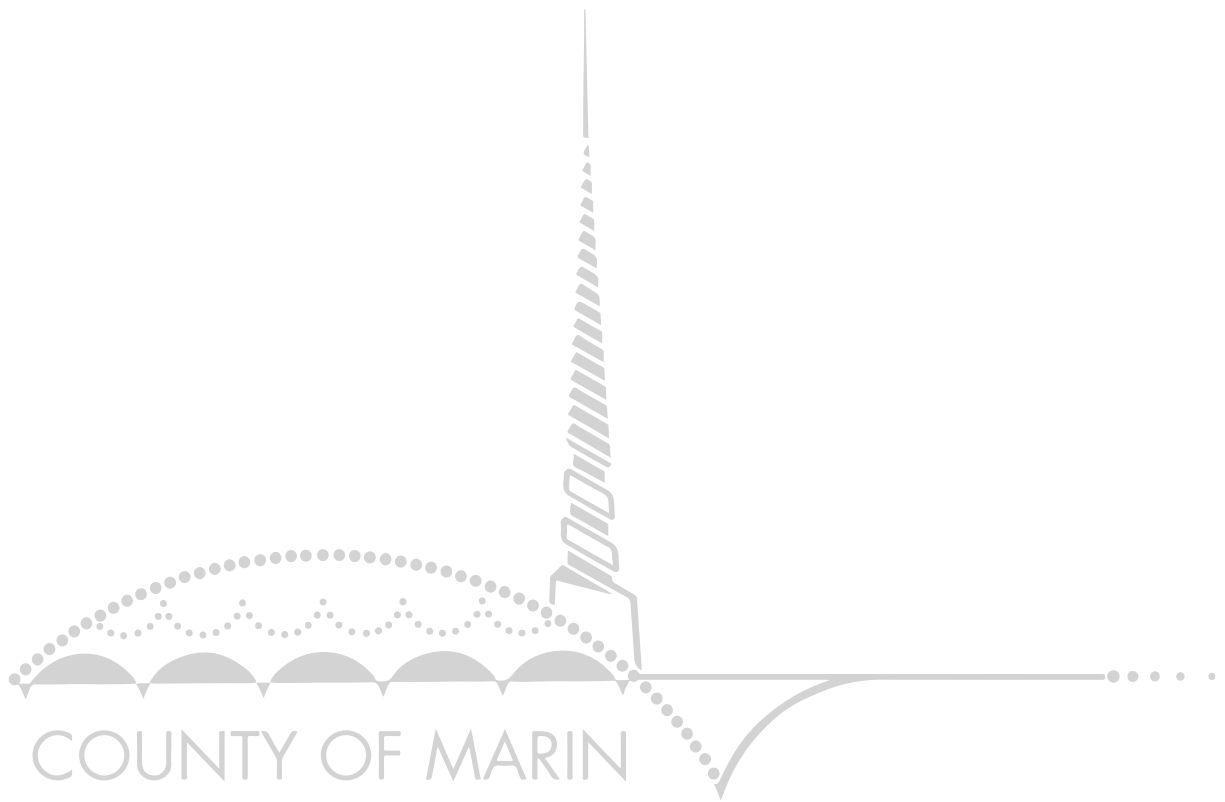
Program Overview
COMMUNITY SERVICES

UC COOPERATIVE EXTENSION MARIN

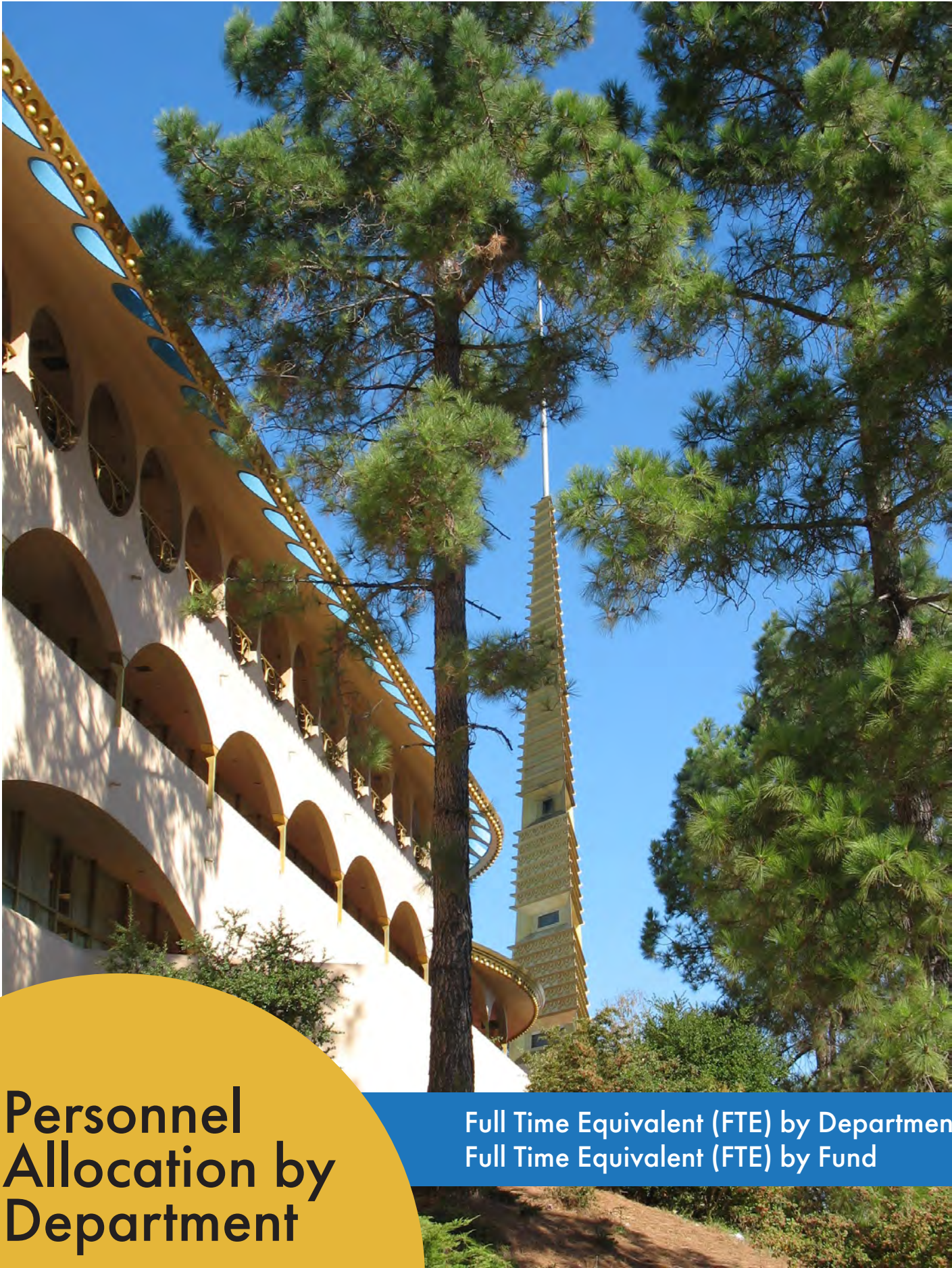
Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
UC COOPERATIVE EXTENSION MARIN	370,760	(3,500)	367,260	397,752	(3,500)	394,252
Total General Fund	370,760	(3,500)	367,260	397,752	(3,500)	394,252
% Cost Covered			1%			1%
Total All Funds	370,760	(3,500)	367,260	397,752	(3,500)	394,252

NON DEPARTMENTAL

Program Services	FY 2025-26 Approved Budget			FY 2026-27 Proposed Budget		
	Approved Expenditures	Approved Revenues	Approved NCC	Proposed Expenditures	Proposed Revenues	Proposed NCC
General Fund						
OTHER SERVICES	2,348,630	(1,196,966)	1,151,664	2,394,380	(1,201,752)	1,192,628
ANIMAL CONTROL	4,273,677	(3,127,172)	1,146,505	4,518,232	(3,280,277)	1,237,955
COUNTYWIDE OPERATIONS	44,127,692	(227,140,411)	(183,012,719)	20,476,427	(231,133,475)	(210,657,048)
Total General Fund	50,749,999	(231,464,549)	(180,714,550)	27,389,039	(235,615,504)	(208,226,465)
HHS Operations Fund						
COUNTYWIDE OPERATIONS	0	(79,282,590)	(79,282,590)	0	(84,453,164)	(84,453,164)
Total HHS Operations Fund	0	(79,282,590)	(79,282,590)	0	(84,453,164)	(84,453,164)
Other Funds						
COUNTYWIDE RECOVERY	0	0	0	0	0	0
COUNTYWIDE OPERATIONS	22,074,748	(22,074,748)	0	22,002,428	(22,002,428)	0
LONG-TERM OBLIGATIONS	0	0	0	0	0	0
OTHER SERVICES	46,930	(46,930)	0	46,930	(46,930)	0
NON-COUNTY AGENCIES	0	0	0	0	0	0
Total Other Funds	22,121,678	(22,121,678)	0	22,049,358	(22,049,358)	0
Total All Funds	72,871,677	(332,868,817)	(259,997,140)	49,438,397	(342,118,026)	(292,679,629)



COUNTY OF MARIN



Personnel Allocation by Department

Full Time Equivalent (FTE) by Department
Full Time Equivalent (FTE) by Fund

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

The following section lists all Board-approved positions and classifications by Department, including a summary of total FTE allocations by fund as of December 31, 2025. In conjunction with the County Personnel Commission, the Office of the County Executive directs the establishment and enforcement of personnel policies. The Board of Supervisors approves any changes to positions within departments, including fixed term appointments.

500	AGRICULTURE WEIGHTS MEASURES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
0241	AG COMM/DIRECTOR OF W&M	1.00	1.00	1.00	1.00
0827	AG W&M INSPECTOR II	1.00	1.00	1.00	1.00
0828	AG W&M INSPECTOR III	7.00	7.00	7.00	7.00
0240	ASSISTANT AG COMM/ASST DIR W&M	1.00	1.00	1.00	1.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
0829	SPVG AG W&M INSPECTOR	1.00	1.00	1.00	1.00
	TOTAL	14.00	14.00	14.00	14.00
310	ASSESSOR RECORDER COUNTY CLERK	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	1.00	1.00	1.00	1.00
0313	ADMIN SERVICES MANAGER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0423	APPRAISER AIDE	-	2.00	2.00	2.00
0423	APPRAISER AIDE (FIXED)	3.00	1.00	1.00	1.00
0358	APPRAISER II	15.00	15.00	15.00	15.00
0357	APPRAISER III	5.00	5.00	5.00	5.00
0357	APPRAISER III (FIXED)	3.00	2.00	2.00	2.00
0344	ASSESS RECORD CNTY CLK TECH II	17.00	18.00	18.00	18.00
0344	ASSESS RECORD CNTY CLK TECH II (FIXED)	1.00	-	-	-
0345	ASSESS RECORDING SUPERVISOR	6.00	6.00	6.00	6.00
0345	ASSESS RECORDING SUPERVISOR (FIXED)	1.00	1.00	1.00	-
0104	ASSESSOR-RECORDER-COUNTY CLERK	1.00	1.00	1.00	1.00
0106	ASSISTANT ASSESSOR-VALUATION	1.00	1.00	1.00	1.00
0105	ASSISTANT ASSESS-REC-CNTY CLK	1.00	1.00	1.00	1.00
0360	AUDITOR APPRAISER II	4.00	4.00	4.00	4.00
0360	AUDITOR APPRAISER II (FIXED)	1.75	1.00	1.00	-
0339	BUSINESS SYSTEMS ANALYST (FIXED)	1.00	1.00	1.00	-
0619	CADASTRAL MAPPING TECHNICAN II	1.00	1.00	1.00	1.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

310 ASSESSOR RECORDER COUNTY CLERK		FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0348	CHIEF DEPUTY RECORDER-CTY CLRK	1.00	1.00	1.00	1.00
0347	CHIEF OF ASSESSMENT STANDARDS	1.00	1.00	1.00	1.00
0349	CHIEF OF ASSESSMENT SYSTEMS	1.00	1.00	1.00	1.00
0364	PRINCIPAL APPRAISER	4.00	4.00	4.00	4.00
0351	PRINCIPAL AUDITOR APPRAISER	1.00	1.00	1.00	1.00
0346	SENIOR ASSESS REC CTY CLK TECH	6.00	6.00	6.00	6.00
0353	SENIOR AUDITOR APPRAISER	1.00	1.00	1.00	1.00
0955	SPVG TECHNOLOGY SYSTEMS SPEC	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	1.00	1.00
TOTAL		82.75	81.00	81.00	78.00
330 BOARD OF SUPERVISORS		FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1523	BOARD AIDE	10.00	10.00	10.00	10.00
0151	COUNTY SUPERVISOR	5.00	5.00	5.00	5.00
TOTAL		15.00	15.00	15.00	15.00
200 CHILD SUPPORT SERVICES		FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
0116	ASST DIRECTOR CHILD SUPPORT	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST	1.00	1.00	1.00	1.00
1355	CHILD SUPPORT OFFICER II	1.00	1.00	1.00	1.00
1354	CHILD SUPPORT OFFICER II BIL	5.00	5.00	5.00	5.00
1356	CHILD SUPPORT OFFICER III	2.00	2.00	2.00	2.00
2554	DEP CHILD SUPPORT ATTORNEY IV	1.00	1.00	1.00	1.00
0115	DIRECTOR CHILD SUPPORT SVCS	1.00	1.00	1.00	1.00
1417	LEGAL PROCESS SPECIALIST	3.00	3.00	3.00	3.00
1368	LEGAL PROCESS SUPERVISOR	1.00	1.00	1.00	1.00
1349	SPVG CHILD SUPPORT OFFICER	2.00	2.00	2.00	2.00
TOTAL		20.00	20.00	20.00	20.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

400	COMMUNITY DEVELOPMENT AGENCY	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	4.00	4.00	4.00	4.00
0396	ADMIN SERVICES DIRECTOR	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	3.00	3.00	3.00	3.00
1507	ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0114	ASST DIRECTOR COMMUNITY DEV	1.00	1.00	1.00	1.00
0810	BUILDING INSPECTION SUPERVISOR	1.00	1.00	1.00	1.00
0814	BUILDING INSPECTOR II	4.00	4.00	4.00	4.00
0833	BUILDING PERMIT TECHNICIAN II	1.00	3.00	3.00	3.00
0605	BUILDING PLANS EXAMINER	4.00	4.00	4.00	4.00
0339	BUSINESS SYSTEMS ANALYST (FIXED)	2.00	1.00	2.00	2.00
0626	CIVIL ENGINEER	2.00	2.00	2.00	2.00
0681	CODE COMPLIANCE SPECIALIST II	4.00	4.00	4.00	4.00
0836	COMMUNITY DEVELOPMENT TECH II	5.00	3.00	4.00	4.00
0836	COMMUNITY DEVELOPMENT TECH II (FIXED)	1.00	1.00	-	-
0140	DEP DIRECTOR BUILDING & SAFETY	1.00	1.00	1.00	1.00
0141	DEP DIRECTOR ENVIRON HEALTH	1.00	1.00	1.00	1.00
0142	DEP DIRECTOR HOUSING & GRANTS	1.00	1.00	1.00	1.00
0143	DEP DIRECTOR PLANNING SERVICES	1.00	1.00	1.00	1.00
0390	DEPARTMENT ANALYST II	1.00	1.00	1.00	1.00
0390	DEPARTMENT ANALYST II (FIXED)	-	-	1.00	1.00
0139	DIRECTOR COMMUNITY DEV	1.00	1.00	1.00	1.00
0806	ENVIRON HEALTH SPECIALIST II	7.00	7.00	7.00	7.00
0806	ENVIRON HEALTH SPECIALIST II (FIXED)	-	2.00	2.00	-
0807	ENVIRON HEALTH SVCS PROJ MGR	1.00	1.00	1.00	1.00
0947	GIS ANALYST II	1.00	1.00	1.00	1.00
0130	HARBORMASTER	1.00	1.00	1.00	1.00
0295	MEDIA MANAGER	-	-	1.00	1.00
0294	MEDIA SPECIALIST	-	-	1.00	1.00
0293	MEDIA TECHNICIAN	2.00	3.00	3.00	3.00
0293	MEDIA TECHNICIAN (FIXED)	1.00	-	-	-
1341	OFFICE ASSISTANT III	2.00	2.00	3.00	3.00
0815	PERMIT OMBUDSPERSON	1.00	1.00	1.00	1.00
0837	PERMIT SERVICES SUPERVISOR	1.00	1.00	1.00	1.00
0608	PLANNER	5.00	5.00	5.00	5.00
0687	PLANNING MANAGER	1.00	1.00	1.00	1.00
0641	PRINCIPAL CIVIL ENGINEER	1.00	1.00	1.00	1.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

400	COMMUNITY DEVELOPMENT AGENCY	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0606	PRINCIPAL PLANNER	2.00	2.00	4.00	4.00
0606	PRINCIPAL PLANNER (FIXED)	2.00	2.00	-	-
0426	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
0811	SENIOR BUILDING INSPECTOR	1.00	1.00	1.00	1.00
0834	SENIOR BUILDING PERMT TECH	1.00	1.00	1.00	1.00
0682	SENIOR CODE COMPLIANCE SPEC	-	-	1.00	1.00
0804	SENIOR ENVIRON HEALTH SPEC	8.00	8.00	8.00	8.00
0804	SENIOR ENVIRON HEALTH SPEC (FIXED)	-	-	1.00	1.00
0607	SENIOR PLANNER	10.00	10.00	10.00	10.00
0684	SPVG CODE COMPLIANCE SPEC	1.00	1.00	1.00	1.00
0803	SPVG ENVIRON HEALTH SPECIALIST	3.00	3.00	3.00	3.00
0803	SPVG ENVIRON HEALTH SPECIALIST (FIXED)	-	1.00	1.00	-
0956	TECHNOLOGY SYSTEMS COORDINA- TOR	-	-	1.00	1.00
TOTAL		94.00	96.00	104.00	101.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

300	OFFICE OF THE COUNTY EXECUTIVE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	1.00	1.00	1.00	1.00
0297	ADMIN SERVICES ASSOCIATE CONF	2.00	2.00	2.00	2.00
0313	ADMIN SERVICES MANAGER	1.00	1.00	1.00	1.00
0300	ADMINISTRATIVE ANALYST III	10.00	10.00	10.00	10.00
1522	ASSISTANT CLERK TO BOS	1.00	1.00	1.00	1.00
0202	ASST COUNTY EXECUTIVE	3.00	3.00	3.00	3.00
1509	ASST TO THE COUNTY EXEC	1.00	1.00	1.00	1.00
0303	BUDGET DIRECTOR	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST (FIXED)	-	1.00	1.00	1.00
0639	CAP PLANNING & PROJ MGR III	1.00	1.00	-	-
0296	COMMUNICATIONS DIRECTOR	1.00	1.00	1.00	1.00
0190	COUNTY EXECUTIVE	1.00	1.00	1.00	1.00
1520	DEPUTY CLERK TO BOS II	1.00	1.00	1.00	1.00
1521	DEPUTY CLERK TO BOS III	6.00	6.00	7.00	7.00
0205	DEPUTY COUNTY EXECUTIVE	3.00	3.00	3.00	3.00
0198	EQUITY DIRECTOR	1.00	1.00	1.00	1.00
1500	EXECUTIVE ASST TO COUNTY EXEC	-	-	1.00	1.00
0334	FACILITIES PLAN & DEV MANAGER	1.00	1.00	-	-
0199	INSPECTOR GENERAL	1.00	1.00	1.00	1.00
0197	LEG INTERGOV AFFAIRS DIRECTOR	1.00	1.00	1.00	1.00
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	4.00	5.00	5.00	5.00
0608	PLANNER	1.00	1.00	1.00	1.00
0687	PLANNING MANAGER	1.00	1.00	1.00	1.00
0305	PRINCIPAL ADMIN ANALYST	4.00	4.00	5.00	5.00
0305	PRINCIPAL ADMIN ANALYST (FIXED)	1.00	-	-	-
0426	PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
0391	SENIOR DEPARTMENT ANALYST	1.00	1.00	1.00	1.00
0607	SENIOR PLANNER	2.00	2.00	2.00	2.00
0196	SUSTAINABILITY AND CLIMATE DIR	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	1.00	1.00
	TOTAL	56.00	57.00	58.00	58.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

340	COUNTY COUNSEL	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0317	ADMIN SERVICES OFFICER CONF	1.00	1.00	1.00	1.00
0320	ADMIN SERVICES TECHNICIAN CONF	1.00	1.00	1.00	1.00
1501	ADMINISTRATIVE SECRETARY LEGAL	1.00	-	-	-
0210	ASSISTANT COUNTY COUNSEL	1.00	1.00	1.00	1.00
0534	CHIEF DEPUTY COUNTY COUNSEL	2.00	2.00	2.00	2.00
1357	CIVIL LEGAL SPECIALIST	3.00	4.00	4.00	4.00
0208	COUNTY COUNSEL	1.00	1.00	1.00	1.00
2543	COUNTY COUNSEL III	6.00	6.00	6.00	6.00
2544	COUNTY COUNSEL IV	5.00	5.00	5.00	5.00
2544	COUNTY COUNSEL IV (FIXED)	1.00	1.00	2.00	1.00
1525	LEGAL SECRETARY II CONF	2.00	2.00	2.00	2.00
TOTAL		24.00	24.00	25.00	24.00
530	CULTURAL SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
1199	CULTURAL SVCS TECHNICAL COORD	1.00	1.00	1.00	1.00
0232	DEP DIRECTOR CULTURAL SERVICES	1.00	1.00	1.00	1.00
0231	DIRECTOR CULTURAL SERVICES	1.00	1.00	1.00	1.00
1193	EVENT SYSTEMS SUPERVISOR	1.00	1.00	1.00	1.00
1194	FRONT OF HOUSE MANAGER	1.00	1.00	1.00	1.00
1149	MARIN CENTER UTILITY LEAD WKR	1.00	1.00	1.00	1.00
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0426	PROGRAM COORDINATOR (FIXED)	-	-	1.00	1.00
0427	SENIOR PROGRAM COORDINATOR	3.00	3.00	3.00	3.00
TOTAL		13.00	13.00	14.00	14.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

