



Marin Emergency Radio Authority [MERA]

MARIN EMERGENCY RADIO AUTHORITY
c/o Town of Corte Madera
300 Tamalpais Drive– Corte Madera, CA 94925
PHONE: (415) 927-5050
WWW.MERAONLINE.ORG

Governing Board
Regular Meeting Notice

DATE: Wednesday, December 10, 2025 **TIME:** 3:30pm

PLACE: Marin County Fire Department, Suite #302 (Note change in Suite #)
1600 Los Gamos Drive
San Rafael, CA 94903

Teleconference participation is offered in the meeting via Zoom as a courtesy to the public. If no members of the Board are attending the meeting via teleconference, and a technical error or outage occurs on the teleconference feed, the Board will continue the meeting in public in the meeting place noted above.

Members of the public may observe and participate in the meeting remotely through the following link:

<https://zoom.us/j/95430548868>

(No pre-registration required - click on the link at the meeting start time)

You may also call: 1(408)638-0968 or 1(669)900-6833 (Webinar ID: 954 3054 8868)

Or iPhone one-tap: 14086380968,,95430548868# or 16699006833,,95430548868#

Members of the public may submit public comment by:

1. Emailing lbarrera@cortemadera.gov prior to or during the meeting -
2. Joining the meeting by Zoom and selecting the "Raise Hand" icon during the meeting; or
3. Joining the meeting by phone and dialing *9 to add yourself to the speaker queue.

If you are an individual with a disability and need a reasonable modification or accommodation pursuant to the Americans With Disabilities Act ("ADA"), please contact Lorena Barrera, Town of Corte Madera Clerk/Assistant to the Town Manager, at lbarrera@cortemadera.gov or (415) 927-5086. Notification at least 72 hours prior to the meeting will enable the Board to make reasonable accommodations to help ensure accessibility to this meeting.

MERA Governing Board Satellite Meeting Participation is allowed under the Brown Act. The following locations will be satellite options:

Stinson Beach Fire Station, 3410 Shoreline Highway, Stinson Beach, CA 94970

Inverness Public Utilities District, 50 Inverness Wy, Inverness, CA 94937

Bolinas Fire Station, 100 Mesa Road, Bolinas, CA 94924

Ross Valley Fire Dept (Sta 19) 777 San Anselmo Ave, San Anselmo, CA 94960

AGENDA

CALL TO ORDER AND INTRODUCTIONS

The Governing Board may change the order for consideration of items on the Agenda.

A. Consent Calendar

All matters on the Consent Calendar are to be approved with one motion unless a Member of the Governing Board or the public requests that a separate action be taken on a specific item.

1. Approve Minutes from September 24, 2025, Governing Board Regular Meeting
2. MERA November 2025 Operations Budget Report and Fund(s) Update
3. Receive FY 2025 Independent Audit Report, Memorandum of Internal Controls and Independent Accountants' Report on Measure A (pending)

B. Regular Agenda

1. Final Report on the Next Gen System (Plamondon-Receive Report)
2. MERA Gen One Recycle Outcome (Plamondon-Presentation)
3. MERA Citizens Oversight Committee By-laws Update (Plamondon-Action)
4. US Marshal Service Request for Edits to MOU Template (Plamondon-Action)

C. Operations Reports

1. System Usage
2. MERA User Count Update

D. Open Time for Items Not on agenda (limited to two minutes per speaker)

Anyone wishing to address the Governing Board on matters not on the posted agenda may do so. Each speaker is limited to two minutes. California Government Code Section 54954.2 provides that the Governing Board may not take action on, or even consider or debate, items not on the agenda except under narrow circumstances that meet statutory tests for emergencies or urgent items that arise after the agenda is published. Accordingly, any response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Governing Board members. The President may refer the matter to staff for further follow up, or elect to have the matter placed on an agenda for a future meeting.

E. Adjournment

NEXT: MERA Governing Board Regular Meeting
Wednesday – March 25, 2026 – 3:30pm

AGENDA AND STAFF REPORTS ARE AVAILABLE ONLINE AT: WWW.MERAONLINE.ORG

cc: TCM (for posting)

NERA Staff

General Counsel



MARIN EMERGENCY RADIO AUTHORITY
 c/o Town of Corte Madera
 300 Tamalpais Drive– Corte Madera, CA 94925
 PHONE: (415) 927-5050
WWW.MERAONLINE.ORG

Governing Board
Minutes of September 24, 2025
Regular Meeting

Regular Meeting Called to Order by President Mark Pomi at 3:30PM at Marin County Sheriffs Assembly Room, #200, 1600 Los Gamos Drive, San Rafael, CA 94903

Agency	Board Member		Alternate #1		Alternate #2	
City of Belvedere	Jason Wu	P	Robert Zadnik			
Town of Corte Madera	Adam Wolff		Chris Good			
Town of Fairfax	Rico Tabaranza	P			William Cade	
City of Larkspur	Shannon O'Hare		Julian Skinner			
City of Mill Valley	Todd Cusimano	P	Rick Navarro			
City of Novato	Kevin Jacobs	P	Tim O'Connor			
Town of Ross	Tom Gaffney	P				
Town of San Anselmo	Steve Burdo		Sean Condry		David Donery	
City of San Rafael	David Spiller	P	Glenn McElderry		Robert Sinnott	
County of Marin	Dan Eilerman	P				
City of Sausalito	Stacie Gregory		Brian Mather		Brandon Rodgers	P
Town of Tiburon	Michelle Jean		Jarrold Yee		Matt Harris	P
Bolinas Fire Protection Dist.	George Krakauer	V	Isaac Taylor		Steve Marcotte	
Inverness Public Utility Dist.	James Fox	V	Shelley Redding	V	David Briggs	
Kentfield Fire Protection Dist.	Mark Pomi	P	Ron Naso	P		
Marin Community College Dist.	Martin Langeveld		Eresa Puch			
Marin Transit	Kyle French		Mohamed Osman	P	Robert Betts	
Marin Water	Ben Horenstein		Don Wick	P		
Marinwood Community Services District	Eric Dreikosen			P		
Novato Fire Protection Dist.	L.J. Silverman	P	Michael Hadfield	P		
Ross Valley Fire Department	Dan Mahoney	V	Tim Grasser			
Southern Marin Fire Protection Dist.	Cathryn Hilliard	P	Chris Tubbs			

Stinson Beach Fire Protection Dist.	Jesse Peri	V	Robert Guidi		Carey Crosby	
Tiburon Fire Protection Dist.	Tommy Hellyer	P	Cheryl Woodford			
Central Marin Police Authority	Michael Norton		Hamid Khalili			

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Inverness Public Utilities District, 50 Inverness Wy, Inverness, CA 94937

Mill Valley City Hall, 26 Corte Madera Ave, Mill Valley, CA 94941

Bolinas Fire Station, 100 Mesa Road, Bolinas, CA 94924

Ross Valley Fire Dept (Sta 19) 777 San Anselmo Ave, San Anselmo, CA 94960

Staff Present: MERA Executive Officer
 MERA General Counsel
 MERA Operations Officer
 Recording Secretary

Heather Plamondon
 Trisha Ortiz
 Todd Williams
 Lorena Barrera

A. Consent Calendar

All matters on the Consent Calendar are to be approved with one motion unless a Member of the Governing Board or the public requests that a separate action be taken on a specific item.

1. Approve Minutes from May 14, 2025, Governing Board Regular Meeting
2. MERA August 2025 Operations Budget Report and Fund(s) Update
3. Consideration and Approval of COC Application from Ben Snyder, Supervisorial District Number 1.

M/S/C (Jacobs/Wick) to approve consent. (Osman arrived at 3:36PM, after the vote of the consent calendar)

B. Regular Agenda

1. Report #129 on the Next Gen System Report Provided. No action.
2. MERA NG Asset Schedule was reviewed with the Board, this document will be used for the Annual Audit, depreciation and replacement planning. No action.
3. MERA Selected Site Review, presentation of work that has been undertaken since the go live of Next Gen, mostly deferred maintenance such as siding and new paint, weed abatement and tree trimming. No action.

C. Operations Reports

1. System Usage Report/Graphic provided. No action.
2. MERA User Count Update and Motorola Licenses discussed, along with Mutual Aid discussion specifically about preparation for the large sporting events planned in the region in 2026. No action.
3. MOU Request from US Marshals Service for Mutual Aid. They are participants in a Task Force that includes Officers from local Police Departments as well as Officers from other Counties in the Bay Area and the ability to use the Regional Interop Talk Groups will benefit all Task Force

Members.

M/S/C (Hadfield/Wick) to approve item.

