

## **DRAFT MINUTES**

MEASURE W WEST MARIN TRANSIENT OCCUPANCY TAX RATE AREA  
OVERSIGHT COMMITTEE  
(MWWM TOT Oversight Committee)  
Regular Public Meeting  
Tuesday, March 24, 2026, 5:30 P.M.

**Location:** West Marin Multi-Services Center, One 6<sup>th</sup> Street, Point Reyes Station  
*The County of Marin encourages a respectful dialogue that supports freedom of speech and values diversity of opinion. Committee members, staff, and the public are expected to be polite and courteous.*

**1) Call to Order** by Vice Chair Lichtenwalner at 5:35 PM.

Roll Call of committee members present: Michael McCall, Michelle Clein, Pamela Lichtenwalner, Kirk Marckwald, and Robert Steinberg.

Absent: None

Staff: Michelle Camacho, Kulwarn Bassi, Leelee Thomas, Miguel Lienres and Jennifer Menicucci.

**2) Public Comment:** Vice Chair Lichtenwalner asked for public comment.  
No Public Comment.

Commissioner Steinberg- thanked Leelee Thomas to take the time to come out to our meeting.

**3) Oath of Office**

Staff member Miguel Lienres administered the Oath of Office to Commissioner Michelle Clein.

**4) Select a 2026-27 Chair and Vice Chair**

Commissioners discussed nominations for Chair and Vice Chair.

Nominations:

Robert Steinberg for Chair

Kirk Marckwald for Vice Chair

Public Comment: None

M/s Lichtenwalner/Clein moved to approve Robert Steinberg as Chair and Kirk Marckwald as Vice Chair.

Ayes: Clein, Lichtenwalner, Marckwald, Steinberg, McCall

Noes: 0

Abstentions: 0

**Motion passed.**

**5) Introduction of Committee Members**

Committee members and staff introduced themselves and shared background information related to their residency and involvement in West Marin.

**6) Approve Minutes from March 25, 2025: (Action Item)**

The Committee reviewed the March 25, 2025, meeting minutes.

Public Comment: None

**M/s Marckwald/Clein** moved to approve the minutes as presented.

Ayes: Clein, Lichtenwalner, Marckwald, Steinberg, McCall

Noes: 0

Abstains: 0

**Motion passed**

**7) Presentation of FY2024-25 Compliance Audit.**

Staff from the Department of Finance, Internal Audit Division, presented the Measure W Compliance Audit for the fiscal year ending June 30, 2025. The audit reviewed the collection, allocation, and expenditure of Measure W funds for compliance with County Code and Ordinance No. 3692.

The auditors provided an overview of Measure W, including the structure of transient occupancy tax (TOT) collection, the 50/50 allocation of funds between fire and emergency services and community housing, and the administrative fee cap of 5%.

The audit concluded that Measure W funds were used for their intended purposes. The auditors reported one observation related to community housing administration and two findings related to fire and emergency services administration.

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

Two findings were identified related to Marin County Fire Department administration:

1. Administrative costs exceeded the allowable 5% cap.
2. Marin County Fire did not transfer their portion of the Measure W funds, as a member agency by fiscal year-end.

Staff indicated that corrective actions are being implemented, including improved tracking, calculation methodologies, and reconciliation procedures.

Committee members asked clarifying questions regarding audit procedures, definitions of findings versus observations, administrative fee calculations, reconciliation processes, and tracking of Measure W funds. Additional discussion

included oversight roles, reporting processes, and monitoring of TOT revenues.

Public comment: None

**M/s Lichtenwalner/Steinberg** moved to approve the audit as presented.

Ayes: Clein, Lichtenwalner, Marckwald, Steinberg, McCall

Noes: 0

Abstains: 0

**Motion passed**

**8) Selection of Board report sub-committee: (Action Item):**

Commissioners discussed formation of a subcommittee to prepare the board report for the Board of Supervisors.

Nominations:

Robert Steinberg

Kirk Marckwald

Public Comment: None

**M/s Lichtenwalner/Clein** motioned to approve Robert Steinberg and Kirk Marckwald to the subcommittee.

Ayes: Clein, Lichtenwalner, Marckwald, Steinberg, McCall.

Noes: 0

Abstains: 0

**Motion passed**

**9) Announcements/Future Agenda items:**

- Clarification of the Committee's scope and oversight role
- Review of Measure W purpose and parameters
- Possible invitation to County Counsel for additional guidance
- Discussion of direct housing assistance funding and program outcomes (if appropriate for this committee; staff to verify)

**10) Adjourn Meeting:** Chair Steinberg moved to adjourn the meeting at 6:58 PM.

Public Comment: None.

**M/s Marckwald/Lichtenwalner** moved to adjourn the meeting.

Ayes: Clein, Lichtenwalner, Marckwald, Steinberg, McCall

Noes: 0

Abstains: 0

**Motion passed**