220	DISTRICT ATTORNEY	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	2.00	2.00	2.00	2.00
0318	ADMIN SERVICES TECHNICIAN	3.00	3.00	3.00	3.00
1501	ADMINISTRATIVE SECRETARY LEGAL	1.00	1.00	1.00	1.00
0121	ASSISTANT DISTRICT ATTORNEY	1.00	1.00	1.00	1.00
1274	C&M SERVICES COORDINATOR	1.00	1.00	1.00	1.00
0517	CHIEF DA INVESTIGATOR	1.00	1.00	1.00	1.00
0520	CHIEF DEPUTY DISTRICT ATTORNEY	2.00	2.00	2.00	2.00
0122	DA ADMINISTRATOR	1.00	1.00	1.00	1.00
2522	DEPUTY DISTRICT ATTORNEY II	5.00	5.00	5.00	5.00
2522	DEPUTY DISTRICT ATTORNEY II (FIXED)	2.00	2.00	2.00	-
2523	DEPUTY DISTRICT ATTORNEY III	14.00	14.00	14.00	14.00
2523	DEPUTY DISTRICT ATTORNEY III (FIXED)	1.00	1.00	1.00	-
2524	DEPUTY DISTRICT ATTORNEY IV	9.00	9.00	9.00	9.00
0120	DISTRICT ATTORNEY	1.00	1.00	1.00	1.00
0518	DISTRICT ATTORNEY INVESTIGATOR	4.00	3.00	3.00	3.00
0518	DISTRICT ATTORNEY INVESTIGATOR (FIXED)	3.00	4.00	4.00	2.00
1415	LEGAL PROCESS ASSISTANT II	4.00	3.00	3.00	3.00
1411	LEGAL PROCESS ASSISTANT II BIL	2.00	2.00	2.00	2.00
1417	LEGAL PROCESS SPECIALIST	10.00	10.00	10.00	10.00
1368	LEGAL PROCESS SUPERVISOR	1.00	2.00	2.00	2.00
1690	LEGAL RESEARCH ASSISTANT	1.00	1.00	1.00	1.00
1524	LEGAL SECRETARY II	5.00	5.00	5.00	5.00
1272	MEDIATION CASE DEVELOPER BIL	1.00	1.00	1.00	1.00
0521	SPVG DA INVESTIGATOR	1.00	2.00	2.00	2.00
0956	TECHNOLOGY SYSTEMS COORDINA- TOR	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	1.00	1.00
1215	VICTIM WITNESS PROG SUPERVISOR	1.00	1.00	1.00	1.00
1220	VICTIM/WITNESS ADVOCATE	2.00	-	-	-
1221	VICTIM/WITNESS ADVOCATE BIL	2.00	4.00	4.00	4.00
1221	VICTIM/WITNESS ADVOCATE BIL (FIXED)	2.00	2.00	2.00	1.00
TOTAL		85.00	86.00	86.00	80.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

390	ELECTIONS	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	1.00	1.00	1.00	1.00
0133	ASSISTANT REGISTRAR OF VOTERS	1.00	1.00	1.00	1.00
1323	ELECTIONS TECHNICIAN II	3.60	3.60	3.60	3.60
1319	ELECTIONS TECHNICIAN III	1.00	1.00	1.00	1.00
0138	REGISTRAR OF VOTERS	1.00	1.00	1.00	1.00
0427	SENIOR PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
0953	TECHNOLOGY SYSTEMS SPEC II	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	1.00	1.00
	TOTAL	11.60	11.60	11.60	11.60
510	UC COOPERATIVE EXTENSION MARIN	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
1342	OFFICE ASSISTANT III BILINGUAL	1.00	1.00	1.00	1.00
	TOTAL	2.00	2.00	2.00	2.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

320	DEPARTMENT OF FINANCE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0370	ACCOUNTANT II	8.00	8.00	8.00	8.00
1409	ACCOUNTING ASSISTANT	5.00	5.00	5.00	5.00
1404	ACCOUNTING TECHNICIAN	4.00	4.00	4.00	4.00
0379	ACCOUNTING UNIT MANAGER	4.00	4.00	4.00	4.00
0319	ADMIN SERVICES ASSOCIATE	2.00	4.00	4.00	4.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
1502	ADMINISTRATIVE ASSISTANT III	1.00	1.00	1.00	1.00
0144	ASST DIRECTOR FINANCE	1.00	1.00	1.00	1.00
0144	ASST DIRECTOR FINANCE (FIXED)	-	1.00	1.00	1.00
0372	AUDIT MANAGER	1.00	1.00	1.00	1.00
0375	AUDITOR II	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST	-	2.00	2.00	2.00
0339	BUSINESS SYSTEMS ANALYST (FIXED)	1.00	1.00	1.00	-
0340	BUSINESS/ERP SYSTEMS ANALYST	2.00	2.00	2.00	2.00
0526	CHIEF DEPUTY PUBLIC ADMIN	1.00	1.00	1.00	1.00
0336	COLLECTIONS OFFICER II	2.00	2.00	2.00	2.00
0516	DEPUTY PUBLIC ADMINISTRATOR II	2.00	2.00	2.00	2.00
0125	DIRECTOR FINANCE	1.00	1.00	1.00	1.00
0363	DOF DIVISION CHIEF	4.00	4.00	4.00	4.00
0395	FINANCIAL SYSTEM ANALYST	4.00	3.00	3.00	3.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
0365	PAYROLL ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00
0387	PAYROLL MANAGER	1.00	1.00	1.00	1.00
1100	PROCUREMENT MANAGER	-	1.00	1.00	1.00
0355	PURCHASER II	-	2.00	2.00	2.00
0373	SENIOR ACCOUNTANT	6.00	5.00	5.00	5.00
1408	SENIOR ACCOUNTING ASSISTANT	5.00	5.00	5.00	5.00
0368	SENIOR AUDITOR	1.00	1.00	1.00	1.00
0331	SENIOR COLLECTIONS OFFICER	1.00	1.00	1.00	1.00
0367	SENIOR PAYROLL ACCOUNTING TECH	2.00	2.00	2.00	2.00
0383	SENIOR PAYROLL ANALYST	1.00	1.00	1.00	1.00
0374	SENIOR TREASURY ANALYST	-	1.00	1.00	1.00
0356	SPVG PURCHASER	-	1.00	1.00	1.00
	TOTAL	64.00	72.00	72.00	71.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

230	MARIN COUNTY FIRE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	3.00	3.00	3.00	3.00
0396	ADMIN SERVICES DIRECTOR	-	-	1.00	1.00
0313	ADMIN SERVICES MANAGER	1.00	1.00	-	-
0318	ADMIN SERVICES TECHNICIAN	3.00	3.00	3.00	3.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	-	-	-
1502	ADMINISTRATIVE ASSISTANT III	-	1.00	1.00	1.00
0215	DEP DIRECTOR FIRE	1.00	1.00	1.00	1.00
0390	DEPARTMENT ANALYST II	2.00	2.00	2.00	2.00
0225	DEPUTY FIRE CHIEF	1.00	1.00	1.00	1.00
0218	DIR EMERGENCY MANAGEMENT	1.00	1.00	1.00	1.00
0765	ECC ASST DIRECTOR TECH MANAGER	1.00	1.00	1.00	1.00
0760	EMERGENCY MANAGEMENT COORD	3.00	3.00	3.00	3.00
0760	EMERGENCY MANAGEMENT COORD (FIXED)	1.00	1.00	1.00	-
1041	EMERGENCY MEDICAL SVCS SPEC (FIXED)	1.00	1.00	1.00	-
0744	FIRE BATTALION CHIEF 40 HOURS	4.00	4.00	4.00	4.00
0745	FIRE BATTALION CHIEF 56 HOURS	3.00	3.00	3.00	3.00
0748	FIRE CAPTAIN 40 HOURS	8.00	8.00	9.00	9.00
0730	FIRE CAPTAIN 56 HOURS	15.00	15.00	15.00	15.00
0221	FIRE CHIEF	1.00	1.00	1.00	1.00
0727	FIRE DISPATCHER	15.00	15.00	15.00	15.00
0742	FIRE DIVISION CHIEF	2.00	2.00	2.00	2.00
0737	FIRE ENGINEER	19.00	19.00	19.00	19.00
0735	FIRE ENGINEER PARAMEDIC	24.00	24.00	30.00	30.00
0749	FIRE ENGINEER PARAMEDIC 40 HRS	3.00	4.00	4.00	4.00
0734	FIRE HEAVY EQUIPMENT OPER 40HR	-	1.00	1.00	1.00
0731	FIRE HEAVY EQUIPMENT OPERATOR	4.00	3.00	3.00	3.00
0755	FIRE INSPECTOR/PLANS EXAMINER	1.00	1.00	1.00	1.00
0762	FIRE VEG MGMT PROGAM MANAGER	1.00	1.00	1.00	1.00
0763	FIRE VEG MGMT TECHNICIAN	1.00	1.00	1.00	1.00
0733	FIREFIGHTER	6.00	6.00	6.00	6.00
0752	FIREFIGHTER 40 HOURS	4.00	4.00	4.00	4.00
0739	FIREFIGHTER PARAMEDIC	12.00	12.00	12.00	12.00
0738	FIREFIGHTER PARAMEDIC - 40 HRS	4.00	4.00	4.00	4.00
0812	HAZARDOUS MAT PROGRAM MANAG- ER	-	-	1.00	1.00
0800	HAZARDOUS MAT SPECIALIST II	-	-	3.00	3.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

230	MARIN COUNTY FIRE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0800	HAZARDOUS MAT SPECIALIST II (FIXED)	-	-	1.00	1.00
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	1.00	1.00	1.00	1.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
0759	PRINCIPAL EMERGENCY MGMT COORD (FIXED)	-	1.00	1.00	1.00
0426	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
0761	SENIOR EMERGENCY MGMT COORD	1.00	1.00	1.00	1.00
0728	SENIOR FIRE CAPTAIN	6.00	6.00	6.00	6.00
0948	SENIOR GIS ANALYST	-	-	1.00	1.00
0956	TECHNOLOGY SYSTEMS COORDINA- TOR	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	2.00	2.00
	TOTAL	159.00	161.00	175.00	173.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

100	HEALTH AND HUMAN SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0370	ACCOUNTANT II	10.00	10.00	10.00	10.00
0370	ACCOUNTANT II (FIXED)	-	1.00	1.00	-
1409	ACCOUNTING ASSISTANT	4.50	4.50	4.50	4.50
1409	ACCOUNTING ASSISTANT (FIXED)	-	1.00	1.00	1.00
1404	ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00
0319	ADMIN SERVICES ASSOCIATE	12.00	11.00	11.00	11.00
0313	ADMIN SERVICES MANAGER	4.00	4.00	4.00	4.00
0313	ADMIN SERVICES MANAGER (FIXED)	-	1.00	1.00	-
0309	ADMIN SERVICES OFFICER	2.00	2.00	2.00	2.00
0317	ADMIN SERVICES OFFICER CONF	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	17.00	17.00	17.00	17.00
0300	ADMINISTRATIVE ANALYST III (FIXED)	1.00	2.00	2.00	2.00
1507	ADMINISTRATIVE ASSISTANT I	2.00	2.00	2.00	2.00
1506	ADMINISTRATIVE ASSISTANT II	5.00	6.00	6.00	6.00
1506	ADMINISTRATIVE ASSISTANT II (FIXED)	-	1.00	1.00	-
1502	ADMINISTRATIVE ASSISTANT III	1.00	1.00	1.00	1.00
1406	ASST CHIEF FISCAL OFFICER H&HS	3.00	3.00	3.00	3.00
1406	ASST CHIEF FISCAL OFFICER H&HS (FIXED)	1.00	1.00	1.00	-
0265	ASST DIRECTOR H&HS BHRS	1.00	1.00	1.00	1.00
0244	ASST DIRECTOR H&HS PUBLIC HLTH	-	-	1.00	1.00
0237	ASST DIRECTOR H&HS SOCIAL SVCS	1.00	1.00	1.00	1.00
0993	BEHAVIORAL HEALTH CARE ASST	1.50	1.50	1.50	1.50
1089	BEHAVIORAL HEALTH PRAC	19.50	20.50	20.50	20.50
1089	BEHAVIORAL HEALTH PRAC (FIXED)	3.00	4.00	1.00	-
1090	BEHAVIORAL HEALTH PRAC BIL	25.00	25.00	25.00	25.00
1090	BEHAVIORAL HEALTH PRAC BIL (FIXED)	3.00	3.00	2.00	-
0272	BHRS DIVISION DIRECTOR	5.00	5.00	5.00	5.00
0266	BHRS OPERATIONS DIRECTOR	1.00	2.00	2.00	2.00
0995	BHRS PEER COUNSELOR II	9.00	9.00	9.00	9.00
0995	BHRS PEER COUNSELOR II (FIXED)	1.00	1.00	-	-
0428	BHRS PEER PROGRAM COORDINATOR (FIXED)	1.00	1.00	-	-
0271	BHRS PROGRAM MANAGER	7.50	7.50	7.50	7.50
0271	BHRS PROGRAM MANAGER (FIXED)	1.00	1.00	1.00	1.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

100	HEALTH AND HUMAN SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0277	BHRS UNIT SUPERVISOR	19.00	21.00	21.00	21.00
0277	BHRS UNIT SUPERVISOR (FIXED)	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST (FIXED)	1.00	1.00	-	-
0236	CHIEF ASSISTANT DIRECTOR H&HS	2.00	3.00	3.00	3.00
1400	CHIEF FISCAL OFFICER H&HS	1.00	1.00	1.00	1.00
1382	CHIEF INVESTIGATOR SIU	1.00	1.00	1.00	1.00
1243	CHILD WELFARE WORKER II	15.80	15.80	15.80	15.80
1246	CHILD WELFARE WORKER II BIL	15.00	15.00	15.00	15.00
1083	CLINICAL PSYCHOLOGIST II	1.00	-	-	-
1088	CLINICAL PSYCHOLOGIST II BIL	4.00	5.00	5.00	5.00
0336	COLLECTIONS OFFICER II	1.00	1.00	1.00	1.00
0341	COMPLIANCE AND PRIVACY OFFICER	1.00	1.00	1.00	1.00
0242	COUNTY PUBLIC HEALTH OFFICER	1.00	1.00	1.00	1.00
1485	CRISIS SPECIALIST III	1.00	1.00	1.00	1.00
1275	DEP PUBLIC GUARD/CONSV/INV II	6.00	6.00	6.00	6.00
0390	DEPARTMENT ANALYST II	15.00	16.00	16.00	16.00
0390	DEPARTMENT ANALYST II (FIXED)	-	1.00	1.00	-
0228	DEPUTY PUBLIC HEALTH OFFICER	1.00	1.00	1.00	1.00
0228	DEPUTY PUBLIC HEALTH OFFICER (FIXED)	0.50	0.50	-	-
1472	DETENTION LICENSED VOC NURSE	2.30	2.30	2.30	2.30
1467	DETENTION NURSE PRACTITIONER	1.40	1.40	1.40	1.40
1468	DETENTION REGISTERED NURSE	8.60	8.60	8.60	8.60
0238	DIRECTOR H&HS	1.00	1.00	1.00	1.00
1396	ELIGIBILITY ASSISTANT	3.00	3.00	3.00	3.00
1395	ELIGIBILITY PROGRAM SPECIALIST	2.00	2.00	2.00	2.00
1399	ELIGIBILITY SPECIALIST	3.00	5.00	5.00	5.00
1399	ELIGIBILITY SPECIALIST (FIXED)	1.00	-	-	-
1381	ELIGIBILITY SUPERVISOR	17.00	18.00	18.00	18.00
1386	ELIGIBILITY WORKER II	31.00	31.00	31.00	31.00
1388	ELIGIBILITY WORKER II BIL	66.00	66.00	66.00	66.00
1385	ELIGIBILITY WORKER III	11.00	11.00	11.00	11.00
1393	ELIGIBILITY WORKER III BIL	16.00	16.00	16.00	16.00
1040	EMERGENCY MEDICAL SVCS ADMIN	1.00	1.00	1.00	1.00
1041	EMERGENCY MEDICAL SVCS SPEC	2.00	2.00	2.00	2.00
1223	EMPLOYMENT DEV COUNSELOR	10.00	-	-	-
1228	EMPLOYMENT DEV COUNSELOR BIL	7.00	17.00	17.00	17.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

100	HEALTH AND HUMAN SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1037	EPIDEMIOLOGIST	3.45	3.45	3.45	3.45
1038	EPIDEMIOLOGY MANAGER	1.00	1.00	1.00	1.00
0430	EQUITY MANAGER	1.00	1.00	1.00	1.00
0381	FINANCE SERVICES SUPERVISOR	2.00	2.00	2.00	2.00
1032	HEALTH EDUCATOR BILINGUAL	1.00	1.00	1.00	1.00
1327	HEALTH INFO MANAGEMENT ADMIN	1.00	1.00	1.00	1.00
0325	HUMAN RESOURCES ANALYST II	4.00	4.00	4.00	4.00
0386	HUMAN RESOURCES TECHNICIAN	2.00	2.00	2.00	2.00
1417	LEGAL PROCESS SPECIALIST	2.00	2.00	2.00	2.00
1087	LIC BEHAVIORAL HEALTH PRAC	12.50	12.50	12.50	12.50
1091	LIC BEHAVIORAL HEALTH PRAC BIL	9.00	9.00	9.00	9.00
1486	LICENSED CRISIS SPECIALIST	22.00	25.00	25.00	25.00
1486	LICENSED CRISIS SPECIALIST (FIXED)	2.00	-	-	-
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	2.00	2.00	2.00	2.00
1072	MEDICAL DIRECTOR MENTAL HEALTH	1.00	1.00	1.00	1.00
1451	MENTAL HEALTH NURSE PRAC	6.55	6.55	6.55	6.55
1449	MENTAL HEALTH REGISTERED NURSE	8.55	8.55	8.55	8.55
1469	NURSING SERVICES MANAGER	3.00	3.00	3.00	3.00
1019	OCCUPATIONAL THERAPIST	2.60	2.60	2.60	2.60
1345	OFFICE ASSISTANT II BILINGUAL (FIXED)	-	1.00	1.00	-
1341	OFFICE ASSISTANT III	22.30	-	-	-
1342	OFFICE ASSISTANT III BILINGUAL	38.50	60.80	62.30	62.30
1342	OFFICE ASSISTANT III BILINGUAL (FIXED)	-	0.50	0.50	-
1353	OFFICE SERVICES SUPERVISOR	5.00	5.00	5.00	5.00
1365	OFFICE SPECIALIST	6.00	6.00	6.00	6.00
1020	PHYSICAL THERAPIST	2.68	1.87	1.87	1.87
0321	PRINCIPAL HUMAN RES ANALYST	1.00	1.00	1.00	1.00
0910	PRINCIPAL SYSTEMS ANALYST	1.00	1.00	1.00	1.00
0426	PROGRAM COORDINATOR	2.00	5.00	5.00	5.00
0426	PROGRAM COORDINATOR (FIXED)	2.00	3.00	3.00	1.00
0420	PROGRAM SPECIALIST CCS BIL	1.00	1.00	1.00	1.00
1219	PUBLIC GUARDIAN/CONSERVATOR	1.00	1.00	1.00	1.00
1070	PUBLIC HEALTH DIVISION DIR	5.00	5.00	5.00	5.00
0808	PUBLIC HEALTH INVESTIG II BIL	1.00	2.00	2.00	2.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

100	HEALTH AND HUMAN SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0808	PUBLIC HEALTH INVESTIG II BIL (FIXED)	2.00	1.00	1.00	-
1004	PUBLIC HEALTH NURSE II	4.00	4.00	4.00	4.00
1005	PUBLIC HEALTH NURSE II BIL	1.00	1.00	1.00	1.00
1079	PUBLIC HEALTH PROGRAM MANAGER	5.00	6.00	6.00	6.00
1079	PUBLIC HEALTH PROGRAM MANAGER (FIXED)	2.00	2.00	-	-
0285	PUBLIC HEALTH UNIT SUPERVISOR	1.00	1.00	1.00	1.00
0281	QUALITY IMPROVEMENT COORD	1.00	1.00	1.00	1.00
1408	SENIOR ACCOUNTING ASSISTANT	8.00	8.00	8.00	8.00
1257	SENIOR CHILD WELFARE WORKER	6.00	6.00	6.00	6.00
0391	SENIOR DEPARTMENT ANALYST	19.00	19.00	19.00	19.00
0391	SENIOR DEPARTMENT ANALYST (FIXED)	-	1.00	1.00	-
1473	SENIOR DETENTION RN	1.00	2.00	2.00	2.00
1473	SENIOR DETENTION RN (FIXED)	-	1.00	1.00	-
0324	SENIOR HUMAN RESOURCES ANALYST	2.00	2.00	2.00	2.00
0324	SENIOR HUMAN RESOURCES ANALYST (FIXED)	-	1.00	1.00	-
1027	SENIOR NUTRITIONIST	1.00	1.00	1.00	1.00
1027	SENIOR NUTRITIONIST (FIXED)	-	1.00	1.00	1.00
0427	SENIOR PROGRAM COORDINATOR	23.55	26.55	26.55	26.55
0427	SENIOR PROGRAM COORDINATOR (FIXED)	-	1.00	1.00	-
1002	SENIOR PUBLIC HEALTH NURSE	4.00	4.00	4.00	4.00
1002	SENIOR PUBLIC HEALTH NURSE (FIXED)	2.00	2.00	-	-
1031	SENIOR PUBLIC HEALTH NURSE BIL	1.45	2.00	2.00	2.00
1031	SENIOR PUBLIC HEALTH NURSE BIL (FIXED)	-	1.00	-	-
1009	SENIOR REGISTERED NURSE	0.85	0.85	0.85	0.85
1252	SENIOR SOCIAL SERVICE WORKER	9.00	9.00	9.00	9.00
1232	SENIOR SUPPORT SERVICE WKR BIL	7.00	10.00	10.00	10.00
1232	SENIOR SUPPORT SERVICE WKR BIL (FIXED)	2.00	2.00	-	-
1230	SENIOR SUPPORT SERVICE WORKER	3.00	-	-	-
0274	SOCIAL SERVICE DIVISION DIR	3.00	3.00	3.00	3.00
0352	SOCIAL SERVICE PROGRAM MANAGER	14.00	14.00	14.00	14.00
0275	SOCIAL SERVICE UNIT SUPERVISOR	16.00	16.00	16.00	16.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

100	HEALTH AND HUMAN SERVICES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0275	SOCIAL SERVICE UNIT SUPERVISOR (FIXED)	-	1.00	1.00	-
1241	SOCIAL SERVICE WORKER I	4.00	-	-	-
1233	SOCIAL SERVICE WORKER I BIL	9.75	14.25	14.25	14.25
1239	SOCIAL SERVICE WORKER II	15.80	-	-	-
1234	SOCIAL SERVICE WORKER II BIL	14.50	31.30	31.30	31.30
1234	SOCIAL SERVICE WORKER II BIL (FIXED)	1.00	4.00	3.00	-
1224	SPVG EMPLOYMENT DEV COUNSELOR	3.00	3.00	3.00	3.00
1018	SPVG PEDIATRIC THERAPIST	1.00	1.00	1.00	1.00
1003	SPVG PUBLIC HEALTH NURSE	1.75	1.75	1.75	1.75
1081	STAFF PSYCHIATRIST	4.45	4.45	4.45	4.45
1225	SUPPORT SERVICE WORKER I	2.75	-	-	-
1226	SUPPORT SERVICE WORKER I BIL	6.25	8.50	8.50	8.50
1227	SUPPORT SERVICE WORKER II	2.00	-	-	-
1229	SUPPORT SERVICE WORKER II BIL	16.40	20.40	20.40	20.40
1229	SUPPORT SERVICE WORKER II BIL (FIXED)	2.00	2.00	1.00	1.00
0951	SYSTEMS TECHNICIAN	1.00	1.00	1.00	1.00
0956	TECHNOLOGY SYSTEMS COORDINATOR	3.00	3.00	3.00	3.00
0953	TECHNOLOGY SYSTEMS SPEC II	8.00	8.00	8.00	8.00
0954	TECHNOLOGY SYSTEMS SPEC III	3.00	3.00	3.00	3.00
1023	THERAPY AIDE	1.00	1.00	1.00	1.00
1218	VETERANS SERVICE OFFICER	1.00	1.00	1.00	1.00
1222	VETERANS SERVICES REP	1.00	1.00	1.00	1.00
0333	VITAL STATISTICS CLERK	1.50	1.75	1.75	1.75
1384	WELFARE FRAUD INVESTIGATOR	3.00	4.00	4.00	4.00
0997	WIC BREASTFEED PEER COUNSELOR	1.20	1.20	1.20	1.20
0996	WIC LACTATION COUNSELOR	0.70	0.75	0.75	0.75
TOTAL		840.63	881.17	867.17	846.67

