



FIRST 5 ALAMEDA COUNTY COMMISSION MEETING AGENDA

Thursday, January 18, 2018

**First 5 Alameda County
1115 Atlantic Ave.
Alameda, CA 94501
Conference Room B**

8:30 AM – 10:00 AM

Commissioners: Chair: Pamela Simms-Mackey M.D., Vice Chair: Renee Herzfeld, Wilma Chan, Lori Cox, Cecilia Echeverría, Tomás A. Magaña M.D., Scott Coffin, Kimi Watkins-Tartt

Alternates: Quamrun Eldridge, Michelle Love, Karina Rivera

1. Public Comment (for items not listed on the agenda) - Limited to 3 minutes per speaker

2. Staff Announcements

PROGRAM

3. Alameda County & City of Oakland Child Care and Early Education Initiatives

MISCELLANEOUS

4. Communication from Commissioners

5. Adjournment

Information about the First 5 Conference Center

- The First 5 Conference Center is wheelchair accessible. Please notify us 3 business days in advance if you need special assistance so we can make reasonable arrangements to ensure accessibility.
- Please refrain from wearing strongly scented products to the Conference Center in consideration of those who may experience chemical sensitivities.



To: First 5 Alameda County Commission

From: Janis Burger, Chief Executive Officer

Date: January 18, 2018

Subject: Administration of Child Care and Early Education Initiatives by Alameda County First 5

REQUESTED ACTION:

1. Approval for First 5 to be named as the Agency responsible for implementing Alameda County and Oakland initiatives if passed by the voters
2. Approval to establish a sub-committee of the Commission for input on the initiatives

BACKGROUND:

In order to consider First 5's proposed role in administering two-local child care and early education ballot initiatives likely to be placed on the June and November 2018 ballots, the Commission held a special session on December 4, 2017. Follow up conversation occurred at the December 5, 2017 Executive Committee meeting. The December 14, 2017 Commission meeting also included presentation updates and Commission discussion regarding both initiatives.

As was shared at the meetings, both initiatives would result in the collection of significant sales and parcel tax revenue to:

- 1) support increased access to child care with new slots and navigation support– with particular focus on support for families with high need
- 2) support increased wages and working conditions for child care providers, and
- 3) enhance and improve quality of early care settings and increase access to developmentally appropriate school readiness activities for infants, toddlers and children.

Final deliberations regarding ballot language, oversight structure, program and administrative staffing patterns, and program design are still under development by the County and the City of Oakland. First 5 is participating at all leadership committees to inform and ensure a functional administrative infrastructure, feasible and effective program implementation, and successful ongoing operation of services and procurement activities.

FISCAL IMPACT:

There is no fiscal impact.

RECOMMENDATION:

Approve in principle First 5's role of administrator of these funds upon voter approval and establish a Commission sub-committee in support of the Agency's role.

Submitted by:

Janis Burger,
Chief Executive Officer

Kristin Spanos,
Chief Operating Officer

SCAN OF ALIGNMENT, OPPORTUNITIES AND CONSIDERATIONS:

Early Care and Education Initiatives and First 5

Overarching Alignment

- *Consistent Mission & Vision:* Ballot initiative and First 5 Alameda County (F5AC) support child development and family well-being
 - Prioritize and value Parent/Family Voice in Programs and Policies
 - Commitments to equity
 - Focus on high need populations
 - Infusion of parent support/leadership and child development across all policies
- *Aligned Results:* Envisioned ballot outcomes are consistent with F5AC programming and intended outcomes:
 - Quality programming for children
 - Improved family access to quality child care to increase school readiness and equity
 - Livable wages for providers
 - Increased knowledge of the child care system and of child development for consumers and providers

Overarching Opportunities for First 5 and the Broader Early Childhood System

- *Enhancement of Local Child Development System:* Centralization and augmentation of our *existing system*, as well a significant enhancement to early care and education
- *Leveraging Existing Assets:* the expertise and infrastructure of First 5, as well as our local, state and national presence positions the initiative favorably. F5AC currently administers relevant early childhood programs, has expert staff **and** existing infrastructure e.g. finance, HR, evaluation, communications, policy
- *Maximizing Local Flexibility:* Allow for the nimble/responsive use of public dollars with F5AC; an agency with excellent fiduciary oversight
- *Sustainability and Maximum Impact:* Increases resources available to F5AC that allows for the sustainability of the Agency’s program, policy and advocacy work and potentially expands our influence

Overarching Considerations

- *Ballot Language:* Ensuring the language supports effective administration of the program
- *Oversight:* Structure; autonomy; authority; appointees; relationships of the oversight bodies to one another
- *Financial:* Allocation of sufficient administrative resources to ensure proper oversight and impactful programming; and Increased exposure to economic downturns, i.e. dependence on sales tax
- *Organizational Change:* F5AC staffing structure and classifications; space; technological needs
- *Resourcing of Change Management:* Implementation and operation of the initiatives will require a lot of attention (e.g. organization restructuring, hiring, finding new space, developing policies and procedures)
- *Mission:* Management staff will need to ensure strategies in our strategic plan, not directly linked to ECE, continue to receive needed focus and resource

SCAN OF ALIGNMENT WITH FIRST 5’s STRATEGIC PLAN

Strategy	Current Status	Opportunity	Issues for Consideration
Parent Engagement and Parent Support (inclusive of Fatherhood)	Key programs: -Home Visiting -Perinatal Health Outreach Coordinators -Project DULCE -Father’s Corp -Parent Cafes	- Opportunity for initiative to integrate with and/or leverage access to parent and community voice to inform program design, implementation and monitoring	-Ensure the community voice is included in governance structure
Early Identification	This strategy includes: - Help Me Grow - Developmental screening and linkage	- Continued integration with the quality component of the ECE initiative - Parent education and	-Increased referrals to Help Me Grow; increased demand on staff - Increased demand for

SCAN OF ALIGNMENT, OPPORTUNITIES AND CONSIDERATIONS:

Early Care and Education Initiatives and First 5

Strategy	Current Status	Opportunity	Issues for Consideration
	-Steering and Parent Advisory Committees	developmental outreach through early learning scholarships	screening and linkage related technical assistance
Quality Early Childhood Education (ECE)	Administer Quality Counts programs countywide. Program components: -Quality coaching, rating, provider prof. dev. & workforce -Data analysis & program eval. - Administers stipends, quality improvement rewards to programs & educators	- Scale current quality efforts - Enhance “quality” supports for family, friend and neighbor -F5 operating the “quality” component of the ECE initiative will further position us as a leader in the field locally & nationally	- Require restructure of existing program - Recruit new staff to administer program - Recruit staff to provide back office support, e.g. contracts and procurement - Build program model for early learning scholarship and wages components of the initiative - Integration of LPC/AB212
Neighborhoods Ready for School (NRFS)	-Neighborhood initiative - Small facilities set aside -Learning Community	-More understanding and support of and access to quality programs in child care deserts -Initiative includes facilities fund and provision of TA/capacity building for providers and community	-Integration opportunities -Key role in infrastructure planning
Innovation	- Innovation funds for improving systems connectivity	-ECE Initiative also has an innovation fund.	- Leverage and coordinate
Policy and Evaluation	- Access to quality early childhood education programs is a top policy priority - F5AC has completed or supported evaluation and data analyses of the early care and education system -Existing data sets	- Amplified policy voice due to the increase in our size and scope. - Increased access to more child level data enriching the results of our school readiness assessment - Opportunity for shared technology costs and functionality - Development of award management, funder reports, performance dashboards which can be used for new initiative	- Maintaining multiple policy and analytical priorities, in addition to early care and education
Training	This strategy includes: -Learning Communities (homeless shelters, FCC) - Workforce Development - Parenting Classes and Trainings - Capacity Building for F5 Strategies - Core trainings for ECE field	-More ECE professionals and programs will seek out trainings consistent with ECE Initiative -Leverage lessons learned from training expertise - Deepen career pathways work with higher education	- Impact on training staff and resources
Communications	-Develops F5 policy and program communications campaigns and materials	-ECE Initiative will include funds to communicate about new scholarships and programs and their effectiveness	-Leverage and coordinate messaging
Administrative, Information and Technology	-F5AC has existing finance, contracts, HR, technology and data analysis staffing and contract resources. - Migrating data systems to Salesforce	- Leverage First 5’s flexibility, technological investments and infrastructure - Additional resources to help centralize, combine/coordinate efforts	-Ensure the funds from the initiative are adequate. Will sufficiently contribute resources to: restructure, hire, secure new space, develop policies and procedures and more

Alameda County & City of Oakland

Child Care and Early Education Initiatives at a Glance

Alameda County Initiative Overview

- **What is proposed to be funded:**
 - Increased wages for early educators at participating early care and education programs
 - Higher reimbursement rates for existing children and scholarships for thousands of new children, prioritizing homeless children and infants and toddlers
 - Quality supports for participating educators and programs

There are proposed allocation of funds for family service navigation, program innovation, priority city grants, facilities, and an operating reserve
- **Expected ballot date:** Expected voting to occur 6/2018, though the timing is dependent on poll results (vote could be delayed to 11/2018)
- **How will it be funded:** \$0.5 sales tax, which is estimated to generate \$140 million
- **Expected program implementation:** Initial receipt of funds 12/2018 with expected program implementation 7/2019, affording a year of planning