D. Adjournment 4:06 PM

**NEXT: MERA Governing Board Regular Meeting
Wednesday – December 10, 2025 – 3:30pm**

AGENDA AND STAFF REPORTS ARE AVAILABLE ONLINE AT: WWW.MERAONLINE.ORG

Marin Emergency Radio Authority
Budget vs. Actual - 30 Operating
July 01, 2025 through November 30, 2025

		<u>November 2025</u>	<u>Annual Budget</u>	<u>\$ Over Budget (Under Budget)</u>	<u>% of Budget Earned/Spent</u>	<u>% of Reporting Fiscal Year</u>
Ordinary Income/Expense						
Income						
5020	Contributions for Services - Agencies	\$ 3,068,325	\$ 3,068,325	\$ -	100%	42%
5200	Interest Earnings	27,243	1,000	26,243	2724%	42%
5600	Transfer In	1,190	-	-	0%	42%
5650	Transfer Out	(62,757)	-	-	0%	42%
Total Income		<u>3,034,001</u>	<u>3,069,325</u>	<u>26,243</u>	<u>99%</u>	<u>42%</u>
Expenses						
Contract Services						
6010	Professional Services	105,975	343,536	(237,561)	31%	42%
6020	Financial and Administrative Services	-	13,795	(13,795)	0%	42%
6030	Website	276	10,000	(9,724)	3%	42%
Total 6000 - Contract Services		<u>106,251</u>	<u>367,331</u>	<u>(261,080)</u>	<u>29%</u>	<u>42%</u>
County Systems Maintenance						
6110	Preventive and Corrective	133,850	531,162	(397,312)	25%	42%
6130	Parts, Materials, Factory Repairs	<u>4,990</u>	<u>100,000</u>	<u>(95,010)</u>	<u>5%</u>	<u>42%</u>
Total 6100 - County Systems Maintenance		<u>138,840</u>	<u>631,162</u>	<u>(492,322)</u>	<u>22%</u>	<u>42%</u>
County Technical Services						
6210	Training	-	-	-	0%	
6220	Technical Services	17,350	57,750	(40,400)	30%	42%
6230	Administrative Services	32,945	205,266	(172,321)	16%	42%
6240	Cyber Security	<u>113,765</u>	<u>113,756</u>			
Total 6200 County Technical Services		<u>164,060</u>	<u>376,772</u>	<u>(212,721)</u>	<u>44%</u>	<u>42%</u>
6300 County Communications		77,541	310,166	(232,625)	25%	42%

Site Rentals and Leases						
6400	Site Rentals and Leases - Other	345,480	817,195	(471,715)	42%	42%
6410	Rent and Operating Leases	209	-	-	0%	
Total 6400 Site Rentals and Leases		<u>345,689</u>	<u>817,195</u>	<u>(471,715)</u>	<u>42%</u>	<u>42%</u>
Site Utilities						
6430	Site Expenses	2,733	52,000	(49,267)	5%	42%
6460	Site Utilities - Other	18,537	-	18,537	-	42%
6480	Utilities - Electricity	52,766	274,109	(221,343)	19%	42%
Total Site Expenses		<u>74,036</u>	<u>326,109</u>	<u>(252,073)</u>	<u>23%</u>	<u>42%</u>
6500 Insurance		145,728	165,500	(19,772)	88%	42%
6600 Auditing Services		20,160	35,000	(14,840)	58%	42%
6620 Legal Services		295	20,000	(19,705)	1%	42%
6950 General Contingency		-	15,000	(15,000)	-	42%
6700 Miscellaneous Expenses		<u>156</u>	<u>5,000</u>	<u>(4,844)</u>	<u>3%</u>	<u>42%</u>
Total Expenses		<u>1,072,754</u>	<u>3,069,235</u>	<u>(1,996,481)</u>	<u>35%</u>	
Net Income		<u>\$ 1,961,247</u>	<u>90</u>	<u>-</u>	<u>-</u>	

Marin Emergency Radio Authority
Cash Balances
11/30/2025

1030 · Cash - Marin County 30 - 8012 Operating	\$	2,593,220
1032 · Cash - Marin County 32 - 8014 Project		88,076
1036 · Cash - Marin County 36 - 8015 Replacement		2,309,539
1037 · Cash - Marin County 37 - 8016 Emergency		500,000
1038 · Cash - Marin County 38 - 8127 Next Generation Project		593,972
1071 - US Bank 226055002 2024 Bond Parcel Tax Revenue		566,482
1072 - US Bank 226055001 2024 Bond Principal		452,196
1073 - US Bank 226055000 2024 Bond Interest		433,649
1081 · US Bank Interest 234778001		287,529
1082 · US Bank Principal 234778002		513,218
1083 · US Bank Surplus 234778003		6,640
1086 · US Bank Project Fund 234778006		1,507
1089 · US Bank Revenue 234778000		6,359
TOTAL	\$	8,352,387



FINANCIAL STATEMENTS AND AUDITOR'S REPORT
YEAR ENDED JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Marin Emergency Radio Authority
Corte Madera, California

Opinion

We have audited the accompanying financial statements of the business-type activities of the Marin Emergency Radio Authority (Authority), California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Authority as of June 30, 2025, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules, schedule of member operating and service payment and schedule of future debt service requirements, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Pleasant Hill, California
December 2, 2025

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MARIN EMERGENCY RADIO AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis provides an overview of the Marin Emergency Radio Authority's (MERA) financial activities for the fiscal year ended June 30, 2025. The information presented here should be considered in conjunction with the audited financial statements.

BACKGROUND

MERA is a California Joint Powers Authority (JPA) created on February 28, 1998. MERA's purpose is to plan, finance, implement, manage, own, and operate a multijurisdictional and countywide public safety, public service, and emergency radio system.

Financial reporting

MERA presents its financial statements as an enterprise fund under the economic resources measurement focus and the accrual basis of accounting, in accordance with Generally Accepted Accounting Principles (GAAP) for proprietary funds, as prescribed by the Governmental Accounting Standards Board (GASB).

Contents of this report

This report is divided into the following sections:

- Management discussion and analysis.
- The basic financial statements:
 - The *Statements of Net Position* include all of MERA's assets, liabilities, and net position and provides information about the nature and amount of resources and obligations at a specific point in time.
 - The *Statements of Revenues, Expenses, and Changes in Net Position* report all of MERA's revenues and expenses for the years shown.
 - The *Statements of Cash Flows* report the cash provided and used by operating activities, as well as other sources and uses, such as capital asset acquisitions and investment.
 - The notes to the Basic Financial Statements, which provide additional details and information related to the basic financial statements.

**MARIN EMERGENCY RADIO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)**

FINANCIAL HIGHLIGHTS

The following table is a summary of MERA's assets, liabilities, and net position and a discussion of significant changes during the years ended June 30:

			Increase
	<u>2025</u>	<u>2024</u>	<u>(decrease)</u>
Current assets	\$ 6,572,218	\$ 5,756,667	\$ 815,551
Noncurrent assets	<u>58,425,681</u>	<u>67,546,483</u>	<u>(9,120,802)</u>
Total assets	64,997,899	73,303,150	(8,305,251)
Current liabilities	2,984,070	6,628,553	(3,644,483)
Noncurrent liabilities	<u>30,171,347</u>	<u>32,735,989</u>	<u>(2,564,642)</u>
Total Liabilities	33,155,417	39,364,542	(6,209,125)
Net position:			
Net investment in capital assets	22,077,985	21,730,338	347,647
Restricted	9,764,497	12,208,270	(2,443,773)
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$31,842,482</u>	<u>\$ 33,938,608</u>	<u>\$ (2,096,126)</u>

MERA's net position decreased by approximately \$2 million during the year. Development of the NextGen Project was completed during the year. Current liabilities decreased by approximately \$4 million mostly due to payments of project related accounts payable. Noncurrent liabilities decreased by \$2.6 million primarily due to the payment of debt service and leases.

**MARIN EMERGENCY RADIO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)**

The following table is a summary of MERA's results of operations and a discussion of significant changes for years ended June 30:

			Increase
	<u>2025</u>	<u>2024</u>	<u>(decrease)</u>
Revenues:			
Operating revenues			
Member operating payments	\$ 3,456,781	\$ 3,384,491	\$ 72,290
Nonoperating revenues			
Parcel taxes	3,571,790	3,538,282	33,508
Investment income	<u>697,354</u>	<u>660,113</u>	<u>37,241</u>
Total revenues	<u>7,725,925</u>	<u>7,582,886</u>	<u>143,039</u>
Expenses:			
Operating expenses	8,722,012	3,180,617	5,541,395
Nonoperating expenses			
Interest expense	<u>1,100,039</u>	<u>526,099</u>	<u>573,940</u>
Total expenses	<u>9,822,051</u>	<u>3,706,716</u>	<u>6,115,335</u>
Increase (decrease) in net position	<u>\$ (2,096,126)</u>	<u>\$ 3,876,170</u>	<u>\$ (5,972,296)</u>

Member operating payments increased in accordance with the authorized budget. Operating expenses increased mostly due to depreciation expense as the Next Gen Project was placed into service during the year. Interest expense increased due to new debt being issued in the 2024 fiscal year.