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

350	HUMAN RESOURCES	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0297	ADMIN SERVICES ASSOCIATE CONF	1.00	1.00	1.00	1.00
0317	ADMIN SERVICES OFFICER CONF	1.00	1.00	1.00	1.00
1502	ADMINISTRATIVE ASSISTANT III	1.00	1.00	1.00	1.00
0209	ASST DIRECTOR HUMAN RESOURCES	1.00	1.00	1.00	1.00
0340	BUSINESS/ERP SYSTEMS ANALYST	3.00	3.00	3.00	3.00
0204	DIRECTOR HUMAN RESOURCES	1.00	1.00	1.00	1.00
0234	EMPLOYEE & LABOR RELATIONS DIR	1.00	1.00	1.00	1.00
0253	EQUAL EMPLOYMENT OPP DIRECTOR	1.00	1.00	1.00	1.00
0393	EQUAL EMPLOYMENT SPECIALIST	1.00	1.00	1.00	1.00
0325	HUMAN RESOURCES ANALYST II	11.00	12.00	12.00	12.00
0386	HUMAN RESOURCES TECHNICIAN	7.50	7.50	7.50	7.50
1343	OFFICE ASSISTANT III CONF	1.00	1.00	1.00	1.00
0321	PRINCIPAL HUMAN RES ANALYST	4.00	4.00	4.00	4.00
0298	RISK MANAGER	1.00	1.00	1.00	1.00
0335	SAFETY OFFICER	1.00	1.00	1.00	1.00
0324	SENIOR HUMAN RESOURCES ANALYST	6.00	8.00	8.00	8.00
0324	SENIOR HUMAN RESOURCES ANALYST (FIXED)	2.00	2.00	2.00	2.00
0427	SENIOR PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
0337	WORKER'S COMPENSATION ANALYST	1.00	1.00	1.00	1.00
	TOTAL	46.50	49.50	49.50	49.50

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

360	INFORMATION SVC AND TECHNOLOGY	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	2.00	2.00	2.00	2.00
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	2.00	2.00	2.00	2.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0962	ADVANCED SYSTEMS ENGINEER	11.00	11.00	11.00	11.00
0212	ASST DIRECTOR IST	2.00	2.00	2.00	2.00
0226	CHIEF ASSISTANT DIRECTOR IST	1.00	1.00	1.00	1.00
0970	CHIEF INFO SECURITY OFFICER	1.00	1.00	1.00	1.00
0224	CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00
0965	INFORMATION TECHNOLOGY MANAGER	11.00	11.00	11.00	11.00
0964	LEAD SYSTEMS ENGINEER	12.00	12.00	12.00	12.00
0305	PRINCIPAL ADMIN ANALYST	1.00	1.00	1.00	1.00
0910	PRINCIPAL SYSTEMS ANALYST	3.00	3.00	3.00	3.00
0963	SENIOR SYSTEMS ENGINEER	37.00	37.00	37.00	37.00
0963	SENIOR SYSTEMS ENGINEER (FIXED)	5.00	4.00	4.00	2.00
0961	SYSTEMS ENGINEER	4.00	4.00	4.00	4.00
0961	SYSTEMS ENGINEER (FIXED)	1.00	1.00	1.00	-
TOTAL		96.00	95.00	95.00	92.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

540	MARIN COUNTY FREE LIBRARY	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	3.00	3.00	3.00	3.00
0313	ADMIN SERVICES MANAGER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	2.00	2.00	2.00	2.00
1507	ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0251	ASST DIRECTOR LIBRARY PUB SVCS	1.00	1.00	1.00	1.00
0222	ASST DIRECTOR LIBRARY SUP SVCS	1.00	1.00	1.00	1.00
1370	COMMUNITY LIBRARY SPECIALIST	13.40	13.40	13.40	13.40
0248	DIRECTOR COUNTY LIBRARY SVCS	1.00	1.00	1.00	1.00
0405	LIBRARIAN I	10.50	10.50	10.50	10.50
0404	LIBRARIAN II	12.00	12.00	12.00	12.00
1377	LIBRARY AIDE	11.16	11.16	11.16	11.16
1376	LIBRARY ASSISTANT I	10.57	10.57	10.57	10.57
1375	LIBRARY ASSISTANT II	12.00	11.50	11.50	11.50
1371	LIBRARY DESK SUPERVISOR	4.00	4.00	4.00	4.00
0400	LIBRARY SERVICES MANAGER	2.00	2.00	2.00	2.00
1364	LIBRARY TECH PROGRAM COORD	2.00	2.00	2.00	2.00
1363	LIBRARY TECHNICAL ASSISTANT II	6.00	6.00	6.00	6.00
0398	MARINET SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	-	1.00	1.00	1.00
0293	MEDIA TECHNICIAN	2.00	1.00	1.00	1.00
1373	MOBILE LIBRARY ASSISTANT	3.00	3.00	3.00	3.00
0402	SENIOR LIBRARIAN	8.00	8.00	8.00	8.00
0956	TECHNOLOGY SYSTEMS COORDINA- TOR	1.00	1.00	1.00	1.00
0953	TECHNOLOGY SYSTEMS SPEC II	2.50	1.50	1.50	1.50
0954	TECHNOLOGY SYSTEMS SPEC III	2.00	3.00	3.00	3.00
	TOTAL	115.13	114.63	114.63	114.63

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

520	MARIN COUNTY PARKS	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	2.00	2.00	2.00	2.00
0313	ADMIN SERVICES MANAGER	1.00	-	-	-
0309	ADMIN SERVICES OFFICER	-	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	2.00	3.00	3.00	3.00
1155	CHIEF PARK RANGER	2.00	2.00	2.00	2.00
0258	DEP DIRECTOR PARKS ADMIN	-	1.00	1.00	1.00
0227	DIRECTOR PARKS & OPEN SPACE	1.00	1.00	1.00	1.00
0947	GIS ANALYST II	-	1.00	1.00	1.00
0679	LANDSCAPE ARCHITECT DESIGNER	3.00	3.00	3.00	3.00
0649	MAINTENANCE EQUIPMENT OPERATOR	3.00	3.00	3.00	3.00
0294	MEDIA SPECIALIST	2.00	1.00	1.00	1.00
1365	OFFICE SPECIALIST	1.00	1.00	1.00	1.00
0623	OPEN SPACE PARK RANGER	4.00	4.00	4.00	4.00
1157	PARK RANGER	16.00	16.00	16.00	16.00
1141	PARK/OPEN SPACE SUPERINTENDENT	2.00	2.00	2.00	2.00
0687	PLANNING MANAGER	-	1.00	1.00	1.00
0677	PRINCIPAL LANDSCAPE ARCHITECT	1.00	1.00	1.00	1.00
0606	PRINCIPAL PLANNER	1.00	1.00	1.00	1.00
0426	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
0618	RESOURCE SPECIALIST GIS	5.00	5.00	5.00	5.00
1408	SENIOR ACCOUNTING ASSISTANT	1.00	1.00	1.00	1.00
0678	SENIOR LANDSCAPE ARCH/DESIGN	2.00	2.00	2.00	2.00
0599	SENIOR OPEN SPACE PLANNER	2.00	1.00	1.00	1.00
0427	SENIOR PROGRAM COORDINATOR	1.00	2.00	2.00	2.00
1103	SENIOR ROAD MAINT SUPERVISOR	-	1.00	1.00	1.00
1156	SPVG PARK RANGER	7.00	7.00	7.00	7.00
0617	VEGETATION & FIRE ECOLOGIST	1.00	1.00	1.00	1.00
0611	VOLUNTEER PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
	TOTAL	62.00	66.00	66.00	66.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

659	MARIN COUNTY OPEN SPACE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0319	ADMIN SERVICES ASSOCIATE	1.00	1.00	1.00	1.00
0257	ASST DIRECTOR PARKS OPEN SPACE	1.00	1.00	1.00	1.00
0688	CHIEF NATURAL RES & SCIENCE	1.00	-	-	-
1155	CHIEF PARK RANGER	1.00	1.00	1.00	1.00
1115	EQUIPMENT MAINT SUPERVISOR	1.00	1.00	1.00	1.00
0649	MAINTENANCE EQUIPMENT OPERATOR	3.00	3.00	3.00	3.00
0295	MEDIA MANAGER	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	1.00	1.00	1.00	1.00
0614	OPEN SPACE INTERPRT NATURALIST	1.00	1.00	1.00	1.00
0623	OPEN SPACE PARK RANGER	7.00	7.00	7.00	7.00
1121	PARK EQUIPMENT MECHANIC II	1.00	1.00	1.00	1.00
1141	PARK/OPEN SPACE SUPERINTENDENT	2.00	2.00	2.00	2.00
0687	PLANNING MANAGER	1.00	2.00	2.00	2.00
0606	PRINCIPAL PLANNER	1.00	1.00	1.00	1.00
0618	RESOURCE SPECIALIST GIS	1.00	1.00	1.00	1.00
0599	SENIOR OPEN SPACE PLANNER	3.00	3.00	3.00	3.00
0650	SPVG EQUIPMENT OPERATOR	1.00	1.00	1.00	1.00
0624	SPVG OPEN SPACE PARK RANGER	2.00	2.00	2.00	2.00
0611	VOLUNTEER PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
	TOTAL	31.00	31.00	31.00	31.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

240	PROBATION	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1404	ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00
0319	ADMIN SERVICES ASSOCIATE	4.00	4.00	4.00	4.00
0396	ADMIN SERVICES DIRECTOR	1.00	1.00	1.00	1.00
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0217	ASST CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00
1090	BEHAVIORAL HEALTH PRAC BIL	2.00	2.00	2.00	2.00
0271	BHRS PROGRAM MANAGER	0.50	0.50	0.50	0.50
0277	BHRS UNIT SUPERVISOR	1.00	1.00	1.00	1.00
0216	CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00
1147	COOK	1.00	1.00	1.00	1.00
1294	DEP PROBATION OFFICER II	30.00	30.00	30.00	30.00
1296	DEP PROBATION OFFICER II BIL	12.00	12.00	12.00	12.00
0390	DEPARTMENT ANALYST II	1.00	1.00	1.00	1.00
1154	FOOD SERVICES SUPERVISOR	1.00	1.00	1.00	1.00
1150	HOUSEKEEPER	0.75	1.00	1.00	1.00
1583	JUVENILE CORR OFFICER II	2.00	2.00	2.00	2.00
1683	JUVENILE CORR OFFICER II BIL	2.00	2.00	2.00	2.00
1584	JUVENILE CORR OFFICER III	5.00	5.00	5.00	5.00
1684	JUVENILE CORR OFFICER III BIL	1.00	1.00	1.00	1.00
1417	LEGAL PROCESS SPECIALIST	10.00	10.00	10.00	10.00
1368	LEGAL PROCESS SUPERVISOR	1.00	1.00	1.00	1.00
1091	LIC BEHAVIORAL HEALTH PRAC BIL	1.00	1.00	1.00	1.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
1342	OFFICE ASSISTANT III BILINGUAL	1.00	1.00	1.00	1.00
1206	PROBATION DIVISION DIR SAFETY	4.00	4.00	4.00	4.00
1205	PROBATION SUPERVISOR SAFETY	14.00	14.00	14.00	14.00
0426	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
1297	SENIOR DEP PROBATION OFFCR BIL	5.00	5.00	5.00	5.00
1289	SENIOR DEP PROBATION OFFICER	5.00	5.00	5.00	5.00
0391	SENIOR DEPARTMENT ANALYST (FIXED)	1.00	-	-	-
0427	SENIOR PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
0275	SOCIAL SERVICE UNIT SUPERVISOR	1.00	1.00	1.00	1.00
1229	SUPPORT SERVICE WORKER II BIL	7.00	7.00	7.00	7.00
0953	TECHNOLOGY SYSTEMS SPEC II	1.00	1.00	1.00	1.00
0954	TECHNOLOGY SYSTEMS SPEC III	1.00	1.00	1.00	1.00
	TOTAL	127.25	126.50	126.50	126.50

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

250	PUBLIC DEFENDER	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0214	ASSISTANT PUBLIC DEFENDER	1.00	1.00	1.00	1.00
0501	CHIEF DEPUTY PUBLIC DEFENDER	2.00	2.00	2.00	2.00
0511	CHIEF PUBLIC DEF INVESTIGATOR	1.00	1.00	1.00	1.00
2532	DEPUTY PUBLIC DEFENDER II	5.00	6.00	6.00	6.00
2532	DEPUTY PUBLIC DEFENDER II (FIXED)	-	2.00	2.00	-
2533	DEPUTY PUBLIC DEFENDER III	9.75	9.75	9.75	9.75
2533	DEPUTY PUBLIC DEFENDER III (FIXED)	-	1.00	1.00	1.00
2534	DEPUTY PUBLIC DEFENDER IV	5.00	5.00	5.00	5.00
1417	LEGAL PROCESS SPECIALIST	5.65	5.65	5.65	5.65
1368	LEGAL PROCESS SUPERVISOR	1.00	1.00	1.00	1.00
1524	LEGAL SECRETARY II	1.00	1.00	1.00	1.00
0426	PROGRAM COORDINATOR	-	1.00	1.00	1.00
0513	PUBLIC DEF INVESTIGATOR II	3.00	3.00	3.00	3.00
0513	PUBLIC DEF INVESTIGATOR II (FIXED)	-	1.00	1.00	-
0213	PUBLIC DEFENDER	1.00	1.00	1.00	1.00
1234	SOCIAL SERVICE WORKER II BIL	1.00	1.00	1.00	1.00
1229	SUPPORT SERVICE WORKER II BIL	1.00	1.00	1.00	1.00
TOTAL		38.40	44.40	44.40	41.40

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

410	DEPARTMENT OF PUBLIC WORKS	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1409	ACCOUNTING ASSISTANT	1.00	1.00	1.00	1.00
1404	ACCOUNTING TECHNICIAN	2.00	1.00	1.00	1.00
0319	ADMIN SERVICES ASSOCIATE	8.00	6.00	6.00	6.00
0396	ADMIN SERVICES DIRECTOR	1.00	1.00	1.00	1.00
0313	ADMIN SERVICES MANAGER	1.00	1.00	1.00	1.00
0309	ADMIN SERVICES OFFICER	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	5.00	5.00	5.00	5.00
1507	ADMINISTRATIVE ASSISTANT I	1.00	1.00	1.00	1.00
1502	ADMINISTRATIVE ASSISTANT III	1.00	1.00	1.00	1.00
0962	ADVANCED SYSTEMS ENGINEER	2.00	2.00	2.00	2.00
1169	AIRPORT ATTENDANT	0.75	0.75	0.75	0.75
1168	AIRPORT MANAGER	1.00	1.00	1.00	1.00
0640	ASSOCIATE ARCHITECT	1.00	1.00	1.00	1.00
0233	ASST DIRECTOR PUB WORKS BUS SV	2.00	2.00	2.00	2.00
0230	ASST DIRECTOR PUB WORKS ENGG	2.00	2.00	2.00	2.00
1123	BUILD MAINTENANCE SUPERVISOR	2.00	2.00	2.00	2.00
1129	BUILDING & MAINTENANCE MANAGER	1.00	1.00	1.00	1.00
1133	BUILDING MAINTENANCE WRK II	13.00	13.00	13.00	13.00
1138	BUILDING MAINTENANCE WRK III	5.00	6.00	6.00	6.00
0339	BUSINESS SYSTEMS ANALYST	1.00	-	-	-
0642	CAP PLANNING & PROJ MGR II (FIXED)	1.00	1.00	1.00	-
0639	CAP PLANNING & PROJ MGR III	9.00	9.00	10.00	10.00
0637	CHIEF OF INSPECTIONS	1.00	1.00	1.00	1.00
0377	CHIEF REAL PROPERTY AGENT	1.00	1.00	1.00	1.00
0626	CIVIL ENGINEER	24.00	24.00	24.00	24.00
0900	COMMUNICATIONS MANAGER	1.00	1.00	1.00	1.00
0912	COMMUNICATIONS NETWORK ANA- LYST	2.00	2.00	2.00	2.00
0902	COMMUNICATIONS TECHNICIAN	4.00	4.00	4.00	4.00
1139	CUSTODIAL SUPERVISOR	2.00	2.00	2.00	2.00
1140	CUSTODIAN	14.00	16.00	16.00	16.00
0390	DEPARTMENT ANALYST II	3.00	3.00	3.00	3.00
0229	DIRECTOR PUBLIC WORKS	1.00	1.00	1.00	1.00
0289	DISABILITY ACCESS MANAGER	1.00	1.00	1.00	1.00
0292	DISABILITY ACCESS SPEC II	1.00	1.00	1.00	1.00
0661	ENGINEERING ASSISTANT	6.00	6.00	6.00	6.00
0663	ENGINEERING TECHNICIAN II	1.00	1.00	1.00	1.00
0662	ENGINEERING TECHNICIAN III	6.00	7.00	7.00	7.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

410	DEPARTMENT OF PUBLIC WORKS	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1135	ENVIRON COMPLIANCE SPECIALIST	1.00	1.00	1.00	1.00
1117	EQUIPMENT SERVICE WORKER I	1.00	1.00	1.00	1.00
0334	FACILITIES PLAN & DEV MANAGER	-	-	1.00	1.00
0732	FIRE HEAVY EQUIPMENT MECHANIC	2.00	2.00	2.00	2.00
1111	FLEET MANAGER	1.00	1.00	1.00	1.00
1114	FLEET SUPERVISOR	1.00	1.00	1.00	1.00
0947	GIS ANALYST II	-	1.00	1.00	1.00
0812	HAZARDOUS MAT PROGRAM MANAGR	1.00	1.00	-	-
0800	HAZARDOUS MAT SPECIALIST II	3.00	3.00	-	-
0800	HAZARDOUS MAT SPECIALIST II (FXD)	-	1.00	-	-
1112	HEAVY EQUIPMENT MECHANIC	3.00	3.00	3.00	3.00
0907	INSTALLER	2.00	2.00	2.00	2.00
0909	LEAD INSTALLER	1.00	1.00	1.00	1.00
1130	MAINTENANCE ELECTRICIAN	1.00	1.00	1.00	1.00
1116	MATERIALS & EQUIPMENT SPEC	1.00	1.00	1.00	1.00
1113	MECHANIC	3.00	3.00	3.00	3.00
0294	MEDIA SPECIALIST	1.00	1.00	1.00	1.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
0687	PLANNING MANAGER	2.00	2.00	2.00	2.00
0641	PRINCIPAL CIVIL ENGINEER	6.00	6.00	6.00	6.00
0606	PRINCIPAL PLANNER	1.00	1.00	1.00	1.00
0647	PRINCIPAL TRANSPORT PLANNER	1.00	1.00	1.00	1.00
1100	PROCUREMENT MANAGER	1.00	-	-	-
0426	PROGRAM COORDINATOR	-	1.00	1.00	1.00
1101	PUBLIC WORKS PROGRAM MANAGER	1.00	1.00	1.00	1.00
0355	PURCHASER II	2.00	-	-	-
0378	REAL PROPERTY AGENT II	1.00	1.00	1.00	1.00
0407	REAL PROPERTY AGENT III	1.00	1.00	1.00	1.00
1122	REPROGRAPHIC TECHNICIAN	2.00	2.00	2.00	2.00
1102	ROAD MAINTENANCE SUPERINTENDNT	1.00	1.00	1.00	1.00
1104	ROAD MAINTENANCE SUPERVISOR	4.00	4.00	4.00	4.00
1106	ROAD MAINTENANCE WORKER II	23.00	23.00	23.00	23.00
0373	SENIOR ACCOUNTANT	-	1.00	1.00	1.00
1408	SENIOR ACCOUNTING ASSISTANT	1.00	1.00	1.00	1.00
0629	SENIOR CIVIL ENGINEER	10.00	10.00	10.00	10.00
0901	SENIOR COMMUNICATIONS TECH	2.00	2.00	2.00	2.00
1137	SENIOR CUSTODIAN	1.00	1.00	1.00	1.00
0391	SENIOR DEPARTMENT ANALYST	1.00	1.00	1.00	1.00
1128	SENIOR EQUIPMENT SERVICES WRKR	1.00	1.00	1.00	1.00

Personnel Allocation by Department
FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

410	DEPARTMENT OF PUBLIC WORKS	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1127	SENIOR MAINTENANCE ELECTRICIAN	1.00	1.00	1.00	1.00
0607	SENIOR PLANNER	6.00	6.00	6.00	6.00
0607	SENIOR PLANNER (FIXED)	1.00	1.00	1.00	-
0427	SENIOR PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
1103	SENIOR ROAD MAINT SUPERVISOR	2.00	2.00	2.00	2.00
1105	SENIOR ROAD MAINTENANCE WORKER	12.00	12.00	12.00	12.00
0648	SENIOR TRANSPORTATION PLANNER	1.00	1.00	1.00	1.00
0648	SENIOR TRANSPORTATION PLANNER (FIXED)	1.00	-	-	-
1326	SHIPPING & RECEIVING CLERK	3.00	3.00	3.00	3.00
1109	SIGN FABRICATOR	1.00	1.00	1.00	1.00
0903	SPVG COMMUNICATIONS TECHNICIAN	1.00	1.00	1.00	1.00
0356	SPVG PURCHASER	1.00	-	-	-
1125	SPVG REPROGRAPHIC TECHNICIAN	1.00	1.00	1.00	1.00
1131	STATIONARY ENGINEER	4.00	4.00	4.00	4.00
0818	STORMWATER PROGRAM ADMIN	1.00	1.00	1.00	1.00
0956	TECHNOLOGY SYSTEMS COORDINATOR	1.00	1.00	1.00	1.00
1188	TRAFFIC SAFETY MAINT WORKER	2.00	2.00	2.00	2.00
1108	TRAFFIC SFTY MAINT SUPERVISOR	1.00	1.00	1.00	1.00
0601	WASTE MANAGEMENT SPECIALIST	2.00	2.00	2.00	2.00
	TOTAL	258.75	257.75	254.75	252.75
380	MCERA	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1409	ACCOUNTING ASSISTANT	-	-	-	-
1404	ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00
1506	ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00
0254	ASSISTANT RETIREMENT ADMIN	1.00	1.00	1.00	1.00
0339	BUSINESS SYSTEMS ANALYST	1.00	1.00	1.00	1.00
0270	CHIEF FINANCIAL OFFICER MCERA	1.00	1.00	1.00	1.00
0390	DEPARTMENT ANALYST II	1.00	1.00	1.00	1.00
1521	DEPUTY CLERK TO BOS III	1.00	1.00	1.00	1.00
1341	OFFICE ASSISTANT III	1.00	1.00	1.00	1.00
0110	RETIREMENT ADMINISTRATOR	1.00	1.00	1.00	1.00
0413	RETIREMENT BENEFITS SUPERVISOR	3.00	3.00	3.00	3.00
0411	RETIREMENT BENEFITS TECHNICIAN	5.00	5.00	5.00	5.00
0373	SENIOR ACCOUNTANT	2.00	2.00	2.00	2.00
0412	SENIOR RETIREMENT BENEFIT TECH	2.00	2.00	2.00	2.00
	TOTAL	21.00	21.00	21.00	21.00

