



## BOARD OF SUPERVISORS

**AGENDA DATE:** June 9, 2026

**TO:** Board of Supervisors

**FROM:** Robert Steinberg, Chair, and Kirk Marckwald, Vice Chair

**REVIEWED BY:** Miguel Liencres, Community Development Agency and Jennifer Menicucci, Marin County Fire Department

**SUBJECT:** The Measure W West Marin Transient Occupancy (TOT) Oversight Committee's review of the County of Marin's Measure W West Marin Transient Occupancy Tax Compliance Audit Report for the period of July 1, 2024, to June 30, 2025.

**RECOMMENDATION:** The Measure W West Marin Transient Occupancy Tax Oversight Committee recommends to the Board of Supervisors to accept the Measure W West Marin Transient Occupancy Tax Compliance Report (Attachment 1) for the period of July 1, 2024, to June 30, 2025.

**SUMMARY:** The Oversight Committee reviewed the Fiscal Year 2024–25 Measure W Compliance Audit on March 24, 2026, and finds that Measure W funds were, overall, collected, allocated, and expended in accordance with Ordinance No. 3692 and voter-approved purposes.

The Committee notes, however, that the Compliance Audit contained one observation (opportunity for improvement) related to the administration of community housing funds and two findings (confirmed control weakness) related to fire and emergency services administration. While these issues do not indicate misuse of funds, they highlight areas where improved financial controls, tracking, and reconciliation procedures are necessary to ensure ongoing compliance and transparency.

The observation relates to the transfer of \$2.1 million in Measure W funds to the County Housing Trust Fund and highlights the need for enhanced tracking and reporting to ensure these funds remain restricted to West Marin uses.

The two findings identified in the current audit for Marin County Fire, the administrative fee cap overages and delayed internal fund transfers, were also identified in the prior year. This recurrence suggests that previously implemented corrective actions have not yet fully resolved underlying control issues. The Committee encourages continued refinement of internal controls, including improved calculation methodologies and timely reconciliation processes for Marin County Fire Department as the administrator of the trust.

As Measure W funds continue to grow and support critical community needs, the Committee emphasizes the importance of clear financial reporting, timely fund distribution, and ongoing oversight to maintain public trust.

So that the Committee can effectively carry out its responsibilities, the Committee recommends continued coordination with the Department of Finance, Marin County Fire Department, and Community Development Agency to ensure that all audit findings and observations are fully addressed and that improvements are reflected in future audit reports.

The Oversight Committee appreciates the cooperation of County staff and the Department of Finance in conducting this audit and supporting transparency in the administration of Measure W funds.

**DISCUSSION / BACKGROUND:** On July 31, 2018, the Marin County Board of Supervisors adopted Ordinance No. 3692 to place Measure W on November 6, 2018, ballot. Following voter approval of Measure W at the November 6, 2018, election, the Measure W West Marin Transient Occupancy Tax Oversight Committee (Committee) was established.

Measure W established an additional 4% transient occupancy tax (TOT) within the West Marin Tax Area, effective January 1, 2019, bringing the total TOT rate in the area to 14%. Revenues generated by Measure W are restricted for use within West Marin and must be allocated equally (50%/50%) to fire and emergency services and community housing.

Measure W funds are administered by the Marin County Fire Department for fire and emergency services and by the Marin County Community Development Agency (CDA) for community housing programs. All funding allocations and expenditure plans are subject to approval by the Marin County Board of Supervisors.

**POLICY FRAMEWORK:** The Board of Supervisors receives the Measure W Oversight Committee report annually. The Board last received this report on [April 15, 2025](#).

**EQUITY IMPACT SUMMARY:** Measure W was established to address the impacts of tourism on West Marin communities, including increased need for housing and demand on local emergency services. Revenues from the additional transient occupancy tax are reinvested locally to help mitigate these impacts.

Funding for community housing programs supports housing stability and access for low- and moderate-income households, including local workers, seniors, and vulnerable populations. Funding for fire and emergency services enhances public safety and emergency response capacity in a rural area with geographic and service delivery challenges.

This annual audit and Oversight Committee review promotes transparency, accountability, and equitable use of public funds by ensuring that Measure W revenues are expended in accordance with voter-approved purposes and benefit the West Marin community.

**COMMUNICATIONS & COMMUNITY ENGAGEMENT:** Public notification has been carried out in accordance with the Brown Act. Standard notice protocols were followed through the Clerk of the Board and the County Executive Office, including posting of the agenda, publication of the staff report, and public access to supporting materials. These measures ensure that the community and stakeholders have the opportunity to review the changes to the ordinance and provide input at the scheduled Board hearing

**PERFORMANCE MEASURES:** Not applicable. This item reflects the annual audit and Oversight Committee review of Measure W revenues and expenditures for compliance with Ordinance No. 3692.

**CONTRACT RENEWALS / PERFORMANCE OUTCOMES:** Not applicable.

**CONTRACT RISKS:** Not applicable.

**CEQA ANALYSIS:** This action does not constitute a “project” under the California Environmental Quality Act (CEQA) pursuant to Public Resources Code §21065 and CEQA Guidelines §§ 15060(c) and 15378. Therefore, it is not subject to environmental review, documentation, or public notice requirements under CEQA.

**FISCAL, FACILITY & STAFFING ANALYSIS:** There is no direct fiscal impact associated with acceptance of this report. The audit confirms that Measure W revenues for Fiscal Year 2024–25 were collected, allocated, and expended in accordance with Ordinance No. 3692. Measure W funds continue to support fire and emergency services and community housing programs within the West Marin Tax Area. There are no facilities or staffing impacts associated with this item.

**ALTERNATIVES:** The Board of Supervisors could choose not to accept the audit report and request additional information or clarification from County staff or the Measure W Oversight Committee.

**ESTIMATED TIME (in minutes):** N/A

**ATTACHMENTS:** Attachment 1 – FY24-25 Measure W-Audit