

ATTACHMENT A
COUNTY OF MARIN
COMPARISON OF BUDGETED TAX PROCEEDS TO APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2026-27

		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Fund No.	Fund Name	Tax Proceeds	Non-Tax Proceeds	Sub-Total	Allocable Interest Earnings¹	Total²
1000	GENERAL FUND	335,150,254	128,168,979	463,319,233	2,321,204	465,640,437
1420	COUNTYWIDE GOV CAPITAL PROJ	-	10,805,177	10,805,177	-	10,805,177
1430	CAPITAL FUND - ROAD AND BRIDGE	-	15,886,030	15,886,030	-	15,886,030
1600	2003 PENSION OBLIGATION BONDS	-	15,344,127	15,344,127	-	15,344,127
1610	TOBACCO SECURITIZATION BOND	-	1,253,500	1,253,500	50,000	1,303,500
1680	2001 CERTIFICATES OF PARTICIPA	-	906,151	906,151	-	906,151
1700	1915 MARSHAL 1 - EAST SHORE WA	50,400	-	50,400	3,000	53,400
1710	1915 MARSHAL 2 - EAST SHORE WA	35,508	-	35,508	500	36,008
1720	2015 CERT OF PARTICIPATION	-	4,448,650	4,448,650	-	4,448,650
1730	JI CALAIM IMPLEMENTATION PLAN	-	1,734,213	1,734,213	-	1,734,213
1740	JUVENILE JUSTICE REALIGN 2022	303,075	-	303,075	-	303,075
2020	ELECT RECORDING DELIVERY SYS	-	60,000	60,000	-	60,000
2030	REC MODERNIZATION (GC 27361)	-	221,450	221,450	-	221,450
2040	MICROGRAPHICS CONV(GF 27361.4)	-	90,000	90,000	-	90,000
2050	VITAL RECRDS MODERNIZ (SB1535)	-	15,000	15,000	-	15,000
2070	AFFORDABLE HOUSING FUND	-	1,164,000	1,164,000	-	1,164,000
2080	BUILDING INSPECTION	-	4,973,000	4,973,000	205,000	5,178,000
2090	ENVIRONMENTAL HEALTH SERVICES	-	4,557,115	4,557,115	70,000	4,627,115
2110	EAST SHORE WASTEWATER MAINTENA	95,800	-	95,800	4,000	99,800
2120	CHLD SUPPORT SERVICES	-	4,462,513	4,462,513	3,000	4,465,513
2140	HIGH TECH THEFT APPREHENSION	-	3,085,299	3,085,299	-	3,085,299
2150	MCERA EMPLOYEE PAYROLL	-	3,824,790	3,824,790	-	3,824,790
2160	ROAD	2,201,303	10,602,742	12,804,045	-	12,804,045
2170	SURVEY MONUMENT PRESERVATION	-	9,000	9,000	-	9,000
2180	TIDELANDS USE FEES	-	-	-	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)	-	71,000	71,000	-	71,000
2320	SOCIAL SVCS REALIGNMENT	1,239,822	18,211,084	19,450,906	-	19,450,906
2330	HEALTH SVCS REALIGNMENT	12,472,688	1,201,145	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	664,531	16,857,396	17,521,927	-	17,521,927
2370	MENTAL HEALTH PROGRAMS	-	200,000	200,000	-	200,000
2380	MENTAL HLTH SERV ACT (PROP 63)	-	37,603,672	37,603,672	-	37,603,672
2410	REALIGNMENT - CALWORKS MOE	-	3,715,633	3,715,633	-	3,715,633
2430	VITAL STATISTICS (SB 1535)	-	8,500	8,500	-	8,500
2470	MARIN COUNTY LIBRARY	18,144,735	2,751,984	20,896,719	51,000	20,947,719
2560	MEAS A - PARKS AND OPEN SPACE	18,280,500	-	18,280,500	-	18,280,500
2570	REALIG JUV JUSTICE CRIME PREV	-	1,645,183	1,645,183	-	1,645,183