**MARIN EMERGENCY RADIO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)**

Budgetary comparison schedules are included in the supplementary information section. Below is a summary of variances when comparing actual activity with budgeted activity:

	Revenues	Expenditures
	Actual Over	Actual Over
	<u>(Under) Budget</u>	<u>(Under) Budget</u>
Operating Fund (70030)	\$ 574,239	\$ (792,206)

Budgetary comparison schedules are included in the supplemental information starting on page 28. The excess of revenues over amounts budgeted related primarily to investment income. The excess of expenditures over amounts budgeted related primarily to site rental and leases.

CAPITAL ASSET AND DEBT ADMINISTRATION

MERA owns various communication systems and equipment. The Next Gen Project was completed and placed into service during 2024-25. More information about capital assets is shown in Note 4 to the financial statements.

MERA paid the scheduled payment of principal of \$1,800,000 and interest of approximately \$1,100,000 towards the 2024 and 2016 Revenue Bonds.

The statement of revenues, expenses and changes in net position reports the interest payments as adjusted for accruals and amortization of premiums and discounts.

**MARIN EMERGENCY RADIO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)**

THE FUTURE OF THE AUTHORITY

A contract with Motorola Solutions, Inc. was approved by the County of Marin and the MERA Governing Board on February 22, 2017, to acquire and install the Next Gen System.

The total contract cost, as amended, is \$46.4 million for the base system, enhanced Fire Station Alerting, subscriber equipment, Construction Management and extended warranty for system upgrades to prolong its useful life. Completion of the project had been delayed due to design issues, construction delays, and supply chain impacts. Construction and equipment installation was completed, and user transition began in October 2024. MERA signed off on beneficial use in January 2025, after a 30 day burn in period. The remainder of the Fiscal Year was spent managing punch list items. The Governing Board remains committed to ensuring the fiscal sustainability of the project and is reviewing the reserves policy to ensure adequacy of funds.

The Gen One system, was decommissioned site by site using an e-waste recycler to ensure safe disposal of all components.

Authority Members have committed funding for ongoing Next Gen System Operating costs.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the Authority's finances and to demonstrate MERA's accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to 300 Tamalpais, Corte Madera, CA 94925.

Respectfully submitted,

Heather Plamondon

Executive Officer

MARIN EMERGENCY RADIO AUTHORITY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,377,116
Restricted cash and cash equivalents	2,944,252
Interest receivable	15,566
Accounts receivable	66,092
Other assets	<u>169,192</u>

Total current assets	<u>6,572,218</u>
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Noncurrent assets:

Restricted cash and cash equivalents	3,629,648
Capital assets, net of accumulated depreciation	<u>54,796,033</u>

Total non-current assets	<u>58,425,681</u>
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Total assets	<u>64,997,899</u>
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LIABILITIES

Current Liabilities:

Accounts payable	437,369
Lease liability payable within one year	371,701
Bond principal payable within one year	<u>2,175,000</u>

Total current liabilities	<u>2,984,070</u>
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Noncurrent liabilities:

Lease liability payable after one year	2,994,259
Bonds payable after one year	<u>27,177,088</u>

Total noncurrent liabilities	<u>30,171,347</u>
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Total liabilities	<u>33,155,417</u>
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NET POSITION

Net investment in capital assets	22,077,985
Restricted	<u>9,764,497</u>

TOTAL NET POSITION	<u><u>\$ 31,842,482</u></u>
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See accompanying notes to financial statements

MARIN EMERGENCY RADIO AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUES

Member operating payment	\$ 3,456,781
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OPERATING EXPENSES

Contract services	550,315
County system maintenance	820,768
County technical services	234,183
County communication engineer	242,706
Site rentals and leases	306,019
Site utilities	235,568
Site maintenance	29,379
Insurance	159,713
Audit services	31,800
Legal Services	14,832
Miscellaneous expenses	11,146
Equipment replacement	37,211
Amortization	550,303
Depreciation	<u>5,498,069</u>
Total operating expenses	<u>8,722,012</u>
Operating Income	<u>(5,265,231)</u>

NONOPERATING REVENUES (EXPENSES)

Parcel taxes	3,571,790
Investment income	697,354
Interest expense	<u>(1,100,039)</u>
Total nonoperating revenues	<u>3,169,105</u>

INCREASE (DECREASE) IN NET POSITION	<u>(2,096,126)</u>
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NET POSITION, BEGINNING OF YEAR	<u>33,938,608</u>
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NET POSITION, END OF YEAR	<u><u>\$ 31,842,482</u></u>
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See accompanying notes to financial statements

MARIN EMERGENCY RADIO AUTHORITY
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Member contributions	\$ 3,456,781
Operating expenses	<u>(7,188,373)</u>
Cash Flows from Operating Activities	<u>(3,731,592)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Parcel taxes	<u>3,571,790</u>
Cash Flows from Noncapital Financing Activities	<u>3,571,790</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(5,498,069)
Lease payable payments	(492,846)
Bond principal payments	(1,817,941)
Interest payments on long-term debt	<u>(1,100,039)</u>
Cash Flows (used for) Capital and Related Financing Activities	<u>(8,908,895)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale or maturity of investments	1,963,140
Interest earnings	<u>697,826</u>
Cash Flows from Investing Activities	<u>2,660,966</u>
NET CASH FLOWS	(6,407,731)
Cash, beginning of year	<u>16,358,747</u>
Cash, end of year	<u><u>\$ 9,951,016</u></u>
Reconciliation of cash and cash equivalents to statement of net position:	
Cash and cash equivalents - current	\$ 3,377,116
Restricted cash and cash equivalents - current	<u>6,573,900</u>
Total cash and cash equivalents	<u><u>\$ 9,951,016</u></u>

MARIN EMERGENCY RADIO AUTHORITY
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

RECONCILIATION OF NET INCOME FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	<u>2025</u>
Net income from operations	\$ (5,265,231)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	5,498,069
Change in assets and liabilities:	
(Increase) decrease in assets:	
Prepaid expenses and other assets	(66,092)
Increase (decrease) in liabilities:	
Accounts payable	<u>(3,898,338)</u>
Net cash provided by operating activities	<u><u>\$ (3,731,592)</u></u>

See accompanying notes to financial statements

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MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Marin Emergency Radio Authority (MERA) is a joint powers authority created on February 28, 1998 by and among the County of Marin and certain public agencies within the County (collectively, the “Members”). MERA was formed to plan, finance, implement, manage, own and operate a multi-jurisdictional and countywide public safety and emergency radio system. This radio system will be used by member agencies in the law enforcement, fire management, emergency medical, road maintenance, transit, public works, local government and other county-based entities in Marin County. MERA is governed by a Governing Board comprised of one appointed official from each participating member

BASIS OF ACCOUNTING

MERA’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements.

MERA’s operations are accounted for as a governmental enterprise fund and are reported using the economic resources measurement focus and the accrual basis of accounting – similar to business enterprises. Accordingly, revenues are recognized when they are earned, and expenses are recognized at the time liabilities are incurred. Enterprise fund- type operating statements present increases (revenues) and decreases (expenses) in total net position. Reported net position is segregated into three categories – net investment in capital assets, restricted and unrestricted.

When both restricted and unrestricted resources are available for use, it is MERA’s policy to use restricted resources first, then unrestricted resources as they are needed.

The Authority distinguishes between operating and nonoperating activities. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an entity’s principal ongoing operation. The principal operating revenues of the Authority are budgeted member payments. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition, including member contributions made to service debt (service payments), are reported as non-operating revenues and expenses.

FINANCIAL STATEMENT AMOUNTS

Cash and cash equivalents:

MERA has defined cash and cash equivalents to include all cash on hand, demand deposits, and short-term investments for presentation in the statement of cash flows.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments:

Investments with fiscal agent represents an investment in the California Local Agency Investment Fund (LAIF) held by US Bank in connection with the Marin Emergency Radio Authority 2016 Special Parcel Tax Revenue Bonds and is valued at cost because its redemption terms do not consider market rates.

