



January 4, 2018

Honorable Board of Supervisors  
County of Alameda  
1221 Oak Street, Suite 536  
Oakland, California 94612-4305

Dear Board Members:

**SUBJECT: APPROVE A PROPOSED CHILD CARE AND EARLY EDUCATION  
ORDINANCE TO ADD TO THE BALLOT OF THE ELECTION TO BE  
HELD ON JUNE 5, 2018**

**RECOMMENDATION:**

Adopt the attached Ordinance to implement a one-half percent sales tax to fund child care and early education.

**SUMMARY:**

Limited access to quality, affordable child care and early education is resulting in children not ready for kindergarten, parents unable to find child care they can afford, and early educator pay that is so low that it is difficult for early educators to provide the basics for their own families. The County seeks to address these issues by bringing to the voters a Measure allowing the County to implement a one-half percent sales tax for 30 years to fund expanded access to child care and early education for low-and middle-income families and to raise wages for child care providers and early educators to a minimum of \$15 per hour.

Monies raised by the sales and use tax would go into a special fund and use of tax proceeds or any interest accrued on tax proceeds is restricted and will be used exclusively to provide high quality child care and early education services to benefit low-and middle-income children and families in Alameda County and to improve wages for child care providers and early educators.

The Ordinance requires a 3<sup>rd</sup> party, such as First 5 Alameda County or a similar entity, to implement the program. Your Board shall have the right and discretion to select a different entity or to identify additional entities to implement the program or portions of it. The intent is for the administering agency to have broad authority to implement the programs funded by this Measure with specific terms and conditions established by a Program Plan which your Board will adopt at a later date and a contract between the County and the administering agency.

The Ordinance also requires your Board designate a 3<sup>rd</sup> party, such as the Alameda County Early Care and Education Planning Council or a similar entity, to act as an advisory and planning body

for the fund. Finally, the Ordinance has a non-supplantation provision forbidding the County from using proceeds from the Measure to supplant County investment in direct child care and early education services.

If your Board approves the first reading of this Ordinance, the Ordinance will come back to your Board at your next meeting for a second reading along with a Resolution to place the tax Measure on the ballot. If the Measure is approved by 2/3rds of the voters, this tax will go into effect October 1, 2018. The County is estimating this Measure will raise approximately \$140 million annually with that amount changing based on economic activity in the County.

The proposed ballot Measure language is:

#### ALAMEDA COUNTY CHILDCARE AND EARLY EDUCATION MEASURE.

To expand access to childcare and preschool for low- and middle-income families; help homeless and at-risk children, including help preventing child abuse and neglect; attract and retain quality childcare workers; and add spaces for childcare at locations throughout the county, shall the County of Alameda enact a 30-year one-half percent sales tax providing 140 million dollars annually with citizens' oversight, public disclosure of spending, and mandatory annual audits.

#### **DISCUSSION:**

As your Board is aware, child care and early education in the County has become increasingly scarce and expensive, to the point that it is now out of reach for many low and middle income families, including homeless families and vulnerable populations. The General Services Agency's Early Care and Education Program made presentations about the child care and early education crisis issue to your All In Committee at its October 2017 and January 2018 meetings, and to your Board at your September 19, December 12 and January 30 retreats. County staff was instructed to explore the possibility of placing a sales tax Measure on the June 2018 ballot to provide funds to mitigate the quality child care and early education crisis.

From July 27, 2017 through January 11, 2018 a Steering Committee met bi-weekly to review and discuss child care and early education needs and possible programs to be funded from a sales tax Measure. Your Board held eight listening sessions throughout the County to solicit input from the public and stakeholders on both policy and programs related to the proposed Measure. Representatives from labor, community and child care and early education also sponsored six additional listening sessions. An Advisory Panel of 48 key child care and early education stakeholders and content experts met three times to further vet and provide feedback on the proposed program components.

In total, we conducted almost 100 group and one-on-one listening sessions reaching at least 1,000 individuals and collected and logged over 500 feedback forms to inform and improve the proposed plan. We also established a County webpage ([www.acgov.org/ece/crisis](http://www.acgov.org/ece/crisis)) with relevant information and a dedicated phone number and email address to collect additional feedback. The

overwhelming majority of stakeholders voiced support for the Measure, especially its focus on improving child care and early education access, quality and wages.

In addition, a consulting firm conducted two telephone surveys of 600 likely June 2018 voters to provide public opinion research and ballot initiative services to advise on the Measure. Key findings from the polling data showed that 73% of voters would support the Measure.