2580	INMATE WELFARE FUND	-	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 - DCEP	-	15,000	15,000	-	15,000
2640	AUTO FINGER ID (GC 76102)	-	443,044	443,044	-	443,044
2670	REALIGNMENT - PUBLIC SAFETY	10,238,585	787,751	11,026,336	-	11,026,336
2680	REALIGNMENT - SB 1020	521,966	17,063,985	17,585,951	-	17,585,951
2690	REALIGNMENT - JUV JUSTICE-YOBB	-	794,177	794,177	-	794,177
2700	COUNTYWIDE GRANTS	300,000	248,618	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
2770	HUD HOME PROGRAM INC	-	854,906	854,906	-	854,906
2790	SB678 COMMUNITY CORREC PERF	-	1,675,141	1,675,141	-	1,675,141
2800	HHS OPERATING FUND	-	293,405,781	293,405,781	60,000	293,465,781
2810	FISH AND WILDLIFE COMMISSION	-	46,930	46,930	-	46,930
2970	HUD COBG PROGRAM	-	1,807,815	1,807,815	-	1,807,815
2980	HEALTH AND HUMAN SERVICE GRNTS	-	205,836	205,836	-	205,836
3440	TOT MEAS W FIRE EMERGCY SVS	1,050,000	-	1,050,000	-	1,050,000
3450	TOT MEAS W COMMUNITY HOUSING	1,050,000	-	1,050,000	-	1,050,000
3480	MWPA MEASURE C	-	703,508	703,508	-	703,508
3510	TOT MEAS W MARIN CO FIRE	-	542,500	542,500	-	542,500
3520	OPIOID SETTLEMENTS	-	1,611,442	1,611,442	-	1,611,442
3550	MCFL MEASURE B	4,845,338	-	4,845,338	-	4,845,338
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
COUNTY'S PROCEEDS OF TAX BEFORE INTEREST ALLOCATION AND ADJUSTMENTS:		406,644,505	668,477,326	1,075,121,831	2,798,452	1,077,920,283
INTEREST ALLOCATION FACTOR		37.82%	62.18%			
ALLOCATION OF INTEREST EARNINGS		1,058,462	1,739,990	2,798,452		
COUNTY'S PROCEEDS OF TAX BEFORE ADJUSTMENTS:		407,702,967	670,217,316			
ADD STATE SUBVENTIONS, GOVT CODE SECTION 7903³		50,100,000				
LESS ADJUSTMENTS:						
FEDERAL MANDATES		75,336,737	Ref 1 (from page 2)			
COURT-ORDERED EXPENDITURES		1,043,902	Ref 2 (from page 3)			
DEBT SERVICE		318,563	Ref 3 (from page 4)			
QUALIFIED CAPITAL OUTLAY		2,000,000	Ref 4 (from page 4)			
SUBTOTAL		78,699,202				
ADJUSTED COUNTY PROCEEDS OF TAXES SUBJECT TO THE LIMIT		379,103,765				
SPECIAL DISTRICTS' PROCEEDS OF TAX SUBJECT TO THE LIMIT		10,144,420	Ref 5 (from page 5)			
TOTAL PROCEEDS SUBJECT TO COUNTY APPROPRIATIONS LIMIT		389,248,185				
ACTUAL APPROPRIATIONS LIMIT, COUNTY		484,892,054	Ref 6 (from page 6)			
ACTUAL APPROPRIATIONS LIMIT, BOARD-GOVERNED SPECIAL DISTRICTS		17,003,983	Ref 7 (from page 6)			
TOTAL APPROPRIATIONS LIMIT		\$501,896,037				
(UNDER) / OVER LIMIT		(112,647,852)				
¹AMOUNT BASED ON BOARD APPROVED BUDGET						
²REVENUE SOURCES CALCULATION BASED ON APPROVED FY 2026-27 BUDGET						
³AMOUNT BASED ON CALIFORNIA DEPARTMENT OF FINANCE FY 2026-27 STATE-SUBVENTION SCHEDULE						

