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November 8, 2016 - Measure A

Lynda Roberts, Registrar of Voters, Elections

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COUNTY OF MARIN MEASURE A

MEASURE A: To support the health, education and safety of underserved children with approximately \$12,000,000 in annual local funding the State cannot take away, shall County of Marin expand access to quality preschool education; provide healthcare including early screenings, vision, dental and behavioral/mental health services; expand afterschool/summer learning programs promoting reading/writing/math achievement; and provide affordable childcare for infants, toddlers and young children by enacting a 1/4% sales tax for 9 years with independent oversight/audits?

YES

NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

COUNTY OF MARIN TRANSACTIONS AND USE TAX ELECTION

This measure was placed on the ballot by the Marin County Board of Supervisors to approve an ordinance imposing a one-quarter of one percent transactions and use tax. If approved, this ordinance will raise annual revenue of approximately \$12,000,000 for the purpose of providing preschool education, childcare, healthcare and extended learning/afterschool.

California Revenue and Taxation code section 7285.93 authorizes the County to levy a transactions and use tax if the ordinance proposing the tax is approved by a two-thirds vote of the Board of Supervisors and a two-thirds vote of the qualified voters of the entire County who vote in the election. The Board of Supervisors unanimously approved the ordinance on July 26, 2016. If two-thirds of the voters in the County who vote on this measure vote "Yes," the tax will be levied beginning April 1, 2017 and continuing for a period of nine years.

The expenditure of the revenue generated by the tax shall be restricted to the purposes set forth in the ordinance's expenditure plan and will be subject to oversight by a community committee.

s/STEVEN M. WOODSIDE
County Counsel

By s/Sheila Lichtblau, Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Vote YES on A to give all Marin kids a strong start in life.

YES on A protects the health and safety of our children by providing after-school academic support and supervision, which studies show keep kids in school and away from alcohol, drugs and crime. It also provides health care services that make early detection and intervention in

developmental, health and emotional problems possible for low-income families, improving a child's long-term health and quality of life.

YES on A also prepares our youngest children for success in school by increasing access to quality preschool. Research shows that attending preschool has lasting, positive impacts on student academic performance in reading and math, dramatically reduces dropout and juvenile arrests rates, and improves a child's chances of attending college.

Even in Marin, many underserved children need support. For example, one in every three Marin children does not attend preschool. **Voting YES on A supports Marin children and families by:**

- Ensuring all children have access to quality preschool education
- Expanding after-school and summer learning programs promoting reading, writing and math achievement
- Providing affordable child care for infants, toddlers and young children
- Expanding access to comprehensive health care services such as vision, dental and behavioral and mental health services for all children

Mandatory Fiscal Accountability:

- Measure A requires local control over local funds for local needs
- No money can be taken away by the State
- Independent citizens' oversight, mandatory audits and annual reports are required to ensure funds are spent as promised
- Even with Measure A, our sales tax rate will remain the same as we currently pay due to a scheduled decrease in the statewide sales tax rate next year

Vote YES on A to keep Marin's children healthy and safe and put them on the path to success.

www.CampaignForAStrongStart.org [External]

s/V-ANNE CHERNOCK

President, representing League of Women Voters of Marin County

s/JARED HUFFMAN

U.S. Congressman, 2nd District

s/MARY JANE BURKE

Marin County Superintendent of Schools

s/CYNTHIA MURRAY

CEO, representing North Bay Leadership Council

s/EDWARD S. BERBERIAN

District Attorney

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

This measure's tax money is supposed to be for preschool and childcare but supporters talk about preventing alcohol and drug abuse. Is that a problem for preschoolers? Of course not.

If children's healthcare is covered by Obama Care or MediCal, why does part of Measure A go towards this? Because an expensive marketing firm conducted a poll that showed support for this tax went up when health care was included.

Voters are being manipulated into paying for expensive, unnecessary, unmandated programs for non-residents.

Parents in Marin work two jobs to pay for expensive childcare.

Marin residents are not getting what their tax dollars are supposed to provide: traffic mitigation, crime control (now increasing), mental health care, homeless services, and better schools.

Both ABAG (Association of Bay Area Governments) and Sacramento are pressuring Marin to build subsidized high density housing, despite widespread opposition here.

Offering free childcare to indigents would flood Marin with people seeking those free services and more free services, including subsidized housing.