Personnel Allocation by Department

FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

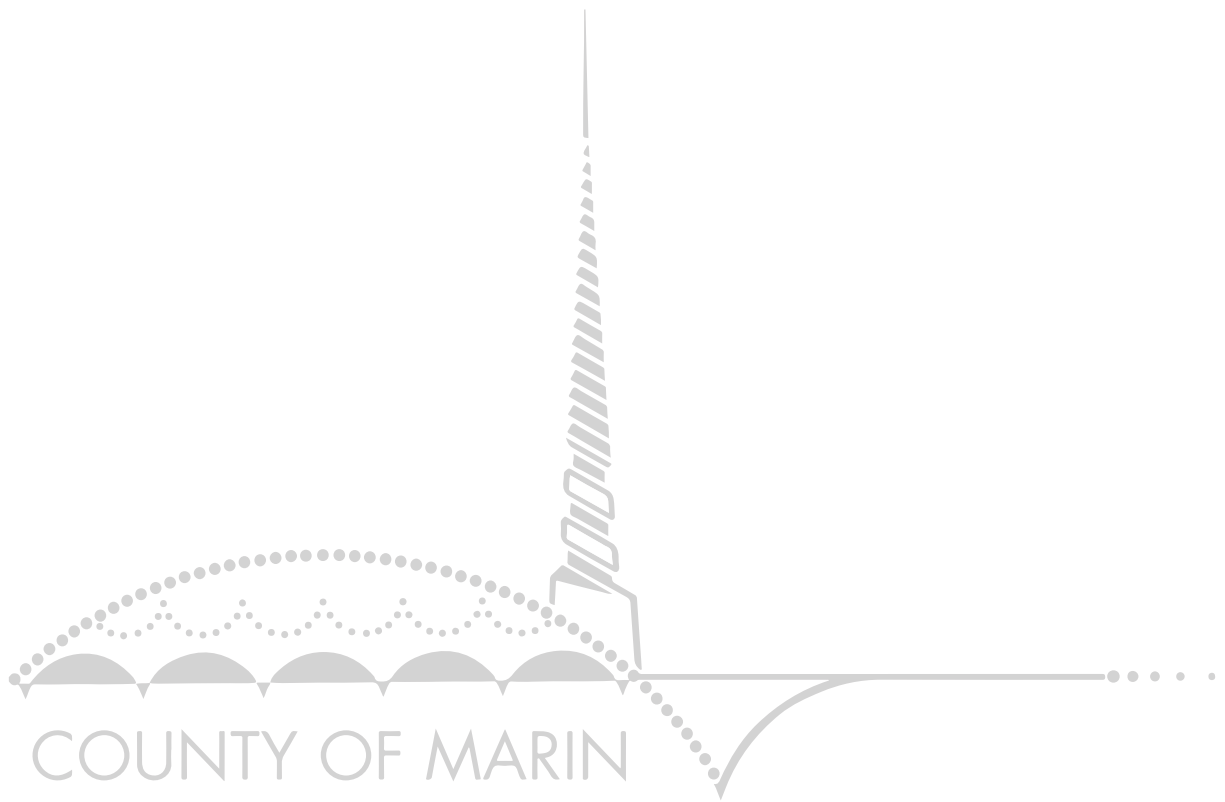
260	SHERIFF CORONERS OFFICE	FTE 2025-26 Adopted	FTE 2025-26 Modified	FTE 2026-27 Proposed	FTE 2027-28 Planned
1404	ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00
0319	ADMIN SERVICES ASSOCIATE	2.00	2.00	2.00	2.00
0319	ADMIN SERVICES ASSOCIATE (FXD)	-	1.00	1.00	1.00
0396	ADMIN SERVICES DIRECTOR	1.00	1.00	1.00	1.00
0318	ADMIN SERVICES TECHNICIAN	2.00	2.00	2.00	2.00
1502	ADMINISTRATIVE ASSISTANT III	1.00	1.00	1.00	1.00
0898	ASST COMM DISPATCH MANAGER	1.00	1.00	1.00	1.00
0514	CHIEF DEPUTY CORONER	1.00	1.00	1.00	1.00
0899	COMM DISPATCH MANAGER	1.00	1.00	1.00	1.00
0906	COMM DISPATCHER	27.00	27.00	27.00	27.00
1147	COOK	5.00	5.00	5.00	5.00
0509	CORONER FORENSIC TECHNICIAN	1.00	1.00	1.00	1.00
0515	CORONERS INVESTIGATOR	3.00	3.00	3.00	3.00
0390	DEPARTMENT ANALYST II	1.00	1.00	1.00	1.00
0719	DEPUTY SHERIFF	154.00	154.00	154.00	154.00
1034	FOOD & SUPPORT SVCS MANAGER	1.00	1.00	1.00	1.00
1154	FOOD SERVICES SUPERVISOR	1.00	1.00	1.00	1.00
1150	HOUSEKEEPER	1.00	1.00	1.00	1.00
1466	INVESTIGATIONS ASSISTANT	1.00	1.00	1.00	1.00
1417	LEGAL PROCESS SPECIALIST	9.00	9.00	9.00	9.00
1368	LEGAL PROCESS SUPERVISOR	1.00	1.00	1.00	1.00
0294	MEDIA SPECIALIST	-	-	1.00	1.00
0724	PARKING ENFORCEMENT OFFICER II	3.00	3.00	3.00	3.00
0426	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
0698	SENIOR SHERIFF SERVICES ASST	1.00	1.00	1.00	1.00
0127	SHERIFF-CORONER	1.00	1.00	1.00	1.00
0701	SHERIFF'S CAPTAIN	4.00	4.00	4.00	4.00
1358	SHERIFF'S LEGAL PROC MANAGER	1.00	1.00	1.00	1.00
0703	SHERIFF'S LIEUTENANT	9.00	9.00	9.00	9.00
0706	SHERIFF'S SERGEANT	28.00	28.00	28.00	28.00
0700	SHERIFF'S SERVICE ASSISTANT	19.00	19.00	19.00	19.00
0715	SHERIFF'S SR PROPERTY EVD TECH	1.00	1.00	1.00	1.00
0905	SPVG COMM DISPATCHER	6.00	6.00	6.00	6.00
0955	SPVG TECHNOLOGY SYSTEMS SPEC	1.00	1.00	1.00	1.00
0956	TECHNOLOGY SYSTEMS COORDINATR	1.00	1.00	1.00	1.00
0953	TECHNOLOGY SYSTEMS SPEC II	3.00	3.00	3.00	3.00
0954	TECHNOLOGY SYSTEMS SPEC III	2.00	2.00	2.00	2.00
0128	UNDERSHERIFF	1.00	1.00	1.00	1.00
	TOTAL	298.00	299.00	300.00	300.00
	Grand Total	2,575.01	2,638.55	2,647.55	2,603.05

Personnel Allocation by Fund

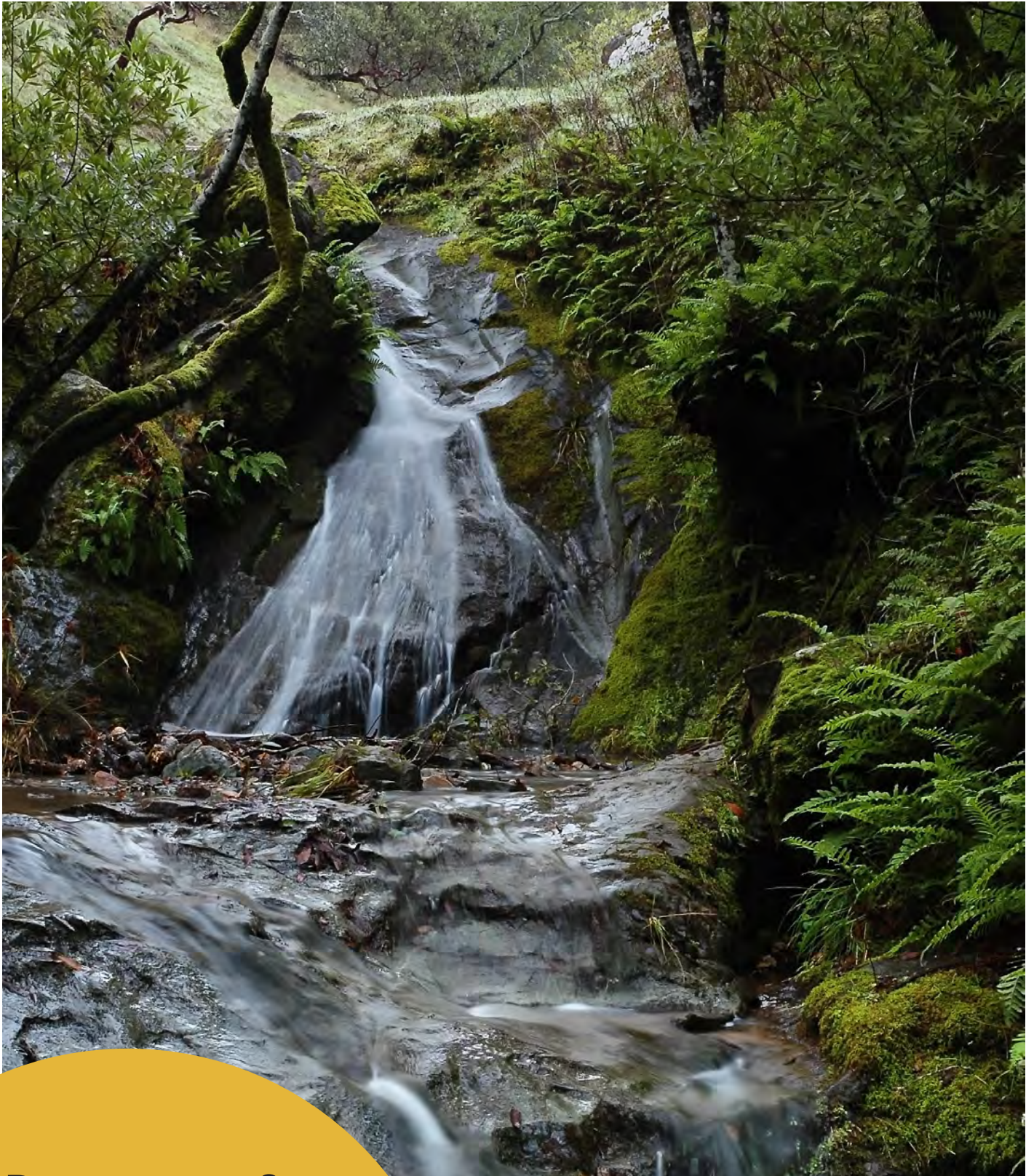
FULL TIME EQUIVALENT (FTE) BY FUND

The following section lists all Board-approved positions and classifications by Fund, including a summary of total FTE allocations by fund as of December 31, 2025.

County Operating Funds	FY 2025-26 Adopted	FY 2025-26 Modified	FY 2026-27 Proposed	FY 2027-28 Planned
GENERAL FUND	1,352.90	1,373.40	1,395.50	1,378.50
MISC PROJECTS	7.00	6.00	6.00	4.00
COUNTYWIDE GOV CAPITAL PROJ	10.10	10.10	10.00	10.00
CAPITAL FUND - ROAD AND BRIDGE	-	-	-	-
JL CALAIM IMPLEMENTATION PLAN	1.00	5.00	5.00	-
JUVENILE JUSTICE REALIGN 2022	1.00	1.00	1.00	1.00
BUILDING INSPECTION	23.05	22.05	23.05	23.05
ENVIRONMENTAL HEALTH SERVICES	22.00	25.00	25.00	22.00
HUD FUND	3.00	3.00	3.00	3.00
CHILD SUPPORT SERVICES	20.00	20.00	20.00	20.00
HIGH TECH THEFT APPREHENSION	3.00	4.00	4.00	3.00
MCERA EMPLOYEE PAYROLL	21.00	21.00	21.00	21.00
ROAD	48.00	48.00	48.00	48.00
MENTAL HLTH SERV ACT (PROP 63)	79.70	74.20	53.65	52.65
MARIN COUNTY LIBRARY	115.13	114.63	114.63	114.63
MEAS A - PARKS AND OPEN SPACE	30.00	30.00	30.00	30.00
REALIG JUV JUSTICE CRIME PREV	4.00	4.00	4.00	4.00
INMATE WELFARE FUND	1.00	1.00	1.00	1.00
AUTO FINGER ID (GC 76102)	2.00	2.00	2.00	2.00
REALIGNMENT - PUBLIC SAFETY	35.00	40.00	40.00	39.00
REALIGNMENT - JUV JUSTICE-YOBG	1.00	1.00	1.00	1.00
COUNTYWIDE GRANTS	1.00	1.00	1.00	1.00
REAL ESTATE FRAUD (GC 27388)	1.00	1.00	1.00	-
SB678 COMMUNITY CORREC PERF	4.00	4.00	4.00	4.00
HHS OPERATING FUND	751.43	788.47	795.02	781.52
WASTE MGMT FRANCHISE FEES	3.00	3.00	3.00	3.00
WORKERS' COMPENSATION	1.45	2.45	2.95	2.95
SPECIAL AVIATION	1.75	1.75	1.75	1.75
MARIN COMMONS PROPERTY MANAGEM	0.50	0.50	-	-
County Operating Funds Total	2,544.01	2,607.55	2,616.55	2,572.05
Open Space District Total	31.00	31.00	31.00	31.00
Grand Total	2,575.01	2,638.55	2,647.55	2,603.05



COUNTY OF MARIN



Program & Fund Descriptions



Program & Fund Descriptions

PROGRAM DESCRIPTIONS

HEALTH AND HUMAN SERVICES

ADMINISTRATION AND PLANNING

- **Administration and Planning:** Provides overall department administration, policy planning, personnel administration, information technology services, facilities management, and fiscal operations.

BEHAVIORAL HEALTH AND RECOVERY SERVICES

- **Adult Mental Health:** Provides services to adults including case management, crisis stabilization, medication clinic, and crisis continuum of care.
- **Behavioral Health and Recovery Services Administration:** Oversees mental health and substance use services including information technology, quality improvement, contract administration and medical records.
- **Mental Health Children's Services:** Provides mental health services to low income children and youth and their families. The services address their emotional, social and educational needs in a coordinated and therapeutic manner.
- **Mental Health Managed Care:** Mental Health Managed Care, referred to as the Marin Mental Health Plan (MMHP), is responsible for authorizing all mental health services to Medi-Cal beneficiaries from Marin County. A network of individual, agency and county providers provide assessments and referral services.
- **Mental Health Services Act (MHSA):** The Mental Health Services Act (MHSA), also referred to as Proposition 63, was approved by California voters in November 2004. MHSA funding components include community services and supports, prevention and early intervention, innovation, capital facilities and technology needs, workforce education and training, and housing.
- **Mental Health Wellness:** Provides outpatient mental health services to Medi-Cal clients with mild to moderate mental health conditions.
- **Substance Use Services:** Serves as an administrative office that contracts the majority of its federal, state and local funds to community-based non-profit organizations. These organizations provide a full continuum of alcohol and other drug services including prevention, intervention, detoxification, outpatient, residential treatment and recovery support.

PUBLIC HEALTH SERVICES

- **Administration:** Ensures the effective and efficient delivery of public health services and programs. Program responsibilities include providing Public Health leadership, strategic planning, and resource development; formulating public health policies; identifying and collaborating with partners; ensuring compliance with mandates; and developing strategies to address health care access for uninsured and underinsured individuals.
- **California Children Services:** Provides diagnostic and treatment services, medical case management, and physical and occupational therapy services to children under age 21 with eligible medical conditions.
- **Child Health and Disability Prevention Program:** A preventive health program providing complete health assessments for the early detection and prevention of disease and disabilities in children and youth.
- **Communicable Disease and Public Health Lab:** Maintains community-wide surveillance of sexually transmitted diseases and 24/7 capability to produce communicable disease health alerts and advisories to the community.
- **Community Health and Prevention:** Develops policies and implements strategies to promote healthy lifestyle choices in nutrition and physical activity.

- **Detention Medical:** Provides services for the Marin County Jail and Juvenile Hall. Basic services include triage, risk management, health assessments, referral, treatment and medications.
- **Emergency Medical Services:** Provides oversight to ensure delivery of high quality emergency medical care to residents and visitors.
- **Epidemiology:** Monitors community health and health trends and informs decision-makers and community members. Program responsibilities include collecting, analyzing, reporting and distributing data; conducting disease surveillance; educating and informing colleagues and community members; providing technical assistance; and conducting and translating research and epidemiology projects.
- **HIV/AIDS:** Works to prevent new HIV infections and supports and improves the health of Marin County residents living with HIV/AIDS.
- **Maternal, Child, and Adolescent Health (MCAH):** Develops prevention and early intervention strategies to promote the health of women, infants, children, and adolescents with a focus on low-income populations. MCAH is involved in outreach, advocacy, policy development, assessment, and program planning to increase access to family-centered, culturally-competent systems of health services.
- **Public Health Preparedness (PHP):** Develops plans for response to all-hazard emergencies/disasters that impact the health of our community. PHP convenes healthcare providers and many stakeholder groups throughout the county to plan and exercise a coordinated response including disease outbreaks such as COVID-19 and influenza.
- **Tobacco Education:** Develops policies and implements strategies to reduce tobacco use; works with all local jurisdictions in Marin to pass comprehensive ordinances to eliminate exposure to second hand smoke and the sale of all flavored tobacco products; and engages in the statewide Healthy Stores Healthy Communities initiative.
- **Uncompensated Emergency Care:** Administers the payment of claims from hospitals and physicians for uncompensated emergency medical services using the Senate Bill 12 – Maddy Emergency Medical Services Fund, and Senate Bill 1773 – Richie’s Fund.
- **Vital Statistics:** Registers, issues and collects fees for birth and death certificates, and medical marijuana identification cards.
- **Women, Infants, and Children (WIC):** A supplemental food and nutrition program for low-income, pregnant, breastfeeding, and postpartum women and children under age five who have a nutritional risk.

SOCIAL SERVICES

- **Administration:** Provides overall administration and planning of all Social Services programs.
- **Aging and Adult Services:** Provides a multi-disciplinary system of services and supports for older adults and persons with disabilities to promote quality of life and independence.
- **In-Home Support Services Public Authority (IHSS):** Acts as the employer of record and maintains a registry of IHSS providers for eligible people who are over age 65, blind and/or disabled to allow them to live safely in their own home and avoid the need for out of home care.
- **Public Assistance Aid Payments:** Provides assistance with shelter, food and employment services to individuals who are disabled, unemployed and ineligible for the Cal WORKs program.
- **Public Guardian:** Conducts official investigations into conservatorship matters, and serves as the legally appointed guardian for persons who have been determined by the Marin County Superior Court to be incapable of caring for themselves.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

- **Veterans Services:** Provides referral and consultation services to the veterans of Marin County and their spouses, widows, widowers, and children. The Office of Veterans Services assists in obtaining the financial, medical, and education benefits due to veterans of military service.

HOMELESSNESS COORDINATED CARE

- **Homelessness Coordinated Care:** Initially part of the state's Whole Person Care pilot that has since ended, HCC continues to carry out the County's homelessness policy work and coordinates care and data-sharing across housing, medical, mental health, and social services for people currently or previously experiencing homelessness.

CHILD SUPPORT SERVICES

- **Child Support Services:** Responsible for establishing and enforcing child support orders.

DISTRICT ATTORNEY

- **Prosecution Services:** The District Attorney's mandated functions are prosecution, protection, and prevention. The Division is responsible for prosecuting all public offenses committed within Marin County, from case review and filing decisions through trial and sentencing. These services ensure the enforcement of criminal laws, safeguard victims' rights, and promote community safety through both accountability and proactive crime-prevention initiatives. Prosecution Services includes DUI Grant and Insurance Fraud Grant.
- **Victim Witness Services:** Victim Witness Services assist victims of crime by providing support, information, advocacy, crisis intervention, and referrals to needed resources throughout the criminal justice process. These services help reduce trauma and ensure victims understand their rights and can participate meaningfully in court proceedings. Victim Witness Services includes the Witness Assistance Program Grant and the Underserved Victims Advocacy Grant.
- **Consumer Protection Division:** The Consumer Protection and Prosecution Program safeguards residents from fraudulent and deceptive business practices by investigating and litigating unlawful conduct and directing complaints to appropriate regulatory agencies. The division, which is funded by civil judgments, also engages in community outreach, with an emphasis on protecting vulnerable populations.
- **Mediation Services:** Mediation Services provide neutral dispute-resolution assistance for consumer, landlord-tenant, and other civil conflicts by helping parties communicate and explore mutually acceptable solutions. These services also offer community education to promote fair practices and avoid future disputes.
- **High Tech and Identity Theft:** The District Attorney participates in the statewide High Technology Theft Apprehension and Prosecution (HTTAP) Program through the Northern California Computer Crimes Task Force (NC3TF) to support the investigation and prosecution of cybercrime, identity theft, and other technology-related offenses. The program enhances regional law enforcement capacity and coordination under Penal Code § 13848.

