

Section 3.38.040. EXPENDITURE PLAN.

A. Statement of Intent. The fundamental principle guiding this Expenditure Plan is to provide a dedicated source of locally controlled funding in order to better prepare Napa County for wildfires, protect Napa County's watersheds and water quality, and preserve and maintain Napa County's natural open spaces for public use and disaster preparedness.

B. Purpose and Authority. The Expenditure Plan for the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Act of 2026 (the "Ordinance") provides for investment into programs which include: wildfire preparedness; watershed protection and open space preservation and maintenance; and related countywide administrative expenditures which are reasonable, necessary and directly related to the planning and ongoing implementation of the Ordinance. The tax proceeds must be spent for the purposes authorized in this Expenditure Plan and may not be used for other purposes. This Ordinance establishes the authority and procedures for the County to make competitive Grants to entities which can provide important public services that accomplish the specific purposes of the Ordinance. Expenditures made pursuant to the Ordinance shall serve a direct and primary public purpose, consistent with Article XVI, Section 6 of the California Constitution. Any private benefit to a Qualified 501c3 Nonprofit Organization shall be incidental to the accomplishment of a public purpose. The Ordinance is adopted pursuant to the County's powers under Government Code section 26227, as may be amended, to regulate the conduct of its fiscal affairs.

C. Definitions.

1. "Grant" means a discretionary award of public funds made by the Napa County Board of Supervisors or the Napa County Regional Park and Open Space District to Grantee for the purposes of providing public services or benefits, and not primarily for the acquisition of goods or services for the County.
2. "Grant Agreement" means a written contract executed by the County and a Grantee that prescribes the terms and conditions of a Grant.
3. "Grantee" means any entity which receives a Grant from Napa County or the Napa County Regional Park and Open Space District.
4. "Public purpose" means a direct benefit conferred upon the residents of Napa County that is reasonably related to the County's governmental responsibilities and does not consist primarily of private benefit.
7. "Qualified 501c3 Nonprofit Organization" means:
 - a. A corporate entity which has received a tax exemption from the Internal Revenue Service under Internal Revenue Code section 501(c)(3); and
 - b. Has retained such tax exemption continuously for at least ten years; and
 - c. Is not a religious organization as defined in Internal Revenue Code section 501(c)(3), or, if affiliated with a religious organization, certifies that Grant funds will be used exclusively for secular purposes authorized by the Ordinance and will not be used to promote or advance religious activities; and
 - d. If required, is registered and in good standing with the California Attorney General's Registry of Charitable Trusts; and
 - e. Is authorized to conduct operations within the State of California and within Napa County; and
 - f. Is headquartered in Napa County.

D. Permissible Use of Funds. The revenues generated by the retail transactions and use tax imposed by this Ordinance shall be allocated by Napa County and the Napa County Regional Park and Open Space District on an annual basis with additional independent oversight provided by the Oversight Committee described in section 3.38.050 to ensure expenditures are consistent with this section. The County and Napa County Regional Park and Open Space District may use funds permissibly by providing Grants to Qualified 501c3 Nonprofit Organizations, as set forth in this section. The Napa County Regional Park and Open Space District may use funds permissibly by providing grants to Qualified 501c3 Nonprofit Organizations and public agencies, including municipalities, existing entirely within the borders of Napa County, which can accomplish the specific purposes set forth in this section, so long as Grantees satisfy the criteria set forth in this section.

E. Permissible Projects. Funds shall be allocated to programs and projects that do the following:

1. Wildfire Preparedness. Creating, implementing, and maintaining projects and programs to assist the community with wildfire preparedness, protection and risk mitigation; educating, encouraging and enabling residents to take direct action to make their properties, families and the community safer from wildfires through information, demonstration, and cost share programs to help residents make the entire County safer from wildfire. Such projects include, but are not limited to:
 - a. Hazardous Fuel Reduction, Improved Forest Health and Forest Resilience, including:
 - i. Roadside clearing of hazardous fuels along County Roads and critical access roads identified by Napa County Fire Department (NCFD) for safer evacuation and emergency access for first responders.
 - ii. Critical Fuel reduction and forest health work along strategic topographical locations, identified by NCFD to improve wildfire containment and response.
 - iii. Forest Health and Resilience for Strategic Lands: Project Development, execution, maintenance and monitoring.