Adding up to 200 new students to a school district, whose families live in high density housing exempt from property taxes, would be overwhelming.

There is legislation pending in Sacramento that makes it difficult if not impossible for communities to fight such developments.

That this tax increase is offset by some decrease in state sales tax misses the point: this is bad policy and will hurt small Marin neighborhoods, worsen traffic and strain public services.

Vote "NO on A." Don't be fooled.

s/MICHAEL HARTNETT

Representing Marin United Taxpayers' Association

ARGUMENT AGAINST MEASURE A

It appears the Measure's primary function is to provide childcare services for low-income families. There is no residency requirement. Many will flock to Marin for free childcare.

This influx of those seeking free childcare will create the need for greater, costly social services. Marin is not even currently taking care of its own needy residents: the mentally ill, the homeless, disabled veterans and more. Taxpayer dollars should be spent on government mandates such as safety, roads, traffic mitigation, schools, and healthcare.

Moreover, the influx will increase the pressure exerted by the State for more subsidized low-income high density housing to be placed in small Marin neighborhoods. Residents of Marinwood, Strawberry, Novato, Fairfax and other Marin towns have rejected such plans, but the threat still looms.

Advocates of free childcare ought to seek funding from the Marin Community Foundation, not taxpayers. The Buck Fund was specifically established to provide such services to Marin's needy.

Most of the "other" services mentioned in the language of the Measure are already provided in Marin. A portion is designated for healthcare - however, under the ACA every child should be insured already. It's our County Health Department's job to make sure children are enrolled. There is no reason to set up a new bureaucracy to duplicate services - at taxpayer's expense.

The County will have plenty of money for healthcare and other services when it addresses out of control benefits for retirees, as outlined in the 2015 Grand Jury Report.

A quarter cent may not seem like much, but the sales tax in Marin is approaching the maximum 10%. Sales taxes rob consumers of purchasing power, ultimately costing jobs. People will go elsewhere to buy goods and services.

Please vote "No on A." It hurts Marin.

s/MICHAEL HARTNETT

Representing Marin United Taxpayers' Association

REBUTTAL TO ARGUMENT AGAINST MEASURE A

The lone opponent ignores Marin County's tradition of thoughtful debate on local issues by resorting to scare tactics and gross misrepresentations. Stoking fears with baseless accusations is inflammatory and irresponsible. Marin voters deserve an honest discussion based on **FACTS**.

FACT: Measure A's primary function is to provide **quality preschool education**. The need is real: **one in every three Marin children does not attend preschool**.

FACT: **Scientific research** proves that children who attend quality preschool perform better in school, are more likely to graduate, attend college and avoid juvenile arrest. Measure A means our schools spend less catching students up and more on challenging academic programs.

FACT: Measure A supports **quality after school programs** to help kids succeed in school and stay away from drugs and crime. An early start in the right direction prevents more expensive remedial education or even incarceration.

FACT: While ACA improves access to affordable health insurance, Measure A provides screenings for early detection of vision, dental, behavioral and mental health problems so children are **healthy and prepared to succeed in school**.

FACT: Measure A's **legally-binding expenditure plan** dictates how funds must be spent. No funds may be used for pensions. Measure A does not create new bureaucracies. It will be managed by the

Marin County Department of Health and Human Services and the Marin County Office of Education.

FACT: Measure A does not increase our taxes. A scheduled reduction in the statewide sales tax means our taxes will remain the same.

Study the **FACTS** and join Marin's most respected leaders in voting **YES on A to give ALL Marin kids a strong start.**

s/ROBERT T. DOYLE
Marin County Sheriff

s/KERRY MAZZONI
Former CA Secretary of Education

s/AL BORO
Retired Business Executive, Former Mayor

s/PAULA KAMENA
Marin County District Attorney (Ret.)

s/PATRICIA GARBARINO
CEO, 68 year family-owned Marin Business/Vice President, Marin County Board of Education

FULL TEXT OF MEASURE A

RESOLUTION NO. 2016-85

RESOLUTION OF THE MARIN COUNTY BOARD OF SUPERVISORS CALLING FOR AN ELECTION TO SUBMIT ORDINANCE NO. 3653 FOR APPROVAL BY THE VOTERS IN MARIN COUNTY THAT IMPOSES AND COLLECTS A ONE-QUARTER OF ONE PERCENT TRANSACTIONS AND USE TAX FOR A NINE-YEAR PERIOD FOR THE PURPOSE OF PROVIDING QUALITY PRESCHOOL EDUCATION, CHILD CARE, HEALTHCARE AND EXTENDED LEARNING/AFTERSCHOOL.