City of Oakland Initiative Overview

- **What is it proposed to fund:**
 - Slots and increased eligibility levels for all 4-year-olds from low-income backgrounds
 - Preschool scholarships/stipends for 4-year-olds not eligible for free preschool
 - Converting part-day to full-day slots for 3 year-olds from low-income backgrounds
 - Increased quality supports, for participating early care and education programs
 - Guaranteed Early Transitional Kindergarten classrooms in Oakland Unified School District
- **Expected ballot date:** 11/2018
- **How will it be funded:** Parcel tax, estimated revenue for 3-4years olds is \$16 million
- **Expected program implementation:** Initial receipt of funds 07/2019 with estimated program implementation is 7/2019 (note: given the lack of planning a start date of 7/2020 is also under consideration)

Implications for First 5 Alameda County (F5AC) and Early Care and Education System

- F5AC has been asked by both County and City to administer the initiatives
- If the Commission approves, all parties accept F5AC's administration of funds and voters adopt it would:
 - Support the continued development of a local system of care for early child development
 - Position the work favorably by leveraging the expertise of First 5, our local, state and national presence
 - Allow for the nimble/responsive use of public dollars in an agency with excellent fiduciary oversight
 - Increase resources available to F5AC to position the Agency's policy and advocacy work

Considerations for First 5 Alameda County

- Governance
 - Oversight of the County and City initiatives; appointees; relationships to one another and the Commission
- Financial
 - Securing of sustainable administrative resources to ensure proper oversight and impactful programming
 - Increased exposure to economic downturns, i.e. dependence on sales tax
- Mandate changes to F5AC structure, inclusive of space and staffing

First 5 Alameda County: Administration of the Child Care Ballot Initiative

GOVERNANCE

- **Board of Supervisors (BOS) Appointed Commission:** Eight-person BOS appointed Commission meets five-times per year. An acting BOS member and two county department heads are statutorily required members of the Commission. As required by statute, all meetings are held in compliance with the Brown Act. To ensure appropriate governance for all matters, F5AC has the ability to establish subcommittees and oversight bodies as needed.
- **Nimble and Innovative Government:** F5AC is a flexible arm of the county operation; with efficient hiring and procurement processes; a budgeted innovation strategy; strong financial controls; and performance reporting.
 - Under state law, First 5 commissions are considered public agencies for the purposes of receiving funds from federal, state and local sources.
 - Due to this nimbleness First 5 has served as a fiscal agent several times, allowing for the quick pass through of federal and state funds. F5AC currently holds contracts with county departments, permitting the county to be responsive by leveraging F5AC's operational efficiencies.

FINANCE AND CONTRACT CAPACITY

- **Financial Accountability and Control:** As required by state statute, F5AC has an annual independent audit, which is submitted to the state and reviewed by the State Controller. F5AC, in 20-years of existence, has never had an audit finding.
- **Contracting:**
 - F5AC annually administers and monitors over 200 contracts.
 - Each contract includes an accountability plan and as of FY 2018/19 will include RBA measures.
 - Salesforce contract administration system in development and will be operational by March of 2018.
- **Allowable administration of external funds and programs:** With the use of external non-Prop 10-revenue, F5AC may administer funding and programs that are outside the purview of our regulatory mandates.

PROGRAM

- **Mission and Vision Alignment:** Ballot initiative aligns with the vision and mission of F5AC, supporting child and family well-being and development.
- **Subject Matter Expertise:** Cornerstone of F5AC work includes child care, pre-school, provider support and coaching, parent engagement, program evaluations, facilities, and policy development and advocacy. F5AC currently has:
 - Staff overseeing and directing programming dedicated to the child care sector
 - Oversees quality rating and provider coaching for child care centers
 - Conducts child care sector evaluations
 - Invests in and administers family engagement programming
 - Learning cohort for family serving homeless shelters
 - Administers professional development stipends, quality improvement and reward to early education programs and educators



First 5 Alameda County: Administration of the Child Care Ballot Initiative

Each is intended to support achieving the following results:

- Quality programming for children
 - Improved family access to child care
 - Self-sustaining wages for providers
 - Consumer / parent support and increase knowledge of the child care system and child development
- **Sector Relationships and Positioning:** At each level of government and community F5AC has deeply rooted relationships in the sector connected to policy, program, finance and evaluation. The organization is a national and state leader in child development. Consider the following examples of our role, participation and relationships with key stakeholders:
- *Federal* – ECLINC, BUILD, Center for the Child Care Workforce
 - *State*- Co-located with First 5 Association, CDE, California School Age Consortium
 - *Local* – member of the Joint Powers Authority, Co-chair Oakland Starting Smart and Strong (Packard funded table with OUSD), All In Steering Committee, Oakland Thrives Leadership Table, Oakland Promise Leadership Table, Hayward Promise Neighborhood Leadership Table, Alameda County Child Care Planning Council, Department Sherriff’s Activity League Board member, ACOE
 - *CBO*- Existing contracts with all three resource and referral agencies, existing contract with community colleges regarding provider credentialing, convene shelter learning communities for family serving shelters, support AP voucher agencies, libraries, and park and rec to provide school readiness experiences

DATA

- **Results Based Accountability (RBA):** F5AC’s existing strategic plan was developed in an RBA format. Procured with salesforce and salesforce system integrator (eightCloud) who is currently developing performance dashboards.
- **Evaluation Team** – F5AC has an evaluation team with two PhD researchers, two data analysts and an Evaluation Senior administrator dedicated to data collection, data sharing, analysis, continuous quality improvement, and evaluation.

DRAFT 2018 ALAMEDA COUNTY CHILD CARE AND EARLY EDUCATION BALLOT MEASURE PROGRAM PLAN

January 12, 2018

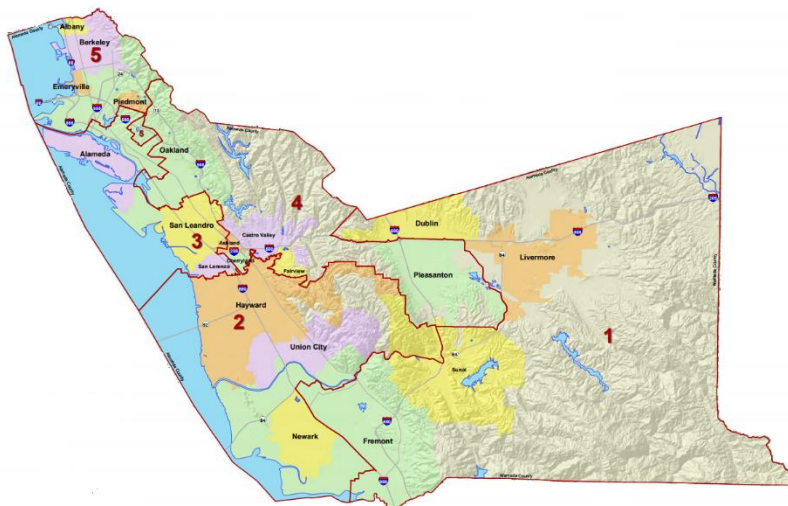


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SECTION I. EXECUTIVE SUMMARY

We must address the child care and early education crisis in Alameda County. Limited access to quality, affordable child care and early education is taking its toll on families, educators, and communities across our county. Children can't get the early learning they need to be ready for kindergarten. Parents can't find child care that they can afford. Early educator pay is so low that it's difficult to provide the basics for their own families. Research shows that a child's brain develops most dramatically during the first five years of life. This critical period is a window of opportunity to lay the foundation for all of the years that follow. Yet thousands of Alameda County children are missing out. They 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.

- **Affordable child care is out of reach.** The average cost of child care for middle-class families in Alameda County is almost a quarter of family income. For many, these are exorbitant costs comparable to funding a college education, with little assistance from employers or others. Many parents are forced to work two jobs, leave the workforce entirely, or depend on poor quality child care because that's all that they can afford.
- **Children in homeless families can't get access.** The growing homeless population in Alameda County includes hundreds of children that can't get access to quality child care services.
- **Early educators are in poverty.** Early educators' pay has not kept up with the rising cost of living. The average Alameda County child care center worker salary is \$29,000 per year, hardly enough to make ends meet for child care workers and their families. Family child care providers earn even less, often as little as \$5-8 an hour.
- **Access to care is limited.** More than 115,000 Alameda County children lack access to formal child care and early education. Only 31% of Alameda County children with working parents have a licensed child care and early education space available to them.
- **Thousands arrive NOT ready for kindergarten.** Fifty-six percent (56%) of Alameda County children are not fully prepared to start kindergarten when they arrive, and 20% of those are not even partially ready.

The Solution: A Countywide Local Revenue Measure: In June 2018, Alameda County voters will have an opportunity to direct more resources to address the child care and early education crisis by passing a half cent sales and use tax. The measure, which is expected to initially generate \$140 million annually, would build on the County's existing child care and early learning system, creating thousands of new child care and early education scholarships, improve and sustain the quality of children's care and early learning experiences, and increase wages for child care providers and early educators to at least \$15 an hour.

We listened to community members. This Program

Plan was developed after extensive input from the community. The Board directed the General Services Agency's Early Care and Education Program to undertake a Child Care and Early Learning Listening Initiative in fall 2017. We conducted nearly 100 stakeholder meetings reaching over 1,000 people, including parents, community members, teachers, directors, family child care providers, family, friend and neighbor providers and elected officials.