- iv. Implementation and maintenance of Perimeter Fuel breaks around vulnerable suburban communities and HOA's in the Wildland Urban Interface. These communities include but are not limited to Circle Oaks, Berryessa Estates, Angwin, Tucker Acres, and Silverado HOAs, and communities in Calistoga, St Helena, Yountville, Napa City and American Canyon identified by NCFD
- v. Chipping Programs and community fuel reduction projects.
- vi. Removal of invasive species in fire prone areas.
- vii. Purchase of required capital equipment and assets to effectively complete Hazardous Fuel Reduction and Forest Health prescriptions, including, but not limited to: masticators, excavators, or utility vehicles.
- viii. Develop wildfire resilience plans for protected lands with input from CAL FIRE, Napa County Fire and other appropriate wildfire and forest health experts to guide and inform forest and wildfire management priorities.
- ix. Environmental Compliance and permitting.
- b. Implementation of projects identified by the County and in the Napa County Community Wildfire Protection Plan (CWPP) and local Fire Safe Council CWPPs.
- c. Cost Share programs to support Defensible Space and Home Hardening for vulnerable homes in high, very high and adjacent fire hazard severity zones:
 - i. Conduct evaluations of Defensible Space and Structure hardening/vulnerability and provide recommendations for remediation steps that can be taken by homeowners to improve the safety of their homes from ignition.
 - ii. Provide resource assistance for qualifying landowners to implement defensible space and home hardening recommendations.
- d. Protection of critical infrastructure from catastrophic wildfire, including Fuel clearing around critical infrastructure such as Watersheds, reservoirs, and other critical water storage and conveyance infrastructures, Critical communications infrastructure, Critical Healthcare, long-term care and emergency responder infrastructure.
- e. Establishment, re-establishment, and maintenance of critical dozer fire containment lines and access roads to ensure pre-fire containment infrastructure is established and maintained, including:
 - i. Analysis of existing legacy fire roads for re-establishment.
 - ii. Analysis of potential fire behavior and site selection for new roads to be implemented following best practices for slope stability and erosion control.
- f. Wildfire Mitigation.
 - i. Support of existing and creation of new Fire Safe Councils, offering direct interaction and communications with residents to achieve results that increase the resilience of the county.
 - ii. Development of new and updating of existing Community Wildfire Protection Plans (CWPP) to prioritize wildfire mitigation work.
 - iii. Implementation of community National Fire Protection Association (NFPA) Firewise plans and renewal of Firewise designations to help residents get any discounts offered by their insurance carriers.
- g. Mapping of strategic resilience work and integration and implementation of that work into the fire response platforms and map systems utilized by fire fighters.
- h. Mapping of Strategic Resilience access, attributes, assets, for fire response and integration into incident management systems and platforms.
- i. Emergency 911 address signage, and mapping to make homes more discoverable by first responders during a fire or in other emergencies.
- j. Grant Writing to leverage County dollars to secure additional funds from State, Federal and other agencies in pursuit of State, Federal and Private Sector grant and philanthropic funds to advance the elements and projects identified in the Napa County and Fire Safe Council CWPPS. Money from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account may be used to "match" such grants, as necessary.
- k. Prescribed (Rx) Fire projects and promotion and support of Rx burns, including:
 - i. Provide Rx Fire project development assistance to landowners to conduct Rx burns.
 - ii. Assist landowners with land preparations for Rx burning including broadcast burning and pile burning.
 - iii. Assist landowners with responsible burning and monitoring.
- l. Wildfire Preparedness Outreach and Education: Maintain awareness through workshops, community meetings, and informational communication efforts to engage and educate the public in measurable steps that can be taken to improve wildfire safety and elevate vigilance about wildfire.
- m. Development of and adherence to applicable environmental compliance requirements for work with public funds including but not limited to CEQA, NEPA and other elements including Notice of Exemption, Negative Declaration or Programmatic Environmental Impact Reports like the CAL VTP PSA.
- n. Investments in water storage and water conveyance in strategic locations to ensure adequate supplies of water are available for fire response.
- o. Eligible costs associated with wildfire preparedness include, but are not limited to, staff costs to operate the program; contracted and volunteer services; equipment and materials; and permitting and recording fees.

