

Resolution No. 26-097

Meeting Date: June 25, 2026 (11)

A RESOLUTION OF THE SAN DIEGO COUNTY BOARD OF SUPERVISORS
SUBMITTING TO THE VOTERS AN INITIATIVE MEASURE TO FUND SAN DIEGO
COUNTY HEALTH & SAFETY SERVICES

WHEREAS, on May 4, 2026, proponents of the MEASURE TO FUND SAN DIEGO COUNTY HEALTH & SAFETY SERVICES filed their initiative petition with the San Diego County Registrar of Voters; and

WHEREAS, on May 25, 2026, the Registrar of Voters certified that the initiative petition had received a sufficient number of valid signatures pursuant to Section 9115 of the California Elections Code; and

WHEREAS, on June 25, 2026, the Board of Supervisors received the certification of the petition and hereby submits the initiative measure, without alteration, to the voters of San Diego County at the November 3, 2026 statewide general election; and

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of San Diego, pursuant to State law and Article XIIC of the California Constitution, that the initiative entitled MEASURE TO FUND SAN DIEGO COUNTY HEALTH & SAFETY SERVICES be submitted to the eligible registered voters in San Diego County for approval or rejection at an election consolidated with the statewide general election to be held November 3, 2026 in San Diego County, State of California.

IT IS FURTHER RESOLVED that the Registrar of Voters of the County of San Diego be and is hereby ordered and directed to cause to be printed upon the official ballot to be used at said election to be held in San Diego County on November 3, 2026, the proposed measure as follows:

Measure . FUND SAN DIEGO COUNTY HEALTH & SAFETY SERVICES To clean-up sewage pollution in Tijuana River Valley, improve wildfire prevention, emergency response, access to healthcare, food assistance, childhood development services, and authorized administrative expenses; shall the measure authorizing a half-cent sales tax raising an estimated \$400,000,000 to \$450,000,000 annually, requiring citizen oversight, public spending disclosure, and independent annual audits, and lasting until ended by voters, be adopted?	YES	
	NO	

IT IS FURTHER RESOLVED that the Clerk of the Board of Supervisors shall, without delay, forward a certified copy of this Resolution to the Registrar of Voters, who shall cause the complete text of this proposed measure to be either posted online or printed and mailed to each

qualified elector in the County of San Diego not more than 40 nor less than 21 days prior to November 3, 2026, pursuant to Elections Code section 13303.

APPROVED AS TO FORM AND LEGALITY
DAMON M. BROWN, COUNTY COUNSEL

BY: Fernando Kish, Supervising Deputy County Counsel

ON MOTION of Supervisor Lawson-Remer, seconded by Supervisor Montgomery Steppe, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2026, by the following vote:

AYES: Aguirre, Lawson-Remer, Montgomery Steppe

NOES: Anderson, Desmond

- - -

STATE OF CALIFORNIA)
County of San Diego) ^{SS}

I hereby certify that the foregoing is a full, true and correct copy of the Original Resolution entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors

By: 
Nancy Vizcarra, Deputy



Resolution No. 26-097
Meeting Date: 06/25/2026 (11)

The people of the County of San Diego ordain as follows:

Section 1. Title

This measure shall be known and may be cited as the “Protect San Diego County’s Health and Safety Act.”

Section 2. Findings

The people of the County of San Diego hereby find and declare the following:

- (a) San Diego County residents’ health, safety, and quality of life are facing severe threats that Washington D.C. and Sacramento are either ignoring or making worse.
- (b) The Tijuana River toxic sewage crisis is one of America’s worst environmental disasters that’s sickening entire communities and polluting our treasured coastline – and state and federal politicians and bureaucrats have failed to act time and again.
- (c) Extreme weather is causing more severe and frequent wildfires and flooding while the federal government has threatened to withhold fire aid and disaster relief from California communities.
- (d) Severe cuts enacted by Congress to Medicaid, the Affordable Care Act, and the Supplemental Nutrition Assistance Program will lead to over 150,000 San Diegans losing healthcare and food they need to survive and stay healthy.
- (e) Those same federal cuts will dramatically reduce the County of San Diego’s overall budget which puts local 911 first responder staffing levels and essential public safety services in our neighborhoods at risk.
- (f) Children in San Diego County are under double threat from federal cuts to nutrition and healthcare and the lack of affordable, accessible childcare vital to children’s healthy development.
- (g) This measure will protect San Diego County from the severe threats we’re facing with urgent, local action that safeguards our community’s health, safety, and well-being.
- (h) All funds from this measure are guaranteed to address San Diego County’s most urgent health and safety priorities: the Tijuana River Sewage Crisis, Public Safety, Healthcare and Children’s Healthy Development – nothing else.
- (i) This measure requires public disclosure of spending to track every dollar raised with the strictest accountability and transparency requirements, including annual independent fiscal and performance audits and a citizen oversight committee.