The proposed Measure will help to mitigate the scarcity and cost of child care and early education within the County, especially for low-and middle-income families and vulnerable populations. It will also sustain and improve the quality of new and existing child care and early education, and improve wages for child care providers and early educators to at least \$15 an hour.

#### **FINANCING:**

Proceeds raised by this sales and use tax will be deposited into a special fund entitled “child care and early education tax fund.” These funds will be restricted and shall be used exclusively to provide high quality child care and early education services to benefit low and middle income children and families in Alameda County and to improve wages for child care providers and early educators who provide these services.

We are currently estimating this tax will raise approximately \$140 million annually with that amount fluctuating based on economic activity. The non-supplantation provision in the Ordinance requires that proceeds from this tax may not be used to replace the funding level established in the FY 2016-17 County budget for direct services to support child care and early education services unless State, federal, or other non-County sources of such funding have been reduced by the same amount.

Approval of this item is a necessary step to place the tax measure on the ballot for voter approval and will have no impact on net County cost.

Respectfully submitted,



Willie A. Hopkins, Jr.  
Director, General Services Agency

BOS.02.06.18.CHC.Proposed Child Care and Early Education Ordinance

#### **Attachments**

cc: Susan S. Muranishi, County Administrator  
Steve Manning, Auditor-Controller  
Donna R. Ziegler, County Counsel  
Meryl Klein, Office of the County Administrator  
Pete Coletto, Office of the County Administrator

Kimberly Gasaway, GSA Chief Deputy, Administration  
Farand Kan, Deputy County Counsel  
Andrea Weddle, Chief Assistant County Counsel

**THE BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA**

AN ORDINANCE OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, ADDING ARTICLE VI TO CHAPTER 2.08 OF THE ALAMEDA COUNTY ORDINANCE CODE, IMPOSING A TRANSACTIONS AND USE TAX FOR THE PURPOSE OF PROVIDING ADDITIONAL SUPPORT FOR HIGH QUALITY CHILD CARE AND EARLY EDUCATION SERVICES FOR LOW- AND MIDDLE-INCOME CHILDREN AND FAMILIES IN ALAMEDA COUNTY AND TO IMPROVE WAGES FOR CHILD CARE PROVIDERS AND EARLY EDUCATORS WHO PROVIDE THESE SERVICES.

WHEREAS, the children of Alameda County are our future and will provide the leadership, creativity, and productivity to strengthen and sustain the quality of life in our County; and

WHEREAS, research shows that a child's brain develops most dramatically during the first five years of life, and this critical period is a window of opportunity to lay the foundation for all of the years that follow; and

WHEREAS, children need access to quality early educators and child care programs that will give them the very best start in life during this critical period of their development; and

WHEREAS, the County of Alameda ("County") desires to provide the children living in Alameda County with every possible opportunity to be successful in school and beyond; and

WHEREAS, each student in Alameda County deserves to be supported by qualified, caring adults in safe and nurturing environments; and

WHEREAS, in 2016, only 44% of Alameda County children entered kindergarten fully ready for school, according to the most recent School Readiness in Alameda County report; and

WHEREAS, only 31% of Alameda County children with working parents have access to a space in a licensed child care or early education setting, according to the most recent California Child Care Portfolio; and

WHEREAS, child care and early education is more expensive than college, with average, full-time infant care costing more per year than tuition at the University of California Berkeley and almost three times the annual cost of California State East Bay, according to Parents and the High Cost of Child Care 2017 report; and

WHEREAS, the growing homeless population in Alameda County includes hundreds of children and their families who are not able to access quality child care and early education services; and

WHEREAS, 75% of Alameda County child care providers and early educators worry about paying monthly bills, and 54% worry about putting food on the table, as early educators' pay has not kept up with the rising cost of living in the Bay Area, according to a 2016 report from Center for the Study of Child Care Employment; and

WHEREAS, low compensation and limited work supports disproportionately affect low-income women, as early educators are almost exclusively female, with large numbers of older women, women of color, recent immigrants, and first-generation college students and mothers; and

WHEREAS, low compensation of early educators drives turnover and hampers the ability to attract and retain skilled educators, which in turn undermines stable, continuous relationships essential to children; and

WHEREAS, in 2016-17, the state of California only reimbursed providers on average less than 70% of the true cost of providing high-quality preschool for 3- and 4-year-olds, per child per year, according to the 2016 San Francisco Office of Early Care and Education Comprehensive Fiscal Analysis; and