2. Watershed Management and Open Space Protection. Preservation and appropriate management of the most valuable of Napa County's open space lands, including watersheds, rivers, lakes and wildlife habitat, is the primary goal of this portion of the expenditure plan. Such projects include:
 - a. Management, Restoration, Maintenance and Public Access Priorities on protected lands include the following:
 - i. Restore native riparian habitat along streams, ensuring natural filtration of water to protect water quality;
 - ii. Decrease the risk to both people and natural systems from catastrophic wildfire on protected lands through such practices as improved forest management practices and invasive weed control to reduce fuel loads, eliminate fuel ladders and maintain forest diversity (avoiding even-aged, overly dense and single-species forests); develop wildfire resilience plans for protected lands with input from CAL FIRE, Napa County Fire, and other appropriate wildfire and forest health experts to guide and inform forest and wildfire management priorities; ensure appropriate post-fire management;
 - iii. Remove invasive species and restore Napa's native species;
 - iv. Reduce erosion into streams, lakes and other wetlands through projects such as reshaping and installing erosion control features on ranch roads and trails on protected watershed lands and taking steps to reduce erosion on protected watershed lands after wildfires; maintain roads on protected lands in order to facilitate management of protected lands as well as access for first responders and fire suppression efforts; maintain other infrastructure and resources, including water systems, access roads, facilities and Native American and historic resources located on public lands or publicly-accessible lands;
 - v. Construct, maintain, and enhance walking, hiking, biking and equestrian trails; provide non-urban nature-based recreation opportunities for all recreational interests, ages and abilities; improve and maintain protected lands to ensure they are clean, safe and welcoming public open spaces for healthy living--for play, for exercise and to relieve stress; complete the public facilities and recreational trail network proposed in the Napa County Regional Park and Open Space District Master Plan, as amended; provide or fund, through a competitive grant process to agency or non-profit partners, interpretive programs and youth outdoor education to provide Napa County students the opportunity for outdoor educational field experiences and to study the environment, how it functions, and how to take care of it;
 - vi. Eligible costs associated with restoration, maintenance and public access include, but are not limited to, staff costs to operate the program; contracted and volunteer services; equipment and materials; permitting and recording fees; and grant writing to leverage County dollars by securing additional funds from State, federal and philanthropic sources. Money from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account may be used to "match" such grants, as necessary.
 - b. Watershed and Open Space Preservation. Preservation of watershed and open space lands may be through acquisition of fee title ownership, or easement, or any other conveyance of partial ownership interest in real property and associated rights including but not limited to water and mineral rights. Priorities include the following:
 - i. Protect local drinking water sources; preserve important watershed open space lands; protect water quality in rivers, creeks and lakes; The following are examples of Watershed Preservation projects: protect open space lands within the watersheds of reservoirs and lakes that provide municipal water supplies and drinking water, such as the Lake Hennessey and Milliken Reservoir watersheds that provide water for residents of the City of Napa, Kimball Reservoir serving City of Calistoga residents, Bell Canyon Reservoir serving City of St. Helena residents, the Friesen Lakes serving Angwin residents, and Rector Reservoir serving Yountville and Veterans Home residents; protect open space lands important for protecting and improving water quality in Putah Creek, Capell Creek, Pope Creek, Lake Curry, and Lake Berryessa; protect riparian habitat along both perennial and ephemeral streams and rivers; protect priority habitat at important vernal pools and seeps; protect sites providing habitat for Napa's special status and rare native species; protect scenic hillsides surrounding Napa Valley.
 - ii. Protect natural areas including oak woodlands and other forested lands; preserve native biodiversity by protecting critical habitats and wildlife corridors; complete regional parks and close gaps between protected local, state and federal lands to ensure contiguous corridors
 - iii. Support the continuation of agriculture by protecting key agricultural lands;
 - iv. Acquire rights-of-ways and land needed to implement the public access goals of the Napa County Regional Park and Open Space District Master Plan, as amended; provide open space parks close to where people live, where possible within 10 minutes of Napa County's cities and town, and trails that connect communities to nature;
 - v. Take advantage of one-time opportunities to preserve important open space lands or address immediate threats to water quality, water supply, and natural habitats;
 - vi. All acquisitions funded with revenues generated by this ordinance shall only be completed in partnership with willing sellers and the transaction prices will be based upon fair market appraisals. Therefore, the priorities and projects identified are subject to the availability of