MARIN COUNTY FIRE

- **Administration:** Responsible for all fiscal and budget related items for the Fire department. The program also facilitates communication efforts, handles personnel issues, and serves as a liaison to the Board of Supervisors, County Executive's Office, and County departments.
- **EMS Operations:** Provides emergency paramedic services to the residents of unincorporated Marin County. The program also provides coverage through contractual agreements with the Ross Valley Paramedic Authority (RVPA) and the Southern Marin Emergency Medical Paramedic System (SMEMPS).
- **EMS Training:** Consists of personnel trainers and a team of EMS contractors dedicated to ensuring all department personnel develop and maintain the critical skills required to provide medical care. This program also works with all agencies in Marin to promote consistency in services provided.
- **EMS Warehouse:** Centrally procures and distributes medical supplies.
- **Fire Operations:** Encompasses fire suppression activities in the unincorporated areas of Marin and provides the personnel and equipment to respond to all-risk calls and support for other fire agencies in Marin County under a countywide mutual aid agreement. The Fire Department also contracts with the California Department of Forestry and Fire Protection (CAL FIRE) to provide staff and equipment for incidents throughout the state.
- **Dispatch:** Responsibilities include directing resources to all-risk emergencies in the unincorporated areas of Marin County, including services for Muir Beach Volunteer Fire, Bolinas Volunteer Fire, Tomales Volunteer Fire, Inverness Volunteer Fire, Stinson Beach Fire, Skywalker Ranch Fire Brigade, and Nicasio Volunteer Fire. The Emergency Command Center (ECC) is responsible for dispatching all Fire and EMS resources in the county and is the single ordering and coordination point for all vegetation fires in the state responsibility lands of Marin County.
- **Fire Warehouse Services:** The central supply station for all types of equipment and supplies that support operational and training activities.
- **Office of Emergency Management:** Develops and maintains comprehensive emergency management plans and procedures for the County and local communities and manages disaster response.
- **Operations Training:** Coordinates all the training necessary to maintain certifications and ensures that operations meet minimum federal and state training requirements.
- **Fire Prevention:** Ensures adherence to fire and life safety codes through the review and inspection of land development projects, defensible space inspections, business inspections, community education, personnel training, and hazard and fire cause and origin investigation.
- **Tamalpais Crew:** The Tamalpais Fire Crew is tasked with completing volatile fuel management projects and providing initial attack to wildland fires. In addition, they provide support during storms and floods during the winter months. This team of four 13 person crews provides 7 day a week service in the fire season and can respond quickly and allow the fire engine companies and ambulances to get back into service as they provide support for large fires.
- **Vegetation Management:** Ensures our communities meet defensible space laws and guidelines and works to implement the Countywide Wildfire Protection Plan projects.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

PROBATION

- **Adult Probation Services:** As part of its case management services, Probation enforces court orders, protects public safety, collects restitution for victims, and ensures referral and retention of clients in treatment programs that will reduce the likelihood of new criminal offenses. Adult Probation Services provides supervision in the community to approximately 915 defendants at any given time. Probation investigators write about 1000 misdemeanor and felony sentencing reports for the courts annually. Probation runs the County Parole and Adult Offender Work Program, monitoring on average 375 clients who are serving custody time in the community. In addition, probation's pretrial program monitors on average 300 clients in the community
- **Juvenile Hall:** Provides 24-hour care to youth who have been detained under the Welfare and Institutions Code, including close supervision of detained youth, recreational and support programs and mental health services.
- **Juvenile Probation Services:** Provides supervision to approximately 150 youth placed on probation in either the community or placed in foster care and coordinates rehabilitation services for youth and families in need of drug, alcohol and/or mental health treatment. Provides employment and training services to high-risk youth via in-house Youth Working for Change Program and the annual Career Explorer Program. Supports and coordinates prevention activities in school sites throughout Marin County.
- **Probation Administrative Services:** The Probation Administrative Services Team delivers comprehensive and specialized support that strengthens executive leadership, advances countywide and departmental initiatives, and ensures the effective operation of core business functions. Administrative and operational responsibilities, including budget development and oversight, contract and procurement management, grant monitoring, audit coordination, accounts payable and receivable, personnel and payroll administration, recruitment, asset management, technology coordination, and facilities support. These services enable the department to operate efficiently, maintain compliance, and achieve strategic goals.

PUBLIC DEFENDER

- **Defense Services:** Provides indigent defense services in a variety of contexts, including criminal defense, juvenile, mental health, and certain civil matters. Defense services also include the necessary staff to provide ancillary services through investigation and litigation support.

MARIN COUNTY SHERIFF-CORONER'S OFFICE

- **Communications:** Provides dispatch services for the Sheriff and 5 other law enforcement agencies within Marin County. Sheriff dispatchers are the primary 9-1-1 answering point for all unincorporated communities, as well as the cities of Sausalito, Mill Valley, Tiburon, Belvedere, San Anselmo, Corte Madera, and Larkspur.
- **Coroner:** Investigates the cause, manner, and circumstances of all deaths within the County of Marin.
- **Documentary Services:** Responsible for maintaining crime incident reports, processing criminal warrants and civil court actions, and fingerprinting.
- **Fiscal Services:** Responsible for the financial operations of the Sheriff-Coroner's Office, including budget, financial administration and reporting, revenue allocation and recovery, grants and contract administration, management analysis, payroll, purchasing, accounts payable and receivable, and other administrative tasks.
- **Professional Standards:** Responsible for coordinating the hiring and training of the Sheriff's employees and handling all personnel related issues.
- **Sheriff-Coroner's Office (SCO) Administration:** Includes the executive command staff of the Sheriff-Coroner's Office, comprised of the Sheriff-Coroner, an undersheriff and three captains who are responsible for the overall operation of the Sheriff-Coroner's Office.
- **Sheriff-Coroner's Office (SCO) Technology Services:** Provides technical support for the Sheriff-Coroner and for seven additional law enforcement agencies and nine fire agencies.
- **Court Services:** Provides law enforcement security services within the court facilities.
- **Jail:** The Sheriff's Office operates an adult detention facility that houses up to 377 pre-and post-sentence inmates. Staff provides education, addiction counseling, parenting and other inmate programs to help create opportunities for inmates to make positive changes in their lives, and upon release, to become productive members of society.
- **Auto Theft:** Responsible for investigating the theft of vehicles and vehicle parts throughout Marin County.
- **Coordination of Probation:** Performs compliance checks on Public Safety Realignment (AB 109) offenders and active probationers while they are out of custody and tracks down probation absconders and brings them back into custody for further evaluation by the court.
- **Investigations:** Investigates all adult and juvenile crimes that occur in the unincorporated area of the County, apprehends offenders, and assists in developing a prosecutable case for the District Attorney.
- **Patrol Services:** Provides law enforcement services to unincorporated areas of the County and assistance to local city police departments.
- **Special Investigations Unit (SIU):** A cooperative effort between the County of Marin and its partner cities and towns to provide a central investigative unit capable of crossing jurisdictional boundaries to assist each other in investigating narcotics-related criminal activity, violent or major crimes, and other habitual criminal matters impacting unincorporated Marin County and the jurisdiction of the SIU. The SIU will take a proactive approach and assist all participating agencies with criminal investigations that require the specialized skills of SIU personnel.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

BOARD OF SUPERVISORS

- **Board of Supervisors:** Serves as the legislative and executive body of Marin County. The Board enacts ordinances, determines policies, adopts budgets, sets salaries, ensures that mandated functions are properly discharged, and supervises County departments. The Board also serves as the governing board of various service areas and special districts.
- **Assessment Appeals:** Conducts hearings on applications for changed assessments.

COUNTY EXECUTIVE'S OFFICE

- **Administrative Services:** The Administrative Services Division provides centralized administrative, fiscal, and operational support for the Office of the County Executive. The Division oversees budgeting and financial management, contracts and procurement, personnel and payroll administration, Board of Supervisors submissions, and core business operations. The Division supports departmental leadership through management analysis, policy and process development, and the effective use of systems and resources to ensure smooth, accountable, and efficient operations.
- **Management and Budget:** The Management and Budget Division leads the County's budget development and fiscal planning processes. The Division coordinates the preparation, review, and monitoring of the County's annual budget; develops financial forecasts and long-term fiscal strategies; and provides analysis and policy recommendations to the County Executive and Board of Supervisors. Through countywide coordination, position control oversight, and ongoing fiscal monitoring, the Division supports sound financial decision-making, maintains the County's fiscal integrity, and ensures alignment between Board priorities and departmental operations.
- **Countywide Communications:** The Countywide Communications Division leads the County's public information, media relations, and community engagement efforts. The Division develops and implements Countywide communications strategies; manages the County's brand and messaging; and coordinates internal and external communications across departments. The Division advises County leadership on media relations, crisis communications, and public outreach; serves as a central liaison with the media and community partners; and ensures accurate, timely, and transparent communication to support public understanding of County programs, services, and priorities.
- **Equity:** The Equity Division leads the County's efforts to advance racial equity and reduce systemic disparities in policies, programs, and service delivery. The Division develops and implements Countywide equity strategies; applies a racial equity lens to policy and decision-making; and builds the infrastructure, tools, and capacity needed to sustain equitable practices across departments. Through data analysis, community partnership, training, and policy guidance, the Division supports meaningful, accountable progress toward a more just and inclusive Marin.
- **Climate & Sustainability:** The Climate and Sustainability Division leads Countywide efforts to advance environmental sustainability, climate resilience, and equitable adaptation. The Division coordinates the development and implementation of climate action and adaptation strategies; integrates sustainability principles into County operations, capital projects, and service delivery; and builds partnerships with jurisdictions, community organizations, and regional, state, and federal partners. Through policy development, cross-departmental collaboration, funding strategy, and public engagement, the Division supports Marin's long-term goals for a sustainable, climate-ready future.

- **Office of the Inspector General:** The Office of the Inspector General provides independent oversight of the Marin County Sheriff's Office to promote accountability, transparency, and public trust. The Office manages the community complaint process; monitors and reviews Sheriff's Office policies, practices, and investigations; analyzes data and identifies trends; and issues public reports and recommendations as authorized by ordinance and law. The Office also conducts community outreach and provides staff support to the Civilian Oversight Commission, ensuring informed oversight and meaningful public engagement.
- **Clerk of the Board:** The Clerk of the Board Division provides administrative, procedural, and records support to the Board of Supervisors and other County boards, commissions, and committees. The Division manages Board meeting processes and agendas; maintains official County records, ordinances, and minutes; ensures compliance with legal and procedural requirements; and coordinates follow-up on Board actions. Through liaison with County departments, elected officials, and the public, the Division supports transparent governance, accurate recordkeeping, and the effective conduct of the County's legislative and decision-making processes.
- **Legislative and Intergovernmental Affairs:** The Legislative & Intergovernmental Affairs function coordinates the County's legislative and public policy efforts at the local, state, and federal levels. The Division develops and advances the County's legislative priorities; monitors and analyzes proposed legislation and regulatory actions; and advises County leadership on policy impacts, opportunities, and risks. Through coordination with departments, elected officials, advocacy partners, and intergovernmental organizations, the Division represents County interests, aligns advocacy efforts with County initiatives, and supports effective engagement across governmental and policy forums.
- **Economic Vitality:** The Economic Vitality Division supports County efforts to strengthen and sustain Marin's economy by advancing programs and initiatives that expand access to economic opportunity. Established in 2024 within the Office of the County Executive, the Division coordinates economic vitality strategies, implements elements of the County's Race Equity Action Plan related to economic opportunity, and works in partnership with departments and community stakeholders. The Division supports the Board of Supervisors' Community and Economic Vitality priority through data-informed planning, cross-departmental coordination, and targeted initiatives that address economic disparities and support long-term economic resilience.
- **Municipal Services:** The Municipal Services Program improves access to County services through place-based coordination and community engagement in West Marin and Marin City. The program provides localized support for unincorporated area services, project coordination, and outreach, with a focus on improving responsiveness and access in historically underserved communities. By strengthening connections between County departments and community partners, the program supports more equitable and effective service delivery tailored to local needs.
- **Digital, Innovation and Transformation:** The Digital Services and Innovation Division supports Countywide efforts to improve service delivery, operational efficiency, and customer experience. The Division identifies opportunities to streamline and modernize internal and external processes; applies human-centered design to the development of digital services; and leads the County's performance management program to support data-informed decision-making. The Division also coordinates the County's Organizational Excellence transformation and fosters a culture of innovation by building employee capabilities and supporting continuous improvement across departments.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

ASSESSOR-RECORDER COUNTY CLERK

- **Administration:** Provides central administration and executive management for the department and is responsible for budget preparation and reporting; the collection and payment of fees to other governmental agencies; accounts payable and receivable; personnel management, including payroll and recruitments; and contract administration.
- **Assessment:** Responsible for annually determining the assessed value of all real business and personal property in Marin County, which includes residential, commercial, agricultural, industrial, and other real property, and business property, including fixtures, vessels and aircraft. The office creates and maintains maps for assessment purposes, processes changes in ownership in real property and administers exclusions and exemptions.
- **County Clerk:** Processes, files and indexes documents, including fictitious business name statements, marriage licenses, domestic partnerships, notary certificates, oaths of office, environmental impact reports, and registration of professional photocopiers and process servers. Maintains the roster of public agencies and various permits and also performs marriage ceremonies.
- **Electronic Recording:** Collects fees for each instrument that is recorded by the County for the purpose of establishing an electronic recording delivery system.
- **Records Modernization:** Collects fees to support, maintain, improve and provide for the full operation for modernized creation, retention and retrieval of information in the system of recorded documents.
- **Recording Operations:** Provides recordation, indexing, and maintenance of property ownership documents, such as deeds, deeds of trust, liens, and maps. The Recorder maintains official records of birth, death, marriage, and military discharge. The Recorder also maintains, preserves and provides public access to records, issues copies and certificates, and is responsible for collecting documentary transfer tax and distributing the correct shares to the County and its cities and towns.
- **Social Security Number Truncation:** Collects fees for the purpose of implementing a social security truncation program in order to create a public record version of each official document.
- **Vital Statistics:** Collects fees transmitted to the State Registrar. The remaining funds may be used to defray administrative costs of collecting and reporting on such fees, which includes covering expenditures related to the improvement, automation and technical support of vital records systems.

COUNTY COUNSEL

- **Civil Grand Jury:** Each year the Civil Grand Jury submits no less than five reports on subjects within the County and Special Districts. These reports are presented to the Board of Supervisors and departments for review and response.
- **County Counsel:** Provides responsive legal advice and assistance to the Board of Supervisors, County departments, boards and commissions, special districts and agencies. This assistance includes negotiating and drafting contracts and legal documents, and representing Marin County in civil litigation and administrative hearings. The office also defends the County and its officers from liability and enables the Board of Supervisors to carry out its programs and policies within the limits of the law.

DEPARTMENT OF FINANCE

- **Executive Administration:** Provides executive management and oversight to Department; finalizes and coordinates all department communications with the Board of Supervisors.
- **Fiscal Administration:** The Fiscal Administrative Services Division provides centralized administrative and fiscal leadership by supporting executive management, operations, personnel services, budgeting, contracting, facilities, and payroll. The division ensures countywide budget controls and compliance, prepares the annual Final Budget, manages the Cost Allocation Plan and SB 90 programs, oversees the travel program, and stewards critical financial system modules.
- **Accounts Payable:** Verifies and approves invoice payments for goods and services purchased by the County and certain special districts in addition to issuing employee reimbursement checks, producing 1099 reporting, and maintaining vendor data.
- **Public Administrator:** Mandated by law to safeguard a decedent's assets and to manage the affairs of a decedent's estate when a Marin County resident dies, and a relative or other appropriate person is not immediately able to handle the estate. Responsibilities of the Public Administrator include the investigation, safeguarding and providing an inventory of all assets in probating estates, as well as the administration of court-ordered estates and trusts.
- **Treasurer:** Serves as the County's primary depository and oversees all banking operations for the County and its departments. As the entity responsible for the safekeeping and investment of funds for the County, school districts and special districts in a pooled investment program, the Investment pool ranges upwards to \$2 billion in assets on an annual basis. It maintains the highest achievable rating of 'AAA' by a nationally recognized rating firm on behalf of the County, school, community college district, special districts, and discretionary depositors.
- **Central Collections:** Responsible for maximizing the County's revenue by collecting on delinquent accounts including unsecured property taxes. Also provides current billing and collection services for County departments and external agencies, administers the County's business license program, and collects transient occupancy taxes (TOT).
- **Property Tax:** Responsible for preparing the countywide property tax levy that determines the amount of taxes charged for each property assessed. Also responsible for distributing property tax proceeds to the County and other local agencies, including cities, schools, and special districts.
- **Tax Collector:** . Collects property taxes, which include secured real estate taxes, supplemental taxes, unsecured property taxes (taxes not secured by real estate), and delinquent secured and unsecured taxes. Conducts tax defaulted land sales, including public auctions and intergovernmental agreement sales
- **Accounting:** Maintains the County's financial accounting records and provides financial information to the public, County departments and other government agencies. Authorizes and records all receipts and disbursements of monies into and out of the County Treasury and ensures budgetary control of County funds. The Division is dedicated to performing financial accounting and financial reporting duties with integrity while continuously exploring ways to improve the effectiveness and efficiency of business processes and operations. It is responsible for preparing the County's Annual Comprehensive Financial Report (ACFR) and other statutory reports required by the California State Controller's Office and other outside agencies, in accordance with generally accepted accounting principles (GAAP) and Government Accounting Standards Board (GASB) requirements.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

- **Internal Audit:** The Internal Audit Division performs objective and quality internal audit services of County operations. Services include conducting operational audits and compliance audits ensuring compliance with applicable laws and regulations. Assists department and County managers in the effective discharge of their fiscal responsibilities by providing management with accurate analyses and appropriate recommendations, as well as information concerning the activities reviewed. The program also evaluates management's ability to achieve internal control standards as established by the County.
- **Payroll:** Provides timely and accurate bi-weekly payroll preparation, distribution, and reporting services to County departments to ensure that employees are paid correctly and timely in compliance with Federal, State and Bargaining Agreement requirements. The Division is also responsible for issuing employee W-2s in compliance with government reporting requirements.
- **Procurement and Purchasing:** The Procurement and Purchasing Division provides countywide services for the acquisition of goods and services, ensuring that all purchasing activities comply with local, state, and federal regulations. The division promotes transparency, fairness, and fiscal responsibility through competitive solicitation processes, contract administration, and policy guidance. Procurement staff collaborate with all County departments to support operational needs, streamline purchasing procedures, and maintain the integrity and efficiency of the County's procurement practices.

ELECTIONS

- **Elections:** Provides election services year-round to Marin County's approximately 174,000 registered voters. The Elections Department plans and administers regularly scheduled elections and special elections throughout Marin County. Essential functions include voter registration and participation file maintenance, voter education and outreach, candidate services, ballot design, in person voting and vote-by-mail services, voting equipment maintenance, warehouse and drayage, Election Night Reporting, elections canvass, petitions, and conflict-of-interest statements.

HUMAN RESOURCES

- **Administration:** Provides strategic Human Resources direction to the County, ensures department services and programs meet the needs of the organization and follow best practices, are legally compliant, and effective and efficient. The division develops and monitors the department budget and contracts and serves as executive secretary to the Personnel Commission. The division also supports civic engagement and education by providing opportunities to volunteers and student interns.
- **Employee and Labor Relations:** Develops and administers personnel policies in compliance with all employment laws; advises and consults with managers and supervisors on performance management, and other related personnel administration issues. It also negotiates and administers 12 memoranda of understanding and the Personnel Management Regulations; conducts meet-and-confer sessions and labor management committees; and coordinates and advises on the negotiated grievance processes.
- **Equal Employment:** Enforces the County's Equal Opportunity and Anti-Harassment policies and programs including overseeing and conducting personnel investigations. Equal Employment also supports the Marin Women's Commission and Marin Human Rights Commission.
- **Learning and Organizational Development:** Develops and administers County-wide learning development programs to strengthen the skills and performance of the County's workforce. Develops employee evaluation systems and provides training and technical assistance in the administration of evaluations. The program also provides organizational development services to departments, and works collaboratively with Equal Employment and the County's Equity Office to develop appropriate trainings and programs for the workforce related to diversity, equity, inclusion, and belonging.
- **Recruitment and Classification:** Conducts recruitments and advises department hiring managers on transparent, equitable, and effective hiring processes to ensure a well-qualified workforce. Manages the County's classification and compensation plan by updating and developing accurate job classifications, conducting classification reviews, and analyzing and making recommendations on appropriate compensation.
- **Benefits, Wellness, and HR Human Capital Management:** The Benefits, Wellness, and Human Capital Management Division directs the County's comprehensive Benefits and Wellness Program to ensure that employees and their families receive high-quality benefits coverage, diverse plan options, and responsive employee support. The Division is dedicated to developing and implementing employee wellness initiatives that foster a culture of health care and well-being, and organizational support throughout the County. In collaboration with the Information Services and Finance Departments, the Division provides strategic oversight of payroll operations and Human Resources Information Systems (HRIS). This partnership ensures efficient, accurate, and integrated management of employee information, benefits, and payroll processes.
- **Risk Management:** Ensures the protection of the property, human, fiscal, and environmental assets of the County through the insurance portfolio, safety and loss control policies, contract reviews and other matters linked to the County's diverse risk exposures. Oversees the County's self-insured workers' compensation program, leaves, reasonable accommodations and the transitional return to work program and provides safety and regulatory compliance training and detention medical bill utilization review.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

INFORMATION SERVICES AND TECHNOLOGY

- **Executive Administration:** Provides executive management and leadership for the department and is responsible for the strategic vision and day-to-day operations.
- **Business Operations:** Responsible for IST's administrative and business functions including accounts receivable and payable, contract management, payroll, human resource management, staff reports and agenda items, and budgeting. Manages invoicing and chargebacks for IST services.
- **County Justice Systems:** Provides business solutions for County justice departments and agencies to support case management and electronic justice information. Enables fully integrated justice systems that enhance collaboration, increase efficiency, and improve electronic data sharing whenever possible.
- **Customer Support:** Provides IT support to Marin County departments and users. Creates and manages user accounts for employees, special districts, and contractors. Manages the County's Tech Lease program and Conference Room audio/visual equipment. Provides Countywide training and communicates outages and alerts.
- **Database Administrators:** Delivers and supports enterprise databases and related services such as integration, reporting, and replication.
- **Data Services:** Provides data management platforms and business solutions related to data services and analytics to leverage and incorporate data into decision-making, performance management, and delivery of consumable information for business decision-makers and the public.
- **Digital Accessibility:** Assists the County in delivering accessible Information and Communications Technology (ICT) for employees and the public by guiding the procurement, development, and maintenance of websites, electronic media, documents, and mobile technology. Supports departments in creating and sustaining accessible digital products and services that meet diverse user needs.
- **Enterprise Architecture:** Defines and guides a coherent, consistent approach for delivering information technology capabilities across the County. Oversees all aspects of the business solutions delivery model, including infrastructure, systems, applications, data, content, and user interfaces.
- **Enterprise Systems:** Provides technical support for the County's enterprise-wide solutions for all County departments, including the Board of Supervisors' Agenda Management System, Asana Project Management software, FixItMarin application, and Enterprise Resource Planning (ERP) solution.
- **Innovation:** Drives digital-first innovation by expanding the use of M365 and advancing AI adoption to enhance collaboration and modernize how the County works. Enables departments with training, guidance, and vetted tools to effectively leverage emerging technologies and improve the overall user experience.
- **Land Use Systems:** Delivers and supports business solutions for land use services such as licensing, permitting, planning, code enforcement, environmental health, and other services for the County's land use management departments.
- **MarinMap Systems:** Provides solutions for MarinMap, a non-profit consortium of local governments, special districts, and other public agencies joined together to create collaborative County Geographic Information Systems (GIS) data.
- **MIDAS:** Connects the County with its municipal, public safety, special district, and non-profit partners by providing connectivity for network-based shared applications and secure Internet access.