WHEREAS, a study by Nobel Laureate Economist James Heckman shows that investing in high quality early education yields a high return on investment up to 13%, or \$8.2 billion over 10 years for the new local investment proposed in this Ordinance; and

WHEREAS, the Board of Supervisors deems it necessary and essential to approve a 30-year transactions and use tax to provide additional support for high quality child care and early education services to low- and middle-income children and families in Alameda County and to improve wages for participating child care providers and early educators so that they can earn at least \$15 per hour;

NOW, THEREFORE, the Board of Supervisors of the County of Alameda ordains as follows:

## SECTION I

Chapter 2.08, Article VI (Sections 2.08.300 through 2.08.319) of the Alameda County Ordinance Code is added as follows:

### Article VI – Child Care and Early Education Tax

#### **2.08.300 Title.**

A. This article shall be known as the child care and early education tax ordinance. The tax described in this article shall be referred to as the child care and early education tax (the “tax”).

B. This article shall be applicable throughout the incorporated and unincorporated territory of Alameda County, California (the “county”).

C. The goals of expenditures from the proceeds of the tax shall be:

(1) That Alameda County's children are prepared to succeed in kindergarten and later life and live in stable, safe and supported families and communities;

(2) That Alameda County is a family-friendly county and to support families as an important part of the county's population and civic culture;

(3) To focus on the prevention of problems, including the reduction of child abuse and neglect, and on supporting and enhancing the strengths of children and their families;

(4) That providers who serve and educate our County's children are able to be financially stable, supported in their work, and provide for their own families;

(5) That children and youth with the highest needs receive maximum benefit from the proceeds of the tax and that equity is a guiding principle of the funding process;

(6) That collaboration among public agencies and community-based organizations around shared outcomes among all service providers for children and their families will be strengthened; and

(7) That children are provided with developmentally appropriate, gender-responsive and culturally-competent services.

#### **2.08.301 Restricted uses of the tax.**

A. Proceeds from this tax shall be deposited into the county treasury in a special fund entitled “child care and early education tax fund” (the “fund”).

B. Monies deposited into the fund, together with any interest that accrues thereon, shall be used exclusively to provide high quality child care and early education services to benefit low- and middle-income children and families in Alameda County and to improve

wages for child care providers and early educators who provide these services, as described below in this section.

C. In each year during the term of this article, one-hundred percent (100%) of revenue from this tax shall be allocated by the board of supervisors based on the demonstrated unmet child care and early education needs and the county's commitment to a geographically dispersed network of child care and early education providers, for any of the following purposes:

1. To increase access to affordable, high quality child care and early education services for low and middle income children from birth through 12 years of age, especially for children who are homeless and have other high priority needs;
2. To improve and maintain the quality of new and existing child care and early education services throughout the county; or
3. To improve the wages and benefits of child care providers and early educators who provide these services.

D. Proceeds from this tax may not be used to replace the funding level for direct services established in the fiscal 2016-2017 County of Alameda budget to support child care and early education services, unless the state, federal or other non-county sources of such funding levels have been reduced by the same amount.

E. Proceeds from this tax may not be used for kindergarten through grade 12 (K-12) school day services except for the purpose of expanding transitional kindergarten eligibility to additional four-year old children.

F. This article is not intended to alter any family child care providers' existing independent business owner status, and shall not be construed to classify family child care providers or early educators as county employees.

#### **2.08.302 Citizen oversight committee.**

A. Upon enactment of this article, the board of supervisors shall establish and appoint a citizen oversight committee.

B. The citizen oversight committee shall annually review the expenditure of the child care and early education tax fund for the prior year and shall report to the board of supervisors on the conformity of such expenditures to the purposes set forth in Section 2.08.301.

#### **2.08.303 Planning and advisory council.**

The board of supervisors will designate an entity whose members have expertise in early child care and education, such as the Alameda County Early Care and Education Planning Council (California Education Code sections 8499.3 *et seq.*) or a similar entity, to act as the planning and advisory council for the fund.



#### **2.08.304 Child care and early education program implementation.**

The Alameda County Children and Families First Commission, known as "First 5 Alameda County," was created as a legal public entity separate from the county in Chapter 2.130 of the Administrative Code. First 5 Alameda County or a similar entity will be identified by the board of supervisors as the entity to implement the program that will be established by the board of supervisors for the expenditure of the tax. The board of supervisors shall have the right and discretion to select a different entity or to identify additional entities to implement the program or portions of it.