WHEREAS, access to quality preschool, comprehensive health care and wellness services, child care and afterschool academic support is linked to higher academic achievement, successful careers and healthy, economically vibrant communities; and

WHEREAS, research consistently shows that attending quality preschool has lasting, positive impacts on student reading and math scores and dramatically reduces dropout rates; and

WHEREAS, making sure children have an early start in the right direction is a sound investment saving us much more expensive costs down the line such as remedial education, social services or even incarceration; and

WHEREAS, contrary to popular belief, many Marin County children do not have access to critical building blocks of quality preschool, affordable child care, comprehensive healthcare services and afterschool/summer academic support, and only 35% of economically disadvantaged children read at grade level in Marin; and

WHEREAS, Pursuant to California Government Code Section 50075 et seq., Revenue and Taxation Code Section 7285.5, and in compliance with California Constitution Article XIIIIC, the Board of Supervisors is authorized to establish and impose a transactions and use tax, if approved by the voters, upon retail transactions involving the sale and use of personal property; and

WHEREAS, the transactions and use tax (sales tax), if approved, would be imposed on the sale of tangible personal property and the storage, use or other consumption of such property. The tax rate would be one-quarter of one percent (.25%) of the sales price of the property. The tax revenue would be collected by the State Board of Equalization and remitted to the County. The tax would be in effect for nine (9) years, and would then expire automatically, unless extended by the voters. The tax shall be approved if the measure receives approval by a two-thirds majority of the electors voting on the measure; and

WHEREAS, the Marin County Board of Supervisors conducted the first reading of Ordinance 3653, known as the Marin Strong Start For Kids Transactions and Use Tax Ordinance, including the Marin Strong Start For Kids Expenditure Plan ("Expenditure Plan"), attached as Exhibit A on July 26, 2016 and conducted the merit hearing on August 2, 2016.

NOW, THEREFORE, BE IT RESOLVED, that Ordinance 3653, known as the Marin Strong Start For Kids Transactions and Use Tax Ordinance including the Expenditure Plan as Exhibit A, be submitted to

the voters in Marin County in the General Election on November 8, 2016. The question submitted to the voters shall be read substantially as follows:

“To support the health, education and safety of underserved children with approximately \$12,000,000 in annual local funding the State cannot take away, shall County of Marin expand access to quality preschool education; provide healthcare including early screenings, vision, dental and behavioral/mental health services; expand afterschool/summer learning programs promoting reading/writing/math achievement; and provide affordable childcare for infants, toddlers and young children by enacting a ¼% sales tax for 9 years with independent oversight/audits?”

BE IT FURTHER RESOLVED THAT pursuant to Elections Code 10400 et seq., the election for this measure shall be consolidated with the election to be conducted on November 8, 2016.

BE IT FURTHER RESOLVED THAT pursuant to the provisions of Elections Code Section 1002, the Board of Supervisors authorizes and directs the Marin County Clerk/Registrar of Voters to render all services necessary for the conduct of the election.

BE IT FURTHER RESOLVED THAT the Registrar of Voters is hereby requested to publish the ballot question and entire Ordinance, including Exhibit A, in the voter information pamphlet; and

BE IT FURTHER RESOLVED THAT the Marin County Counsel is hereby requested to prepare an impartial analysis of the Measure.

BE IT FURTHER RESOLVED THAT the sales tax shall be deemed established and shall become operative on April 1, 2017 upon certification of the election results evidencing approval by at least two-thirds of the electors voting on the measure.

BE IT FURTHER RESOLVED THAT this resolution shall be liberally construed to achieve its purposes and preserve its validity. If any section, subsection, sentence, clause or phrase of this resolution is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this resolution. The Board of Supervisors hereby declares that it would have passed this resolution and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin held on this 2nd day of August 2016, by the following vote:

YES: SUPERVISORS Judy Arnold, Katie Rice, Damon Connolly, Kathrin Sears, Steve Kinsey

NOES: NONE

ABSENT: NONE

s/STEVE KINSEY

President, Board of Supervisors

ATTEST:

s/MATTHEW HYMEL

Clerk

ORDINANCE NO. 3653

ORDINANCE OF THE MARIN COUNTY BOARD OF SUPERVISORS IMPOSING A ONE-QUARTER OF ONE PERCENT RETAIL TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION FOR THE PURPOSE OF PROVIDING QUALITY PRESCHOOL EDUCATION, CHILD CARE, HEALTHCARE AND EXTENDED LEARNING/AFTERSCHOOL

THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN ORDAINS AS FOLLOWS:

SECTION 1. TITLE.