- **Networks:** Provides network solutions including Local Area Networks (LAN), Wide Area Networks (WAN), Wireless, Internet, Firewall, Virtual Private Networks (VPN), and Cabling Services. Provides network connectivity for all County users at the Civic Center, the Emergency Operations Facility, and over 40 remote locations.
- **Online Solutions:** Enables the ongoing digitalization of County business by providing electronic tools and solutions to County departments and continuous improvements to online services on the County’s public websites, portals, and intranet.
- **Project Management Office:** Enables effective project and portfolio delivery by defining the foundational practices that guide how IT initiatives are planned and executed. Empowers teams with the frameworks and tools needed to deliver projects consistently and with clear value.
- **Property Systems:** Provides business solutions related to County property such as property tax, assessment, apportionment, collections, and recordation.
- **Security:** Defines the organization’s overall strategy for protecting information assets by establishing policies, procedures, and standards that guide secure operations. Promotes a strong security culture through employee awareness and training while continuously assessing and managing risks to ensure ongoing protection and compliance.
- **System Admin:** Provides enterprise-level hardware and software platforms including Active Directory, Office 365, and Intune. Manages the server, virtualization, storage, and backup platforms for the County’s two datacenters and computing resources in the Cloud.
- **Tech Investments:** Establishes and manages the framework used to determine which technology investments deliver the greatest value. Coordinates the process for evaluating, prioritizing, and recommending technology investments for funding in alignment with County priorities.
- **Tech Lease:** Oversees all technology leases including most desktop computers, laptop computers, servers, tablets, etc. Manages the warranty and service contracts for the technology where applicable.
- **Telephone Services:** Delivers enterprise-wide voice communications and support of the County’s telephone system.

RETIREMENT

- **Retirement Operations:** Administers the retirement plans for employees of Marin County, Marin Superior Court, City of San Rafael, Novato Fire Protection District, Southern Marin Fire Protection District, Marin/Sonoma Mosquito and Vector Control District, Marin City Community Services District, Tamalpais Community Services District and the Local Area Formation Commission. The annual budget is set by the Retirement Board, which is separate from the County Board of Supervisors.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

COMMUNITY DEVELOPMENT AGENCY

- **Administration:** Responsible for budget development, monitoring, oversight, and the management of personnel and payroll. Other functions include technology needs coordination, technical support for media-related/communication activities, records management, space planning and serving as a liaison with other county, state and federal departments.
- **Building and Safety:** Enforces state and County building codes and ordinances to ensure buildings are safe for occupancy through issuance of building permits, plan review and inspections.
- **Consumer Protection:** Protects public health and the well-being of residents in the County.
- **EHS Administration:** Supports administrative functions specific to the Environmental Health Services (EHS) division operations.
- **Medical Waste:** Protects public health, health care facility workers and landfill personnel from exposure to medical wastes through inspection, complaint investigation, emergency response, enforcement, public education and assistance to the industry related to handling, storage, treatment and disposal of medical waste. Inspection and investigations at Body Art facilities are conducted to protect public health and safety and safe disposal of medical waste.
- **Solid Waste and Hazardous Materials:** Protects public health and the environment from the effects of improper storage, collection, transportation and disposal of solid waste through inspection, permitting and complaint investigation, and through public education and assistance to the industry.
- **Wastewater:** Protects public health and the environment with oversight of on-site wastewater treatment systems. In addition, manages the financing, including grants and loans, that supports the East Shore Wastewater Improvement Project in Marshall. Oversees the construction of drinking water wells and small water systems.
- **Housing and Federal Grants:** Responsible for preserving and expanding the range and supply of adequate, accessible and affordable housing through housing policies, regulations and programs. Oversees the federal grant program to local governments administered by the Department of Housing and Urban Development (HUD).
- **Advanced Planning:** Prepares and updates the County's long range policies and regulations to prepare for land use and real estate development issues that impact communities in the County's unincorporated areas, and develops climate change adaptation responses, including sea level rise programs.
- **Code Enforcement:** Ensures compliance with the County's laws and regulations for land use, zoning, building, housing and environmental health.
- **Current Planning:** Reviews proposals for a variety of planning permits, such as design reviews, variances, coastal permits, use permits and subdivisions.
- **Environmental Planning:** Implements project environmental review for County agencies and departments pursuant to state and federal law and local regulations. Responsible for managing the environmental review process and providing guidance to County staff regarding compliance.
- **Planning Administration:** Provides administrative support functions specific to the Planning division's operations.
- **Richardson's Bay Regional Agency (RBRA):** Staffed by a County Harbor Master, and reimbursed by member contributions, the RBRA maintains and improves the navigational waterways, open waters, and shoreline of Richardson's Bay. It is a joint powers agency that includes the County and the cities of Belvedere, Tiburon and Mill Valley.

DEPARTMENT OF PUBLIC WORKS

- **Administration:** The Administration program provides strategic leadership, financial stewardship, and operational support for the Department. The Department Leadership Team sets direction aligned with Board priorities, while the Accounting and Budget Team ensures financial integrity through oversight of budgeting, payroll, grants, audits, asset management, and accounting functions. Administrative Services supports day-to-day operations through coordination, contract management, and process improvements that enhance efficiency and service delivery.
- **Building Maintenance:** The Building Maintenance program provides comprehensive facility operations and support services to ensure safe, functional, and well-maintained County facilities. This includes centralized mail and shipping services with daily Civic Center delivery and high-volume processing, custodial services across 33 facilities to maintain clean and safe environments, and ongoing operation and maintenance of building systems across 50+ sites, including 24-hour support for routine operations, energy management, and emergency response.
- **County Airport:** The Marin County Airport (Gross Field) in Novato operates 24 hours a day, seven days a week, serving more than 230 based aircraft. Funded through the Aviation Fund, the airport supports general aviation, flight training, air charters, and emergency medical and transport operations for Marin County and the surrounding region.
- **Capital Improvement:** The Capital Improvement Division manages planning, design, and implementation of the County's Capital Improvement Program. Working in partnership with the County Executive's Office, the division oversees building upgrades, infrastructure renewal, and workspace improvements that ensure the longevity, safety, and sustainability of County facilities.
- **Radio Maintenance:** The Radio Maintenance Division maintains Marin County's public safety radio communications systems. In partnership with the Marin Emergency Radio Authority (MERA), the team manages 15 sites across two simulcast cells, ensuring reliable communication for emergency responders and maintain system functionality through continuous monitoring and maintenance.
- **Disability Access:** The Disability Access Division ensures that all County programs, facilities, and services are accessible to individuals with disabilities. The division coordinates compliance with the Americans with Disabilities Act (ADA) and related regulations, provides training and guidance to departments, and supports inclusive service delivery across County operations.
- **Engineering:** The Engineering program provides planning, design, and construction management services to deliver and maintain the County's transportation and public works infrastructure. This includes engineering design and technical analysis for roads, bridges, and transportation systems; surveying, mapping, and development review to ensure accuracy and regulatory compliance; and construction management and inspection to oversee contractors, administer contracts, and ensure safe, compliant project delivery.
- **Vehicle Maintenance and Fleet Management:** The Fleet Management Division services and maintains all County-owned vehicles and equipment, including emergency response and heavy-duty equipment. The team oversees eight fueling stations, managements vehicle replacement schedules and procurement, and advances the County's transition to electric vehicles while providing maintenance support to other local agencies.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

- **Land Development:** The Land Development Division administers grading, creek, transportation, fill, and quarry permits to ensure compliance with local, state, and federal regulations. The team supports safe and sustainable development practices by providing technical and engineering review of permit applications and proposed projects. Land Development also coordinates with the Community Development Agency (CDA) on land use entitlements, drainage and floodplain management, and review of building permits.
- **Real Estate:** The Real Estate Division manages and coordinates all real property services for the County of Marin and affiliated special districts, including Flood Control and Open Space. Responsibilities include property acquisition, leasing, disposition, and management of County-owned and leased facilities. The team provides appraisal and valuation support, negotiates agreements, and ensures all transactions comply with applicable laws and policies. Real Estate also assists in project site selection, easement management, and right-of-way acquisition for public infrastructure and capital projects. The division works closely with other County departments, special districts, and external agencies to optimize property use, protect public assets, and support long-term County planning and sustainability goals.
- **Reprographic Services:** The Reprographics Division provides high-quality printing and graphic production services for County departments and partner agencies. Using modern digital printing technology, the team produces a variety of materials including reports, business cards, forms, signage, and large-format displays that support County operations and public outreach. Staff ensure accuracy, consistency, and timely service while maintaining cost efficiency and sustainable practices. By centralizing printing services, the division supports professional communication, standardized branding, and reliable production for both internal and external County needs.
- **Road Maintenance:** The Road Maintenance Division maintains 410 miles of County roads, bridge for maintenance of 410 miles of County roads, bridges, and related infrastructure. Responsibilities include pavement repair, drainage maintenance, vegetation control, striping, signage, and traffic safety. The division also assists with construction inspection and flood control maintenance activities.
- **Transportation Planning and Traffic Operations:** The Transportation Planning and Traffic Operations Division manages transportation planning, traffic operations and multimodal mobility initiatives. Staff oversee traffic signals, safety programs, and grant-funded projects that enhance road efficiency, reduce emissions, and support sustainable transportation options.
- **Waste Management:** The Waste Management Division administers the County's solid waste franchise agreements and oversees recycling, waste reduction, and compliance programs in unincorporated Marin. The team works collaboratively with local haulers, community organizations, and regional partners to promote sustainable waste management practices and ensure compliance with state solid waste regulations. Waste Management also leads education and outreach initiatives to help residents and businesses reduce waste, improve recycling participation, and support the County's longer-term sustainability goals.
- **Water Resources:** The Water Resources Division manages eight flood control zones and three County Service Areas, leading projects to reduce flood risk and improve watershed resilience. The team designs, constructs, and maintains stormwater facilities, implements sea level rise adaptation measures, and supports habitat restoration and environmental compliance.

AGRICULTURE, WEIGHTS AND MEASURES

- **Agriculture:** The Agriculture division safeguards the county's agricultural resources and public health by overseeing a wide range of regulatory and service activities. Core functions include pesticide use enforcement; inspection of farmers' markets and certified producers; and registration and compliance for organic growers. The program also leads efforts to detect, prevent, manage, and eradicate invasive pests. Additional responsibilities include livestock protection inspections and support for non-lethal conflict-reduction practices, nursery inspections, and related agricultural regulatory and outreach activities.
- **Weights and Measures:** The Weights and Measures division ensures a fair and transparent marketplace by verifying the accuracy of commercial transactions. Inspectors test and certify fuel dispensers, taxi meters, and commercial scales ranging from grocery checkout and deli scales to large-capacity livestock scales. The program also conducts price-accuracy inspections to ensure consumers are charged the lowest advertised or posted price. Additional duties include verifying labeling, advertising, and signage for petroleum and automotive products and overseeing licensed service agents who install or repair commercial weighing and measuring devices.

CULTURAL SERVICES

- **Marin Center:** Marin Center promotes and enhances the cultural, educational, social, economic, recreational and entertainment life of Marin County for all residents by serving as the county's major performing arts, convention and event center.

UC COOPERATIVE EXTENSION MARIN

- **UCCE Marin:** Conducts research, seminars, and workshops on agriculture, natural resource management, healthy living, and youth development to sustain a vital agriculture, environment, and community in Marin.

Program & Fund Descriptions

PROGRAM DESCRIPTIONS

MARIN COUNTY FREE LIBRARY

- **Administrative Services:** Responsible for the short and long-range planning, development and delivery of library services, including budgeting, accounting, personnel, community relations and other support services.
- **MARINet:** MARINet is a consortium of seven public libraries and two academic libraries in Marin County, all of whom share a single library catalog and digital automation system. The Marin County Free Library provides fiscal oversight for the consortium.
- **Technical Services:** Provides acquisitions, cataloging, processing and delivery support services.
- **Technology Support:** Responsible for maintaining all library computers and supporting a wide range of technologies, including online public computers, wireless networks and self-check technology.
- **California Room:** The Anne T. Kent California Room is an archive dedicated to collecting and preserving information on local Marin history, including the California Room Digital Archive.
- **EServices:** Provides oversight to the virtual services of the Library. These include the website, social media pages, databases and electronic subscriptions to Ebooks.
- **Learning Bus:** A vehicle that provides storytime, songs, games, crafts and other kindergarten-readiness activities for children zero to five and provides workshops for parents.
- **Library Beyond Walls:** Delivers library materials to residents who are unable to visit a library in person through trained volunteers.
- **Library Branches:** Provides adult library programs, community outreach, children's library services, and circulation services of print and digital materials at ten Marin locations: Civic Center; Corte Madera; Fairfax; Marin City; Novato; South Novato; Bolinas; Inverness; Point Reyes; Stinson Beach; Outreach Services.
- **Literacy Services:** Supports community members who want to improve their reading, writing and English language skills at the West Marin Literacy Office. The program provides one-on-one tutoring, English as a Second Language (ESL) classes and family literacy programs.
- **Mobile Library Services:** The Bookmobile is a mobile bus that brings printed and digital library materials to assisted living facilities, preschools, one-room school districts, ranches and rural community stops not served by a Library branch.
- **Capital Improvement:** Coordinates major maintenance or improvement projects on facilities owned by the Library that cannot be addressed through regular maintenance. Facilities include the Civic Center Library, Corte Madera, Fairfax and the Novato libraries. The Library works with the County of Marin Department of Public Works to identify and implement projects.

MARIN COUNTY PARKS

- **Administration:** Supports the Stewardship Programs by providing finance, human resources, budget, managing for results, accounting, and committee support to Marin County Parks. In addition, the administrative staff in this program supports the regional parks reservation system. Accounting staff provide audit services and support.
- **Communications:** Plans, organizes, manages, and oversees department communications, the environmental education program, and events. The program is responsible for increasing public awareness, providing public information, and promoting opportunities for participation and civic engagement by Marin County residents and the Bay Area community of visitors to the County's parks. General services include public affairs, outreach, environmental education, graphic design, environmental graphics, and writing.
- **Natural Resources Management:** Manages the County's biological, hydrologic and geologic resources.
- **Park Facilities and Landscape Services:** Provides maintenance, construction, planning, permitting design and operations services related to park and landscape facilities.
- **Real Estate Administration and Acquisitions:** Coordinates and provides real estate services to Marin County Parks and Marin County Open Space District. The program supports functions including evaluation and management of high priority acquisitions, boundary surveys, encroachment resolution, administration of the Department's Conservation Easement program, and support related to third-party licenses, permits and easements.
- **Road and Trail Management:** Provides maintenance, construction, planning and permitting related to the management of the County's road and trail system.
- **Visitor Services:** Focuses on staff performing work associated with patrolling, public contact, enforcement, issuing citations, checking permits, leading hikes, preparing for events, first aid/CPR, search and rescue, and other activities that provide direct services to visitors.
- **Science and Research:** Includes the development, implementation and reporting on science and research activities including biological research, visitor studies, geological research and hydrologic research.

NON-DEPARTMENTAL

- **Animal Services:** Oversees the Animal Services contract between the County, Marin cities and towns, and Marin Humane to ensure the care and well-being of animals, both domestic and livestock, in the County.
- **Countywide Operations:** Includes countywide revenues such as property tax, and expenses for road rehabilitation projects, community service contracts, debt service and budget change proposals (BCP's). This program includes the Alternate Defender Contract, which funds the cost of hiring outside counsel to handle adult and juvenile criminal cases when the Public Defender declares a conflict of interest, as well as the Fish and Wildlife Commission. The non-departmental budget also includes funding for non-profit services such as the Marin Resource Conservation District, Jeanette Prandi Center, Marin Economic Forum, FIRESafe Marin, Marin Promise, and other service providers that provide a community benefit that is broader than the mission of a single County department.
- **Emergency Operations:** Includes State and Federal reimbursements, grants, and expenses for countywide emergency response efforts, such as those related to COVID-19, wildfires, and Public Safety Power Shutoffs (PSPS).

Program & Fund Descriptions

MAJOR FUND DESCRIPTIONS

GENERAL FUND (1000)

The General Fund is the primary operating fund of the County and is used to account for all financial resources except those required by law or practice to be accounted for in another fund. It supports many of the essential County services such as health, safety and administration. Miscellaneous projects and countywide emergency response are accounted for in Fund 1010, which is a subset of the General Fund, and includes expenditures that are non-recurring and may span multiple years.

COUNTYWIDE CAPITAL PROJECTS FUND (1420)

The Miscellaneous Capital Projects Fund is a general government fund used to account for revenues and expenditures related to capital improvements and infrastructure rehabilitation, and is funded primarily through contributions from the General Fund as approved in the Capital Infrastructure Plan (CIP), as well as from contributions from other funds for specific projects.

ROAD AND BRIDGE CAPITAL FUND (1430)

The Road and Bridge Capital Fund is a general government fund used to account for revenues and expenditures related to the County's Road and Bridge Infrastructure Program. The fund's primary revenue sources are transfers from the General Fund and other roadway maintenance funds, as well as funds from SB 1 gas tax and the Transportation Authority of Marin (TAM).

CERTIFICATE OF PARTICIPATION FUNDS (1680 AND 1720)

The Certificate of Participation (COP) Funds are issued by the County to fund major capital improvement projects. In 2015 the County refinanced the COP to provide \$25 million for improvements to the Civic Center roof and Marin Center.

BUILDING INSPECTION FUND (2080)

The Building Inspection Fund is a special revenue fund that was established to account for the provision of building inspection, plan filing and building permits to the residents of the County and to enforce building code. Funding is provided by fees charged to external users, and all activities necessary to provide such services are accounted for in this fund.

ENVIRONMENTAL HEALTH SERVICES FUND (2090)

The Environmental Health Services Fund is a special revenue fund that accounts for the provision of the County's comprehensive Environmental Health program, which includes the promotion of environmental health, control of communicable diseases and the promotion of the well-being of County residents. The fund receives revenue primarily from the issuance of permits and licenses to fund its inspections for public health protection.

HOUSING AND URBAN DEVELOPMENT FUND (2100)

The Housing and Urban Development Fund is a special revenue fund established to account for federal and state grant proceeds that are generally obtained from the Department of Housing and Urban Development (HUD) and may only be used for the purposes stipulated in the grant agreements.

CHILD SUPPORT SERVICES FUND (2120)

The Child Support Services Fund is a special revenue fund that was established to provide for establishing and enforcing orders for child support. The fund receives federal and state funding, as well as funding from the County Public Assistance Recoupment Fund.

MCERA EMPLOYEES (2150)

The Marin County Employee Retirement Association (MCERA) is an independent special district, governed by the Retirement Board. This County fund (2150) accounts solely for the salaries and benefits of MCERA employees. The MCERA Operations special district fund (7007) accounts for all other revenues and expenditures of MCERA.

ROAD MAINTENANCE FUND (2160)

The Road Maintenance Fund is a special revenue fund that accounts for revenues and expenditures related to road maintenance activities in unincorporated areas of the County. The fund receives revenue primarily from license fees, gas tax and transfers from the General Fund.

HHS SOCIAL SERVICES REALIGNMENT (1991 REALIGNMENT) (2320)

The HHS Social Services Realignment Fund provides funding to support a variety of social and mental health services whose responsibility shifted from the state to Counties as part of the 1991 Realignment legislative package. Realignment funds support the cost of mandated service level requirements for various programs, including support for children's services like CalWorks, CalFresh and other eligibility programs, as well low-income support for health and mental care services. Dedicated funding is based on statewide sales tax and vehicle license registration fees.

MENTAL HEALTH SERVICES ACT - PROP 63 (2380)

The Mental Health Services Act is a special revenue fund established by Proposition 63, a California state initiative which added a 1% tax on individuals earning over \$1 million dollars annually. The initiative was approved by voters in November 2004 to expand and transform California's county mental health services system to provide better coordinated and more comprehensive care to those with serious mental illness, particularly in underserved populations.

MARIN COUNTY FREE LIBRARY FUND (2470)

The Library Fund is a special revenue fund that serves the unincorporated areas of the County, as well as the cities of Fairfax, Novato and Corte Madera. The Library is a special district that operates ten branch libraries within the County under the authority of the Board of Supervisors. The fund receives revenue from dedicated property taxes and user fees. The Marin County Free Library Measure A Fund (2480) is a special revenue fund approved by voters to support the operations and capital needs of the Library.

MEASURE A PARKS OPEN SPACE FUND (2560)

The Measure A Parks Open Space Fund is a special revenue fund established to account for proceeds obtained through the ¼ cent sales tax approved by voters in November 2012 to care for Marin's existing parks and open spaces, support regional community parks projects and programs, and farmland preservation.

PUBLIC SAFETY REALIGNMENT FUND (2670)

The Public Safety Realignment Fund is a special revenue fund established by AB 109 (2011), the legislation that realigned low-level offenders from state prison to county jails. The Community Corrections Partnership Board manages the provision of criminal justice services through the departments of Probation, Health and Human Services, the Public Defender, the District Attorney, Marin County Sheriff, and the Courts. Other funds providing related services include the Juvenile Justice Crime Prevention Fund (2570), the Youth Offender Fund (2690), and the Adult Felony Probation Fund (2790).

HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) (2770)

The U.S. Department of Housing and Urban Development provides federal grant funds for housing, community facilities and public services for low and moderate-income households through this program. Budget for HOME-related projects are managed in this fund that was previously a part of Fund 2100, with the allocations approved by the Board of Supervisors.

HEALTH AND HUMAN SERVICES OPERATING FUND (2800)

The Health and Human Services Operating Fund accounts for all Health and Human Services revenues and expenditures that are not legally required to be segregated in special revenue funds. The majority of revenues and expenditures in this fund mandated for specific health and social services. The fund also receives transfers from various special revenue funds as well as the General Fund to support operations.

Program & Fund Descriptions

MAJOR FUND DESCRIPTIONS

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (2970)

The U.S. Department of Housing and Urban Development provides federal grant funds for housing, community facilities and public services for low and moderate-income households through this program. Budget for CDBG-related projects are managed in this fund that was previously a part of Fund 2100, with the allocations approved by the Board of Supervisors.

WEST MARIN TRANSIT OCCUPANCY TAX – EMERGENCY SERVICES AND COMMUNITY HOUSING FUNDS (3440 AND 3450 AND 3510)

Voters approved Measure W in 2018 to increase the transit occupancy tax to address the impacts of tourism in West Marin. After administration costs (limited to 5% of annual tax revenue), revenue from the tax is set aside in two distinct funds to support emergency services and affordable housing initiatives throughout West Marin. Revenues are allocated by the Board of Supervisors and administered by the Marin County Fire Department and Community Development Agency across these three funds.

MEASURE C MARIN WILDFIRE PREVENTION AUTHORITY (3480)

The purpose of the Measure C Marin Wildfire Prevention Authority Fund (3480) is to account for the County of Marin's funding allocations from the voter approved JPA established in 2020 to fund wildfire prevention and mitigation projects throughout the county. Funded through parcel tax revenues, this fund supports the County's efforts to reduce the risk of wildfires in coordination with member jurisdictions.