#### **2.08.305 Operative date.**

"Operative date" means the first day of the first calendar quarter commencing more than one hundred and ten (110) days after adoption of this article.

#### **2.08.306 Enactment of retail transaction and use tax.**

A. This article is adopted to achieve the following general purposes:

1. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 and of Sections 7285.5 and 7292.2 of Part 1.7 of Division 2 of the California Revenue and Taxation Code that authorize the county to adopt this article, and such tax shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose;
2. To enact 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 California Revenue and Taxation Code;
3. To enact a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization and State 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 State Board of Equalization and Department of Tax and Fee Administration in administering and collecting the California sales and use taxes; and
4. To enact 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 each person subject to taxation under the provisions of this article.

B. The provisions of this article shall be interpreted in order to accomplish the purposes that are set forth in this section.

#### **2.08.307 Contract with state.**

Prior to the operative date, the county shall contract with the California State Board of Equalization, the California Department of Tax and Fee Administration, or other appropriate state agency, to perform all functions incident to the administration and operation of this article; provided that, if the county shall not have contracted with the appropriate state agency 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.

#### **2.08.308 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 Alameda County at the rate of one-half of one percent 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 article.

#### **2.08.309 Place of sale.**

A. For purposes of this article, 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 his or her 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.

B. In the event a retailer has no permanent place of business in the state of California 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 State Board of Equalization and State Department of Tax and Fee Administration.

#### **2.08.310 Use tax rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the incorporated and unincorporated territory of Alameda County of tangible personal property purchased from any retailer on and after the operative date of this article for storage, use or other consumption in said territory at the rate of one-half of one percent 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.

#### **2.08.311 Incorporation of provisions of state law.**

Except as otherwise provided in this article and except insofar as any provisions of this article may be inconsistent with Part 1.6 of Division 2 of the California Revenue and Taxation Code, all of the provisions of Part 1 (commencing at Section 6001) of Division

2 of the California Revenue and Taxation Code are hereby adopted and made a part of this article as though fully set forth herein.

**2.08.312 Limitations on adoption of state law and collection of use taxes.**

The following requirements shall be followed in applying the provisions of Part 1 of Division 2 of the California Revenue and Taxation Code to this article:

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, said 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 Board of Control, State Board of Equalization, State Department of Tax and Fee Administration, 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 State Board of Equalization or State Department of Tax and Fee Administration, in performing functions incident to the administration or operation of this article;

3. In those sections, including but not 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 that 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 that would not be subject to tax by the state of California 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 California 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 California Revenue and Taxation Code.

**2.08.313 Permit not required.**

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

## **2.08.314 Exemptions and exclusions.**

A. In addition to any other exemption or exclusion required by law, there shall be excluded from the measure 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 computation of the amount of transactions tax imposed by this article, gross receipts from:

1. The sale 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. The sale 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 his or her agent or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, 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 California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code; by a combination of registration to an out-of-county address and 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 a combination of registration to a place of business out of 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 article;

4. The lease of tangible personal property that constitutes a continuing sale of such property for any period of time for which the lessor is obligated to lease the property for an amount that was fixed by a lease executed prior to the operative date of this article; and

5. For the purposes of subsections (B)(3) and (B)(4), 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, regardless of whether such right is exercised.

C. There are exempted from computation of the amount of the use tax imposed by this article, gross receipts from the following storage, use or other consumption of tangible personal property:

1. Any sale that has been subject to a transactions tax under any state-administered transactions and use tax ordinance;

2. The sale of 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 set forth in Sections 6366 and 6366.1 of the California Revenue and Taxation Code;

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract that was entered into prior to the operative date of this article;

4. If the possession of or the exercise of any right or power over the tangible personal property shall arise under a lease that constitutes 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 that was executed prior to the operative date of this article;

5. For the purposes of subsections (C)(3) and (C)(4), the storage, use, or other consumption or the 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, regardless of whether such right is exercised;

6. Except as provided in subsection (C)(7), a retailer engaged in business in Alameda 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 Alameda County or participates within Alameda 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 Alameda County or through any representative, agent, canvasser, solicitor, subsidiary or person in Alameda County under the authority of the retailer; and

7. "A retailer engaged in business in Alameda 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 California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code. The retailer shall be required to collect

use tax from any purchaser who registers or licenses the vehicle or aircraft at an address in Alameda County.

D. Any person subject to use tax under this article may credit the amount of such tax against any transactions tax paid to a county or district imposing or a retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the California Revenue and Taxation Code with respect to the sale of property or the storage, use or other consumption of which is subject to the use tax.