Capital Assets:

MERA capitalized all costs directly associated with the acquisition, development, and construction of the public safety and emergency radio system (the “Project”). Costs include the backbone system, user equipment, fire station alerting equipment, improvements to communications centers, and other project development costs. Depreciation is computed on the straight-line basis over estimated useful lives of the assets, depending on the nature of the assets. The original estimated lives of equipment, radio, and others are 3-20 years.

Member payments:

Each member agrees to pay the cost of financing the acquisition of certain public safety radio equipment (“Service Payments”) and the cost of annual operations (“Operating Payments”) in an amount determined by the MERA Board for each operating period. All Service Payments have been assigned by MERA to the trustee in trust; pursuant to its bond indenture (see Note 5).

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Leases:

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

GASB Pronouncements:

The following Governmental Accounting Standards Board (GASB) pronouncements were effective in fiscal year 2024-25:

Governmental Accounting Standards Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025.

Governmental Accounting Standards Board Statement No. 102

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A *concentration* is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025.

NOTE 2 – CASH AND INVESTMENTS

Cash and cash equivalents consist of the following as of June 30, 2025:

Cash and cash equivalents in County of Marin treasury	\$5,167,122
Cash and equivalents with fiscal agency	<u>4,783,894</u>
Total	<u><u>\$9,951,016</u></u>

MERA maintains most of its cash in the County of Marin pooled investment fund to increase interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as "Cash." There are no limitations or restrictions on withdrawals from the pool.

The County Pool includes both voluntary and involuntary participation from external entities. State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs, and fair value.

Under MERA's investment policy, and in accordance with Section 53601 of the California Government Code, MERA may invest in the following:

- Securities of the U.S. government or its agencies
- Bankers acceptances
- Commercial paper
- Medium-term corporate notes
- California Local Agency Investment Fund ("LAIF")
- Passbook savings account demand deposits
- Guaranteed investment contracts
- Mutual funds
- Repurchase agreements (not to exceed 30 days)
- Collateralized mortgage obligations

FAIR VALUE MEASUREMENT

MERA categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2025, MERA had cash and money market instruments in commercial banks, an investment in a non-market-value- participating guaranteed investment contract that is valued at cost and an investment in the Marin County Pooled Investment fund that is considered a cash equivalent.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. MERA's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 which is substantially equal to fair value. MERA's proportionate share of investments in the County Pool as of June 30, 2025, of \$5,167,122 is not required to be categorized under the fair value hierarchy.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

INTEREST RATE RISK

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Duration is a measure of the price sensitivity of a fixed income portfolio to changes in interest rates. It is calculated as the weighted average time to receive a bond's coupon and principal payments. The longer the duration of a portfolio, the greater its price sensitivity to changes in interest rates. MERA has not adopted a policy to manage interest rate risk.

In accordance with its investment policy, the County manages its investment pool's exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2025, the County's investment pool had a weighted average maturity of 323 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

CREDIT RISK

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium-term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to the United States Treasury and Agency obligations with a credit quality rating of "AAA."

MERA has cash and investments held by US Bank as trustee relating to its outstanding bonds. Investments include money market funds.

CONCENTRATION OF CREDIT RISK

MERA did not have investments in any one individual issuers, other than Pooled Investments that made up more than 5% of the total investments.

CUSTODIAL CREDIT RISK

Custodial credit risk for deposits of cash and equivalents is the risk that in the event of a financial institution's failure, MERA would not be able to recover its deposits. Deposits are exposed to custodial credit risk if they are not insured or not collateralized. MERA's deposits are not exposed to custodial credit risk as its deposits are eligible for and covered by "pass-through insurance" in accordance with applicable law and FDIC rules and regulations.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, MERA would not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in MERA's name, and held by the counterparty. MERA's investment securities are not exposed to custodial credit risk because all securities are held by MERA's custodial bank in MERA's name.

MARIN EMERGENCY RADIO AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 3 – RESTRICTED ASSETS

MEMBER CONTRIBUTIONS DESIGNATED FOR DEBT SERVICE

Member contributions designated for debt service are considered restricted for debt service.

MEASURE A PARCEL TAX PROCEEDS

Marin County voters approved Measure A in November 2014 to assess a real property parcel tax to be used for *obtaining, furnishing, operating and maintaining a public safety and emergency radio communication system*. As required by Measure A, the parcel taxes are restricted for use for the Next Generation System Project (NextGen Project).

SUMMARY OF RESTRICTED CASH, CASH EQUIVALENTS, AND INVESTMENTS

Balances of restricted cash, cash equivalents and investments held for the following purposes as of June 30, 2025:

Bonded debt	\$ 4,313,504
NextGen Project - from Measure A parcel taxes	1,702,867
NextGen Project - from bond proceeds	<u>557,529</u>
Total restricted	<u><u>\$ 6,573,900</u></u>

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Nondepreciable assets:					
Land	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
Construction in Progress	52,904,563	4,086,744	-	(56,991,307)	-
Total nondepreciable assets	53,064,563	4,086,744		(56,991,307)	160,000
Cost of depreciable capital assets in service					
Motorola communications system	25,255,701	-	(25,255,701)	56,991,307	56,991,307
Other capitalized services	3,254,314	-	(3,254,314)	-	-
Equipment	990,985	-	(552,299)	-	438,686
Buildings and improvements	127,208	-	(66,386)	-	60,822
Radio frequencies	562,500	-	-	-	562,500
Capitalized interest costs	3,140,797	-	(3,140,797)	-	-
Lease - Intangible right-to-use	5,090,752	-	-	-	5,090,752
Subtotal	38,422,257	-	(32,269,497)	56,991,307	63,144,067
Less: Accumulated depreciation					
Motorola communications system	25,255,701	5,462,285	(25,255,701)	-	5,462,285
Other capitalized services	3,254,314	-	(3,254,314)	-	-
Equipment	904,972	7,659	(550,787)	-	361,844
Buildings and improvements	127,208	-	(66,386)	-	60,822
Radio frequencies	393,750	28,125	-	-	421,875
Capitalized interest costs	3,140,797	-	(3,140,797)	-	-
Lease - Intangible right-to-use	1,650,905	550,303	-	-	2,201,208
Subtotal	34,727,647	6,048,372	(32,267,985)	-	8,508,034
Depreciable capital assets in service, net	3,694,610	(6,048,372)	(1,512)	56,991,307	54,636,033
Capital assets, net of depreciation	\$ 56,759,173	\$ (1,961,628)	\$ (1,512)	\$ -	\$ 54,796,033

Construction in progress includes costs incurred for the Next Generation System Project (Project). Depreciation will begin when the Project is placed in service.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 5 – LEASE PAYABLE

MERA has entered into seven multi-year lease agreements as lessee for the use of land and communication equipment. An initial lease liability was recorded in the amount of \$5,090,752 during the year ended June 2023. As of June 30, 2025, the value of the lease liability was \$3,365,960. MERA is required to make monthly principal and interest payment of \$643,899. The value of the right-to-use asset as of the end of the current fiscal year are \$5,090,752 and had accumulated amortization of \$2,201,208.

A summary of lease transaction for the fiscal year ended June 30, 2025, are as follows:

Leases Liability	Balance June 30, 2024	Retirements	Balance June 30, 2025	Current Portion
Land	\$ 2,176,297	\$ (101,306)	\$ 2,074,991	\$ 110,368
Equipment	1,682,509	(391,540)	1,290,969	261,333
Total	<u>\$ 3,858,806</u>	<u>\$ (492,846)</u>	<u>\$ 3,365,960</u>	<u>\$ 371,701</u>

The future principal and interest lease payments as of June 30, 2025, were as follows:

For the Year Ended June 30	Principal	Interest	Total
2026	\$ 371,701	\$ 151,053	\$ 522,754
2027	391,534	132,945	524,479
2028	428,425	118,503	546,928
2029	420,795	102,454	523,249
2030	334,578	84,896	419,474
2031-2035	758,136	274,892	1,033,028
2036-2039	660,791	103,454	764,245
	<u>\$ 3,365,960</u>	<u>\$ 968,197</u>	<u>\$ 4,334,157</u>

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 6 – BONDS PAYABLE

MERA's debt issues and transactions for the year ended June 30, 2025, are summarized below and discussed in detail subsequently:

	Balance June 30, 2024	Retirements	Balance June 30, 2025	Amount due within one year
2016 Special Parcel Tax Revenue Bonds	\$ 24,535,000	\$ 1,800,000	\$ 22,735,000	\$ 1,835,000
Unamortized premium-2016 bonds	65,563	10,550	55,013	-
2024 Special Parcel Tax Revenue Bonds	5,800,000	-	5,800,000	340,000
Unamortized premium-2024 bonds	769,466	7,391	762,075	-
Total long-term debt	<u>\$ 31,170,029</u>	<u>\$ 1,817,941</u>	<u>\$ 29,352,088</u>	<u>\$ 2,175,000</u>

2016 SPECIAL PARCEL TAX REVENUE BONDS

In May 2016 MERA issued 2016 Special Parcel Tax Revenue Bonds for \$33,000,000, to plan, finance and build the Next Generation Radio System. These bonds were issued at a premium of \$581,596 above their nominal value of \$33,000,000. Issuance and related costs totaled \$642,249. These bonds mature annually from 2019 to 2035 and bear interest from 1.19% to 3.04%.