We also formed a 25 member Steering Committee, which met bi-weekly from late July 2017 through January 2018. They reviewed draft program components and suggested changes after each round of Listening Sessions. These proposals were also vetted by a 48 member Advisory Panel which met three times to provide content expertise. We also collected, logged and analyzed over 500 feedback forms and several detailed proposals which further informed the development of these program components.

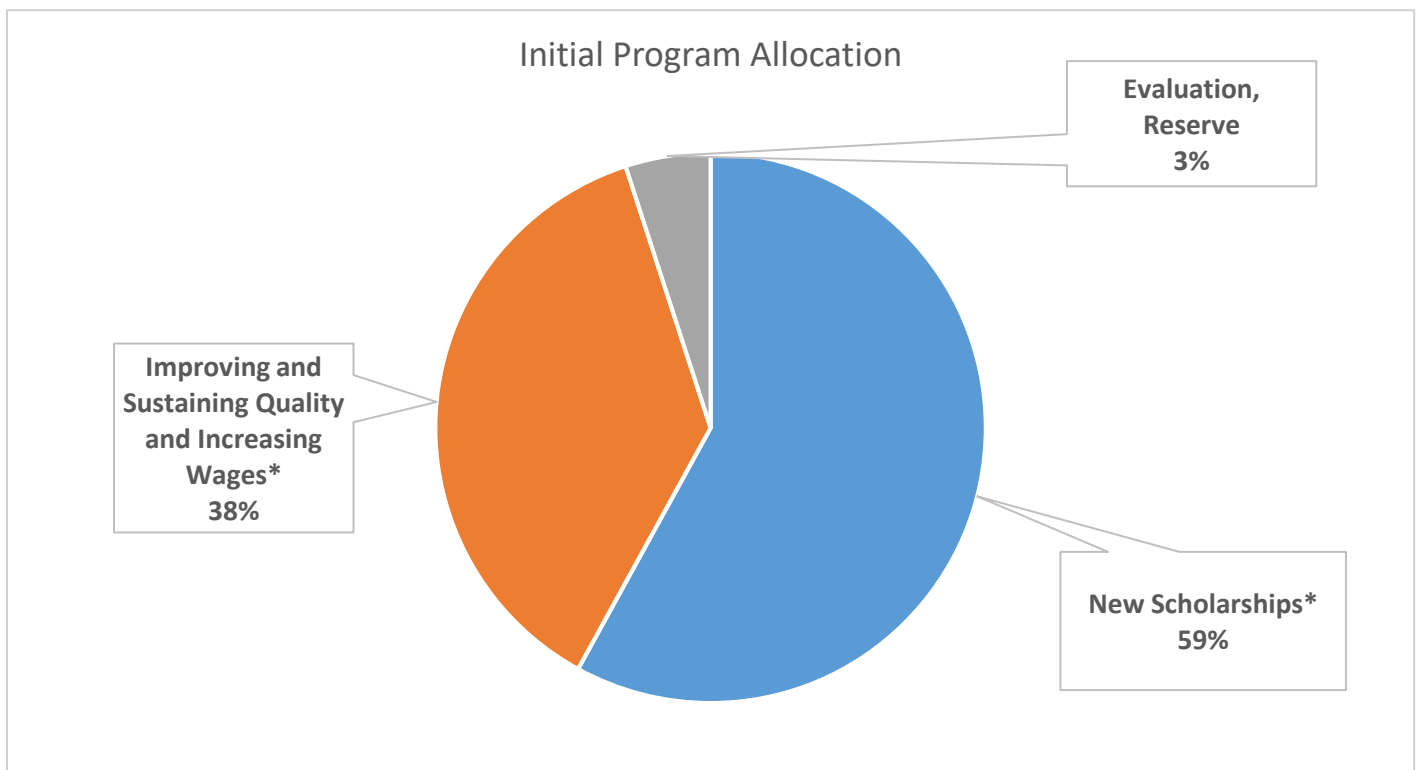


This Plan benefits low and middle income children, families and early educators. Funds from the ballot measure would provide thousands of children with financial assistance to attend high quality child care and early education programs, with a special emphasis on homeless and other high priority children and families. Families will be able to work and go to school to provide for their families and pursue their educational and professional dreams. Early educators and child care providers will be able to earn at least \$15

an hour and rely less on government assistance. As a result, Alameda County will remain a family-friendly place with a strong, vibrant economy.

Oversight and community voice ensure accountability. This 30-year measure includes strict accountability measures to ensure all proceeds from the measure are spent only on child care and early learning. It requires annual independent audits, a citizen’s oversight committee made up of people who live in Alameda County, and annual compliance reports distributed to the public that detail costs and how specific performance measures are met.

This Plan will add new scholarships, improve quality and increase wages. The Child Care and Early Education ballot measure proposes two components to support young children and working families: Adding New Scholarships, and Improving and Sustaining Quality and Increasing Wages. Below is an initial estimate of the Plan’s funding allocation.



*includes technical assistance, case management, program implementation, contract oversight, etc.

SECTION II. THE NEED FOR HIGH QUALITY, ACCESSIBLE AND AFFORDABLE CHILD CARE AND EARLY EDUCATION IN ALAMEDA COUNTY

The architecture of the brain is built in early childhood. The need for high quality, affordable and accessible child care and early education is well documented by researchers nationwide. Ninety percent of a child’s brain develops in the first five years of life, and is the most significant from birth to age three. This makes the early years the most critical period for our youngest learners to engage in nurturing, stimulating environments with skilled teachers and caregivers. This critical period is a window of opportunity to lay the foundation for all of the years that follow. If children have what they need early in life, they are set on a path for future success.



Too many children arrive unprepared for kindergarten. Currently only 44% of Alameda County children arrive at kindergarten fully ready. Children who are unprepared for elementary school are often the same children who lag behind in third grade reading and math scores. Studies show that children who benefit from high quality child care and early education are less likely to repeat a grade and more likely to graduate from high school. Additional studies show that even the next generation, the children of the children who

attended Head Start and other early childhood education programs also show improved outcomes, both in school and in life.

Children in homeless families cannot get access. The needs of families experiencing homelessness require special consideration and immediate attention. A recent federal Policy Statement on Meeting the Needs of Families with Young Children Experiencing and At Risk of Homelessness shared that:

- Infants are the most likely age group to have stayed in an emergency shelter in the past year.
- Almost half of children in shelters are under age six.
- Homelessness during pregnancy and in the early years is harmful to children’s development.

The growing homeless population in Alameda County includes hundreds of children who are not able to access quality child care and early education. This measure would provide homeless families with safe, high quality child care and early education and give homeless parents the opportunity to find work and get their family back on its feet.

Parents cannot afford the high cost of child care and early education. Parents need child care for their children so they can work and earn a living and provide for their families. However, child care in Alameda County is expensive and costs more than a year of tuition at UC Berkeley. Federal and state programs do help more than 13,000 families, but thousands more remain on waiting lists because they cannot afford to pay the full rate.

The Bay Area is known for innovation and excellence, but we are not doing enough to ensure that local parents can compete for high quality jobs. It takes two incomes to afford living in the Bay Area and by adding new quality child



care and early education scholarships, parents can return to work, advance in their careers, and provide for their families.

Even though child care is expensive for families, most providers receive much less than the true cost of providing high quality services. A recent comprehensive fiscal analysis in San Francisco showed that it costs at least \$17,069 per year to care for and educate three and four year olds, and even more for infants and toddlers. However, the state reimbursement rate for subsidized preschool in 2016-2017 was less than 70% of that amount. Often the difference is made up by paying child care providers and early educators poor wages.

Child care provider and early educator wages are too low. The linchpin of quality in child care and early education is the early educator or child care provider. Their ability to establish nurturing, warm interactions with babies, to inspire curiosity in preschoolers by asking open-ended questions, and to be familiar with new educational approaches so they can assist school-age children with their homework requires dedication and skill. However, study after study show that the people doing this work (predominantly women

of color), despite having a higher level of education than the general workforce, remain severely underpaid.

Child care provider and early educator salaries have not kept up with the rising cost of living in Alameda County.

They earn \$29,000 a year on average, which is not nearly enough to pay rent, afford child care for their own children, and make ends meet in our area. Family child care providers are earn as little as \$5-8 per hour and are not covered by

In the U.S.,
the high cost of child care
is shouldered by parents
and a low paid workforce.



worker protections like workers' compensation because they are considered independent contractors.

A recent survey of child care providers and early educators in Alameda County found that 75% were worried about paying their monthly bills and over half were worried about putting food on the table for their own families. Just under half of early educators across the state rely on some form of government assistance. Poor wages and working conditions lead to high turnover, which has negative outcomes on children's experiences.