ATTACHMENT A

COUNTY OF MARIN
GANN LIMIT STATUTORY EXCLUSIONS - FEDERAL MANDATES
FOR FISCAL YEAR 2026-27

Federal Mandates - General	Munis	Approved¹	
SOCIAL SECURITY & MEDICARE	515115	4,836,802	
UNEMPLOYMENT INSURANCE - M121	515120	505,000	
SINGLE AUDIT		35,000	
	Sub-total (General)	5,376,802	(1)
Federal Mandates - FLSA Overtime (Police - Fire - Coroner)	Munis	Approved¹	
COMMUNICATIONS	2730	925,657	
COORDINATION OF PROBATION	2810	54,187	
CORONER	2760	27,098	
COURT SERVICES	2830	227,801	
DOCUMENTARY SERVICES	2720	12,898	
EMS ADMINISTRATION	2310	293,150	
FIRE ADMINISTRATION	2220	6,400	
FIRE DISPATCH	2250	1,041,000	
FIRE OPERATIONS	2230	2,344,000	
FIRE PREVENTION ADMINISTRATION	2280	31,975	
INVESTIGATIONS	2800	132,545	
JAIL	2820	1,774,743	
PATROL SERVICES	2780	1,440,490	
PROFESSIONAL STANDARDS	2740	53,456	
SCO ADMINISTRATION	2700	2,017	
SCO FISCAL SERVICES	2710	7,879	
SCO TECHNOLOGY SERVICES	2750	16,234	
SPECIAL INVESTIGATIVE UNIT	2850	49,761	
WASTE MANAGEMENT	5620	36,065	
	Subtotal (FLSA Overtime)	8,477,356	(2)
Federal Mandates - Net County Cost (Federal Health & Welfare)	Munis	Approved¹	
HHS GEN ADMINISTRATION	1001	0	
BEHAVIORAL HEALTH AND REC SVCS	1002	28,922,050	
PUBLIC HEALTH SERVICES	1003	10,125,429	
SOCIAL SERVICES	1004	22,435,100	
	Subtotal (Net County Cost)	61,482,579	(3)
Grand Total of Federal Mandates [sum of (1), (2), and (3)]		75,336,737	Ref 1 (to page 1)
¹ FIGURES OBTAINED FROM APPROVED FY 2026-27 BUDGET			

ATTACHMENT A

COUNTY OF MARIN
GANN LIMIT STATUTORY EXCLUSIONS - COURT-ORDERED EXPENDITURES
FOR FISCAL YEAR 2026-27

		Approved for 2026-2027 ¹		
		Net County Cost	Expenditure	Revenue
Public Defender Alternates - 10019523 10019521		861,878	2,063,630	-1,201,752
Civil Grand Jury - 10023461		182,024	182,024	
Subtotal		1,043,902	2,245,654	-1,201,752
Grand Total of Court-Ordered Expenditures		1,043,902	Ref 2 (to page 1)	