Principal payments are payable annually on August 1st, beginning in 2019. Interest is paid semi-annually in February and August. The Bonds are special obligations of MERA and are secured by a lien on the revenues derived by MERA.

In accordance with the bond indenture agreement, the MERA has purchased a surety bond for \$2,404,600 to satisfy a reserve requirement until all bonds are retired.

Minimum future obligations for debt service for the 2016 bonds are as follows:

For The Year Ending June 30	Principal	Interest
2026	\$ 1,835,000	\$ 568,250
2027	1,870,000	531,200
2028	1,910,000	493,400
2029	1,945,000	454,850
2030	1,985,000	415,550
2031-2035	10,825,000	1,186,125
2036	2,365,000	35,865
	<u>\$ 22,735,000</u>	<u>\$ 3,685,240</u>

The premium of the 2016 bonds will be amortized over the terms of the bonds.

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

NOTE 6 – BONDS PAYABLE (continued)

2024 SPECIAL PARCEL TAX REVENUE BONDS

In April 2024 MERA issued 2024 Special Parcel Tax Revenue Bonds for \$5,800,000, to provide funds for capital improvement to the Next Generation Radio System. These bonds were issued at a premium of \$769,466 above their nominal value of \$5,800,000. Issuance and related costs totaled \$169,192. These bonds mature annually from 2025 to 2035 and bear interest at 5%.

Principal payments are payable annually on August 1st, beginning in 2025. Interest is paid semi-annually in February and August. The Bonds are special obligations of MERA and are secured by a lien on the revenues derived by MERA.

Minimum future obligations for debt service for the 2024 bonds are as follows:

For The Year Ending June 30	Principal	Interest
2026	\$ 340,000	\$ 281,500
2027	440,000	262,000
2028	450,000	239,750
2029	485,000	216,375
2030	500,000	191,750
2031-2035	2,910,000	548,250
2036	675,000	16,875
	<u>\$ 5,800,000</u>	<u>\$ 1,756,500</u>

The premium of the 2024 bonds will be amortized over the terms of the bonds.

NOTE 7 – NET POSITION RESTRICTIONS

Net position is the excess of assets and deferred outflows of resources over liabilities and deferred inflows of resources. Some of MERA's net assets are subject to restrictions imposed by contract or statute.

As discussed in Note 3, Measure A provides parcel tax revenue to be used for the Next Generation System Project and are restricted for that purpose.

NOTE 8 – RISK MANAGEMENT

MERA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, MERA purchased liability and property insurance as part of a group of municipalities. Coverage for general liability, errors and omissions and non-owned automobile was \$5,000,000. Property coverage was purchased with a limit of \$1,000,000,000.

MARIN EMERGENCY RADIO AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 9 – COMMITMENTS AND CONTINGENCIES

MERA has the following commitments as of June 30, 2025:

Contractor	Purpose	Amount
Motorola Solutions	Next Gen Equipment and CM	\$ 1,381,797
Motorola Solutions	System Upgrade Agreement (SUA)	9,703,765

NOTE 10 – RELATED PARTY TRANSACTIONS

The County of Marin, which is a member of MERA, invoiced \$873,594 for maintenance and technical services and reimbursement of payments to unrelated parties during 2024-25 and was owed \$283,557 as of June 30, 2025.

The Town of Corte Madera, which is also a member of MERA, was paid \$12,935 for accounting and administrative services.

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SUPPLEMENTAL INFORMATION

MARIN EMERGENCY RADIO AUTHORITY

BUDGETARY COMPARISON SCHEDULE

OPERATING FUND (70030)

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Member contributions	\$ 3,031,781	\$ 3,030,781	\$ 3,280,633	\$ 249,852
Interest	1,000	1,000	325,387	324,387
Total revenues	3,032,781	3,031,781	3,606,020	574,239
EXPENDITURES				
Current:				
Contract services	350,390	350,390	319,695	30,695
County system maintenance	668,858	668,858	682,356	(13,498)
County technical services	282,165	282,165	234,183	47,982
County communications services	260,165	260,165	242,706	17,459
Site rental and leases	929,418	929,418	289,411	640,007
Site utilities	252,785	252,785	235,568	17,217
Site maintenance	52,000	52,000	29,379	22,621
Insurance	161,000	161,000	159,713	1,287
Auditing services	35,000	35,000	31,800	3,200
Legal services	20,000	20,000	14,832	5,168
Miscellaneous expenses	5,000	5,000	(68)	5,068
General contingencies	15,000	15,000	-	15,000
Total expenditures	3,031,781	3,031,781	2,239,575	792,206
Excess (deficiency) of revenues over expenditures	\$ 1,000	\$ -	1,366,445	(217,967)
OTHER FINANCING SOURCES (USES)				
Transfers in			-	-
Transfers out			(612,759)	(612,759)
Total Other Financing Sources (Uses)			(612,759)	(612,759)
Net Change in Fund Balances			753,686	\$ (830,726)
Fund Balances, Beginning of Year			\$ -	
Fund Balances, End of Year			\$ 753,686	

See notes to required supplementary information

MARIN EMERGENCY RADIO AUTHORITY

NOTES TO SUPPLEMENTAL INFORMATION YEAR ENDED JUNE 30, 2025

BUDGETS

The budgets included in these financial statements represents the original budget and amendments/additional allocations approved by the Governing Board. The budgetary basis is the modified accrual basis of accounting. Various reclassifications have been made to the actual amounts to conform to classifications included in the approved budgets. MERA only budgets for the Operating Fund and the Next Generation System Project Fund.

DESIGNATIONS AND RESERVES

The New Project Financing – 2007 Bank Note Fund is used to fund additional project costs and pay interest and principal related to the loan with Citizens Business Bank.

The Replacement Fund is designated for repairing, improving or replacing the MERA communications system or any component thereof.

The Emergency Fund is designated to immediately address any emergency conditions causing or likely to cause system service interruptions before insurance is available, for underinsured or uninsured losses and to self-insure liability and property insurance deductibles.

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MARIN EMERGENCY RADIO AUTHORITY

**SCHEDULE OF MEMBER OPERATING PAYMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Member Operating Payments</u>
City of Belvedere	\$ 33,247
Bolinas Fire Protection District	20,342
Central Marin Police Authority	221,267
Town of Corte Madera	49,241
Town of Fairfax	69,207
Inverness Public Utility District	17,222
Kentfield Fire Protection District	28,059
City of Larkspur	58,797
Marin Community College District	12,493
County of Marin	1,205,578
Marin County Transit District	34,463
Marinwood Community Services District	30,653
City of Mill Valley	157,150
Marin Municipal Water District	14,431
Novato Fire Protection District	184,999
City of Novato	390,410
Town of Ross	19,685
Ross Valley Fire Department	74,199
Town of San Anselmo	17,930
City of San Rafael	513,918
City of Sausalito	69,995
Skywalker Ranch	12,559
Southern Marin Fire Protection District	83,427
Stinson Beach Fire Protection District	18,339
Tiburon Fire Protection District	41,195
Town of Tiburon	<u>77,975</u>
	<u><u>\$ 3,456,781</u></u>

MARIN EMERGENCY RADIO AUTHORITY

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

2016 Special Parcel Tax Revenue Bonds

12 Months Ended	Principal	Interest	Bond
August 1, 2025	\$ 1,835,000	\$ 586,600	\$ 2,421,600
August 1, 2026	1,870,000	549,900	2,419,900
August 1, 2027	1,910,000	512,500	2,422,500
August 1, 2028	1,945,000	474,300	2,419,300
August 1, 2029	1,985,000	435,400	2,420,400
August 1, 2030	2,035,000	395,700	2,430,700
August 1, 2031	2,100,000	334,650	2,434,650
August 1, 2032	2,165,000	271,650	2,436,650
August 1, 2033	2,230,000	206,700	2,436,700
August 1, 2034	2,295,000	139,800	2,434,800
August 1, 2035	2,365,000	70,950	2,435,950
	<u>\$ 22,735,000</u>	<u>\$ 3,978,150</u>	<u>\$ 26,713,150</u>