This Ordinance shall be known as the Marin Strong Start For Kids Transactions and Use Tax Ordinance. The County of Marin hereinafter shall be called "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the county.

SECTION 2. EFFECTIVE DATE; OPERATIVE DATE.

A. This Ordinance shall become effective upon its approval by a two-thirds majority of the electors voting on the measure.

B. This Ordinance shall become operative on April 1, 2017 ("Operative Date"); provided, however, that the Strong Start Expenditure Plan ("Expenditure Plan"), attached hereto as Exhibit "A," shall become operative on the effective date of this Ordinance.

SECTION 3. 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) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2 which authorizes the county to adopt this tax Ordinance which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

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 and provides a measure therefor that can be administered and collected by the State Board of Equalization 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 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.

SECTION 4. EXPENDITURE PLAN; LIMITATION OF EXPENDITURES; FISCAL OVERSIGHT.

Pursuant to the requirements of Government Code §50075.1, (1) the Expenditure Plan constitutes the statement of the specific purposes for which the revenue generated by this Ordinance may be expended, (2) the expenditure of the revenue generated by this Ordinance shall be restricted to the purposes stated in Exhibit "A," (3) the revenue generated by this Ordinance shall be deposited into the " Special Tax Account," and (4) the County Department of Finance shall prepare and file with the Board of Supervisors reports meeting the requirements of Government Code §50075.3.

SECTION 5. CONTRACT WITH STATE.

Prior to the Operative Date, the County shall contract with the State Board of Equalization 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 State Board of Equalization 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.

SECTION 6. 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 quarter of one per cent (0.25%) 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.

SECTION 7. 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 his 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 State Board of Equalization.

SECTION 8. 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 quarter of one percent (0.25%)

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.

SECTION 9. 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.

SECTION 10. 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 therefore. 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 Board of Control, State Board of Equalization, 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, 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. a. 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.

SECTION 11. 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.

SECTION 12. EXEMPTIONS AND EXCLUSIONS.

A. 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 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 his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, 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 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 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 subparagraphs (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 subparagraphs 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 subparagraph 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. Ordinance No. 3586 Page 4 of 10
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.

SECTION 13. USE OF PROCEEDS.

The proceeds of the taxes imposed by this ordinance shall be used solely for the projects and purpose set forth in the Expenditure Plan attached as "Exhibit A" and for the administration thereof.

SECTION 14. 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 not inconsistent 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.

SECTION 15. 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.

SECTION 16. SEVERABILITY.

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

SECTION 17. PUBLICATION.

Within fifteen (15) days of its passage, the clerk shall publish a summary of this ordinance with the names of those supervisors voting for and against the matter, and the clerk shall make available to the public, upon request, a certified copy of the full text of the ordinance along with the names of those supervisors voting for and against the ordinance.

SECTION 18. APPROPRIATIONS LIMIT.

Any proceeds distributed from the Special Tax Account are deemed taxes of the receiving taxing agency and where appropriate, subject to Article XIIIB of the California Constitution (Gann limit).

SECTION 19. TERMINATION DATE.

The authority to levy the tax imposed by this Ordinance shall expire nine years from the operative date of this Ordinance.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin held on this 2nd day of August 2016 by the following vote:

AYES: SUPERVISORS Judy Arnold, Katie Rice, Damon Connolly, Kathrin Sears, Steve Kinsey

NOES: NONE

ABSENT: NONE

s/STEVE KINSEY

President, Board of Supervisors

ATTEST:

s/MATTHEW HYMEL

Clerk

ORDINANCE NO. 3653

EXHIBIT A

Marin Strong Start for Kids Expenditure Plan

A. Summary

It is proposed that Marin County voters have the opportunity on the November 2016 ballot to vote for expanded access for underserved children to quality preschool, affordable child care, comprehensive healthcare services and afterschool and summer learning programs. The proposed one-fourth-cent (1/4 cent) sales tax ("Measure") is estimated, at current collection levels, to generate approximately \$12,000,000 per year. This level of revenue may change during the life of the Measure due to the variability in annual receipts.