¹FIGURES OBTAINED FROM APPROVED FY 2026-27 BUDGET

ATTACHMENT A

COUNTY OF MARIN
GANN LIMIT STATUTORY EXCLUSIONS - DEBT SERVICE AND QUALIFIED CAPITAL OUTLAY
FOR FISCAL YEAR 2026-27

Fund	Fund Name	Debt Service	Approved¹	
1700	1915 MARSHAL 1 - EAST SHORE WA	LIMITED OBLIGATION IMPROVEMENT BOND 2014	46,874	
1710	1915 MARSHAL 2 - EAST SHORE WA	LIMITED OBLIGATION IMPROVEMENT BOND 2014	28,240	
3350	PARADISE ESTATES PRD	PRD ROADWAY IMPROVEMENT LOAN	141,344	
3460	INVERNES #2A PRD	PRD ROADWAY IMPROVEMENT LOAN	56,667	
3490	RIGEWOOD PRD	PRD ROADWAY IMPROVEMENT LOAN	34,328	
3570	MADRONE PARK CIRCLE 2 PRD	PRD ROADWAY IMPROVEMENT LOAN	11,110	
Grand Total of Debt Service			318,563	Ref 3 (to page 1)
Fund	Fund Name	Qualified Capital Outlay	Approved¹	
3550	MCFL MEASURE B	LIBRARY FACILITY CAPITAL IMPROVEMENTS	2,000,000	
Grand Total of Qualified Capital Outlay			2,000,000	Ref 4 (to page 1)

¹FIGURES OBTAINED FROM APPROVED FY 2026-27 BUDGET

ATTACHMENT A

COUNTY OF MARIN
SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
COMPARISON OF BUDGETED TAX PROCEEDS TO APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2026-27

Fund No.	Fund Name	(a) Tax Proceeds	(b) Non-Tax Proceeds	(c) = (a) + (b) Sub-Total	(d) Allocable Interest Earnings ¹	(e) = (c) + (d) Total ²
2540	MARIN COUNTY OPEN SPACE ³					
2710	IHSS PUBLIC AUTHORITY ADM	-	3,992,395	3,992,395	25,000	4,017,395
3020	SAN QUENTIN SMD	25,254	21,000	46,254	500	46,754
3030	CSA 1 LOMA VERDE	57,340	-	57,340	5,831	63,171
3040	CSA 6 SANTA VENETIA	275,773	-	275,773	23,887	299,660
3050	CSA 9 NORTHBRIDGE	25,301	-	25,301	716	26,017
3060	CSA13MARINCOUPLUCAS	1,031,000	-	1,031,000	3,000	1,034,000
3070	CSA 14 HOMESTEAD VALLEY	474,033	10,000	484,033	20,241	504,274
3080	CSA 16 GREENBRAE	343,734	-	343,734	6,843	350,577
3090	CSA 17 KENTFIELD	1,074,494	433	1,074,927	90,303	1,165,230
3100	CSA 17 POLICE SVCS	287,734	-	287,734	-	287,734
3110	CSA 18GALNSVILGAREA	232,549	-	232,549	4,595	237,144
3120	CSA 19FIREPROTECSVC	3,755,200	-	3,755,200	30,000	3,785,200
3130	CSA 20 INDIANVALLEY	17,700	-	17,700	2,138	19,838
3140	CSA 27 ROSS VALLEY PARA	79,450	-	79,450	-	79,450
3150	CSA 28 WMARINPARMED	369,573	-	369,573	-	369,573
3160	CSA 29 PARADISE CAY	263,000	-	263,000	5,000	268,000
3170	CSA 31 CO FIRE	-	520,000	520,000	-	520,000
3180	CSA 33 STNSN BCH	14,637	15,000	29,637	1,091	30,728
3190	MARIN CO LIGHTING	1,271,962	-	1,271,962	21,933	1,293,895
3200	RUSH CREEK LIGHT AND LANDSCP	-	120,638	120,638	1,700	122,338
3310	BOLINAS HIGHLANDSPRD	15,775	-	15,775	528	16,303
3320	MONTE CRISTO PRD	8,334	-	8,334	632	8,966
3330	INVERNESS DIV 2 PRD	4,755	-	4,755	149	4,904
3340	MT VIEWAVELAGNTASPRD	4,039	-	4,039	187	4,226
3350	PARADISE ESTATES PRD	209,365	-	209,365	1,264	210,629
3400	LAW LIBRARY BP6322.1	-	232,018	232,018	550	232,568
3410	CSA 17 LICENSE PLATE READERS	6,101	-	6,101	193	6,294
3460	INVERNES #2A PRD	56,672	-	56,672	500	57,172
3490	RIDGEWOOD PRD	35,640	-	35,640	590	36,230
3570	MADRONE PARK CIRCLE2 PRD	39,229	0	39,229	0	39,229
SPECIAL DISTRICT'S PROCEEDS OF TAX		9,978,644	4,911,484	14,890,128	247,371	15,137,499
INTEREST ALLOCATION FACTOR		67.02%	32.98%			
ALLOCATION OF INTEREST EARNINGS		165,776	81,595	247,371		
SPECIAL DISTRICTS' PROCEEDS OF TAXES SUBJECT TO THE APPROPRIATIONS LIMIT		10,144,420	Ref 5 (to page 1)			
ACTUAL APPROPRIATIONS LIMIT, BOARD- GOVERNED SPECIAL DISTRICTS		\$ 17,003,983	Ref 7 (from page 6)			
(UNDER) / OVER LIMIT		(6,859,563)				
¹ AMOUNT BASED ON BOARD-APPROVED BUDGET						
² REVENUE SOURCES CALCULATION BASED ON APPROVED FY 2026-27 BUDGET						
³ DISTRICT WHOSE AD VALOREM TAX RATE BEING UNDER 12.5 CENTS PER \$100 OF ASSESSED VALUE FOR FISCAL YEAR 1977-78 IS EXEMPT FROM APPROPRIATIONS LIMIT CALCULATION PER PROVISION OF ARTICLE XIII B OF THE STATE CONSTITUTION						