2024 Special Parcel Tax Revenue Bonds

12 Months Ended	Principal	Interest	Bond
August 1, 2025	\$ 340,000	\$ 285,339	\$ 625,339
August 1, 2026	440,000	265,547	705,547
August 1, 2027	450,000	242,986	692,986
August 1, 2028	485,000	219,913	704,913
August 1, 2029	500,000	194,309	694,309
August 1, 2030	515,000	168,579	683,579
August 1, 2031	555,000	141,449	696,449
August 1, 2032	585,000	112,896	697,896
August 1, 2033	610,000	82,251	692,251
August 1, 2034	645,000	50,433	695,433
August 1, 2035	675,000	16,969	691,969
	<u>\$ 5,800,000</u>	<u>\$ 1,780,671</u>	<u>\$ 7,580,671</u>

MARIN EMERGENCY RADIO AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

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**MARIN EMERGENCY RADIO AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2025

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors
Marin Emergency Radio Authority
Corte Madera, California

In planning and performing our audit of the basic financial statements of the Marin Emergency Radio Authority (Authority), as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, Authority Board, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
December 2, 2025

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**MARIN EMERGENCY RADIO AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2025/26:

GASB 103 – Financial Reporting Model Improvements

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis – This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items – This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position – This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

**MARIN EMERGENCY RADIO AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 103 – Financial Reporting Model Improvements (Continued)

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Budgetary Comparison Information – This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

How the Changes in This Statement Will Improve Financial Reporting

The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources.

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

The requirement for presentation of major component unit information will improve comparability.

The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

**MARIN EMERGENCY RADIO AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2026/27:

GASB 104 – Certain Risk Disclosures

GASB 104, effective for fiscal years beginning after June 15, 2025, establishes new disclosure requirements designed to improve transparency regarding the risks that could impact a government's financial position or service capacity.

Under this standard, governments must provide qualitative and quantitative information about their exposure to **concentrations** and **constraints** that make them vulnerable to severe financial stress.

- **Concentrations** are exposures to a single or limited number of counterparties, activities, or conditions (for example, dependence on one employer, industry, or revenue source).
- **Constraints** are limitations that hinder a government's ability to adjust to potential financial stress (for example, legal or contractual restrictions, or limited revenue-raising capacity).

The disclosure should describe the nature of the concentration or constraint, the possible effect on the government's finances or operations, and any actions taken to mitigate the risk. The statement does not require governments to quantify potential losses—only to disclose conditions that make the government more vulnerable to severe financial stress.

Implementation is required for the June 30, 2026, financial statements for most entities, though early adoption is permitted. Management should begin identifying potential concentrations or constraints and considering whether additional disclosures will be necessary.

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REQUIRED COMMUNICATIONS

To the Board of Directors
Marin Emergency Radio Authority
Corte Madera, California

We have audited the basic financial statements of the Marin Emergency Radio Authority for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 2, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 101 – *Compensated Absences*

GASB 102 – *Certain Risk Disclosures*

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the Authority's financial reporting process.

Professional standards require us to accumulate clearly known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated December.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
December 2, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

Governing Board
Marin Emergency Radio Authority

We have examined the accompanying *Marin Emergency Radio Authority Schedule of Measure A Revenues Collected and Expenditures Paid for the year ended June 30, 2025*, with respect to compliance with the requirements of *Marin County Emergency Communications and 911 Response Measure (Measure A)*, as follows:

- Measure A parcel tax proceeds were deposited to a special fund to be used solely for the *Next Generation System Project* (Section 3)
- Parcel taxes were assessed and collected in accordance with Measure A (Sections 4 and 6)

Management is responsible for Marin Emergency Radio Authority's (MERA) compliance with the provisions of Measure A. Our responsibility is to express an opinion on management's assertion about MERA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether MERA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether MERA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on MERA's compliance with specified requirements.

In our opinion, MERA complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2025.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
December 7, 2025

MARIN EMERGENCY RADIO AUTHORITY
SCHEDULE OF
MEASURE A REVENUES COLLECTED AND EXPENDITURES PAID
YEAR ENDED JUNE 30, 2025

	Measure A Resources	2016 Bond Proceeds Resources	2024 Bond Proceeds Resources
REVENUE COLLECTED			
Parcel taxes	\$ 3,571,790	\$ -	\$ -
Interest	285,677	15,566	-
Total revenue collected	<u>3,857,467</u>	<u>15,566</u>	<u>-</u>
EXPENDITURES PAID			
Next Gen System Project administrative and management services	123,139	-	-
Parcel tax administration	64,444	-	-
Legal and professional fees	-	-	-
Accounting and administrative support	43,037	-	-
Miscellaneous	3,225	7,989	-
Debt service 2016 Bonds	222,333	2,171,717	-
Debt service 2024 Bonds	-	-	222,333
Direct cost of capital assets	10,290,387	-	-
Total expenditures paid	<u>10,746,565</u>	<u>2,179,706</u>	<u>222,333</u>
Excess of expenditures paid over revenues collected	(6,889,098)	(2,164,140)	(222,333)
OTHER CHANGES			
Abatement of capital outlay expended from Measure A resources	-	1,892,026	1,000,334
Change in cash, cash equivalents, and investments	(6,889,098)	(272,114)	778,001
Cash, cash equivalents, and investments as of July 1, 2024 as restated	<u>9,235,157</u>	<u>3,721,954</u>	<u>-</u>
Measure A cash, cash equivalents, and investments as of June 30, 2025	<u>\$ 2,346,059</u>	<u>\$ 3,449,840</u>	<u>\$ 778,001</u>
Cash, cash equivalents and investments:			
Marin County Treasury	\$ 2,346,059	\$ -	\$ -
U.S. Bank, Trustee under Indenture of Trust	-	3,448,364	-
U.S. Bank, Trustee under Indenture of Trust - Project Fund	-	1,476	778,001
Total cash, cash equivalents, and investments	<u>\$ 2,346,059</u>	<u>\$ 3,449,840</u>	<u>\$ 778,001</u>

See independent accountants' report and notes to schedule

**MARIN EMERGENCY RADIO AUTHORITY
NOTES TO SCHEDULE OF
MEASURE A REVENUES COLLECTED AND EXPENDITURES PAID
YEAR ENDED JUNE 30, 2025**

Note 1 – General:

Measure A was passed by the people of Marin County on November 4, 2014, authorized a parcel tax for 20 years to provide resources to replace an existing emergency communications system.

Note 2 – Revenues Collected:

Measure A revenues are considered to include Measure A parcel taxes as well as revenues received from the investment of those parcel taxes.

Note 3 – Expenditures Paid:

Section 3 of *Measure A* refers to the *Next Generation System Project*, which is not specifically defined in the Ordinance. Management understands *Next Generation System Project* in the context of the following statement in Section 1: “It is the sole purpose and intent of this ordinance to impose a special parcel tax for fire protection and prevention services and for police protection services, including but not limited to obtaining, furnishing, operating, and maintaining a public safety and emergency radio communication system in cooperation with the Marin Emergency Radio Authority.” Accordingly, costs related to planning, building and operating the replacement radio system as well as costs incurred that were related to obtaining parcel tax revenue and other funding for the system are considered part of the *Next Generation System Project*.

Note 4 – Abatement of Capital Expenditures from Measure A Resources:

Until March 2021, MERA’s 2016 Bond proceeds were invested in a financial instrument that had certain administrative restrictions. Expenditures for capital outlay qualifying as Measure A expenditures were paid from Measure A resources. In April 2024, management reimbursed (abated) Measure A resources \$12,418,074 from Bond Proceeds.

See independent accountants’ report.

TO: MERA Executive Board

FROM: Heather Tannehill-Plamondon, Executive Officer

SUBJECT: Final Report on the Next Gen System Project (Accept Report)

Recommended Action: For information or discussion only

Background:

1) Project Schedule: The following is based on the schedule dated 9/11/2024.