#### **2.08.315 Amendment of state law.**

After the operative date of this article, all amendments to Part 1 of Division 2 of the California Revenue and Taxation Code relating to sales and use taxes that are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code and all amendments to Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code, shall automatically become a part of this article; provided, however, that no such amendment shall operate so as to affect the rate of tax imposed by this article.

#### **2.08.316 Enjoining of 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 article or Part 1.6 of Division 2 of the California Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

#### **2.08.317 Severability.**

If any provision of this article or the application thereof to any person or circumstance is held invalid, the remainder of the article and the application of such provision to other persons or circumstances shall not be affected thereby.

#### **2.08.318 Savings clause.**

This article shall not be interpreted in any manner that conflicts with the laws or constitutions of the United States or the state of California.

#### **2.08.319 Termination of transactions and use tax.**

This article shall remain in effect only until September 30, 2048 and as of that date it shall be repealed by operation of this section unless a later ordinance is adopted prior to September 30, 2048 that shall have the effect of deleting or extending the termination date set forth herein.

## SECTION II

This Ordinance, and all the provisions thereof, shall become effective only upon affirmative passage by a two-thirds majority vote of the eligible voters of this county pursuant to California Constitution, Article XIII A, section 4 and Article XIII C, section 2; California Government Code section 53722; California Revenue & Taxation Code section 7285.5; and California Elections Code section 9140.

Before the expiration of 15 days after its adoption by the Board of Supervisors, this ordinance shall be published once with the names of the members voting for and against the same in the Inter-City Express, a newspaper published in the County of Alameda.

Adopted by the Board of Supervisors of the County of Alameda, State of California, on February \_\_\_\_, 2018, by the following called vote:

AYES:

NOES:

EXCUSED:

---

President of the Board of Supervisors  
County of Alameda, State of California

ATTEST:

Clerk of the Board of Supervisors

By: \_\_\_\_\_

Approved as to form:

DONNA R. ZIEGLER, County Counsel

By: 

Name: Farand Kan

Title: Deputy County Counsel

# Alameda County Child Care and Early Education Initiative: A Countywide Revenue Measure



Board of Supervisors Meeting: February 6, 2018



# Brain Development

**90%**

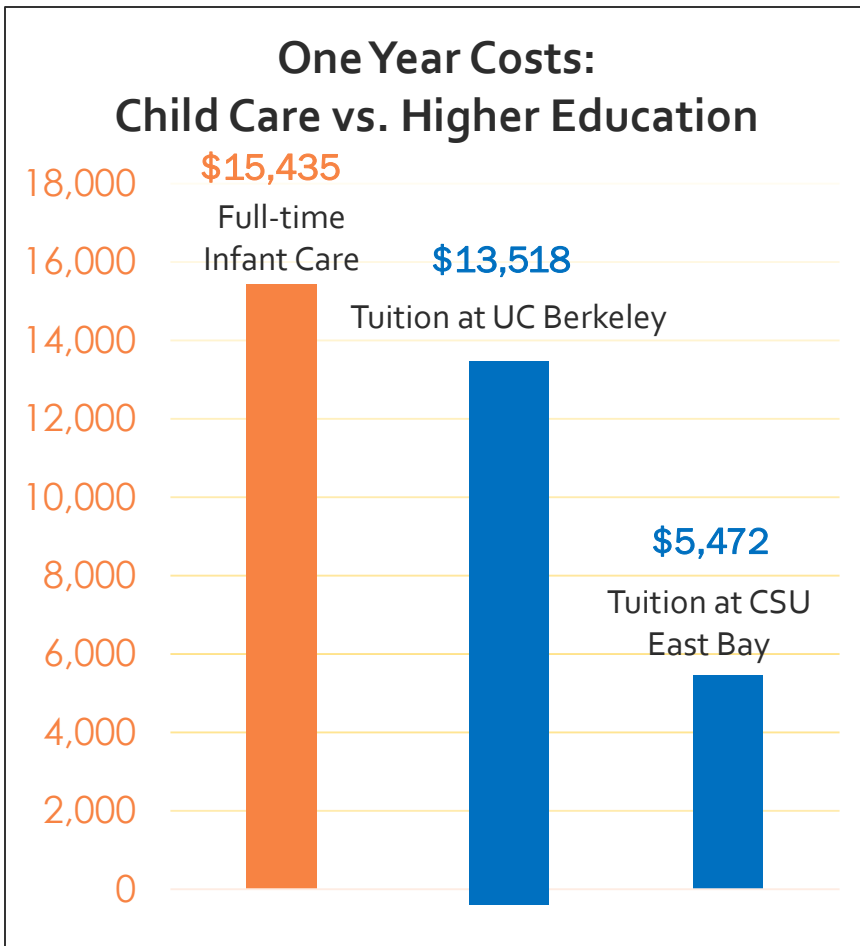
**of a child's brain  
development  
happens  
before age 5**



