

## EXHIBIT A

### Marin Strong Start for Kids Expenditure Plan

#### A. Summary

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

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

#### B. Program Description

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

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

The purpose of this Plan component is to expand access to a quality preschool education for three-and four year-old children in Marin. Using a targeted universal approach, the program will offer opportunities for children from very low to low-moderate income families first, expanding to all income levels if funds become available from other funding sources such as state or federal allocations for four year olds. The program is aimed at ensuring children enter kindergarten prepared for success in school. The proposed program is grounded on two considerations: (1) research that demonstrates the value of quality preschool education for improving academic success for all children, particularly economically disadvantaged children, and, (2) successful preschool expansion models implemented in jurisdictions such as San Francisco, San Diego and Los Angeles counties. Fifty percent (50%) of revenues generated annually by the Measure shall be made available for the following uses:

- a) ***Free preschool education for underserved three and four year old children.*** The purpose of this program is to expand access to quality preschool programs that prepare children for school, improve academic and developmental readiness and reduce public school costs associated with remediation. The program will target lower income children primarily, but can expand to serve others, if financially feasible.

- b) **Quality improvement.** The purpose of this element is to assure and support preschool programs to meet quality standards for curriculum, teacher qualifications, licensing and other standards set by California State Guidelines and the local Quality Improvement Program at the County Office of Education. This will include financial enhancements for programs with state or federally subsidized preschool slots to match allocations for new preschool slots in order to support quality improvement, workforce development and worker wages increases.
- c) **Family engagement.** The purpose of this element is to support parent education that promotes educational participation by parents, prepares parents for transition to the K-12 systems as well as motivates school attendance.
- d) **Assessment and outcomes evaluation.** The purpose of this element is to support the Marin County Office of Education to collect and analyze data to assess progress toward quality objectives and school readiness outcomes for children. This will ensure that preschool programs meet or exceed quality standards.

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

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

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

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

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

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

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

- a) **Provide child care for children participating in the preschool program before and after school and in the summer.** Priority would be given to children in lower income working families on a sliding scale basis and based on need. The purpose of the element is to promote participation and the preschool program by addressing the needs of lower income working parents for full time care.
- b) **Expand child care support for lower-income families on a sliding scale** for infants and toddlers to reduce the cost burden for families, support the local workforce and remove qualified children from the existing wait list for child care services.
- c) **Support and assess quality improvement in Infant-Toddler programs.** The purpose of this element is to promote quality of care for the youngest children. Activities will be conducted by the Marin Child Care Council using standardized assessment tools and could include quality enhancements to support individual child care program improvements.

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

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

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

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

**C. Administrative Provisions**

**1. Citizen’s Oversight Committee**

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

**2. Implementation Requirements**

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

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

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