- willing sellers at reasonable prices. Revenues generated by the ordinance may only be used for real property acquisition projects located wholly or at least partially within Napa County;
- vii. Eligible costs associated with land acquisition include, but are not limited to, purchase price; transaction costs such as appraisals, surveys, title expenses, legal fees associated with purchase; access rights or other legal matters that are required to fulfill land acquisition requirements; permitting and recording fees; staff costs to operate the program; contracted and volunteer services; and grant writing to leverage County dollars by securing additional funds from State, federal and philanthropic sources. Money from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account may be used to "match" such grants, as necessary.

F. Distribution of Funds.

1. Fifty percent (50%) of the funds in the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account shall be allocated to the Napa County Regional Park and Open Space District to accomplish the specific purposes set forth in this section, and must be made in compliance with the Ordinance and in congruence with its District Master Plan, as amended. Distributions by the Napa County Regional Park and Open Space District may be made to Qualified 501c3 Nonprofit Organizations, or public agencies within the geographic boundaries of Napa County.
2. Fifty percent (50%) of the funds in the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account shall be distributed by the Napa County Board of Supervisors to accomplish the specific purposes set forth in this section, and in congruence with the Community Wildfire Protection Plan. Distributions by the County may be made to Qualified 501c3 Nonprofit Organizations.
3. By the end of each fiscal year, the entirety of funds held within the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account shall be allocated by Napa County to achieve the purposes set forth in this section. Nothing in this section shall require the County or any Grantee to expend all moneys allocated from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account within a specific time period.

G. Grant Limits and Qualifications.

1. Grant funds shall not be used for:
 - a. Support of or opposition to any political party, candidate, ballot measure, or campaign activity;
 - b. Lobbying activities beyond those permitted for federal tax-exempt entities;
 - c. Purposes not authorized by the Grant Agreement.
2. No Public elected official, Public employee, or appointed official shall participate in the making, awarding, or administration of a Grant where prohibited by Government Code section 1090 or the Political Reform Act (Government Code section 87100 et seq.).
3. All Grants shall be approved in an open and public meeting pursuant to the Ralph M. Brown Act (Government Code section 54950 et seq.) based on staff reports analyzing Grant applications provided by Qualified 501c3 Nonprofit Organizations.
 - a. Staff reports recommending a Grant award shall include:
 - i. Statement of public purpose;
 - ii. Proposed scope of services;
 - iii. Proposed performance measures;
 - iv. Proposed Grant amount;
 - v. Identification of any known conflicts of interest; and
 - vi. Confirmation of compliance with eligibility requirements.
 - b. All Grant awards shall be publicly posted on the County's or the Napa County Regional Park and Open Space District's website within thirty (30) days of approval and retained online for not less than five (5) years.
4. No Grant funds shall be disbursed without an executed Grant Agreement. Each Grant Agreement shall include:
 - a. Description of public purpose;
 - b. Scope of work, budget, and eligible use of funds;
 - c. Prohibitions described in this section;
 - d. Reporting requirements and performance metrics;
 - e. Right of County inspection and audit;
 - f. Insurance and indemnification requirements, where appropriate;
 - g. Clawback and termination provisions; and
 - h. Record retention requirements.