(j) Tough taxpayer protections prohibit funds from this measure to be used for politicians' salaries, lobbyist contracts, or government office renovations. If politicians or bureaucrats try to misuse these funds they may be subject to criminal prosecution.

(k) The measure's funding will stay 100% local to our region with an ironclad legal prohibition on Washington or Sacramento taking even one dime away from San Diego County.

Section 3. Purpose and Intent

It is the intent of the people of the County of San Diego that the Protect San Diego County's Health and Safety Act is enacted to maintain and improve the health and safety of County residents by doing the following:

(a) Stopping the Tijuana River toxic sewage flows contaminating local beaches, bays, and coastal waters with cross-border sewage treatment infrastructure that we in San Diego County control. No more waiting for Washington D.C. or Mexico.

(b) Keeping San Diego County safe by hiring and retaining first-responders and essential public safety services to provide effective 911 emergency response.

(c) Protecting against extreme fire threats by adding firefighters, increasing brush clearing, strengthening wildfire preparedness, and upgrading lifesaving equipment

(d) Maintaining affordable healthcare for San Diego County residents at risk of losing coverage due to Congress' evisceration of Medi-Cal and the Affordable Care Act.

(e) Supporting local hospitals, community clinics, and their essential nurses and healthcare workers, to provide quality care to all San Diego County residents.

(f) Protecting vulnerable children, seniors and families from going hungry as a result of Washington politicians making deep cuts and reducing eligibility for the Supplemental Nutrition Assistance Program ("SNAP") that provides food to people in our community who are struggling with skyrocketing grocery prices.

(g) Providing for San Diego County children's healthy development through childcare and integrated physical and mental health services.

(h) Protecting taxpayers with complete public disclosure of all spending, full local control of all funding and strict accountability, including annual independent audits, citizen's oversight and criminal penalties for misuse of funds.

(i) Expressly providing that the funds generated by this special sales tax are to be used for essential County health and safety services as set forth above and in the measure.

Section 4. Protect San Diego County’s Health and Safety Transactions and Use Tax Ordinance.

Chapter 5 of Division 2 of Title 2 of the County of San Diego Code of Regulatory Ordinances is added to read as follows:

Chapter 5

Protect San Diego County’s Health and Safety Transactions and Use Tax

22.501	Title
22.502	Definitions
22.503	Purpose
22.504	Contract with State
22.505	Transactions Tax Rate
22.506	Place of Sale
22.507	Use Tax Rate
22.508	Adoption of Provisions of State Law
22.509	Limitations on Adoption of State Law and Collection of Use Taxes
22.510	Permit Not Required
22.511	Exemptions and Exclusions
22.512	Amendments
22.513	Enjoining Collection Forbidden
22.514	[Reserved]
22.515	Protect San Diego County’s Health and Safety Fund
22.516	Receipt of Proceeds
22.517	Use of Proceeds
22.518	[Reserved]
22.519	Expenditure Plan
22.520	Citizen Oversight Committee

22.501 Title

This chapter shall be known as the Protect San Diego County’s Health and Safety Transactions and Use Tax Ordinance (the “Ordinance”).

22.502 Definitions

For the purpose of this chapter, the following definitions shall apply:

“Committee” means the Citizen Oversight Committee established as set forth in section 22.520.

“County” means the County of San Diego.

“Fund” means the Protect San Diego County’s Health and Safety Fund.

“Operative Date” means the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this Ordinance.

22.503 Purpose

This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) and Section 7285.5 of Part 1.7 of Division 2 of the Revenue and Taxation Code, which authorize the County to adopt this tax Ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose. This retail transactions and use tax shall be in addition to any other taxes authorized by law, including any existing or future state or local transactions and use tax. The imposition, administration, and collection of the tax shall be in accordance with all applicable statutes, laws, and rules and regulations prescribed and adopted by the California Department of Tax and Fee Administration.

(b) To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

(c) To adopt a retail transactions and use tax ordinance that imposes a tax therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

(d) To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Ordinance.