ATTACHMENT A
COUNTY OF MARIN
GANN LIMIT CALCULATION
FOR FISCAL YEAR 2026-2027

		County \$ 462,976,980	Special Districts Under County Board \$ 16,235,475
Marin County Gann Limit for Fiscal Year 2025-2026			
Percentage change in Population (Method B) - see below	-0.21%		
Population Change % converted to a ratio:	0.9979 A		
Per Capita Cost of Living Ratio¹	1.0495 B		
Non-Residential New Construction Factor	1.0064 C		
Combined factor: (A x (larger of B or C))		1.047335125	1.047335125
Marin County Gann Limit for Fiscal Year 2026-2027		\$ 484,892,054	\$ 17,003,983
		Ref 6	Ref 7
		(to page 1)	(to pages 1 & 5)

Note:

In June 1990, California voters approved Proposition 111, which allows jurisdictions to choose among measure of inflation and population growth to compute the adjustment factor. For population change factors, counties are allowed to use one of the following three methods:

- Method A: Percentage change in county population;
- Method B: Percentage change in population for both the county itself and contiguous counties; or
- Method C: Percentage change in population; within the incorporated portion of the county.

For FY 2026-27, the County selected **Method B** because it produces the highest allowable population factor, as demonstrated below:

Method A: Percentage Change in County Population

Marin County - Total County Population	
January 1, 2025 ¹	249,700
January 1, 2026 ¹	247,861
Increase/ (Decrease)	(1,839)
Percentage Change	-0.74%

Method B: Percentage Change in County Population + Population of 4 Contiguous Counties

	Total	Marin County	Contra Costa	San Francisco	Solano	Sonoma
January 1, 2025 ¹	3,187,465	249,700	1,167,422	843,973	442,422	483,948
January 1, 2026 ¹	3,180,890	247,861	1,163,807	845,226	440,799	483,197
Increase/ (Decrease)	(6,575)	(1,839)	(3,615)	1,253	(1,623)	(751)
Percentage Change	-0.21%					
Converted to Ratio	0.9979					

Method C: Percentage Change in Incorporated County Population

Marin County - Incorporated Population Only	
January 1, 2025 ¹	189,008
January 1, 2026 ¹	187,596
Increase/ (Decrease)	(1,412)
Percentage Change	-0.75%

¹SOURCE: STATE OF CALIFORNIA DEPARTMENT OF FINANCE PRICE FACTOR AND POPULATION MAY 2026 LETTER