H. Provision and Receipt of Grants.

1. Except as provided in subdivision 4, the Napa County Regional Park and Open Space District may use money allocated from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account to issue competitive Grants in compliance with the Ordinance to Qualified 501c3 Nonprofit Organizations or public agencies within the geographic boundaries of Napa County, including, but not limited to, municipalities, the Napa County Resource Conservation District and the Napa County Flood Control and Water Conservation District. Such Grants shall be issued based on an application process developed by the

Napa County Regional Park and Open Space District, and shall be issued specifically to accomplish one or more of the specific purposes set forth in this section, and in congruence with the District Master Plan, as amended. The Open Space District may seek to use funds permissibly by providing Grants to such Grantees which can accomplish the specific purposes set forth in this section

2. Except as provided in subdivisions 3 and 4, the Napa County Board of Supervisors shall use money allocated from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account to issue competitive Grants to Qualified 501c3 Nonprofit Organizations. Such Grants shall be issued based on an application process developed by the County in compliance with the Ordinance and shall be issued specifically to accomplish one or more of the specific purposes set forth in this section, and in compliance with this Ordinance and the Napa County Community Wildfire Protection Plan.
3. Notwithstanding subdivision 2, the Napa County Board of Supervisors shall be permitted to use money allocated from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account to accomplish one or more of the specific purposes set forth in this section only if no Qualified 501c3 Nonprofit Organization submits compliant Grant Application to receive a Grant under this Ordinance.
4. Notwithstanding subdivisions 1 and 2, both the Napa County Regional Park and Open Space District and the Napa County Board of Supervisors may use money allocated from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transaction and Use Tax Account for the costs associated with seeking grants from the state and federal government, so long as money received from such grants is used to accomplish the specific purposes of the Ordinance, as well as planning associated with such grants. Money from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account may be used to “match” such grants, as necessary, and grant applications may be completed with the assistance of Grantees, other nonprofit entities or other municipal public agencies.
5. Grantees which receive funds allocated from the Ordinance shall be permitted to enter into agreements with any other local agency or entity which is delivering products and/or services which comply with this Ordinance and accomplish the purposes of this Ordinance.

I. Implementation

- a. **Implementation Costs.** In addition to the purposes set forth in this section, Napa County is permitted to allocate funds raised by the Ordinance to pay for expenses incurred after the effective date of the Ordinance which relate to the planning and ongoing implementation of the tax, including payments necessary to review and approve Grants, as set forth in section 3.38.040(H), for the operation of the Oversight Committee, as set forth in section 3.38.050, and for other purposes necessary for the planning and ongoing implementation of the Ordinance. These expenses shall be accounted for, and any amount in excess of the amount allocated to the County shall be removed from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account prior to distribution of funds to Grantees.
- b. **Procedural Implementation.** In addition to the provisions set forth in this Ordinance, as well as any other state or local laws setting forth procedural requirements associated with the implementation of this Ordinance, the County and the Napa County Regional Park and Open Space District, including the County Auditor-Controller, shall have the authority to set forth rules and procedures for grantmaking, distribution and reporting of funds raised and distributed from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account, so long as such rules further the purposes of the Ordinance.

Section 3.38.050. INDEPENDENT OVERSIGHT COMMITTEE.

- A. **Composition.** The Board of Supervisors shall establish an Oversight Committee consisting of nine appointed members to provide transparency and ensure fiscal accountability. The Committee shall review the receipt and expenditures of revenue from the Ordinance, including an annual report of each grantee’s use of the tax. Any written report shall be a public record.
 1. All Committee members shall be County residents.
 2. The Napa County Board of Supervisors shall appoint all Committee members to sit on the Oversight Committee. Appointments shall be made based on the following qualifications:
 - a. Three (3) members of the general resident population of Napa County selected from a combined list of individuals nominated by the cities of American Canyon, Napa, Yountville, St. Helena and Calistoga and by the County government to achieve a geographic balance.
 - b. Three (3) members shall be selected from a combined list of individuals nominated by CAL FIRE, Napa County Fire Department and the local city Fire Departments within Napa County.
 - c. Three (3) members shall be selected from a combined list of individuals nominated by the Napa County Regional Park and Open Space District.
 3. In order to assist the Oversight Committee in understanding the use of tax funds, County Operations and the use of funds for specific purposes of the Ordinance, the following shall serve as non-voting ex officio members of the Oversight Committee:
 - a. The General Manager of the Napa County Regional Park and Open Space District, or designee.
 - b. The County Fire Administrator, or designee.
 - c. The County Auditor-Controller, or designee.
 4. A designee of each Grantee which received a Grant in the preceding year shall appear at each Oversight Committee meeting to provide testimony and input related to the use of Grant funds, unless the Oversight