Description	04/28/22 Baseline	04/11/24 Update	4/20/25 Update
Site Work and Tower Turnover – Complete	09/25/23	03/04/24	NC
P25 Installation – Complete	09/08/23	04/26/24	05/31/24
Microwave Install, Optimize and Test – Complete	10/13/23	04/29/24	05/8/24
Perform System Functional Testing – Complete	12/11/23	07/18/24	07/19/24
Perform CATP (Coverage Testing) – Complete	03/14/24	08/15/24	08/14/24
Dispatch Site Installations – Complete	04/16/24	08/08/24	09/3/24
Acceptance Test- Complete			9/6/24
Jail DAS Complete			10/8/24
Field User Cutover/Public Safety – Complete	05/01/24	10/03/24	10/4/24
Field User Cutover/Public Service-Complete			10/31/24
Fire Station Alerting (CO#1) -Complete		11/14/24	
Fire Station Alerting IP Connectivity		8/5-7/25	
Beneficial Use (post 30 Day Burn In) -Complete			1/2025
Gen One Decommissioning			5/31/25
Final System Acceptance* (documentation only)	10/08/24	06/24/25	10/8/2025
Final Payment Made			11/5/2025

2) Fire Station Alerting:

- All Stations have IP/VPN installed and operational. Filters are all installed.

3) Connectivity:

- All Dispatch Centers have redundant connectivity, AT&T and Comcast, SO and ECC are direct connect to the core within the building at 1600 Los Gamos.

4) Sites:

- Tiburon
 - Completely pressure wash building and remove old peeling paint.
 - Replace rotted trim boards and reattach loose fascia board.
 - Paint building with two coats of green paint.
- Tomales
 - Facilitate the installation of KMWR transmitter. (KWMR Expense)
 - Add one circuit to main electrical panel for 15 amp service to KMWR radio equipment.
 - Add one transmit antenna at the 45 ft level.
 - Add one internet point to point radio at the 45-ft level.
 - Install concrete pad and mount outdoor radio cabinet
- Point Reyes (R56)
 - Add grounding conductor to main grounding loop underground for propane tank.
- OTA (R56)
 - Install illuminated exit sign with emergency LED lighting case of power outage.
 - Install overhead light outside front double doors with weatherproof switch.
- Big Rock (R56)
 - Install unlimited x sync sign with emergency LED lighting.
 - Install emergency LED lights in case of power outage.
- Coyote Peak
 - Repair roof coating that was peeling up and four different locations (outside of warranty period).

5) Cyber Security solution scheduled to be installed week of January 5, 2026
(working with Motorola for Credit on subscription months missed due to Server)

6) Project Expense and Contract Change Order Reconciliation:

- Final Motorola payment for the NG Project contract and CO's made on November 5, 2025: \$865,262.08

7) Circularity Recycle Program: \$8,332.71



TO: MERA Governing Board
FROM: Heather Plamondon, Executive Officer
SUBJECT: MERA Gen One Recycle Outcome

Recommended Action:

No Action Necessary.

Background:

With the completion of the MERA Next Gen Project construction, installation of equipment and transition of all users, the obsolete Gen One equipment was to be removed from the existing shelters. This equipment was made up of mostly e-waste, therefore it needed to be disposed of properly. MERA worked with Circularity, to facilitate the pickup of all the equipment that was removed from the various shelter, department and dispatch locations. Circularity uses certified processes for the disposition and disposal of electronic material. These processes optimize the way the equipment is handled and focuses on moving as much of the material as possible back into the circular economy either through whole device resale, component part harvesting, or commodity level processing. By doing this there is an overall reduction in the need for things like new product manufacturing or raw material mining which then create the savings (Co2, water, energy) that you see in the slides.

The presented slides show the breakdown of what was collected, the environmental impact that was made, confirmation that the Toxic Substances were delivered to an appropriate facility and the financial proceeds that came back to MERA.

Fiscal Impact:

MERA had a net return of \$8,332.71 from this effort and the funds have been received and deposited in the Fund 36: Replacement Account.



TO: MERA Governing Board

FROM: Heather Plamondon, Executive Officer

SUBJECT: Resolution Approving Amendment No. 2 to Citizens Oversight Committee By-Laws

Recommended Action:

Approve the Resolution to Amend the Citizens Oversight Committee By-Laws.

Background:

The Citizens Oversight Committee was established as required by the Parcel Tax Ordinance that was passed by the voters of the County of Marin, Measure A, on November 4, 2014. On December 10, 2014 the MERA Governing Board Approved the By-Laws for the Committee and on August 24, 2016 the Governing Board approved the First Amendment to allow the time and place for regular meetings to be set by resolution of the Citizens Oversight Committee. This second Amendment is in response to difficulties that MERA is having maintaining appointed members on the Committee. Due to the vacancies the committee is prevented from achieving a quorum to hold meetings and fulfil its duties.

The original By-Laws said that the Committee was to be composed of 5 members who are private citizens who represent the diversity of Marin County, one member appointed from each Supervisorial District that could not be an elected official or public employee from any agency that is a MERA member.

This amendment seeks to expand the pool of qualified applicants to serve on the Committee by removing the requirement to be appointed from each Supervisorial District and by removing the prohibition against appointing public employees who are employed by a MERA member agency.

This change still meets all the requirements established by the Parcel Tax Ordinance.

Fiscal Impact:

There is no fiscal impact.

RESOLUTION NO. _____

**A RESOLUTION OF THE OF THE GOVERNING BOARD OF THE MARIN
EMERGENCY RADIO AUTHORITY APPROVING AMENDMENT NO. 2
TO THE BYLAWS OF THE CITIZEN OVERSIGHT COMMITTEE**

WHEREAS, the voters of the County of Marin (the “County”) approved Measure A on November 4, 2014, to adopt an ordinance (the “Parcel Tax Ordinance”) establishing a County parcel tax for the purpose of funding the emergency radio communication system provided by the Marin Emergency Radio Authority (“MERA”).

WHEREAS, the Parcel Tax Ordinance requires that MERA establish a committee (the “Citizen Oversight Committee”) to review the expenditure of parcel tax revenues, with the Citizen Oversight Committee consisting of at least five members, who are residents and taxpayers in the County to be appointed by the MERA Governing Board, and with the Citizen Oversight Committee members’ terms and duties established by the MERA Governing Board.

WHEREAS, on December 10, 2014, the MERA Governing Board approved bylaws (the “Bylaws”) for the Citizens Oversight Committee.

WHEREAS, on August 24, 2016, the MERA Governing Board approved amendment No. 1 to the Bylaws to allow the time and place for holding regular meetings to be set by resolution of the Citizen Oversight Committee.

WHEREAS, the Citizen Oversight Committee suffers from vacancies that prevent the body from achieving a quorum to hold meetings and fulfill its duties under the Parcel Tax Ordinance.

WHEREAS, Section 3.1 of the Bylaws provides qualifications for the Citizens Oversight Committee as follows:

“The Committee shall be composed of 5 members who are private citizens and who collectively represent the diversity of Marin County. One member shall be appointed from each Supervisorial District. Members shall neither be elected officials nor public employees from any agency that either oversees or benefits from the proceeds of the parcel tax. Membership shall be limited to Marin County residents and property taxpayers without economic interest in any of the Authority’s projects. Members will be required to comply with the disclosure and conflict of interest requirements of the Political Reform Act of 1974, California Code Section 81000 et seq. (as amended). Attention to detail is required along with willingness to commit at least 10 hours per quarter for Committee work. Experience with construction, business practices, project administration, accounting or budgeting is helpful.”

WHEREAS, the MERA Governing Board desires an amendment to the Bylaws to expand the pool of qualified applicants by removing the requirement to be appointed from each Supervisorial District and removing the prohibition against appointing public employees who are employed by a MERA member agency.

**NOW, THEREFORE, THE GOVERNING BOARD OF THE MARIN EMERGENCY
RADIO AUTHORITY DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS
FOLLOWS:**

SECTION 1. Section 3.1 of the Bylaws shall be amended to read as follows:

“The Committee shall be comprised of 5 members who are residents and taxpayers of Marin County. Members shall not be elected officials from any agency that either oversees or benefits from the proceeds of the parcel tax and Members shall not have an economic interest in any of the Authority’s projects. Members will be required to comply with the disclosure and conflict of interest requirements of the Political Reform Act, being California Government Code Section 81000 et seq. (as amended).”

PASSED, APPROVED, AND ADOPTED on this ____ day of _____ 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President

ATTEST:

Secretary

TO: MERA Governing Board

FROM: Heather Plamondon, Executive Officer

SUBJECT: US Marshals Service Request for Edits to MERA Radio Interoperability MOU Template

Recommended Action:

Allow for the edits to be accepted to the MOU for the US Marshals Service so MERA users and the US Marshals Service may have communications capability to support task force operations.