22.504 Contract with State

Prior to the operative date, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax Ordinance; provided, that if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

22.505 Transactions Tax Rate

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of one half of one percent (0.5%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this Ordinance.

22.506 Place of Sale

For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

22.507 Use Tax Rate

An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this Ordinance for storage, use or other consumption in said territory at the rate of one half of one percent (0.5%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

22.508 Adoption of Provisions of State Law

Except as otherwise provided in this Ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Ordinance as though fully set forth herein.

22.509 Limitations on Adoption of State Law and Collection of Use Taxes

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

(a) Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

(1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California.

(2) The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

(3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

(A) Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

(B) Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

(4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

(b) The word “County” shall be substituted for the word “State” in the phrase “retailer engaged in business in this State” in Section 6203 and in the definition of that phrase in Section 6203 of the Revenue and Taxation Code.

(1) “A retailer engaged in business in the County” shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

22.510 Permit Not Required

If a seller’s permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor’s permit shall not be required by this Ordinance.

22.511 Exemptions and Exclusions

(a) There shall be excluded from the Ordinance of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

(b) There are exempted from the computation of the amount of transactions tax the gross receipts from:

(1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

(2) Sales of property to be used outside the County, which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or the retailer's agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this section, delivery to a point outside the County shall be satisfied:

(A) With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and,

(B) With respect to commercial vehicles, by registration to a place of business outside the County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

(3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

(4) A lease of tangible personal property, which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.

(5) For the purposes of paragraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(c) There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this County of tangible personal property:

(1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

(2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

(3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

(4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.

(5) For the purposes of subsections (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(6) Except as provided in subsection (7) a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

(7) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

(d) Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a county imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

22.512 Amendments

All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are consistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

22.513 Enjoining Collection Forbidden

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

22.514 [Reserved]

22.515 Protect San Diego County's Health and Safety Fund

There is hereby established in the treasury of the County of San Diego a special fund called the Protect San Diego County's Health and Safety Fund, which shall be maintained by the County.

22.516 Receipt of Proceeds

(a) All revenue generated by this Ordinance shall be deposited into the Protect San Diego County's Health and Safety Fund.

(b) The uses and expenditures of money allocated to the Protect San Diego County's Health and Safety Fund shall be governed by and subject to the requirements set forth in sections 22.517 through 22.519.

22.517 Use of Proceeds

(a) Moneys in the Protect San Diego County's Health and Safety Fund shall be used to reimburse the County for the costs imposed by the California Tax and Fee Administration to administer and operate this tax pursuant to section 22.504 and for use by the Citizen Oversight Committee pursuant to subdivision (e) of section 22.520.

(b) The remaining moneys in the Fund shall be expended pursuant to and subject to the requirements set forth in section 22.519.

- (c) No revenue generated by this Ordinance may be used for:
- (1) Salaries and benefits for elected officials.
 - (2) Bonuses or pay increases for management and executive-level County employees.
 - (3) Contracts for lobbying or public relations services.
 - (4) Construction or renovation of County administrative offices or headquarters.
 - (5) Any purpose other than those specifically enumerated in the expenditure plan provided by section 22.519.

22.518 [Reserved]

22.519 Expenditure Plan

(a) The proceeds in the Protect San Diego County's Health and Safety Fund shall be used solely to finance essential County services and to maintain and improve the quality of lives of County residents. The revenues generated by this Ordinance shall be expended in the manner set forth herein, with first priority given to offsetting the impact of severe federal budget cuts and preventing local budget cuts to vital County services and programs that protect residents' health, safety, and basic needs.

(b) With the adoption of the County budget and quarterly as determined by the County Chief Administrative Officer and Chief Financial Officer, the County shall apportion the revenues within the categories in this Ordinance based on the County's anticipated needs and projects in the coming year or following years for projects and programs spanning multiple years. The following are the allowable uses and annual percentages for the revenues generated by this Ordinance:

(1) No more than sixty percent (60%) on protecting and providing affordable healthcare services, nutrition and food security services, and services and programs for children and families. Expenditures authorized pursuant to this section may be used to expand the County's safety-net healthcare programs using existing healthcare providers, but not to supplant current funding.

(A) Five percent (5%) on in-home health services for the elderly and infirm, including but not limited to maintaining funding levels for services historically funded by Medicaid.

(B) No more than seven percent (7%) on providing nutrition assistance and addressing food insecurity for County residents through the County's SNAP/Cal-Fresh program. Up to two-thirds (2/3) of the expenditures authorized

pursuant to this subparagraph may be used for the purpose of maintaining staffing levels of personnel that determine SNAP/Cal-Fresh eligibility.