- Committee requests any such designee appear at only specific meetings. Grantee designees shall not participate in Oversight Committee votes or other official considerations, apart from providing testimony and input requested by the Oversight Committee.
5. The Board of Supervisors shall approve bylaws related to the conduct of Oversight Committee meetings and business.
 6. Committee Members will serve a three-year staggered term and are eligible to be reappointed by their appointing body.
 7. No salary or stipend shall be paid to Oversight Committee members.
 8. The Oversight Committee shall dissolve after all revenue collected from the proceeds generated by the Ordinance is expended and a final report is submitted and circulated to the Napa County community.
- B. Annual Reports. The funds collected from the Ordinance shall be received and distributed by the County Auditor-Controller. Each Grantee which receives any amount from the Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account shall prepare and distribute to the Committee, no later than the last day of the sixth month following the end of the fiscal year, an annual report which includes the amount received from Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Transactions and Use Tax Account and how it was used to accomplish the purposes of the Ordinance. The Committee shall review all such reports on at least an annual basis, and provide its findings to the County CEO for distribution to the Board of Supervisors, as well as the County Auditor-Controller, for inclusion in existing annual audits produced by the Auditor-Controller's office.
 - C. Committee Authority. To preserve the integrity and independence of the oversight process, the Committee's responsibilities shall not include decision making on spending priorities, financing plans or tax rate projections or assumptions, and the Committee shall have no authority to direct, nor shall it direct, County staff or officials or Napa County Regional Park and Open Space District staff or officials.
 - D. Ethics. Oversight Committee business shall be conducted in open and public meetings pursuant to the Ralph M. Brown Act (Government Code section 54950 et seq.). All Oversight Committee members with voting power shall participate in conflict of interest and ethics training pursuant to AB 1234.

Section 3.38.060. OVERSIGHT AND ADMINISTRATION.

- A. Oversight of this Ordinance will be the responsibility of the Oversight Committee which reports to the Napa County Board of Supervisors and the Board of Directors of the Napa County Regional Park and Open Space District. The County and the Napa County Regional Park and Open Space District are charged with a fiduciary duty in administering the tax proceeds in accordance with applicable laws and the Ordinance. Receipt of tax proceeds by Grantees other than the County and the Napa County Regional Park and Open Space District may be subject to appropriate terms and conditions, including, but not limited to: the right to require recipients to execute Grant Agreements; the right to audit recipient's use of the tax proceeds; compliance with environmental reporting, review, and approval procedures as provided for under the National Environmental Policy Act, and/or California Environmental Quality Act or other applicable laws will be adhered to as a prerequisite to the planning and ongoing implementation of any project. Actual tax proceeds may be higher or lower than estimated over the duration of the Ordinance. Pursuant to section 3.38.040(G)(4), Grant Agreements shall be required before any tax proceeds are allocated as Grants to Grantees.
- B. California Department of Tax and Fee Administration Costs Payment for the costs of contracting with the California Department of Tax and Fee Administration for administration of the tax shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for any fee charged by the California Department of Tax and Fee Administration from the proceeds of the tax, and any amounts in excess of the allocation to the County shall be deducted from the annual proceeds from the tax before quarterly distribution to the agencies and entities enumerated in section 3.38.040.
- C. The reasonable annual administrative costs necessary for the planning and ongoing implementation of the Ordinance which are borne by the County's Auditor-Controller and other County staff, the Oversight Committee administrative costs, and the California Department of Tax and Fee Administration, to the extent such costs are in excess of the allocation provided to the County, will be deducted from the annual proceeds from the tax before annual distribution to Grantees, or any other entities enumerated in section 3.38.040.
- D. The Board of Supervisors may amend, by a four-fifths (4/5) majority vote, technical, procedural and administrative provisions of the Ordinance, including deadlines, error correction or conforming amendments required by changes to state law, provided that such amendments are consistent with and further the purposes of the Ordinance, and allow for the continued collection and expenditure of funds in the manner set forth in the Ordinance. Amendments to the tax rate, termination date, allocation percentages, or fundamental purposes shall require approval by a majority of voters.