SECTION III. BACKGROUND



The Alameda County Child Care and Early Education Program Plan (referred to throughout this document as the Plan) responds to the County's increasing need for high quality child care and early education through a locally generated and protected funding stream. These funds cannot be used for any purpose other than expanding access, improving and

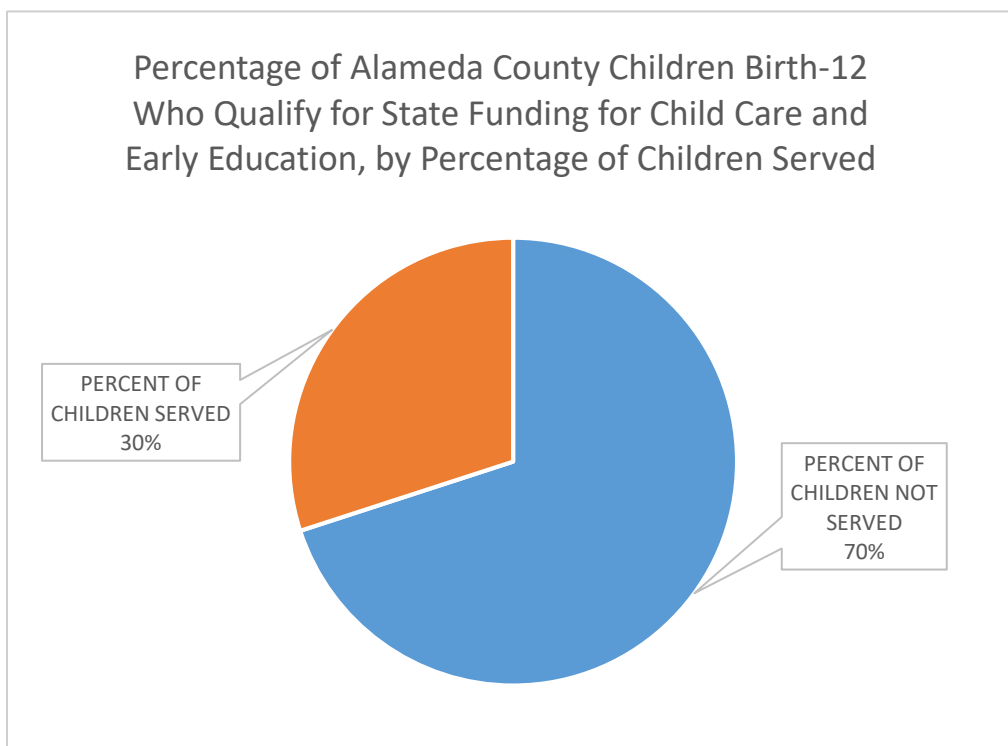
sustaining quality, and increasing wages and work supports in child care and early education. The funds cannot be taken by the State or by any other governmental agency under any circumstance, and over the life of this Plan can only be used for the purposes described in the Plan, or as may be amended.

There are different types of child care and early education. Families make many important decisions about the child care arrangements that best meet their needs. They choose from the options available to them and generally select programs whose policies and practices are aligned with their beliefs, and are practical and feasible given work schedules, transportation needs, cost, and other factors. Alameda County families use three main types of child care and early education settings: center-based child care and preschools, licensed family child care providers and informal arrangements with family members, friends or neighbors.

Center-based child care and preschools are located throughout the County and are generally required to meet basic health and safety standards and minimum staff-to-child ratios set by the state. There are over 560 centers in Alameda County.

Licensed family child care providers must operate out of a family home and serve no more than 14 children at one time. They are also required to meet basic health and safety standards. Alameda County has over 1,500 licensed family child care providers.

Family, Friend, and Neighbor Care, also referred to as informal care, home-based care, kith and kin care, or relative care, is provided in the child’s or caregiver’s home by a person who is a relative, friend or neighbor, or an unlicensed babysitter or nanny. These arrangements do not require state licensing, and exact numbers of these arrangements are unknown. Families may choose license-exempt care in order to meet their particular needs that make using licensed care difficult, including requiring care at non-standard hours, flexibility around scheduling and transportation, or finding a provider who is a better cultural or linguistic match for their family. Families may also choose license-exempt care because there is a lack of licensed care available to them in their communities, as parents’ choices are constrained by the options available to them.



State and federally-funded programs do not meet the child care and early education needs of low and middle income families. In fact, up to 70 percent of children who qualify are not receiving services due to lack of funding.

All types of child care and

early education providers chosen by families benefit from this Plan. Centers, family child care providers and family, friend and neighbor providers who participate can receive additional funds for the low-income children they serve as well as resources to offer quality early learning experiences and improve working conditions for themselves.

The Plan was developed with broad community input. From the beginning, strong community voice has shaped the creation and development of this Plan. The Board of Supervisors directed the General Services Agency’s Early Care and Education Program to develop the plan in conjunction with a wide variety of community stakeholders, including labor, parents, community members, as well as child care and early education experts. A Planning Committee, Steering Committee and Advisory Panel were convened and met multiple times to develop and review components of the plan.

Nearly 100 one-on-one and group listening sessions touching over 1,000 people were held throughout the County from July through December 2017.

More than 500 feedback forms were collected, logged and considered in the development of the plan. A dedicated webpage (www.acgov.org/ece/crisis), phone line and email address were established to encourage additional comments and input.

Extra efforts were made to enable labor and parent groups to host six of the listening sessions. These sessions were attended by parents, grandparents and other family members, family child care providers, center-based teachers, center directors, and family, friend and neighbor providers. Some sessions were conducted in Spanish or with the assistance of translators.



The goals of the Plan are:

1. To ensure 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. To ensure 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 ensure 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;
4. To focus on the prevention of problems and on supporting and enhancing the strengths of children and their families;
5. To ensure that children and youth with the highest needs receive maximum benefit from the Plan and that equity is a guiding principle of the funding process;
6. To ensure children are provided with developmentally appropriate, gender-responsive and culturally competent services.

What this Plan will do: It is anticipated that the half cent sales tax authorized in this ballot measure would generate about \$140 million annually to improve and expand child care and early education for children and families in all Alameda County communities. For the first five year cycle, this Plan will:



1. Establish the Alameda County Child Care and Early Education Scholarship Program, or ACCELS. This program would add thousands of new high quality child care and early education scholarships for Alameda County families by:
 - Providing child care and early education and additional supports for homeless families and children, and those who need it most;
 - Reducing child care and early education waiting lists throughout the County, especially for infants and toddlers;
 - Directing additional resources to high need communities to address their local needs;
2. Improve and sustain the quality of existing child care and early education settings and increase provider and educator wages and work supports:
 - Increase programs that provide training and coaching for the early childhood workforce and increase the quality of child care and early education, including mental health supports;
 - Expand and maintain high quality early childhood environments and facilities;
 - Raise early educator pay to at least \$15 per hour for participating providers, address wage compression and other work supports;
 - Use innovation to respond to emerging needs; and
 - Attract and retain quality child care and early education providers.



SECTION IV. PROGRAM COMPONENTS

This Plan projects revenue of almost \$140 million in annual funding over 30 years. The investments described in this Plan will be made from 2019 to 2048, if voters approve the ballot measure in 2018. These resources are critical to addressing the child care and early education crisis in Alameda County. The Plan reflects the best thinking of stakeholders to meet the diverse needs of children, families, child care providers and early educators in communities throughout the County. The projects in this Plan are designed to expand access, increase and sustain quality, and improve early educator wages to at least \$15 an hour.

The components of the Plan were developed with the following criteria in mind:

- Addresses critical child care and early education needs.
- Includes all types of child care and early education, including licensed centers, licensed family child care homes and family, friend and neighbor care.
- Includes infants, toddlers, preschoolers, as well as school age children.
- Ensures investments are developmentally appropriate and high quality, which drives improved child outcomes.
- Builds on the existing infrastructure, but allows for innovation.
- Is cost effective to administer.
- Leverages and maximizes existing state and federal funding to the greatest extent possible.

PROGRAM COMPONENT 1: ADDING NEW HIGH QUALITY CHILD CARE AND EARLY EDUCATION SCHOLARSHIPS

a. SERVING HOMELESS AND OTHER HIGH PRIORITY FAMILIES:

This program component came directly from community requests to the Board of Supervisors to address the specific needs of families who are experiencing homelessness and need child care. This component targets 500 children from birth through 12 years of age. The goal of this component is to help stabilize a family's child care situation so they can locate housing and employment. Eligible families can receive scholarships for all children in their family up to age 13, for as many hours as they need, in the type of care and education that

best meets their needs. Many high priority families may be working jobs that require odd hour care, which may be best met through family, friend or neighbor care.

Existing child care payment agencies located throughout the County will have the opportunity to apply for additional funds to serve these families. In addition to scholarships, navigators will be available to assist them in finding the care and education arrangement that best meets their needs. Funding for navigators will be identified and leveraged through existing funding whenever possible. The Plan will also undertake additional work to improve collaboration and cross-referrals between the child care and early education and housing sectors.

We will draw upon the existing community needs assessment process that Head Start agencies use to identify additional high priority families to receive additional services. The high priority category will be revisited every five years to address emerging populations that require additional supports. A future goal of this component is to develop a supported network of child care and early education programs that specialize in serving homeless and high priority families.

b. REDUCING WAITING LISTS:

Thousands of income-eligible Alameda County families are waiting for financial assistance to help pay for child care and early education. However, federal and state funding is inadequate to meet our County’s need. The goal of this program component is to place thousands of currently underserved children in high quality child care and early education settings. We plan to provide scholarships for approximately 2,000 children aged birth to five, with an emphasis on infants and toddlers, the group with the highest unmet need in the County. Eligibility for scholarships during the initial five-year period will mirror state eligibility guidelines, which is less than \$71,000 per year for a family of four.

