November 17, 2020

Marin County Board of Supervisors
3501 Civic Center Drive
San Rafael, CA 94903

SUBJECT: Proposition 4 Gann Initiative Limit for FY 2020 – 2021
County of Marin and Special Districts under the Board of
Supervisors

Dear Supervisors:

RECOMMENDATION: Request from Department of Finance to adopt a Resolution
determining the FY 2020-21 appropriations of tax proceeds pertaining to the County of
Marin in accordance with Article XIII-B of the State Constitution (Proposition 4
Gann Initiative).

SUMMARY: The Department of Finance has calculated the appropriations limit
pertaining to the County of Marin for the FY 2020-21. Based on County Counsel
opinion, Special Districts governed under the Board have been rolled into the
calculation and are part of this presentation. The aggregate tax proceeds limit for
both County and Special Districts governed by County Board is $371,146,421; and
proceeds subject to the limit are $226,822,902. For your reference, Attachment A
provides a description of tax proceeds, non-tax proceeds, and revenues subject to
allocation between tax proceeds and non-tax proceeds.

The Marin County Transit and Marin Open Space District are not included in the
attached schedule since they are exempt from Proposition 4 due to their tax rate
being under 12.5 cents per $100 of assessed value for the fiscal year 1977-78.

Tax proceeds allocated to the County by the Marin Wildfire Protection Authority
(MWPA) are not subject to the Gann Limit per MWPA Resolution No. 20-07.

Under the statutes applicable to the Gann Initiative, Article XIII-B, Section 8(e)(2),
the change in the California Per Capita Personal Income has been utilized.

FISCAL IMPACT: None
REVIEWED BY: [X] Department of Finance [ ] N/A
[X] County Counsel [ ] N/A
[ ] Human Resources [X] N/A

Sincerely,

ROY GIVEN, CPA
Director of Finance

RG: rb
Attach.