This Marin Strong Start for Kids Expenditure Plan ("Plan") below outlines four programs for spending the sales tax proceeds. In Part B of the Plan, each program is described with the funding allocation and types of projects and activities that the funding would support. Part C of the Plan contains administrative provisions, including a Citizen's Oversight Committee and the process for determining annual expenditures.

B. Program Description

Four programs (Quality Preschool, Child Care, Healthcare and Extended Learning/Afterschool) encompassed in the Plan are described below. These programs are deliberately linked and integrated to promote academic success and healthy lives. Research shows strong starts for children produce lifelong results. Access to quality preschool, healthcare, child care and extended learning/afterschool support leads to academic achievement, healthy lifestyles, successful careers and a better community overall.

1. Access to Quality Preschool Education (50% of funds)

The purpose of this Plan component is to expand access to a quality preschool education for three- and four year-old children in Marin. Using a targeted universal approach, the program will offer opportunities for children from very low to low-moderate income families first, expanding to all income levels if funds become available from other funding sources such as state or federal allocations for four year olds. The program is aimed at ensuring children enter kindergarten prepared for success in

school. The proposed program is grounded on two considerations: (1) research that demonstrates the value of quality preschool education for improving academic success for all children, particularly economically disadvantaged children, and, (2) successful preschool expansion models implemented in jurisdictions such as San Francisco, San Diego and Los Angeles counties. Fifty percent (50%) of revenues generated annually by the Measure shall be made available for the following uses:

- a. **Free preschool education for underserved three and four year old children.** The purpose of this program is to expand access to quality preschool programs that prepare children for school, improve academic and developmental readiness and reduce public school costs associated with remediation. The program will target lower income children primarily, but can expand to serve others, if financially feasible.
- b. **Quality improvement.** The purpose of this element is to assure and support preschool programs to meet quality standards for curriculum, teacher qualifications, licensing and other standards set by California State Guidelines and the local Quality Improvement Program at the County Office of Education. This will include financial enhancements for programs with state or federally subsidized preschool slots to match allocations for new preschool slots in order to support quality improvement, workforce development and worker wages increases.
- c. **Family engagement.** The purpose of this element is to support parent education that promotes educational participation by parents, prepares parents for transition to the K-12 systems as well as motivates school attendance.
- d. **Assessment and outcomes evaluation.** The purpose of this element is to support the Marin County Office of Education to collect and analyze data to assess progress toward quality objectives and school readiness outcomes for children. This will ensure that preschool programs meet or exceed quality standards.

2. Access to Comprehensive Healthcare (15% of funds)

The purpose of this component of the Plan is to assure that underserved children in Marin have access to prevention and intervention healthcare services that are critical to growing up healthy and being able to succeed in school. Many program services will be linked to early care and education programs to promote prevention and early detection of physical, emotional and developmental issues that can interfere with success in school and lifelong wellness.

Fifteen percent (15%) of revenues generated annually by the Measure shall be made available for the following purposes based on assessment of need, ability to leverage other support and durability of impact:

- a. **Provide universal early screening and referrals for interventions.** The purpose of this element is to promote early identification of developmental, social-emotional, vision, hearing and oral health problems check-ups in medical settings and early care and education settings.
- b. **Expand mental health and dental capacity and services for children** that build on current resources and providers and increase access for underserved children.
- c. **Implement healthy eating and physical activity programs** in early care settings. This could include gardens, training, policy changes and curricula. The purpose of this element is to improve and build healthy behaviors and increase access to healthy foods and activity that promote lifelong health.
- d. **Conduct enrollment assistance** in schools, early care and community settings, provide outreach to families and enroll children into health insurance, food programs and other support services for underserved children and their families.
- e. **Provide health insurance coverage, if needed,** to assure all children in Marin have access to insurance if not eligible for local, state or federal programs.

3. Access to Affordable Child Care (25% of funds)

The purpose of this program component is to assure participation of children from low-income working families in the part day preschool program by providing access to affordable child care for the remainder of the workday and during the summer. In addition, this program component expands access to quality, affordable care for children from low-income working families and reduces the number of eligible families on the wait list for affordable infant and toddler care.