Family Income Eligibility Levels
(based on Fiscal Year 17-18 State Guidelines)

Family of 1-2	Family of 3	Family of 4
\$58,728	\$63,240	\$71,064

Expansion will begin with programs in all areas of the County that meet a baseline quality level and can accommodate more children using empty classrooms, filling vacancies, and expanding family child care capacity. We will approach these agencies first. They include a combination of center-based agencies and child care payment agencies working with family child care providers that have existing state and/or federal contracts and a long history of serving low income families. After these agencies have reached their full capacity, we will engage private, non-contracted programs that show a commitment to and interest in serving low income children. We will also work toward creating additional capacity by recruiting and training more family child care providers and center-based educators, expanding existing facilities, and building new facilities. These strategies are addressed in later sections of this Plan.

All new and existing providers who choose to participate will be assigned a case manager/program financial specialist. This individual will work closely with the provider to understand their unique situation and assist in orienting them to the program and its goals, and helping them complete the necessary requirements to receive scholarship funds on behalf of eligible children.

To ensure more equitable access to new and existing scholarships, we will re-establish a centralized eligibility list, or CEL. Currently parents have to sign-up on over 30 different lists for the best chance at a child care or early education scholarship. With a CEL, a family only needs to sign-up one time, which will make them eligible to receive services at all participating locations of their choice. A CEL will also improve a program's ability to be fully enrolled. Additional resources will be dedicated to outreach and recruitment, to ensure families know about scholarships and can access them easily.



c. **PROVIDING ADDITIONAL RESOURCES FOR HIGH NEED COMMUNITIES:**

We recognize that individual communities have diverse sets of needs and a range of child care and early education options. To reflect this diversity, this component of the Plan would allocate additional child care and early education resources to these communities to address their local needs. Children three through 12 years are eligible for this component of the Plan. This component is expected to serve approximately 4,500 children, depending on local need, interest and capacity.

Communities (represented by school district catchment areas) would be required to submit proposals with involvement from the city and/or

relevant unincorporated areas of the County, the school district, community-based child care and early education providers and organizations that represent parents, child care providers and educators. A modest match may be required. Although communities will have broad choices in how funds are allocated, a menu of options will be provided, such as:

- Converting part-day preschool to full-day preschool to better meet the needs of working families;
- Expanding Transitional Kindergarten to more four year olds;
- Creating a family child care network to serve mixed age children;
- Including more children with special needs in school-age programs;
- Expanding community based school readiness experiences for children not enrolled in formal care.

Communities can select a combination of all of the above, or other options to be developed.

Selection Process: Criteria for selecting high need communities will be developed during the planning period in 2018 and 2019. A panel of experts and community members will review and recommend proposals. Criteria that may be considered are:

- Unmet child care and early education need;
- Number of low-income children;
- Kindergarten readiness rates;
- Third grade reading and/or math levels;
- Number of children 3-12 years of age.

Regional Pool Allocations: Communities will be eligible to apply in one of four regional pools: North County, Mid-County, South County and East County. For the first five year cycle, 17.9%, or approximately \$25 million, will be annually allocated for this component of the Plan. Individual communities are defined for purposes of this Plan component as a school district catchment area.

County Area	Percentage Allocation	Estimated Funding Allocation
NORTH COUNTY: Albany, Berkeley, Emeryville, Oakland, Piedmont	59.9%	\$14,976,625
MID COUNTY: Alameda, Castro Valley, Hayward, San Leandro, San Lorenzo	22.1%	\$5,537,356
SOUTH COUNTY: Fremont, Newark, New Haven (Union City)	13.6%	\$3,409,015
EAST COUNTY: Dublin, Livermore, Mountain House, Pleasanton, Sunol	4.3%	\$1,078,029
ESTIMATED COUNTY TOTAL:	100%	\$25,001,026

Technical Assistance: Selected communities will receive technical assistance in areas such as centralizing outreach, enrollment and professional development, expanding transitional kindergarten (TK), principal training to support the integration of learning and support for preschool-aged children and district-based, pre-K through 3rd grade design teams.

PROGRAM COMPONENT 2: IMPROVE AND SUSTAIN CHILD CARE AND EARLY EDUCATION QUALITY AND IMPROVE WAGES TO AT LEAST \$15 AN HOUR

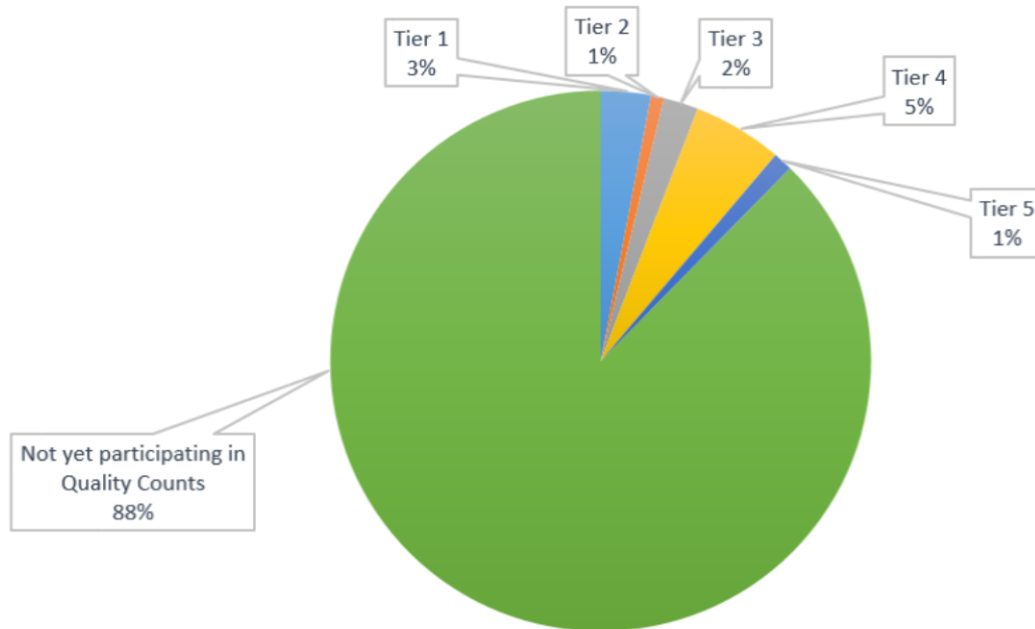
In addition to providing thousands of new scholarships, we must address the needs of existing children who already receive child care and early education services. These children deserve to spend their time in safe and healthy facilities, nurtured and taught by competent child care providers and early educators who earn at least \$15 an hour. Providers who choose to participate will receive more money for every eligible child they serve. In return, they must offer a quality program and pay child care providers and early educators at least \$15 an hour.

a. EXPAND AND MAINTAIN CHILD CARE AND EARLY EDUCATION QUALITY:

High quality early care and education is correlated with improved child outcomes, and therefore it is critical that programs and settings meet baseline quality standards. An abundance of research shows that children enrolled in high-quality early care and education programs that meet their developmental needs enter kindergarten prepared to succeed, in comparison to children in lower quality settings. Selected outcomes include better literacy and math skills, improved fine and gross motor development, and improved behavior. Long-term impacts of quality lead to higher cognitive and academic achievement and fewer behavioral problems in high school years, leading to increased graduation rates.



Alameda County Child Care and Early Education Sites: Participation in Quality Counts



Alameda County has an existing system of quality supports called Quality Counts, which provides sites with individualized services like coaching and professional development. Over 250 family child care providers and preschools actively participate. However, less than 14 percent of licensed providers are able to join due to lack of funding and other barriers. Through the Plan, hundreds of additional providers would benefit from Quality Counts. Providers must attain a Tier 3 (out of 5) on the Quality Counts matrix within three years, and be able to maintain that level. Alternative provisions will be made for family, friend and neighbor providers as well as school-age child care providers. The majority of Quality Counts sites in Alameda County that already serve our lowest-income children meet or exceed the Tier 3 baseline.

Participating licensed providers would receive a comprehensive assessment of their current practice measured against state quality standards. This rating, which includes one or two observational assessments and a program review, provides specific information about areas of excellence and areas that could be included in quality improvement plans. Rating reports are posted on a Quality Counts website for parents and consumers

(www.qualitycountsalameda.org); for example of rating reports see Appendix B). Family child care providers may choose not to have their initial rating posted in order to allow ample time for implementing feedback and quality improvement before quality rating information is made public.

