



DEPARTMENT OF  
**HEALTH AND HUMAN SERVICES**

Promoting and protecting health, well-being, self-sufficiency, and safety of all in Marin County.



August 2, 2016

Marin County Board of Supervisors  
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**SUBJECT: Request to conduct merit hearing of the proposed Marin Strong Start For Kids Transactions and Use Tax Ordinance imposing a one-quarter of one percent retail transactions and use tax for the purpose of providing quality preschool education, child care, healthcare, and extended learning/afterschool; and to adopt a resolution to submit the ordinance to Marin County voters in the November 8 general election.**

Dear Supervisors:

**RECOMMENDATIONS:**

1. Conduct a merit hearing of the proposed Marin Strong Start For Kids Transactions and Use Tax Ordinance imposing a one-quarter of one percent retail transactions and use tax to be administered by the State Board of Equalization for the purpose of providing quality preschool education, child care, healthcare, and extended learning/afterschool.
2. Following the merit hearing, consider the proposed ordinance and take a vote on passage of the ordinance.
3. Should your Board vote to pass the ordinance, consider adoption of the resolution calling for a measure to be placed on the November, 2016 ballot, that if approved by two-thirds of the voters, would impose a one-quarter of one percent sales tax in Marin County for a period of nine years.

**SUMMARY:** The Marin Strong Start Coalition is committed to improving equitable opportunities for all children in Marin in order for them to succeed in school and have a strong, healthy start in life. For over six years the Coalition has been working together to explore the feasibility of establishing a dedicated local funding stream for children's services. On behalf of the Coalition, the Department is bringing forth for your Board's consideration, the proposed Marin Strong Start For Kids Transactions and Use Tax Ordinance. Should your Board adopt the ordinance and accompanying resolution, a measure would be placed on the November, 2016 ballot asking voters to consider the following question:

*To support the health, education and safety of underserved children with approximately \$12,000,000 in annual local funding the State cannot take away, shall County of Marin expand access to quality preschool education; provide healthcare including early screenings, vision, dental and behavioral/mental health services; expand afterschool/summer learning programs promoting reading/writing/math achievement; and provide*

*affordable childcare for infants, toddlers and young children by enacting a ¼% sales tax for 9 years with independent oversight/audits?*

If the measure is approved by two-thirds of the voters, a one-quarter of one percent sales tax would be imposed in Marin County for a period of nine years. It’s estimated that the proposed sales tax at current collection levels would generate approximately \$12,000,000 annually. The proposed ordinance includes the Marin Strong Start for Kids Expenditure Plan outlining four programs for spending the sales tax proceeds. These programs, deliberately linked and integrated to promote academic success and healthy lives as research shows strong starts for children produce lifelong results, are:

1. Access to Quality Preschool Education (50% of funds)
2. Access to Comprehensive Healthcare (15% of funds)
3. Access to Affordable Child Care (25% of funds)
4. Afterschool Academic Support for Children Kindergarten through Second Grade (10% of funds)

A Citizen’s Oversight Committee, comprised of a county resident from each supervisorial district who are neither elected officials of any government, nor employees from any agency or organization that either oversees or benefits from the proceeds of the sales tax, would be established by your Board to review an annual audit of expenditures for compliance with the measure and expenditure plan. Committee meetings would be open to the public and comply with the Ralph M. Brown Act, California’s open meeting law.

**COMMUNITY BENEFITS:** This measure would give Marin County voters the opportunity to expand equitable access for Marin’s children to quality preschool education, affordable childcare for infants, toddlers and young children, comprehensive healthcare services and expanded learning programs afterschool and in the summer to promote academic achievement and a strong start in life.

**FISCAL IMPACT:** If your Board approves placing the measure on the November ballot, there will be additional incremental costs to the Elections department of approximately \$55,000. If the measure passes, the County’s General Fund will be reimbursed for these expenses.

Please let us know if there are any questions or concerns.

<b>REVIEWED BY:</b>	County Administrator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A
	Department of Finance	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
	County Counsel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A
	Human Resources	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A

Sincerely,

Grant Nash Colfax, MD  
Director