MENTAL HEALTH COUNTY FUNDED ACCOUNT (3560)

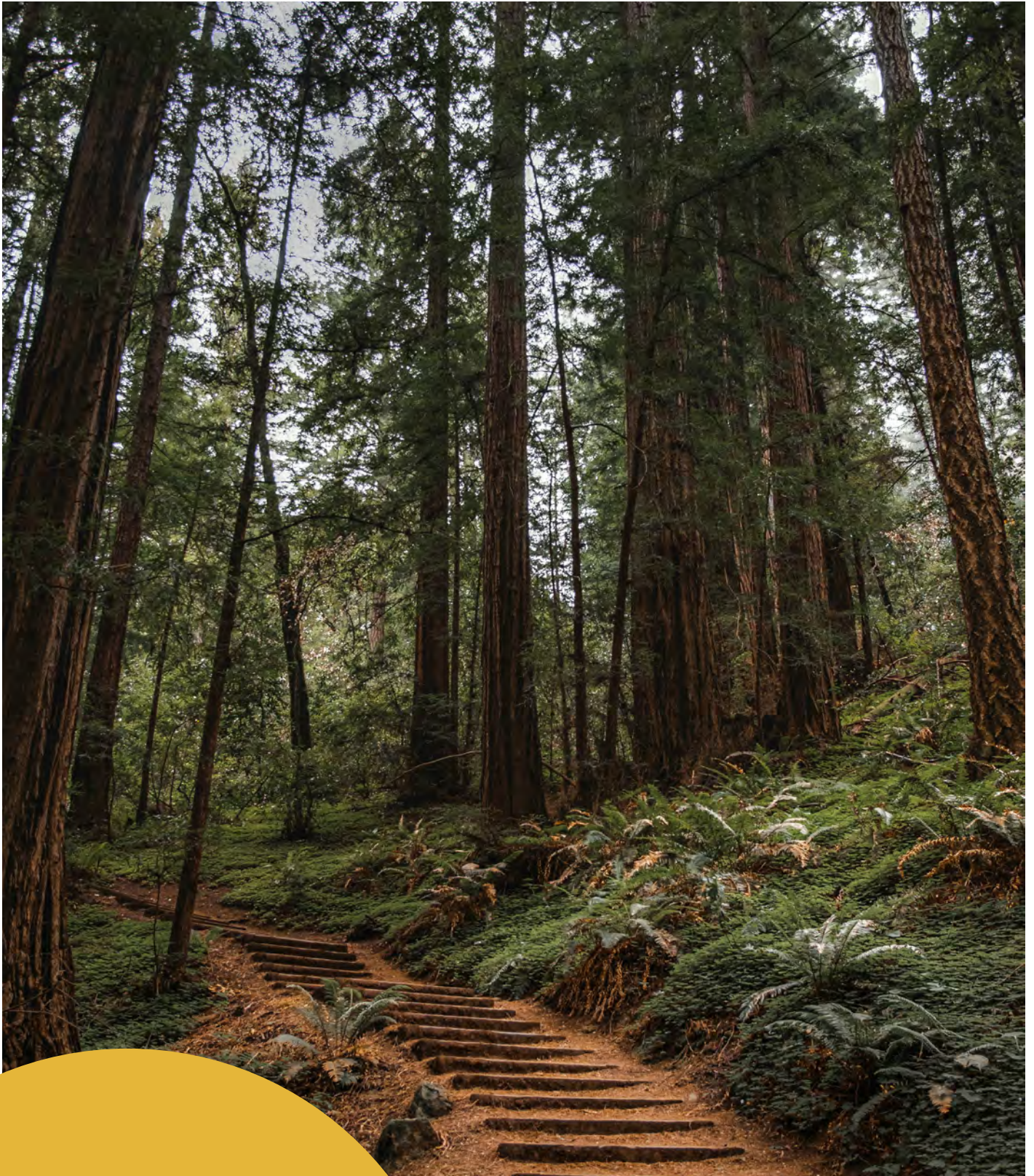
The Mental Health County Funded Account is used to account for County-funded behavioral health services and Medi-Cal financing activities. Under this new payment structure, Medi-Cal reimbursement is received through an Intergovernmental Transfer (IGT) structure that supports federal matching funds. Revenue is recorded in this fund and transferred to the Health and Human Services Operating Fund to offset program expenditures.

WASTE MANAGEMENT FRANCHISE FEE FUND (3590)

The Franchise Fund is a special reserve fund that accounts for revenues and expenditures related to waste reduction activities in the unincorporated areas of the County serviced by the four Franchise Agreements. The fund receives revenues from the four Franchised Solid Waste Haulers for select areas of unincorporated Marin County per the existing Franchise Agreements.

TECHNOLOGY AND VEHICLE REPLACEMENT INTERNAL SERVICE FUNDS (6610 AND 6620)

The Technology and Vehicle Replacement Internal Service Funds are general government funds used to administer the ongoing replacement of employee computers, communication devices and county-owned vehicles. Each department contributes to the funds equal to their allocation, based on the number of employees, equipment and/or motor vehicles. New equipment and vehicles are funded through the department's existing appropriations and incorporated in ongoing replacement schedules in the following fiscal year.



Fiscal Policies

FINANCIAL MANAGEMENT AND GUIDELINES

1. PURPOSE OF PROPOSED BUDGET AND FINANCIAL PLAN

Through the Proposed Budget and Financial Plan, the County seeks to connect resources, long-range fiscal planning, and department and County workplan initiatives by:

1. Highlighting Board and Community priorities
2. Organizing departments, programs, and funds to provide essential services and address priorities
3. Identify a County and Departmental Workplan which highlights how departments plan to use baseline budget appropriations to address essential services, Board and community priorities, legal mandates, and build in flexibility to adjust priorities and needs based on Board direction
4. Identify key performance indicators to provide insight and transparency to the Board and public on the status of key initiatives and services
5. Setting standards to measure and evaluate the output of program activities, accomplishment of objectives, and set expenditure limits at the fund, department and program level.

2. BASIS OF BUDGETING

The annual budget is prepared, reviewed and approved in accordance with the County Budget Act. The budget is prepared using generally accepted accounting principles. Governmental funds such as the General Fund, Special Revenue Funds, Internal Service Funds and Debt Service Funds use the modified accrual basis for accounting, while Proprietary Funds use the full accrual basis.

The key milestones in the annual budget process include:

1. Budget instructions (December)
2. Mid-Year meetings with departments (January)
3. Budget Workshop (February - March)
4. Proposed Budget (May-June)

The annual budget includes all operating, capital and debt service requirements of Marin County for the subsequent fiscal year. The annual budget also includes the revenue and expense assumptions upon which the budget is based; the number of budgeted positions by department and program; and the mission and strategic priorities each department.

3. BALANCED BUDGET

The annual budget must balance resources with expenditure appropriations (California State Government Code §29009). The Board requires the Office of the County Executive, in coordination with the Department of Finance, to ensure that expenses are controlled in such a manner that department budgets are not expended above the levels that are appropriated in the annual budget or beyond that which the County has the funds to pay.

Within the financial plan, a balanced budget specifically means that:

1. Operating revenues and planned use of prior year fund balance fully cover operating expenditures, including debt service.
2. End of year fund balance must meet policy levels, which is within the range of \$20 – 25 million in expected savings, which can be programmed into the Proposed Budget to support operating revenues.
3. Expenditures can exceed revenues in any given year, so long as sufficient reserves are held within each special revenue fund, as defined in greater detail Fiscal Policy 20.

4. TWO YEAR BUDGET

In 2014, the County implemented a two-year budget cycle to facilitate longer term planning. Each year, the budget is approved by the Board of Supervisors, in accordance with the County Budget Act, but a second “plan year” is added to support long-range planning of fiscal and strategic initiatives, supporting a workplan which clearly identifies goals and milestones over multiple years with realistic timeframes. Other critical benefits reflect a more pro-active budget that aligns with our fiscal projections and spending patterns, while also reducing the resources and time needed to prepare the annual budget. To emphasize and facilitate long-range planning, the Two-year budget will be based on the County’s three-year fiscal forecast of revenues and expenses, to ensure that each fiscal cycle is forecasted.

Following the adoption of the FY 2026-28 Proposed Budget, the County will move to only prepare two-year budgets, rather than the alternating cycle previously enacted after 2014. In practice, this means the County will next present its Proposed Budget as part of the FY 2027-29 Proposed Budget.

5. GENERAL FUND SUPPORT/NET COUNTY COST

Net County Cost (NCC) is the amount of General Fund money required to support a program after direct revenues and other funding sources are subtracted from expenditures. Significant variances from budgeted General Fund Net County Cost (NCC) amounts during the fiscal year may result in a recommendation to reduce expenditure appropriations to ensure that the budgeted net county costs are achieved by the end of the fiscal year.

6. REVENUE MANAGEMENT

County departments will pursue all available revenue sources, when reasonable, in support of the countywide operating capacity, fiscal sustainability, and program goals. Where not prohibited by law, departments will maximize use of non-General Fund revenues prior to using General Fund monies to fund programs. In any case, revenues will only be budgeted when there is substantial assurance of their receipt in the fiscal year that is being considered. The County will continue to advocate for more discretion over its revenue sources and to diversify and maximize discretionary revenue sources to improve the County’s ability to manage revenue fluctuations.

A diversified revenue base will help protect the County from short-term fluctuations from any one revenue source. Generally speaking, the County’s budget is supported in large part due to local property tax revenue, followed by state and federal revenue for mandated health and safety services, but can be supplemented by charges for services, collection of fees, or application of grants and other funding sources.

7. GENERAL FUND, SPECIAL REVENUE FUNDS AND INTERNAL SERVICE FUNDS

In order to achieve important public policy goals, meet local, state and federal mandates, legislation or municipal code, the County has established various special revenue funds, capital project funds, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity as is reported on by the County in its Proposed Budget and Final Budget.

Interfund borrowing between funds may be appropriate, and must be subject to review by the Department of Finance and the Office of the County Executive. For Special Revenue funds that are based on legal statute, review by County Counsel may also be required prior to any temporary fund balance transfer.

In 2019, the County created Internal Service Funds for the purpose of collecting replacement funds for large-scale, enterprise-wide equipment. The collection and funding of these programs was previously accounted for in the General Fund. Collection rates will be reviewed at least biannually and are intended to account for depreciation and future replacement. Where applicable, administrative overhead and expected replacement costs can be charged, where permissible by statute and California State Controller guidelines. The Office of the County Executive will work with the Department of Finance to regularly review the use of and accounting for internal service funds, and make recommendations where appropriate to adequately ensure that the County is proactively managing assets, liabilities, and long-term forecasts of these funds to ensure compliance with appropriate accounting standards and operational needs.

8. PRIORITIZATION OF EXPENDITURE PLANNING

In order to remain a fiscally sustainable organization that ensures that our existing commitments are fully funded, and to continue making meaningful progress towards addressing the County's unfunded retiree liabilities, deferred maintenance on facilities and implementation of vital technological systems, the County will seek to prioritize significant one-time or ongoing expenditure savings to address existing priorities prior to establishing new pilot programming. Through this policy, the County will prioritize any savings or new expenditure opportunities that are supported by the long-term fiscal forecast, either one-time or ongoing, in excess of \$5 million towards the following priorities, in order of:

1. Ensuring that contingency reserves are funded at policy levels, or are funded consistent with approved replenishment plans as defined in greater details in Fiscal Policy 20.
2. Ensuring unfunded retiree liabilities, including pension and retiree healthcare obligations are funded at a ratio of least 80%, as determined by the most recent actuarial reporting
3. Addressing deferred maintenance or equipment replacement through enhanced contributions to the County's Five-Year Capital Improvement Program, Technology Investment Board, or other one-time or ongoing expenses required to maintain progress maintaining progress in these program areas
4. Once the above priorities are addressed to a sufficient level to maintain progress on our goals, the County will work on allocating funding to new priorities, initiatives, facilities and other service enhancements.

The Board of Supervisors may approve changes that deviate from this policy, where appropriate, and required based on needs, but changes to the ongoing or one-time budget recommendations should generally within the following rubric:

1. Protecting and preserving the assets of the County
2. Investing in existing services, facilities or needs to protect against rising deferred maintenance or significantly increasing costs
3. Investing in new priorities, needs, facilities or programs based on Board priorities.

Prioritizing funding decisions based on the aforementioned criteria will support discipline, focus, and long-term fiscal sustainability.

9. GRANTS

Any new grant award that requires County matching funds or other County commitments must be reviewed and approved by the County Executive before departmental submission of the grant application. When applying for grants for ongoing programs, departments must demonstrate how funding will be provided for the duration of the program. It is the responsibility of department fiscal staff to ensure that project and/or fund accounting is properly maintained for all grants that the County received.

To the extent legally possible, all grant applications should be based on full costing, including salaries, benefits, overhead, equipment and indirect administrative costs. In addition, departments will apply for the maximum administrative overhead allowances and will use the overhead allowance to offset existing administrative costs within the department. Where matching funds are required for grant purposes, departments should provide as much "in-kind" contribution as allowed instead of hard-dollar matches. Unless long-term funding is secure, departments should avoid adding staff to support new grant-supported programs. If it is necessary to add staff, fixed term positions should be used to support short-term programs.

It is a requirement of department fiscal staff to ensure that only grant-appropriate expenditures are made, in order to reduce the risk of funding disallowances. Given the County's experience with disallowances from the Federal Emergency Management Administration's (FEMA) grants during the Covid-19 pandemic, the Office of the County Executive may require departmental administrative designations be established, of approximately 20 percent of the grant award, to be held in case of disallowances for non-eligible expenditures.

10. INTEREST EARNINGS

Unless otherwise prohibited by law or Generally Accepted Accounting Principles (GAAP), interest earnings in County operating funds are retained within the fund that they are earned in.

To reduce the risk of budgeting ongoing expenditures based on market earnings, staff will limit the use of budgeting for investment earnings to the extent possible, and treat investment earnings generally as surplus revenues within a balanced budget.

11. MATCHING FUNDS AND BACKFILL OF NON-LOCAL REVENUE

Like most Counties in the state, the County implements a wide variety of federal and state programs, and receives a significant amount of funding for these mandated services. No County has the ability to backfill the funding for these programs given the scale and costs and as such will not automatically be backfilled with County discretionary revenues except by special action of the Board of Supervisors, should the County receive notice that funding will be reduced or altogether mitigated.

The Board typically does not backfill these programs due to their size and impact on the County's financial position. The Board, at its discretion, may also provide County "overmatches" to federal and state-funded programs to ensure specified levels of service are achieved. These overmatches are considered discretionary and therefore are not included in ongoing Maintenance of Effort (MOE) calculations. Furthermore, as discretionary overmatch comes from the General Fund, all related reimbursements for services funded by overmatch dollars will be credited to the General Fund and allocated at the discretion of the Board of Supervisors.

The County has set aside reserves specifically for the losses in federal or state revenues, but they can only be used as a glide-path to mitigate impacts to residents while a longer-term budget solution is identified and recommended to the Board. Use of these reserves must be consistent with Fiscal Policy #19, and can only be used on a one-time basis.

12. UNFUNDED MANDATES AND STATE REVENUES

The State of California owes Marin County for unpaid state mandate reimbursements. The County already currently overmatches many of the required services for critical health and public safety services on an ongoing basis. Were the County to receive additional revenues to offset the costs of unfunded mandates, the County would consider these funds as one-time in nature, and used to support and supplement existing contingency, facility or other critical reserves addressing deferred maintenance. Any spending of these funds will be subject to future appropriation by the Board of Supervisors.

13. COST ALLOCATION

Countywide direct and indirect costs shall be allocated to County departments, funds, and programs through the County's cost allocation plan and related interdepartmental charges, as developed and updated by the Department of Finance in consultation with the County Executive. The cost allocation plan shall be prepared in a manner consistent with applicable federal cost principles, including the legacy guidance contained in OMB Circular A-87, as codified at former 2 CFR Part 225, and the current Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR Part 200, as amended.

Allocated costs charged to any program, grant, department, or fund shall be based on documented methodologies that reasonably reflect the relative benefits received, consistent with the federal standard for allocability. Central service and other indirect costs charged to federally funded programs shall be allowable, allocable, and supported in accordance with the County's approved cost allocation plan and applicable law.

The County may, as a matter of operational or administrative discretion, elect to charge a department, fund, or program less than the full amount otherwise allocable under the cost allocation plan if doing so serves an operational, programmatic, or strategic purpose. Such decisions may include, but are not limited to, promoting program continuity, supporting start-up operations, avoiding undue disruption to service delivery, addressing timing mismatches in available funding, or recognizing policy decisions of the Board of Supervisors. In such cases, the recommendation must be approved by the Board of Supervisors, and included in long-range fiscal planning as a reduction in expected revenues, or reimbursement, to the General Fund. The County shall not use discretion in a manner that results in over-recovery, duplicate recovery, or the shifting of unallowable or unallocated costs to awards or activities that did not receive the underlying benefit.

The Department of Finance shall maintain documentation supporting allocation methodologies, approved rates, discretionary reductions, and any material exceptions to standard charges. Significant policy-based deviations from full cost allocation may be reported to the County Executive and, when appropriate, be incorporated into the Proposed Budget for consideration by the Board of Supervisors.

14. BUDGET REDUCTIONS

As identified in long-range fiscal planning, or through unforeseen events it becomes clear that budget reductions are necessary, the Office of the County Executive will notify the Board, public and departments and begin a deliberative budget reductions process that seeks to realign program funding to mitigate impacts to residents and ensure long-term fiscal sustainability.

Fiscal Policies

FINANCIAL MANAGEMENT AND GUIDELINES

Department Fiscal Officers and Management will distinguish between one-time and ongoing solutions and shall align ongoing reductions with ongoing fiscal challenges whenever practicable. Departments shall consider whether proposed reductions affect legally mandated services, health and safety functions, revenue-generating activities, or programs where reductions may result in increased future costs or reduced organizational capacity.

Each department shall provide an analysis of the operational and fiscal effects of proposed reductions, including impacts on staffing, service levels, performance objectives, underserved populations, and interrelated countywide programs. Departments are encouraged to identify opportunities for efficiencies, reorganization, consolidation, use of vacancies, technology improvements, and other operational changes that reduce adverse impacts on the public through this process.

All proposed reductions will be reviewed by the County Executive and presented to the Board of Supervisors for approval, with a goal of consistency with countywide goals, long-term fiscal sustainability, and the equitable delivery of services. Where possible, existing budget stabilization reserves will be included as part of budget reduction discussions to mitigate impacts to residents.

15. NON-EMERGENCY MID-YEAR REQUESTS

Mid-year budget and capital project requests of a non-immediate nature requiring the use or discretionary revenue or prior year fund balance should be deferred until the next year's budget deliberations to accommodate prioritization relative to countywide goals and available financing sources. Mid-year requests with other funding sources, or those which can be absorbed within a department's existing budget, will be considered as a component of the County's "Actuals & Expectations" (A&E) mid-year budget review process.

Per Government Code §29125, the County Executive is authorized to approve transfers and revisions of appropriations within a department and fund if overall expenditure appropriations of the department are not increased. The Board of Supervisors designates a budget unit at the department and fund level.

16. APPROPRIATIONS FROM UNANTICIPATED REVENUES

Appropriations from unanticipated department revenues will not be recommended unless the department is meeting its net county cost budget and exceeding its total departmental revenue budget. Appropriation requests must also be consistent with departmental and countywide goals. Due to the County's General Fund overmatch practices for health and safety programs, statewide allocations of Proposition 172 Public Safety Sales Tax and 1991 Realignment are treated as general purpose countywide revenues and are not used as a basis to support increased departmental expenditure appropriations. Accordingly, revenue from these two sources are considered 'hold harmless' to health and safety programs and therefore department expenditure budgets are not immediately or directly impacted if revenues decline.

Appropriations from special revenue funds may be adjusted based on unanticipated revenues only with review from the County Executive and approval from the Board of Supervisors. Grant program revenues and related appropriations are typically excluded from this policy provided that the department is maximizing in-kind contributions and utilizing the full administrative overhead allowance to offset existing net county costs.

17. DEBT FINANCING

The County shall consider the use of debt financing as one component of its overall capital and financial planning strategy and shall issue debt only for purposes that are consistent with law, fiscal sustainability, and the County's adopted Debt Management Policy. Debt financing is generally appropriate to spread the cost of significant capital improvements and other long-term investments over the period in which the assets provide public benefit. The County may also undertake refunding or restructuring transactions to achieve debt service savings, remove burdensome covenants, reduce financial risk, or otherwise improve its financial condition.

In evaluating debt financing, the County shall consider the relationship of the proposed obligation to the Capital Improvement Plan, the useful life of the financed asset, affordability within current and projected revenues, the reliability of the repayment source, the impact on operating and maintenance costs, and the County's overall debt position and financial flexibility. The County should use pay-as-you-go financing, reserves, grants, fees, and other available resources where feasible and appropriate before relying on long-term debt, or consider a mixture of sources to maximize financial feasibility and intergenerational equity. Debt shall not be used to support recurring operating costs except in extraordinary circumstances and only when legally permissible and specifically approved by the Board of Supervisors.

Proposals which require debt financing should be submitted to the Board of Supervisors with descriptions of the public purpose of the financing, the expected source of repayment, estimated debt service, risks and benefits of the proposed structure, and consistency with the County's long-term financial and capital plans. The County shall manage outstanding debt in a manner intended to maintain market access, comply with all legal and regulatory requirements, and protect the County's financial reputation and creditworthiness, and include required annual debt service payments (interest and principal, where applicable) within the Proposed Budget.

18. WORKERS COMPENSATION & GENERAL LIABILITY FUNDING

Marin County initiated a self-insured liability program for workers compensation on July 1, 1993. The Board of Supervisors has adopted a funding policy that program assets be maintained at or above the 70 percent confidence level, including recognition of anticipated investment income. Workers Compensation funding is held within an internal service fund, and charged to all departments at a per-FTE and pay-period basis.

To ensure that the County does not unnecessarily over-contribute to workers compensation, the Office of the County Executive, Human Resources and the Department of Finance will reduce funding either in the Proposed Budget, or through temporary reductions or elimination of workers compensation rates, to align with expected actuarially determined funding targets.

At the discretion of the Office of the County Executive and in consultation with the Department of Finance and Human Resources Risk Management division, to revise interdepartmental charges to accurately reflect both actuarially determined contributions and adjustments for recent experiences. This allocation of costs is intended to highlight the actual experience of workers compensation or general liability expenses in an effort to highlight the true cost of programs.

Reserves for General Liability costs should be reviewed in a similar fashion to Workers Compensation, using annual actuarial reports to identify risks and funding needs.

19. PROGRAMMING GENERAL FUND BALANCE

General Fund balance that is available at the end of any given fiscal year is estimated during the final stages of the budget development process for the following year. Based on historical experience, much of this amount is derived from savings on personnel costs and other unencumbered balances that are generated in departmental operating budgets. In recent years, the County has also experienced an increase in higher than budgeted investment earnings which have contributed to higher than budgeted fund balance growth.