Providers will have three years from the time they become eligible before needing to meet the Tier 3 requirements. An array of individualized supports will be offered to support this level of quality. All participating centers and family child care programs will, with support, develop an individualized quality improvement plan (QIP) including resources to implement that plan. Resources to support the QIP are customized and may include:

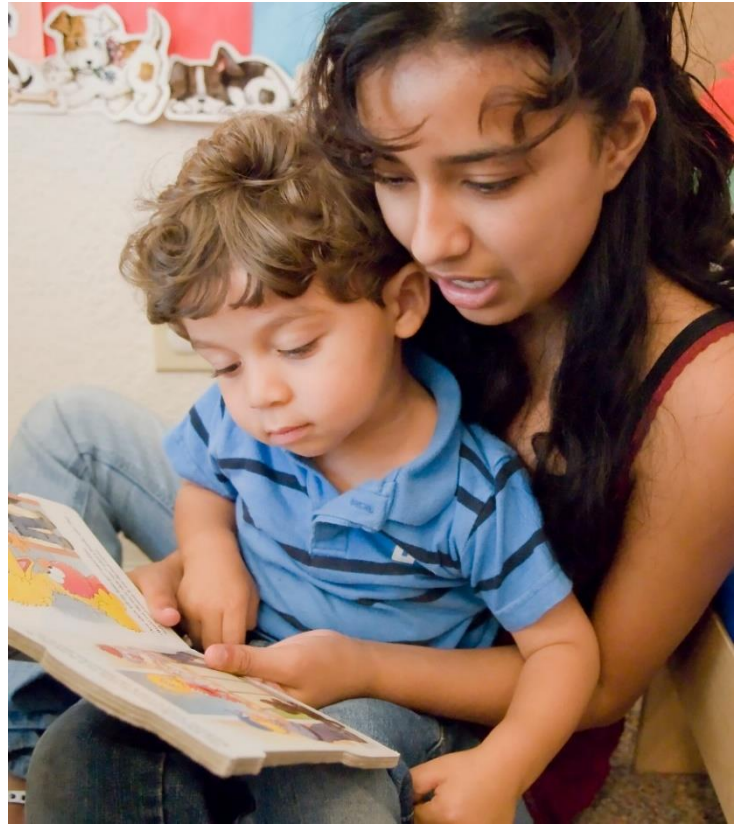
- Training and professional development aligned with the state quality framework;
- Participation in communities of practice – with a focus on linguistically and culturally specific learning communities for family child care providers;
- On site coaching and consultation;
- Quality Improvement grants to purchase materials and equipment;
- Specialty consultation and technical assistance in areas including business practices, social emotional learning and mental health, integration of developmental and social emotional screening;
- Individual stipends to complete at least 21 hours of professional development in evidence-based topics.



b. IMPROVE WAGES TO AT LEAST \$15 AN HOUR:

Children get the very best start in life when they are nurtured and taught by well-trained, responsive caregivers and educators. One of the main drivers of quality is an adequately compensated teacher or provider. However, a recent study found that 75% of Alameda County child care workers and early educators worry about paying monthly bills and 54% worry about putting food on their tables. Poor

compensation of early educators drives turnover and hampers the ability to attract and retain skilled educators. This in turn undermines stable, continuous relationships essential to young children. This Plan would raise early educator pay to at least \$15 per hour for participating family child care providers, their assistants, and center-based teaching staff, and address wage compression. Participating centers and family child care providers would receive additional funds for each qualifying child they serve, and in return they would be required to pay teaching staff and family child care assistants at least \$15 an hour.



In response to stakeholder feedback, a task force on wages will meet in 2018 to develop more details on the wage component of the Plan, and develop strategies to go beyond \$15 an hour as resources allow, and address wage compression, benefits and other work supports. Wage levels will be revisited regularly. The Task Force will include discussion of:

- Create a reliable, consistent income stream that grows and keeps pace with inflation
- Result in an overall increase to a provider's income
- Set a minimum of \$15/hour, regardless of sector, and address wage compression
- Dedicate at least 90% of wage funds to worker pay and benefits, including health care, retirement security and other supports until meeting agreed-to levels for pay and benefits
- Reach at least 50% of the workforce as resources allow
- Ensure educators' participation is equitable geographically, racially, culturally and by setting type
- Recognize education levels and years of experience in setting wage levels

- Provide flexibility to use funding for benefits but ensures worker choice in deciding on wages versus various benefits offered
- Consider Alameda County’s self-sufficiency standard as a cap on top wage levels

c. EXPAND PROFESSIONAL DEVELOPMENT AND WORK SUPPORTS:

As we increase the number of families with high needs in child care and early education, we must ensure that child care providers and early educators have the tools they need to successfully serve these families. This Plan would include investments in professional development resources in key topics like:

- Supporting Dual Language Learners
- Trauma-Informed Practices
- Family Engagement
- Inclusion of Children with Special Needs

The goal of developing these resources is to ensure that family culture and needs are welcomed and supported in all child care and early education settings, and that all children are given opportunities to be successful. In addition, fundamental topics such as health and safety, teacher-child interactions, school readiness, child observation and assessment and will continue to be offered.

Topics will be reviewed on a five year cycle, and either the same investments will be continued, or new topics will be developed in response to community feedback.



Family, friend, and neighbor providers will be offered training and peer support and will be informed about community based school readiness experiences such as library story times and school readiness playgroups. These community based school readiness providers will be supported to effectively reach out to and welcome family, friend and neighbor providers and the children in their care.

Not only do child care providers and early educators need to know the latest research and techniques to support and engage children and families, they need time and support to implement what they learn. We will work with participants to establish a baseline of quality and work supports. We will use the results to provide tailored technical assistance to increase work supports like paid professional development and planning time. We will also explore approaches like providing a navigator for child care providers and early educators.

d. FACILITATE PROFESSIONAL ASSOCIATION MEMBERSHIP AND PAYROLL DEDUCTION:

To promote professionalization and high quality in the child care and early education workforce, early educators will be encouraged to participate in child care professional organizations. Participating providers and employers will honor their employees' decisions to voluntarily contribute a portion of their pay to professional organizations. Facilitating early educators' participation in professional organizations would help to strengthen and professionalize the workforce, which would in turn improve the quality and stability of child care paid for with county funds, including to county employees.

Contracts with child care and early education programs paid for with county funds will require the child care facilities to honor their early educator employees' written requests to contribute part of their pay to a professional organization. Professional organizations that meet the requirements to participate in this program will be certified according to criteria that will be developed. Early educators will be informed about their rights under this program during an orientation.

e. ATTRACT AND RETAIN QUALITY CHILD CARE PROVIDERS AND EARLY EDUCATORS:

An important component of this Plan is to recruit and educate talented individuals to become child care providers and early educators. To be successful, we must develop and maintain a professionally educated workforce in all child care and early education settings who are prepared to meet the needs of the diverse population of Alameda County families and who have opportunities for personal and career development.

One percent of funding in the Plan is set aside for recruitment, retention and education of child care providers and early educators. The goal of this component is to increase the County’s capacity to educate students and those who are already working in the field through courses and practicum opportunities that fit their schedules, are earned through a sustained systems approach, and are linguistically and culturally responsive.



We are also committed to building equity in the workforce by developing and increasing leadership to match cultural, ethnic and linguistic populations of Alameda County and to prepare our workforce for succession planning as our current leaders reach retirement. We will build on the success of current local models of cohorts of emerging leaders.

f. IMPROVE MENTAL HEALTH AND PARENT, FAMILY, FRIEND AND NEIGHBOR SUPPORT SERVICES:

Caregivers and educators consistently share that managing children’s challenging behaviors and meeting the needs of children who have experienced trauma are some of their biggest challenges.

Insufficient resources to meet the social emotional and mental health needs of young children can result in lost opportunities to support parents and encourage “on track” development, disruptive behaviors that

interrupt learning and critical relationships, and even expulsion. Alameda County already uses a variety of approaches to address these needs, including:

- **Developmental Screening:** Access to developmental and social emotional screening in early care and education settings. Help Me Grow is Alameda County’s early identification and linkage program for young children where there are developmental and behavioral concerns. In 2016, Help Me Grow supported pediatricians, child care providers, community partners and parents to complete 12,500 developmental screens – more than 3,000 of those completed through child care programs. When concerns are identified, a phone line provides care coordination to link families to services, including mental health intervention and treatment for themselves and their children.
- **Social Emotional Development Training for Educators:** Quality Counts provides training for early educators, both center based and family child care providers, in the Teaching Pyramid. The Teaching Pyramid approach provides a systematic framework that promotes social and emotional development, provides support for children’s appropriate behavior, prevents challenging behavior, and addresses problematic behavior. Teaching Pyramid is based on evidence-based practice authorized by the California Department of Education (CDE), and aligned with California’s Early Learning and Development System. Last year almost 100 caregivers who collectively serve more than 2000 children participated.
- **Mental Health Consultation:** National research on the expulsion of children from preschool programs shows that early childhood mental health consultation to child care can provide meaningful support to teachers and enable programs to retain and serve children who are presenting behavioral challenges. Alameda County has several mental health agencies with expertise in early childhood mental health that provide direct intervention and consultation services throughout the County.



To address critical mental health needs of young children in child care and early education programs, the Plan will allocate up to one half of 1% towards resources to build capacity in the most underserved areas of the County and to also expand:

- Early identification of social emotional and mental health concerns and linkage to appropriate support and follow up for the highest priority children served by this initiative;
- Professional development for providers and educators to increase their ability to support mental health, identify concerns, and make effective referrals
- Early childhood mental health consultation in participating child care and early education settings using standards of practice; and
- Family navigation to support families who need mental health treatment when indicated.

In addition, family, friend and neighbor providers have voiced a need for resources in their community that are high quality, accessible and promote optimal child development. We will invest in improving community-based child development programming for family, friend and neighbor care arrangements. We will build on the success of current informal care programming at locations like libraries and park and recreation programs.

g. IMPROVE CHILD CARE AND EARLY LEARNING FACILITIES:

Although quality child care and early education facilities significantly affect quality, decent physical spaces for children are in short supply. The County must devote resources to expanding and maintaining child care and early education spaces to fully realize the goals of this initiative. Therefore, two percent of proceeds from the fund are allocated in the Plan to expand and maintain high quality early childhood facilities, equipment and supplies. In addition, a percentage of funds collected at the outset will be devoted to facilities uses. The Plan would establish a Facilities Grant Program to provide capital financing to support program renovation, repair and expansion. Data collected from several child care providers reveal that many providers are burdened by costly repairs and equipment. While many providers have facility components they view as adequate, issues such as fire/earthquake safety require urgent attention. In addition, play structures, security systems, parking, exterior lighting, and storage were frequently identified as inadequate or substandard.