Twenty five percent of revenues generated annually by the Measure shall be made available for the following uses:

- a. **Provide child care for children participating in the preschool program before and after school and in the summer.** Priority would be given to children in lower income working families on a sliding scale basis and based on need. The purpose of the element is to promote participation and the preschool program by addressing the needs of lower income working parents for full time care.

- b. **Expand child care support for lower-income families on a sliding scale** for infants and toddlers to reduce the cost burden for families, support the local workforce and remove qualified children from the existing wait list for child care services.
- c. **Support and assess quality improvement in Infant-Toddler programs.** The purpose of this element is to promote quality of care for the youngest children. Activities will be conducted by the Marin Child Care Council using standardized assessment tools and could include quality enhancements to support individual child care program improvements.

4. Afterschool Academic Support for Children Kindergarten through Second Grade (10% of funds)

The purpose of this component of the Plan is to promote lasting gains from preschool, provide for seamless transition to elementary schools for children and their families and provide equitable access to support for undeserved children that need additional help in reading and math to be proficient by third grade - a critical benchmark for academic success.

Ten percent of revenues generated annually by the Measure shall be made available for the following uses:

- a. **Evidence-based afterschool and/or summer programs** for children in kindergarten through second grade who need additional support to meet academic benchmarks in reading and math.
- b. **Coordinated transition plans** that support children to move from preschools to elementary schools linking teachers and administration from both settings.
- c. **Parent education and participation** in children's school and academic endeavors following enrollment of children in kindergarten.

C. Administrative Provisions

1. Citizen's Oversight Committee

- a. A Citizen's Oversight Committee shall be created by the Marin County Board of Supervisors within six months of the effective date of the ordinance levying the sales tax increase. Their role shall be to review the annual audit of expenditures for the previous year for compliance with the Measure and expenditure plan.
- b. Members of the Citizen's Oversight Committee shall be county residents who are neither elected officials of any government, nor employees from any agency or organization that either oversees or benefits from the proceeds of the sales tax. The committee shall consist of five members, one from each supervisorial district in the county.
- c. The Board shall approve bylaws related to the conduct of committee meetings and business.
- d. Meetings of the committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California's open meeting law.
- e. The committee shall dissolve after all revenue collected from this Measure is expended and a final report is submitted.

2. Implementation Requirements

Implementation of the Plan shall be guided by the following procedures to ensure that the revenue generated by the Measure is spent in the most efficient and effective manner possible, consistent with serving the public interest in Marin County, and the desires of the voters of Marin County.

- a. The County of Marin is charged with the fiduciary duty to administer sales tax proceeds in accordance with applicable laws.
- b. Sixty percent of revenues shall be disbursed to the Marin County Office of Education for implementing preschool and extended learning programs. Forty percent of revenues will be disbursed to the Marin County Health and Human Services for implementing child care and healthcare programs.
- c. The Marin County Health and Human Services Department shall present an annual expenditure plan in compliance with the Measure to the Board of Supervisors upon consultation with the Marin County Office of Education and the Marin Child Care Council as part of the County's annual budget development process.
- d. The County Health and Human Services Department shall coordinate with stakeholders such as the Marin County Office of Education, Child Care Council, First 5 Marin and Marin Community Foundation to support implementation and conduct evaluation to track and report progress and outcomes for children resulting from the programs.
- e. The County Health and Human Services Department shall conduct an annual public meeting to report progress and gain input on the implementation of programs prior to the County's annual budget development process.

- f. Actual revenues generated by the Measure may be higher or lower than estimates in this Plan due to variability in annual tax receipts. County shall annually estimate revenue from the Measure.
- g. A separate fund shall be established for the tax revenues. Unexpended funds will rollover from year to year. All interest income shall be used for the purposes identified in this, Plan and shall accrue proportionately to the programs identified in this Plan. For up to five (5) years after the termination date of the sales tax increase, unused funds and accrued interest from the Strong Start Measure shall be available for any purpose consistent with this Plan, subject to approval by the Board of Supervisors.
- h. Sales tax proceeds are intended to augment any existing resources, local, federal or state, allocated for these purposes.
- i. Not more than five percent (5%) of annual tax revenues may be used by the County for administrative expenses related to collection, distribution, oversight and budget preparation.

If you are a person with a disability and require an accommodation to participate in a County program, service, or activity, requests may be made by calling (415) 473-4381 (Voice), (415) 473-3232 (TDD/TTY), or by [email](#) at least five days in advance of the event. Copies of documents are available in alternative formats upon request.

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