Based on mid-year projections, higher than required available fund balance will be used to achieve and maintain the County's reserve goals and to balance the next year's budget. Reliance upon fund balance for budget balancing will be monitored and will not materially deviate from past actual activity, which is within a range of \$20 to \$25 million in the General Fund, as required to balance the budget and summarized in Fiscal Policy #3. The County will strive to reduce its reliance upon the prior year's remaining fund balance to finance the next year's budget.

20. FUNDING OF CONTINGENCY RESERVES AND DESIGNATIONS

The County will strive to maintain its General Fund Contingency Reserves (320555) of at least 10 percent of the operating budget, which is defined as the annual General Fund and HHS Operations Fund ongoing expenditures. The reserve balance will be adjusted at the end of the fiscal year to maintain at least the 10 percent level, and amended regularly with a goal of reaching 16 percent contingency.

All other county funds that directly support staff or essential community services should strive to maintain a minimum contingency reserve equal to at least 10 percent of annual expenditures, but no less than 5 percent. Where funds lack the reserve balance of 5 percent, the Office of the County Executive may recommend revisions to expenditure appropriations to ensure compliance, or phased in reductions over multiple years to maintain a balance that meets policy levels.

Recommendations and best practices as defined by the Government Finance Officers Association (GFOA) indicate that County's such as Marin should have unrestricted contingency reserves of no less than approximately 16.7 percent of operating expenditures. The County will seek to gradually increase our reserves to meet that standard through use of one-time savings, while ensuring that reserves meet policy levels of at least 10 percent.

Fiscal Policies

FINANCIAL MANAGEMENT AND GUIDELINES

Contingency reserves may be used in future years to phase into fiscal distress periods in a planned, gradual manner, or to support costs on a one-time basis for the following purposes:

1. Economic recession or depression
2. Natural disaster
3. Unanticipated reductions in state and/or federal funding sources
4. Unanticipated lease expenses that are necessary for the delivery of local services
5. Unforeseen events that require the allocation of funds

Other reserves may be used to designate one-time funds for anticipated events or requirements, or for significant capital projects to minimize debt service and issuance costs (“pay-as-you-go” capital spending).

Administrative designations may be established for the cost of anticipated expenditures where there is uncertainty concerning the exact timing and/or amount of the expenditures that will be needed in the fiscal year. The County Executive will review any request for an administrative designation and verify that funding can be taken from existing expenditure appropriations, unanticipated revenues or prior year available fund balance.

All reserves and administrative designations that are included in the County’s major operating funds are included in the Proposed Budget proposal as an attachment to the Budget Hearings. These reserves are listed in order of assignments and commitments, consistent with generally accepted accounting procedures.

21. USE OF RESERVES

Use of contingency reserves requires approval by the Board of Supervisors following review by the County Executive and Department of Finance. Requests must demonstrate that the need is significant, unanticipated, and cannot be absorbed within existing appropriations or other available funding sources. Requests shall identify the purpose, amount, urgency, one-time or ongoing nature of the cost, and the effect on reserve levels. Contingency reserves shall not be used for recurring expenditures unless accompanied by a plan to address the related structural cost in future years. If reserve use causes balances to fall below policy targets, the County Executive shall present a replenishment plan to restore reserves, generally within one to three years, as described in Fiscal Policy #20. No more than one-third of available reserve balances should be used within any given year, except by special approval from the Board.

Use of contingency reserves are generally considered allowed, though not necessarily required, when General Fund revenues are projected to return five percent less than forecasted, or when significant unanticipated needs exceed two percent of the County’s General Fund operating budget. The Office of the County Executive and Department of Finance will review projections and prepare recommendations to the Board and Public if use of the County’s contingency reserves are required.

This policy is intended to align with GFOA best practices for formal reserve use criteria, governing body approval, and replenishment planning.

22. REPLENISHMENT OF GENERAL FUND RESERVES

Should the County fall below its policy target of at least 10 percent of operating reserves for the General Fund and Health and Human Services Operating Fund, the County will seek to replenish unrestricted reserves over the next three fiscal years through a combination of one-time and ongoing funding, as appropriate to the nature of the shortfall. Replenishment funding sources may include year-end operating savings, available fund balance, ongoing expenditure reductions, revenue increases, or other resources identified through the annual budget process. This policy is intended to be consistent with GFOA guidance that reserve policies should establish a framework for restoring reserves when balances fall below adopted levels.

The Office of the County Executive shall monitor reserve levels and shall report to the Board of Supervisors on reserve status and replenishment progress through mid-year budget reporting and other fiscal updates, as warranted. Such reports should describe the factors contributing to the reserve drawdown, progress toward restoration, and any circumstances that may justify a longer replenishment period.

23. STABILIZATION RESERVES

The County has established a Budget Stabilization and Pension Fund Stabilization Reserve to avoid or mitigate service level cuts due to an unexpected economic downturn. These reserves would be used to balance the budget in the short term if there are significant increases in pension costs or unexpected revenue losses. For both reserves, no more than one-third of the balance would be used in any given year to ensure that these funds could be used across multiple years and that one-time funds are not used in place of ongoing structural adjustments.

24. COLLECTION OF FEES FOR SERVICES

All departments in the County shall make a reasonable effort to collect all unpaid amounts due them. In consultation with the County Executive, departments may utilize the Department of Finance's Central Collections service, where applicable.

Departments wishing to engage the Central Collections Division's services shall enter into a Memorandum of Understanding (MOU) with the Central Collections Division of the Department of Finance to establish responsibilities of the Central Collections Division and the Client Department. Such MOU shall also reference the Central Collections Division Discharge of Accountability Policy, which codifies under what circumstances the Central Collections Department would suspend collection efforts on delinquent accounts determined "not collectable." However, any delinquent accounts suspended in accord with this policy would remain in archive status to preserve the County's right to collect on all unpaid fees.

After the discharge of accountability is exercised by the Central Collections Division, the responsibility to resolve the outstanding collectible amount will rest with the individual department in accordance with applicable laws and regulations.

25. ADDITIONAL CONTRIBUTIONS TOWARD FACILITIES

Effective FY 2019-20, contributions to the General Fund Facility Reserve (330312) will increase by an additional \$1 to \$5 million annually. The Facility Reserve contribution amount will serve as a budget stabilization mechanism and will vary from year to year based on the ability to fund contributions without creating an operating shortfall. Additional one-time contributions can also be made to the Facility Reserve to reach the goal of saving \$50 million by 2025 for deferred facility maintenance.

The General Fund Facility Reserve is intended to support the County's long-term Capital Improvement Program and to help address the County's substantial deferred maintenance backlog, which is known to exceed \$100 million, and may be as high as \$1 billion when factoring in the significant repairs and rehabilitation needed for County roads, bridges and other public infrastructure. Contributions to the reserve are intended to preserve County facilities, protect the continuity of public services, reduce exposure to health and safety risks, and minimize the higher long-term costs that result from postponing repair and replacement needs.

Use of Facility Reserve funding should be evaluated in coordination with the County's five-year Capital Improvement Plan and annual budget development process. Priority should be given to projects that address critical building systems, life-safety needs, code and regulatory compliance, prevention of asset failure, and other capital investments necessary to maintain reliable County operations. The County may also combine Facility Reserve funding with other financing sources, including grants, one-time revenues, or debt proceeds, when appropriate to advance major facility needs in a fiscally sustainable manner.

26. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Contributions will be made each year to the County's irrevocable trust for retiree healthcare costs to reduce and ultimately eliminate the unfunded liability. The annual required contributions (ARC), as determined by the County's actuary, will at a minimum, be fully budgeted and funded each year.

Beginning in FY 2022-23, the amortization schedule for paying down unfunded retiree healthcare liabilities is modified from a 21-year period to a 15-year period. Additionally, if the General Fund is balanced, annual savings from reduced pension payment requirements related to the extraordinary investment market gains of 2021 will be allocated to the County's Retiree Healthcare Trust Fund. This policy will remain in effect for five years, or until the OPEB Trust is 85 percent funded.

Fiscal Policies

FINANCIAL MANAGEMENT AND GUIDELINES

Having made several years of enhanced payments due to this policy, the County continues to drastically improve its funded ratio for retiree benefits, with recent actuarial reporting in 2025 highlighting a funded ratio of 79 percent. In future years, the Board may elect to continue, sunset, or modify this policy based on funding needs. Additionally, the County will also have the opportunity in future years to begin drawing down on its retiree healthcare trust in order to reduce costs. Staff will return pending the completion of this fiscal policy in FY 2027-28 to make recommendations on continuing or sunsetting this policy, use of the OPEB Trust, and the potential reprogramming of expenditures towards other priority needs, including capital and addressing deferred maintenance, increasing the County's pavement improvement program, consistent with Fiscal Policy 8.

27. CONTRIBUTIONS TO THE AFFORDABLE HOUSING TRUST

In order to expand affordable housing opportunities in the County, and to comply with required regional housing allocation requirements, the County will establish annual contributions to the Affordable Housing Trust.

Effective FY 2023-24, if the General Fund operating budget is balanced, the County will allocate \$5 million each year to the Affordable Housing Trust, through FY 2028-29. Specific funding recommendations that use the Trust will require subsequent review and direction from the Board of Supervisors.

The Affordable Housing Trust is intended to support the County's broader housing strategy and to assist in meeting state housing requirements, including the County's Regional Housing Needs Allocation obligations. Consistent with the County's public Housing Trust Fund Guidelines, Trust resources should be used to increase the supply and preservation of permanently affordable housing. Use of the Affordable Housing Trust should be evaluated in coordination with the County's Housing Element implementation, affordable housing pipeline, and other local, regional, state, and federal housing finance opportunities.

To promote consistency, transparency, and effective use of limited resources, the County may apply per-unit allocation guidelines when evaluating Affordable Housing Trust requests. Consistent with current County guidelines, Trust funding will generally be targeted at approximately \$50,000 per unit, with flexibility to provide up to \$100,000 per unit when justified by factors such as funds availability, project type and location, number of bedrooms, level and duration of affordability, or the project's contribution to affirmatively furthering fair housing, including in high resource areas. Board approval shall be required for specific allocations and for any exceptions deemed appropriate based on project-specific public benefit.

Consistent with the County's adopted housing priorities, the County may also consider maintaining an overall balance between preservation and production activities, recognizing that current public guidelines generally prioritize approximately one-quarter of Trust resources for preservation or rehabilitation and approximately three-quarters for new construction or conversion. This allocation may be adjusted over time by the Board of Supervisors based on housing market conditions, project readiness, and evolving County housing needs.

28. CONTRIBUTIONS TO COMMUNITY AND WEST MARIN INFRASTRUCTURE

To address high priority community infrastructure needs countywide, the County will allocate \$1 million each of the next three years to the Community Infrastructure reserve. These funds generally support funding up to 20 percent of the one-time capital costs to build or enhance community infrastructure projects with our community partners. In addition, to address the impacts of tourism in West Marin, the County will also allocate \$1 million each of the next three years to the West Marin Infrastructure reserve.

This policy is effective FY 2024-25 for a pilot period of three years as long as the General Fund budget is balanced. Use of these funds will require subsequent approval by the Board of Supervisors. Staff will return to the Board of Supervisors as part of development of the FY 2027-28 Proposed Budget to review and consider changes to this policy.

To the extent that resources are available, the County will consider providing for the routine maintenance of County facilities and infrastructure from operating resources. The County will attempt to fund capital projects with grants, land use fees (including impact fees) or other non-recurring resources. If these funding sources are insufficient, the County will consider developing new funding sources using general revenues, operating surplus or capital reserves to fund capital projects. The County will also consider leveraging these resources with bonds or Certificates of Participation.

LONG-TERM DEBT

The County Board of Supervisors has approved five debt issues in the past 20 years. In 2015, Moody's affirmed the County's Aaa Issuer Rating, and affirmed the County's pension obligation bonds and outstanding lease supported obligations at Aa2.

Fitch also affirmed AA+ ratings in 2015 to the County's pension obligation bond debt and outstanding lease supported obligations, and affirmed the County's implied unlimited tax general obligation rating at 'AAA'.

Standard & Poor's Ratings Service assigned its AA+ long-term rating to the County's Series 2010 Certificates of Participation (COP's) in 2015. At the same time, Standard & Poor's affirmed its AA+ underlying rating on the County's outstanding series 2003 pension obligation bonds.

CAPITAL IMPROVEMENT PLAN AND BUDGET

As part of the annual budget process, the Board of Supervisors adopts a Capital Improvement Plan (CIP) that outlines a five-year plan for public improvement projects. Although approval of budgeted amounts for capital projects authorizes total expenditures over the duration of the project, which often spans multiple years, expenditure appropriations will be reviewed annually by the County Executive and Department of Finance. In accordance with the California Budget Act, Board approval is required annually to re-authorize unspent expenditure appropriations. Adjustments to expenditure appropriations may be considered if revenues are not fully received, implementation is delayed, County priorities are revised, or if County funding sources are no longer sufficient. The annual appropriated budget for the Capital Improvement Plan reflects appropriations for projects to be implemented in the fiscal year along with any debt payments related to capital outlay. The Capital Improvement Plan is presented to the Board of Supervisors as part of the annual Proposed Budget hearings in June.

Fiscal Policies

BUDGET CONSIDERATIONS

LEGAL MANDATES

A significant portion of the County's budget covers programs or services mandated by state and federal law. Increases in the cost and/or level of services of existing programs drive the budget process and may require mid-year adjustments to department appropriations.

APPROPRIATIONS LIMIT (GANN LIMIT)

In 1979, California voters enacted Proposition 4, an initiative that became codified as Article XIII B of the state constitution. This article, later amended by Proposition 111 in 1990, imposes spending limits on the annual appropriations of taxes for the state, counties, cities, special districts and schools. The spending limit is calculated using base-year appropriation levels adjusted annually to reflect the California per capita change in personal income and the percentage change in the population.

The County accounts for expenditures and revenues according to generally accepted accounting principles as defined by the Governmental Accounting Standards Board (GASB). The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balanced set of accounts. The County budget is allocated across multiple operating funds to allow for proper accounting of all expenditures and revenues.

The Board of Supervisors also oversees the budgets for special districts including the Marin County Open Space District, 18 County Service Areas (CSAs), 10 Flood Control Zones (FCZs), two lighting and landscape districts, seven permanent road divisions, and four debt service districts. Full financial detail can be found in the Special District budget, which is produced separately by the Department of Finance.

SUMMARY & OVERVIEW

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

In establishing this expanded and revised policy as part of the FY 2025-26 Proposed Budget, the Office of the County Executive is identifying a foundational set of goals and principles that will take staff time and dialogue with the Board and community through future workshops, to formalize through updated fees across the County. By implementing this policy over the coming budget cycle, a comprehensive analysis of County costs and fees will start a new cycle where comprehensive studies of all fees are done every five years and revised annually to keep pace with the cost of providing services. Where applicable, all fees should be adjusted annually commensurate with annual changes in the Consumer Price Index for the San Francisco Bay Area. Fees may be adjusted during this interim period based on supplemental analysis whenever there have been significant changes in the method, level, or cost of service delivery.

A. USER FEE COST RECOVERY LEVELS

In setting user fees and cost recovery levels, the following factors will be considered:

1. **Community-Wide Versus Special Benefit.** The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.
2. **Service Recipient Versus Service Driver.** After considering community-wide versus special benefits of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the County's development review efforts: the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
3. **Effect of Pricing on the Demand for Services.** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the County provides services for which there is genuinely a market that is not overly stimulated by artificially low prices.
4. **Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups.** This negative feature is especially pronounced and works against public policy if the services are specifically targeted to low-income groups.
5. **Feasibility of Collection and Recovery.** Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered when developing user fees, especially if significant program costs are intended to be financed from that source.

B. FACTORS FAVORING LOW COST RECOVERY LEVELS

Very low-cost recovery levels are appropriate under the following circumstances.

There is no intended relationship between the amount paid and the benefit received. Almost all social service programs fall into this category, as it is expected that one group will subsidize another.

1. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
2. There is no intent to limit the use of (or entitlement to) the service. Again, most social service programs fit into this category as well as many public safety (Sheriff and Marin County Fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
3. The service is non-recurring, generally delivered on a peak demand or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.

Fiscal Policies

COST RECOVERY THROUGH FEES

4. Collecting fees would discourage compliance with regulatory requirements, and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the County. Many small-scale licenses and permits might fall into this category.
5. It has been deemed a priority by the Board of Supervisors to reduce or altogether eliminate fees for certain services in order to achieve specific policy goals, and is therefore choosing to subsidize the service through the use of the General Fund or other Special Revenue Funds.

C. FACTORS FAVORING HIGH COST RECOVERY LEVELS

The use of service charges as a major source of funding for service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.
2. Other private or public sector alternatives could or do exist to deliver the service.
3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
4. The use of the service is specifically discouraged. Sheriff responses to disturbances or false alarms might fall into this category.
5. The service is regulatory in nature, and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permits, plan checks, and subdivision review fees for large projects would fall into this category.

D. GENERAL CONCEPTS REGARDING THE USE OF SERVICE CHARGES

The following general concepts will be used in developing and implementing service charges:

1. Revenues should not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance, and insurance.
3. The method of assessing and collecting fees should be as simple as possible to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the market for similar services and to smaller, infrequent users of the service.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

E. LOW COST RECOVERY SERVICES

Based on the criteria discussed above, the following types of services should have very low-cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary funding source for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as Sheriff patrol services and Marin County Fire suppression.
2. Maintaining and developing public facilities that are provided on a uniform, community-wide basis, such as streets, parks, and general-purpose buildings.
3. Providing social service programs and economic development activities.

F. DEVELOPMENT REVIEW PROGRAMS

The following cost recovery policies apply to the development review programs:

1. Services provided under this category include:
 - Planning (planned development permits, tentative tract and parcel maps, re-zonings, general plan amendments, variances, use permits).
 - Building and safety (permits, structural plan checks, inspections).
 - Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - Marin County Fire plan check.
2. The cost recovery for these services should generally be very high. In most instances, the County's cost recovery goal should be 100%.
3. However, in charging high cost recovery levels, the County needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is value for cost.
4. Building Permit Plan Check Services – The County of Marin offers building permit plan check services through consultants at a set price, not to exceed 65% of the County's fee for the service. The County offers Building Permit Plan Check Services on a 100% cost-recovery basis, and the service is provided after the fee is paid in full. As a result, the Finance Director is authorized to make appropriations from the related revenue account to cover the cost of the services provided.

G. COMPARABILITY WITH OTHER COMMUNITIES

In setting user fees, the County will consider fees charged by other agencies in accordance with the following criteria:

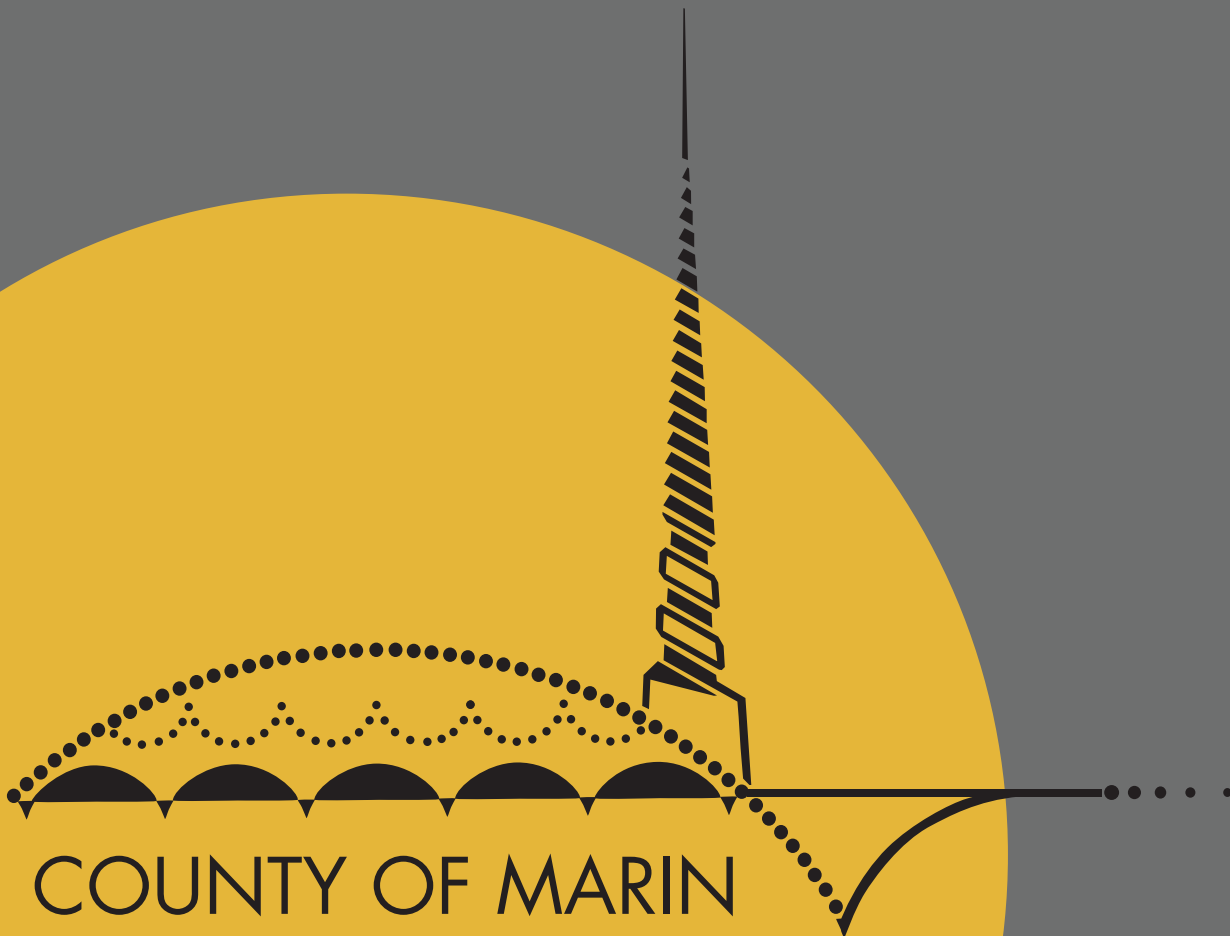
1. Surveying the comparability of the County's fees to other communities provides useful background information in setting fees for several reasons:
 - They reflect the market for these fees and can assist in assessing the reasonableness of the County of Marin's fees.
 - If prudently analyzed, they can serve as a benchmark for how cost-effectively the County of Marin provides its services.
2. However, fee surveys should never be the sole or primary criteria in setting County fees, as many factors affect how and why other communities have set their fees at their levels. For example:
 - What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - What costs have been considered in computing the fees?
 - When was the last time that their fees were comprehensively evaluated?
 - What level of service do they provide compared with our service or performance standards?
 - Is their rate structure significantly different than ours, and what is it intended to achieve?
3. These can be very difficult questions to address by fairly evaluating fees among different communities. As such, the comparability of our costs to other communities should be one factor among many that is considered in setting County fees.

Proposed Budget

Fiscal Year 2026-28

COUNTY OF MARIN

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COUNTY OF MARIN