Non-profit or for-profit centers and family child care programs that need basic health and safety repairs, quality improvements, or are expanding or creating new programs would be eligible. To meet local and emerging needs, the Plan will establish grant levels and allowable fund uses and provide guidelines for governance and funding priorities. Procedures for prioritizing and reviewing project proposals will be developed in detail and will include community members, facilities experts, land use and community development representatives and child care and early education direct operators and support organizations. Additional safeguards will be developed as part of the grant agreement.

Eligible uses must be capital costs associated with improving quality, and/or retaining and creating new child care and early education spaces, including expansion of capacity at existing facilities. Examples of these costs include:



- Planning and predevelopment costs, including feasibility studies and business plan development;
- Building or land purchases (for center-based programs only);
- Facility and site construction or renovation costs;
- Facility improvements to address licensing, fire and building code requirements associated with a large license;
- Furnishings, equipment and materials needed to serve additional children or improve quality;

- Other facility improvements including: space-expanding renovations, construction of Fire Code-compliant second exit, code-compliant conversion of garage into program space, or measures to improve accessibility to persons with special healthcare needs.

h. USE INNOVATION TO RESPOND TO EMERGING NEEDS:

One percent of proceeds from the tax are allocated in the Plan to address emerging needs using innovative approaches. Eligible categories and uses for the funds will be determined during the planning period, according to the five year cycle described in Section VI. Potential areas for funding could be shared services like a substitute pool, reducing expulsion and suspension rates among boys of color, improving transportation options for families, creating informal care hubs, and other options to be determined.



SECTION V. GOVERNING BODY AND ORGANIZATIONAL STRUCTURE

- a. **Administering Entity:** First Five Alameda County will administer the Child Care and Early Education Fund. They will implement the Plan and manage contracts with community agencies as needed. Contracts and annual budgets will be submitted to the Board of Supervisors for final approval.
- b. **Citizens' Oversight Committee:** The Independent Citizens' Oversight Committee will have the responsibility of reviewing and overseeing all past expenditures of sales tax funds. The Committee has the following responsibilities:
- The Committee must hold public meetings and issue reports on at least an annual basis to inform Alameda County residents about how the sales tax funds were spent. The meetings will be open to the public and must be held in compliance with the Brown Act, California's open meeting law, with information announcing the meetings well-publicized and posted in advance.
 - The Committee will have full access to the independent auditor and will have the authority to request and review specific information regarding use of the sales tax funds and to comment on the auditor's reports.
 - The Committee will publish an independent annual report, including any concerns the committee has about audits it reviews. The report will be presented to the Board of Supervisors and made available to the public in a variety of forums to ensure access to this information.
 - The Committee will review expenditures for supplantation and review general funding agreements to ensure they contain no supplantation language

Committee members are required to submit a statement of financial disclosure annually, and membership is restricted to individuals with no economic interest in any of the initiative's projects or programs. Committee members will be appointed by the Board of Supervisors. The Committee will be designed to reflect the diversity of Alameda County, and will be expected to provide a balance of viewpoints, geography, age, gender, ethnicity, and income status, to represent the different perspectives of the residents of the county. This committee will be established within six months of the initiative's passage.

c. Planning and Advisory Council: The Alameda County Early Care and Education Planning Council will act as the planning and advisory body for the initiative. The Council was established in Alameda County over 25 years ago to provide a forum for the recommendation of local priorities for child care and early education funding and the development of policies to meet the needs identified within those priorities when appropriate and requested.

The Council advises the Board of Supervisors on child care and early education program and policy issues. California State Education Code mandates that the Council have equal representation from parents, child care and early education providers, as well as community and public agency representatives. The Council is already required to conduct a comprehensive needs assessment and plan every five years. Meetings are open to the public and subject to the Brown Act.

To enable authentic community and parent voice as part of the Oversight and Planning and Advisory functions, we will work with existing grassroots parent and community groups to develop a robust orientation and support plan for newly appointed and ongoing members. This plan will be reviewed and revised periodically for effectiveness based on feedback from parents and community members.



SECTION VI. IMPLEMENTING GUIDELINES

This Plan is guided by principles that ensure that the revenue generated by the sales tax is spent only for the purposes outlined in this Plan, in the most efficient and effective manner possible, consistent with serving the child care and early education needs of Alameda County.

Amendments Require a Majority of Support: To modify and amend this Plan, an amendment must be adopted by a majority vote of the Board of Supervisors.

Taxpayer Safeguards, Audits and Accountability: Accountability is of utmost importance in delivering public investments with public dollars. We are committed to transparency and accountability. Many safeguards are built into this measure to ensure accountability to voters regarding fund expenditures.

- 1. Establishment of a Citizen's Oversight Committee:** Establishment of a Citizen's Oversight Committee to provide ongoing monitoring and review of the funds;
- 2. Annual Audits and Citizens' Oversight Committee Review:** All financial reports are subject to an independent audit by a Certified Public Accountant (CPA) firm, on an annual basis. Expenditures are also subject to an annual review by an independent citizen oversight committee. The Citizens' Oversight Committee will prepare an annual report on spending and progress in implementing the Plan that will be published and distributed throughout Alameda County.
- 3. Geographic Equity and Unmet Child Care and Early Education Need:** Funding formulas for all programs will be revisited within the first five years of the Plan implementation to ensure overall geographic equity based on population, unmet child care and early education need and/or other equity factors.
- 4. Planning and Advisory Body:** Directing the existing Alameda County Early Care and Education Planning Council to act as the planning and advisory council for the fund to provide community voice and input on the development of future funding priorities;
- 5. Five Year Planning Cycle:** Establishing a five-year planning cycle with robust community input. The five year cycle will be applied to the definition of high priority populations, providing additional resources

to high need communities, key professional development topics, income eligibility for scholarships and innovation funding categories.

6. **Leveraging Funds:** The aim of this effort is to maximize initiative dollars by leveraging existing federal and state funding, by enhancing existing claiming, contracting and programmatic systems.
7. **Reserve Fund:** As a sound financial practice, two percent of funding is set aside in a reserve fund, or rainy day fund, to accommodate unexpected financial needs.

Local funds can only be spent locally. Proceeds from this tax shall be deposited into in a special fund and can only be used to provide high quality child care and early education services to 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.

Restrictions on Funds:

1. Proceeds may not be used to replace the funding currently provided by federal, state or local sources to support child care and early education services.
2. Proceeds may not be used to supplant existing levels of funding provided by local public agencies including cities and local education agencies, to support child care and early education services, unless the state, federal or local sources of existing funding have been reduced by the same amount.
3. Proceeds may not be used for K-12 school day services with the exception of extending Transitional Kindergarten to additional four-year old children.

Five Year Planning Cycle: The Plan includes a five year planning cycle. The goals of a five year planning cycle are to:

1. Increase transparency, accountability, and public engagement;
2. Provide time and opportunities for community participation and planning;
3. Ensure program stability; and
4. Maximize the effectiveness of the services funded.

Year 1 - Community Needs Assessment: During every fifth fiscal year beginning with Fiscal Year 2020-2021, a Child Care and Early Education Needs Assessment will be conducted to identify priority areas for initiative funds. A robust community process will be conducted throughout the County, soliciting input from a diverse cross-section of parents, early educators and non-profit and public stakeholders. The following process will be used:

(A) A plan for how to conduct the Needs Assessment will be developed.

(B) Once the Needs Assessment is complete, a draft report will be submitted to the Early Care and Education (ECE) Planning Council.

(C) A final Needs Assessment report will be submitted to the Planning Council and the Board of Supervisors for approval. The final report may incorporate any comments or suggestions made by the public or by the agencies that received copies of the draft report.

Year 2 – Services and Allocation Plan: During every fifth fiscal year beginning with Fiscal Year 2021-2022, a Services and Allocation Plan and Implementation Policies will be prepared to determine services eligible to receive allocations from the Fund, using the following process:

(A) A draft Plan will be developed in consultation with key stakeholders;

(B) The draft Plan will be presented to the ECE Planning Council;

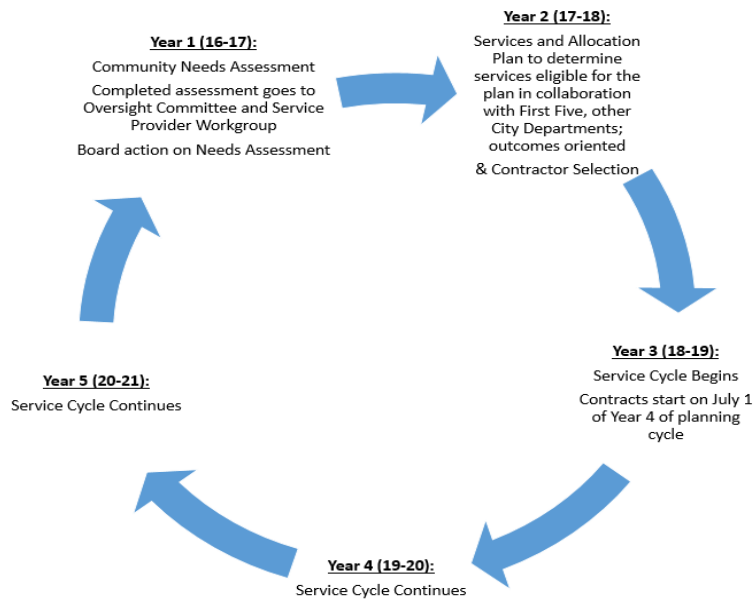
(C) A final version of the Plan will be submitted to the Planning Council and the Board of Supervisors for approval. The final report may incorporate any comments or suggestions made by the public or by the agencies that received copies of the draft report.