(C) Nine percent (9%) on providing affordable health care services other than in-home health services, including but not limited to ensuring adequate staffing for program administration, expanding the eligibility workforce, and maintaining funding levels for services historically funded by Medicaid.

(D) Seventeen percent (17%) to support the County Medical Services program or a successor program, and any similar County program, for purposes of funding healthcare services or health coverage for uninsured or underinsured low-income County residents, including but not limited to provider reimbursements for uncompensated care; enhanced payments for specialty mental health services; and health access initiatives delivered through hospitals, clinics, community providers, or contracted partners.

(E) Twenty-two percent (22%) on childcare and children's healthy development and safety, to be administered by First 5 Commission of San Diego County, to support affordable childcare and pre-Kindergarten education programs and early childhood mental/behavioral health services.

(i) Eight percent (8%) on stipends issued to licensed childcare providers, prioritizing those serving infants and toddlers, for the purpose of supplementing compensation and training expenses for early childhood educators and caregivers, improving staff retention and thereby ensuring greater safety and consistency for children.

(ii) Eight percent (8%) on vouchers for families to obtain care of their choosing through licensed childcare centers, licensed family childcare homes, or license-exempt care, prioritizing infant and toddler care.

(iii) Six percent (6%) on early childhood mental/behavioral health services, including but not limited to supporting the First 5 San Diego's Healthy Development Services program.

(2) No more than twenty-two and one-half percent (22.5%) on environmental mitigation and related programs in connection with the toxic sewage crisis in the Tijuana River Valley, including but not limited to addressing the emergency health impacts caused by the sewage crisis, and protecting local beaches, bays, and coastal waters from toxic pollution.

(i) No less than twenty percent (20%) of the revenues generated by this Ordinance shall be expended on infrastructure and engineering projects to stop sewage flows from Tijuana into the United States or through the Tijuana River Valley, including the expansion of

sewage treatment infrastructure. If the State Water Resources Control Board determines that the Tijuana River meets all applicable water-quality standards for safe recreation and environmental health and removes the affected portions of the river from California's list of polluted waters, or the Tijuana River is diverted directly into a wastewater treatment facility, such funds may be allocated by the Board of Supervisors for other environmental mitigation and related programs permitted by this subparagraph, including but not limited to infrastructure to protect clean water.

(3) Seventeen and one-half percent (17.5%) on protecting public safety services, wildfire prevention, and crisis response services.

(A) No less than eight percent (8%) of the revenues generated by this Ordinance shall be expended on fire preparedness programs administered by the San Diego County Fire Protection District, including but not limited to retaining and hiring firefighters and paramedics; brush clearing and wildfire prevention programs; upgrading essential firefighter and paramedic equipment and facilities, including fire trucks, fire-resistant clothing, breathing apparatuses, and radios; and reducing 911 emergency response times through the use of helicopters and providing training services for skilled first responders.

(B) No less than eight percent (8%) of the revenues generated by this Ordinance shall be expended on law enforcement, including but not limited to retaining and hiring Deputy Sheriffs and investing in public safety infrastructure, such as emergency operations, regional emergency 911 communications systems, and public safety substations and facilities.

(4) No more than one and one-half percent (1.5%) shall be expended on general administrative services including contractual services, salaries, wages, benefits, and overhead necessary to carry out administrative responsibilities.

(c) The purposes set forth in this section shall constitute the specific purposes of the Ordinance, which are specific and legally binding limitations on how the proceeds of the tax can be spent. The proceeds of the tax imposed by this Ordinance shall be used only for such purposes and shall not fund any purpose, program or project other than those set forth herein.

(d) The Citizen Oversight Committee shall certify on an annual basis that all expenditures made in the prior fiscal year have been expended consistent with the requirements set forth in this Ordinance. The Committee shall make this certification in a report presented to the San Diego County Board of Supervisors, which shall be made available to the public.

22.520 Citizen Oversight Committee

(a) The Citizen Oversight Committee shall be established on the effective date of this Ordinance, as specified in Elections Code section 9122, to provide an enhanced level of

accountability for the expenditures from the Protect San Diego County's Health and Safety Fund. The Board of Supervisors shall appoint members to the Citizen Oversight Committee no later than ninety (90) days after the effective date of this Ordinance.