Background:

At the September 24, 2025 Board Meeting, the MERA Governing Board approved the Executive Director to execute an MOU for Radio Interoperability with the US Marshals Service (USMS). The General Counsel for the USMS has requested that the Indemnification Clause in the agreement (Section 18) which reads as follows:

18. Indemnification. Grantee agrees to protect, defend, and hold harmless Grantor and its elected or appointed boards, officers, agents, and employees from any and all claims, liabilities, expenses, or damages of any nature, including attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, arising out of, or in any way connected with Grantee's use of the System under this MOU, performance under the MOU by Grantee, Grantee's agents, officers, employees, subcontractors, or independent contractors hired by Grantee. The only exception to Grantee's responsibility to protect, defend, and hold harmless Grantor, is due to the sole negligence of Grantor. This hold harmless agreement shall apply to all liability regardless of whether any insurance policies are applicable. The insurance policy limits do not limit the amount of indemnification that may be provided by Grantee.

This Section shall constitute an agreement or contract of indemnity, incorporating the interpretations under California Civil Code Section 2778. It is expressly understood and agreed that the obligation of the Grantee to indemnify the Grantor shall be as broad and inclusive as permitted by the laws of the State of California and shall survive termination of this Agreement.

Be replaced with the proposed Assumption of Liability, which reads as follows:

18. Assumption of Liability. As a Federal agency, Grantee benefits from the United States Government's policy of self-insurance and shall remain so for purposes of this MOU. Consistent with the foregoing, Grantee will assume liability for claims and liability for personal and property damage arising out of the acts, omissions, or negligence of Grantee or its employees acting within the scope of their employment in the use of the System and channels or otherwise in connection with this MOU. This assumption of liability is coextensive with



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and in accordance with the liability of the United States Government under the Federal Tort Claims Act, 28 U.S.C. §§ 2671-2680. Claims for tort damages shall be submitted and adjudicated in accordance with the procedures of the Federal Tort Claims Act and applicable State and Federal law. The foregoing shall survive the termination or expiration of this MOU as provided by law.

As explained by their Counsel, the indemnification language as originally drafted would result in a violation of the Anti-deficiency Act under GAO guidance if the USMS were to sign on to it.

Staff has discussed this with MERA General Counsel and we do not think this change will result in any increased liability for MERA, and that the ability for MERA agencies and Federal Partners, particularly this Task Force, to have the ability to communicate is important. However, because this is a substantial change to the approved format of the MERA Radio Interoperability MOU for this particular partnership we are requesting Governing Board approval.

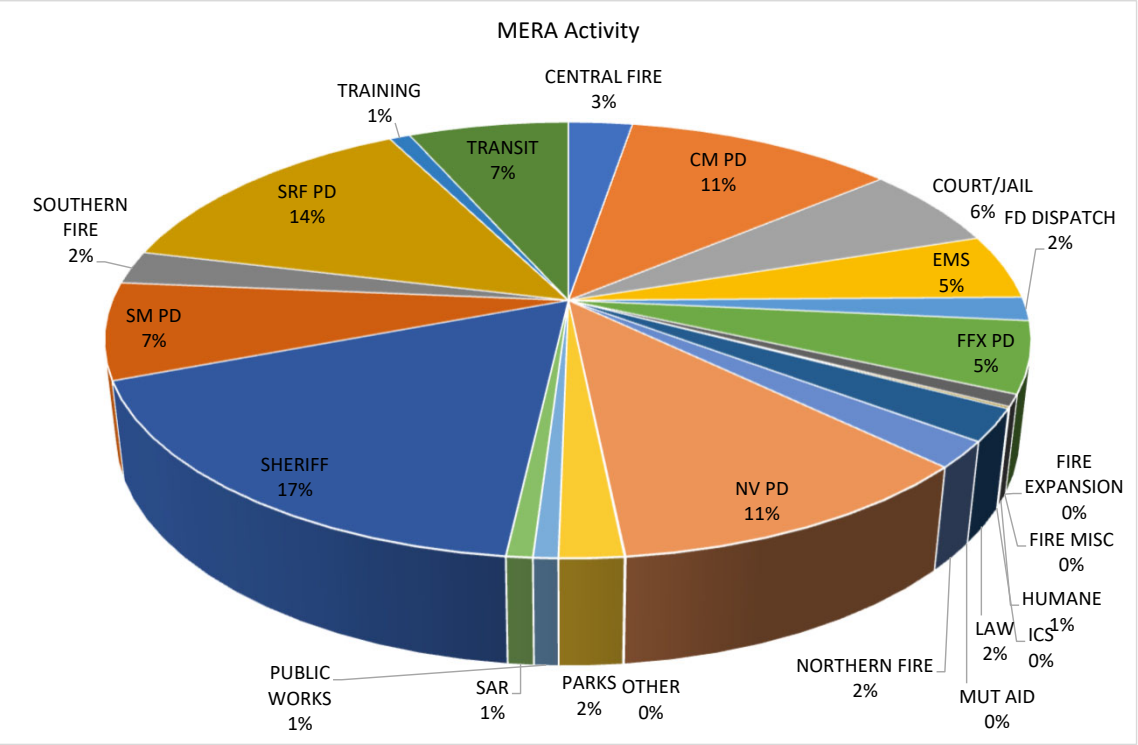
Fiscal Impact:

There is no fiscal impact.

Report Date November 2025

Agency	Radio Calls	Call Time	Busy Time	Percent Usage
CENTRAL FIRE	5,823	12:03:32	0:00:00	2.65%
CM PD	21,933	51:08:08	0:00:00	11.25%
COURT/JAIL	16,962	27:29:58	0:00:00	6.05%
EMS	3,505	21:51:06	0:00:00	4.81%
FD DISPATCH	3,057	7:57:46	0:00:00	1.75%
FFX PD	10,482	23:54:05	0:00:00	5.26%
FIRE EXPANSION	0	0:00:00	0:00:00	0.00%
FIRE MISC	7	0:00:44	0:00:00	0.00%
HUMANE	1,678	3:57:45	0:00:00	0.87%
ICS	266	0:39:28	0:00:00	0.14%
LAW	5,047	10:54:20	0:00:00	2.40%
MUT AID	22	0:02:25	0:00:00	0.01%
NORTHERN FIRE	3,764	8:56:59	0:00:00	1.97%
NV PD	22,112	50:56:37	0:00:00	11.21%
OTHER	40	0:07:09	0:00:00	0.03%
PARKS	3,913	8:36:42	0:00:00	1.89%
PUBLIC WORKS	1,836	3:18:47	0:00:00	0.73%
SAR	1,419	3:31:47	0:00:00	0.78%
SHERIFF	33,177	79:06:56	0:00:00	17.40%
SM PD	13,863	32:32:00	0:00:00	7.16%
SOUTHERN FIRE	5,113	11:09:42	0:00:00	2.46%
SRF PD	28,307	62:10:38	0:00:00	13.68%
TRAINING	1,361	3:55:56	0:00:00	0.86%
TRANSIT	13,459	30:15:29	0:00:00	6.66%
Totals	197,146	454:37:59	0:00:00	100.00%

Category	Radio Calls	Call Times	Busy Time	Percent Usage	Category Descriptions
LAW TOTAL:	151,883	338:12:42	0:00:00	74.39%	All Law Enforcement Agencies
FIRE TOTAL:	17,764	40:08:43	0:00:00	8.83%	All Fire Enforcement Agencies
PUBLIC WORKS TOTAL:	1,836	3:18:47	0:00:00	0.73%	All Public Works Agencies
MUTUAL AID TOTAL:	1,441	3:34:12	0:00:00	0.79%	911, EOC, EOM, SAR, Fair
PUBLIC SERVICE TOTAL:	23,956	68:44:07	0:00:00	15.12%	EMS, Transit, Schools, Training, Parks
ICS TOTAL:	266	0:39:28	0:00:00	0.14%	Interop Incident Command
	197,146	454:37:59	0:00:00	100.00%	



Agency Group	Count of Radios
Belvedere DPW	7
Central Fire	302
Central Marin Police	108
Corte Madera DPW	19
County DPW	95
County Fire	339
County Parks	101
County Radio	54
County Roads	124
County Sheriff	385
Court/Jail/Probation	77
Fairfax DPW	9
Fairfax Police	66
Hospital	9
Humane	22
Larkspur DPW	19
Mill Valley DPW	33
MMWD	59
Mutual Aid	339
National Parks	162
Northern Fire	139
Novato DPW	43
Novato Police	130
Public Service	40
San Rafael DPW	82
San Rafael Police	191
SAR	61
Sausalito DPW	36
Southern Fire	168
Southern Marin Police	145
Tiburon DPW	23
Transit	62
Unassigned	6
Volunteer Fire	80
Total Radio Count	3535
Total Licensed	52000
Total Provisioned	3569

