

REVISED: 1/3/18

LOCAL AGENCY SPECIAL TAX ACCOUNTABILITY

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax and local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax or bond, require that the proceeds of the special tax or bond be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to special taxes imposed and bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled upon the approval of the special tax and/or the issuance of bonds, while other requirements are handled through annual reports. This report intends to comply with Section 50075.3 and/or Section 53411 of the California Government Code, which states:

"The chief fiscal officer of the levying/issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410."

The requirements of the Act apply to the following special tax:

Marin Emergency Radio Authority
Measure A Special Parcel Tax
Approved November 4, 2014

(a) The amount of funds collected and expended:

During Fiscal Year 2016/17, MERA collected \$3,597,013 including special taxes and other income, and expended \$890,306 related to the project.

(b) The status of the project:

In addition to payment of Next Generation Radio System project planning and initial implementation expenses, the following actions were undertaken in Fiscal Year 2016/17 to continue Next Generation Radio System project implementation:

1. Approval of Wireless Communications Consultant to provide Phase 2 Project Management Services for Next Gen Project Implementation.
2. Negotiations and approval of Radio Communications System Contract with Motorola Solutions, Inc.
3. Initiation of Next Gen System Design.
4. Approval of Fire Station Alerting Change Order to Radio Communications Contract with Motorola Solutions, Inc.
5. Commencement of System Equipment Inventory and Development of Equipment Packages.
6. Commencement of Talkgroup templates development, Bandwidth analyses and microwave path surveys.