(b) The Citizen Oversight Committee shall be composed of eleven at-large, voting members with the characteristics described below. Members of the committee shall not simultaneously hold any elected office. The intent is to have one member representing each of the specified areas of expertise. If, however, after a good faith effort, qualified individuals have not been identified for one or more of the areas of expertise, then no more than two members from one or more of the areas of expertise may be selected. For each of the areas of expertise listed below, an individual representing one of the region's colleges or universities who possesses a comparable level of academic experience is eligible for selection.

(1) A professional in the field of municipal/public finance and/or budgeting with a minimum of ten years in a relevant and senior decision-making position in the public or private sector.

(2) A professional with demonstrated experience of ten years or more delivering public safety and/or emergency services, including but not limited to employment with the San Diego County Sheriff's office or the San Diego County Fire Protection District.

(3) A professional with demonstrated experience of ten years or more administering and/or providing public health services, including but not limited to employment with the San Diego Health and Human Services Agency.

(4) A professional with demonstrated experience of ten years or more administering and/or providing childcare services, including but not limited to employment with First 5 San Diego County.

(5) A professional in biology or environmental science with demonstrated experience of ten years or more with environmental regulations and major project mitigation requirements and/or habitat acquisition and management.

(6) The chief executive officer or person in a similar senior-level decision-making position, of a major private sector employer who possesses demonstrated experience in leading a large organization.

(7) A representative of a labor union whose membership is comprised primarily of workers in San Diego County.

(8) A parent or guardian of a child currently enrolled in licensed or exempt childcare services in San Diego County.

(9) A member of a local neighborhood Fire Safe Council in San Diego County.

(10) A member of a community or planning group in areas most affected by the Tijuana River sewage, including but not limited to areas in zip codes 91932, 92154, 92173.

(11) A member of an active Neighborhood Watch group in San Diego County.

(12) The San Diego County Auditor shall be an ex officio member of the Committee.

(c) The Committee shall have the following responsibilities:

(1) Conduct an annual fiscal and compliance audit of all Protect San Diego County's Health and Safety Fund expenditures using the services of an independent fiscal auditor to verify compliance with the Ordinance. This annual audit will evaluate compliance with the use of proceeds requirements in section 22.517 and any other applicable requirements.

(2) Prepare an annual report presenting the results of the annual audit process. The report should include an assessment of the consistency of the expenditures of the Protect San Diego County's Health and Safety Fund with the Ordinance. The report shall be presented to the San Diego County Board of Supervisors and shall be made available to the public.

(3) If the Committee determines that any funds in the Protect San Diego County's Health and Safety Fund were misused in violation of section 424 of the Penal Code or any other state law, the Committee shall make a referral detailing the misuse to the San Diego County District Attorney's Office, the Attorney General, and any other applicable state or local agency or official.

(d) Term limits.

(1) Committee members shall serve a term of four years, except that for the initial appointments to this Committee, five members shall serve a two-year term and six members shall serve a three-year term in order to ensure the terms of the Committee members are sufficiently staggered.

(2) Committee members shall serve no more than eight years unless the member's first term was less than four years, in which case the member may serve an additional two terms after the partial term. In no case, however, shall any member serve more than ten years on the Committee.

(3) If and when vacancies in the membership of the Committee occur, the same selection process as outlined above shall be followed to select a replacement to fill the remainder of the term. At the completion of a term, eligible incumbent members will need to apply for reappointment for another term.

(4) Term limits for Committee members should be staggered to prevent turnover of more than two members at any one time. In the event more than two members need to be replaced during the same recruitment period, the Committee shall determine the length of the replacement first term in order to limit concurrent future turnover.

(e) Up to \$300,000 per year, with adjustments for inflation based on the Consumer Price Index for San Diego County, may be expended for activities related to the Committee.

Section 5. Severability

If any section, subsection, sentence, clause, phrase or word of the Ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The voters of San Diego County hereby declare they would have passed and adopted this Ordinance and each and all provisions hereof irrespective of the fact that any one or more of said provisions is declared invalid.

Section 6. Liberal Construction

This measure is an exercise of the initiative power of the people of the County of San Diego to implement a special tax to fund the purposes set forth in the Ordinance, and it shall be liberally construed to effectuate these purposes.

Section 7. Amendments

The provisions of this Ordinance may be amended only upon approval by the voters.

Section 8. Conflicting Measures

This measure is intended to be comprehensive. It is the intent of the people of the County of San Diego that, in the event this measure and one or more measures relating to a special transactions and use tax shall appear on the same ballot, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.

* * * * *