(D) During subsequent years of the planning cycle, the Plan may be amended to address emerging needs, with the approval of the Planning Council and the Board of Supervisors.

Year 3 – Selection of Contractors: During every fifth fiscal year beginning in 2022-2023, competitive solicitations for services to be funded from the Fund will be conducted.

Year 4 – Service Cycle Begins: Contracts for services are targeted to begin July 1 of Year 4 of the five year cycle. Additional competitive solicitations may be issued to address Plan amendments and emerging needs. All expenditures for services from the Fund must be consistent with the most recent Needs Assessment and Plan. Changes to the due dates and timelines may be recommended with approval from the Planning Council and the Board of Supervisors.

Five Year Funding Cycle Overview



On a 5-year cycle:

- Competitive Community Grants
- High Priority Populations
- Professional Development Focus Topics

EVALUATION: Programs and services funded through the Fund shall be regularly evaluated. On a regular basis an Evaluation and Data Report will be prepared and presented to the Planning Council, the Community Advisory Committee, the First Five Commission and the Board of Supervisors. Following the approval of the Plan in accordance with the five-year cycle, an evaluation process and plan for tracking the results of the County’s investments in child care and early education will be developed. Results for children, as well as results for families, child care providers and early educators will be included.

SECTION VII. ADDITIONAL RESOURCES

Alameda County Board of Supervisors

District 1, Scott Haggerty

District 2, Richard Valle, Vice President

District 3, Wilma Chan, President

District 4, Nate Miley

District 5, Keith Carson

Steering Committee members and staff:

- Alexa Frankenberg, SEIU
- Angie Garling, Alameda County Early Care & Education Program
- Alia Phelps, Alliance of Californians for Community Empowerment
- Bahaar Tadjbakhsh, SEIU 521
- Bonnie Moss, Clifford Moss
- Briana Brown, Supervisor Keith Carson's office
- Caitlin Grandison, SEIU 521
- Carroll Fife, Alliance of Californians for Community Empowerment
- Cinthya Munoz, Supervisor Richard Valle's Office
- Clarissa Doutherd, Parent Voices Oakland
- Dave Brown, Supervisor Wilma Chan's office
- Dion Aroner, AJE Partners
- Erin Armstrong, Supervisor Nate Miley's office
- Farand Kan, County Counsel
- Jennifer Cabán, Alameda County Social Services Agency
- Jim Oddie, Assemblyman Rob Bonta's office
- Josh Thurman, Supervisor Scott Haggerty's office
- Karina Rivera, Supervisor Wilma Chan's office
- Kristin Spanos, First 5 Alameda County
- Laura Crotty, Clifford Moss
- Malia Ramler, First 5 Alameda County
- Mark Friedman, Thomas J. Long Foundation
- Meryl Klein, County Administrator's office
- Nancy Sa, Supervisor Richard Valle's office
- Pete Coletto, County Administrator's office
- Ramses Teon-Nichols, SEIU 1021
- Renee Herzfeld, Alameda County Early Care & Education Planning Council
- Sissy Wood, SEIU
- Sonya Mehta, Alameda County Early Care & Education Program
- Tonya Love, Assemblyman Rob Bonta's office

Advisory Panel members and staff:

All steering committee members listed above, plus:

- Aline Hankey, UC Berkeley Center for the Study of Child Care Employment
- Amy Chappelle, Davis Street Family Resource Center
- Amy Fitzgerald, East Bay Community Foundation
- Anissa Basoco-Villarreal, Alameda County Social Services Agency
- Angela Louie Howard, Lotus Bloom Learning Center
- Beatriz Leyva-Cutler, Bay Area Hispano Institute for Advancement, Inc.
- Brian Hickey, Alameda County Early Care & Education Program
- Caitlin Grandison, SEIU 521
- Camyle Allen, Alameda County Early Care & Education Program
- Carla Bryant, Rainin Foundation
- Christie Anderson, Oakland Unified School District Early Childhood
- Claire Bainer, Blue Skies 4 Children
- Carolyn Carpenter, Family Child Care provider
- David Silver, Oakland Mayor's office
- Demetria Huntsman, Parent Leadership Action Network
- Eileen Crumm, Family Resource Network
- Ellen Dektar, Alameda County Early Care & Education Program
- Elizabeth Crocker, Unity Council
- Frankie Izzo, SEIU 1021
- Gloria Lyons, Family Child Care provider
- India Alarcon, Alameda County Early Care & Education Program
- Janis Burger, First 5 Alameda County
- JoAnn Davis, Child Care Links
- Julie Nicholson, WestEd
- Julie Hadnot, Alameda County Interagency Children's Policy Council
- Kevin Bremond, Alameda County Fathers Corps
- Kristina Adams, Hayward Unified School District
- Kym Johnson Luqman, BANANAS, Inc.
- Kyra Mungia, Oakland Mayor's office
- LaWanda Wesley, Alameda County Early Care & Education Program
- Lea Austin, UC Berkeley Center for the Study of Child Care Employment
- Linda Olivenbaum, East Bay Agency for the Education of Young Children
- Lorita Riga, Alameda County Early Care & Education Program
- Marcy Whitebook, UC Berkeley Center for the Study of Child Care Employment
- Mary Anne Doan, Early Childhood Mentor Program
- Melinda Martin, Consultant
- Michael George, Consultant
- Michael Panori, Alameda County Early Care & Education Program
- Michelle St. Germaine, Early Childhood Mentor Program
- Nadiyah Taylor, Las Positas College Early Childhood Development Department
- Natasha Hall-Sevilla, Child, Family, and Community Services
- Neva Bandelow, Alameda County Office of Education
- Pamm Shaw, YMCA of the East Bay
- Pepijn Van Houwelingen, Kidango
- Priya Jagannathan, Oakland Starting Smart and Strong

- Rory Darrah, Consultant
- Rosemary Almand, Community Association for Preschool Education
- Rozeena Jhinu, Alameda County Early Care & Education Program
- Ruth Obel-Jorgenson, California School-Age Consortium
- Sara Bedford, City of Oakland Department of Human Services and Oakland Head Start
- Scott Moore, Kidango
- Stacie Williams, Child, Family, and Community Services
- Tasha Henneman, Senator Nancy Skinner’s office
- Veronica Ufoegbune, UC Berkeley Early Childhood Education Program
- Vivian Chang, East Bay Community Foundation

County Child Care and Early Education Crisis Website

www.acgov.org/ece/crisis

Quality Counts Website

www.qualitycountsalameda.org

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;

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;

WHEREAS, Alameda County has a responsibility to help ensure that our children have 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; 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; 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 UC Berkeley and almost three times the annual cost of Cal State East Bay; and

WHEREAS, the growing homeless population in Alameda County includes hundreds of children and their families who cannot get access to 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; 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; and

WHEREAS, studies have shown 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 herein; and

WHEREAS, the consequences of not ensuring our young people are challenged, supported, healthy, safe, and engaged are clear; 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 with appropriate adjustments for the cost of living;

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 2.08.318) 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 that is 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) To ensure 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) To ensure 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 and on supporting and enhancing the strengths of children and their families;

(4) To ensure 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) To ensure 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; and

(6) To ensure 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 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 (100) percent 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 earnings of child care providers and early educators who provide these services.

D. Proceeds from this tax may not be used to replace the funding currently provided by the county to support child care and early education services.

E. The distribution of revenue from this tax shall not be altered from the allocations set forth in this section due to reductions in county discretionary revenue or for any other reason.

F. Proceeds from this tax may not be used for K-12 school day services with the exception of extending Transitional Kindergarten to additional four-year old children.

G. This article does not 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.

A. Upon enactment of this article, the board of supervisors shall direct the Alameda County Early Care and Education Planning Council (California Education Code sections 8499.3 *et seq.*) to act as the planning and advisory council for the fund.

B. The Alameda County Early Care and Education Planning Council shall provide a forum for the recommendation of local priorities for child care and early education funding and the development of policies to meet the needs identified within those priorities when appropriate and requested, and shall advise the board of supervisors on child care and early education program and policy issues.

2.08.304 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.

2.08.305 Purpose of article.

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 Section 7285.5 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 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 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.

2.08.306 Contract with state.

Prior to the operative date, the county shall contract with the California State Board of Equalization to perform all functions incident to the administration and operation of this article; 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.

2.08.307 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.

2.08.308 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.

2.08.309 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.

2.08.310 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.

2.08.311 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 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 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.

2.08.312 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.

2.08.313 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.

2.08.314 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.

2.08.315 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.

2.08.316 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.

2.08.317 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.

2.08.318 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 XIIC, 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 _____, 2018, by the following called vote:

- AYES:
- NOES;
- EXCUSED:

President of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

By: _____

Approved as to form:

DONNA R. ZIEGLER, County Counsel

By: _____

Name: _____

Title: _____