- 90% Brain development before age 5
- 10% Brain development after age 5

*Source: Harvard Center for the Developing Child*

# An Affordability Gap for Parents & Providers



Source: 2015 Child Care Portfolio Report, UC Berkeley and CSU East Bay

## \$17,069

True cost of high-quality preschool for 3 & 4-year-olds, per child per year



## \$11,784

16-17 reimbursement rate for state preschool, per child per year

(only 69% of true cost)

# A Readiness Gap



In 2016, only **44%\*** of Alameda County children entered kindergarten fully ready for school

Source: 2015 School Readiness Assessment conducted by Applied Survey Research

# A Wage Gap

- **75%** of child care providers and early educators worry about paying monthly bills
- **48%** of early educators rely on one or more government assistance programs



# 90+ Stakeholder Meetings to Date

- Alameda County Early Care & Education Program
- Alameda Collaborative
- Alameda County Early Childhood Policy Committee (ACECPC)
- ACOE
- Alameda County School Board Association
- Alameda County SSA
- Alliance of Californians for Community Empowerment
- ALL-IN Committee
- ASES – After School Education & Safety Program
- Ashland Community Association
- Assemblymember Rob Bonta
- BAHIA Inc.
- Blue Skies 4 Children
- UC Berkeley GSE Center for the Study of Child Care Employment
- Chabot College Advisory Committee
- Child, Family and Community Services
- City of Oakland Department of Human Services
- Early Learning Fellowship
- East Bay Community Foundation
- East Bay Association for the Education of Young Children (EBAEYC)
- Emerging Leaders for Racial Equity
- Family Leadership Council at Education for Change
- Family Resource Navigators
- Fathers Corps of Alameda County
- First 5 Alameda County
- First Five Years Fund
- Forward Change
- Head Start – City of Oakland
- Housing & Community Development Department
- Inter-Agency Children's Policy Council
- Kaiser Permanente
- Kenneth Rainin Foundation
- Kidango
- Labor Center at UC Berkeley
- Las Positas Community College Planning Council
- LPC Advisory Board
- Mayors from: Albany, Berkeley, Emeryville, Dublin, Hayward, Livermore, Oakland, Pleasanton
- Library System of Alameda County
- Lotus Bloom Learning Center
- Oakland Preschool Providers
- Oakland Starting Smart and Strong Coalition
- Oakland Thrives Leadership Council
- OUSD CDC Instructional Assistant leadership
- Parent Leadership Action Network (PLAN)
- Parent Voices
- Partnership for Children and Youth
- Quality Counts
- Right Start Commission
- San Lorenzo School Board
- St. Mary's Center
- SEIU 521
- SEIU 1021
- Senator Nancy Skinner
- Superintendents from: Alameda County office of Education, Alameda, Albany, Berkeley, Castro Valley, Emeryville, Eden Area, Fremont, Newark, Oakland, Pleasanton, San Lorenzo
- Thomas J. Long Foundation
- Unincorporated County Technical Advisory Committee
- Unity Council
- YMCA of the East Bay providers
- YMCA Head Start providers





## Our Proposed Solution:

County-Wide Half-Percent Sales Tax Measure

➡ **\$140 million/year** for child care & early education

## Expanding Access

- Homeless and other high priority families
- Reduce the waiting list
- Community grants



## Increasing Wages

- Rate enhancement
- At least \$15/hour for providers and instructional assistants





## Improving Quality

- Coaching
- Professional Development
- Mental Health Supports



# Who Benefits?

Low- and middle-income families with children birth to 12 years throughout the County who utilize:

- Child care centers and preschools
- Licensed family child care providers
- Family, friend and neighbor providers



# Polling: Early Support is Encouraging

74%



of Alameda County likely voters said  
they would vote **YES** on this measure



# Thank You!

[acgov.org/ece/crisis](https://acgov.org/ece/crisis)

[ece@acgov.org](mailto:ece@acgov.org)

(510) 208-9698

