

The People of the County of Marin ordain as follows:

SECTION 1. TITLE.

This Ordinance shall be known, and may be cited, as the “Marin County Child Care Initiative.”

SEC. 2. FINDINGS AND DECLARATIONS.

The People of the County of Marin find and declare all of the following:

1. The children of Marin County are our future — they will provide the leadership, creativity, and productivity to strengthen and sustain the quality of life in our county.
2. We must ensure that every child in Marin County, especially the most vulnerable, has the opportunity to succeed. Early care and education are among the most important components in attaining this goal. Neuroscience 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. Children in Marin County should receive high-quality early education so that they grow into healthy and successful adults.
3. However, Marin County is experiencing a child care crisis driven by exceptionally high costs, unmet demand, and a shrinking provider workforce.
4. Licensed child care in Marin County now costs an average of \$2,315 per month per child, a 38% increase since 2018 and 24% higher than the California statewide average. When combined with the average housing cost of \$3,359 per month, families may face nearly \$5,674 per month in basic household and child care expenses before food, transportation, utilities, and taxes are even considered. Families pay 40% more for center-based preschool in Marin County than the statewide average.
5. At the same time, access to licensed child care remains limited. An estimated 52% of children ages 0–12 with working parents in Marin County do not have access to a licensed child care space. The number of licensed child care providers in Marin County is also declining. In 2024, there were 319 licensed providers, a 7.4% decrease from 2023.
6. Meanwhile, the early childhood workforce faces low wages that do not reflect the cost of living in Marin County. Average hourly wages for child care workers fall below the amount needed to meet basic living costs in Marin County. The mismatch between these wages and the local cost of living makes it increasingly difficult to attract and retain qualified child care staff, contributing to reduced capacity and long waiting lists for families.
7. Each child in Marin County deserves to be supported by qualified, caring adults in safe and nurturing environments. Effective and high-quality adult-child interactions have life-long effects on a young child’s potential to succeed. Research shows that children engaged in warm and

responsive adult-child interactions and in positive experiences demonstrate greater social competence, fewer behavioral problems, and optimal development.

8. The most effective guarantee of quality early care and education is workforce compensation. A 2014 UC Berkeley study showed that educator wages are one of the most important predictors of the quality of education children receive.

9. 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. This disproportionately affects low-income women, as early educators are almost exclusively female, with large numbers of older women, women of color, recent immigrants, first-generation college students, and mothers.

10. Research from the UC Berkeley Labor Center in 2019 found that every dollar spent in early care and education generates as much as \$1.88 in increased economic activity, plus an additional \$0.08 in state and local tax revenue.

11. Significant planned funding cuts to local community-based services that promote optimal early childhood development will occur in 2026 and beyond, as state Proposition 10 tobacco tax revenue funding that has been dedicated to supporting early childhood development since 1998 has been steadily decreasing for years.

12. Federal child care funding is also increasingly unstable, which disrupts services, undermines long-term planning, and threatens the continuity of care for Marin County's most vulnerable children, making a stable local funding source even more essential.

SEC. 3. STATEMENT OF PURPOSE.

It is the purpose and intent of the People of the County of Marin in enacting this Ordinance to do all of the following:

1. Ensure that Marin County's children are healthy, live in stable, safe, and supported families and communities, and are prepared to succeed in kindergarten and later in life.
2. Establish Marin County as a family-friendly county that supports families as an important part of the County's population and civic culture.
3. Improve the economic well-being of the early care and education sector, workforce, and providers who care for and educate our county's children, and support the working parents of Marin County who are vital to employers and our local economy.
4. Prioritize services to children with the highest needs.

5. Strengthen collaboration and partnership among Marin County’s public agencies, community-based organizations, and the private sector around shared positive outcomes for children and their families.

6. Improve program accessibility and administrative efficiency for parents and providers, including, where appropriate, through the use of technology, and ensure that Marin County children receive the high-quality early care and education they need to be successful adults.

7. Impose a countywide parcel tax for the purpose of providing child care, preschool, and early education services with the goal of:

a. Providing additional support for, and expanding access to, high-quality, affordable, and safe child care, preschool, and early education services for low- and middle-income children and families in Marin County, especially those impacted by homelessness and housing instability.

b. Promoting social-emotional wellness, optimal early development, kindergarten readiness, and school success for children.

c. Improving wages, compensation, and workforce development opportunities for child care providers and early educators to retain and attract high quality early educators and expand the workforce to ensure there are enough qualified childcare workers and teachers here in Marin County.

SEC. 4. MARIN COUNTY CHILD CARE INITIATIVE.

Chapter 3.72 is added to Title 3 of the Marin County Code, to read as follows:

Chapter 3.72 – Marin County Child Care Initiative

3.72.010. – Definitions.

For the purposes of this chapter, the following terms shall have the following meanings:

“Administering Agency” means the entity identified in Section 3.72.050, which is responsible for developing and administering all of the programs, activities, and services paid for by the Fund.

“Board” or “Board of Supervisors” means the Marin County Board of Supervisors.

“Commission” means the Marin County Children and Families Commission.

“Council” means the Marin County Child Care Community Advisory Council established pursuant to Section 3.72.040.

“County” means the County of Marin.

“Five-Year Plan” means the Child Care Program Plan and Budget described in Section 3.72.060.

“Fund” means the Marin County Child Care Fund.

“Marin LPC” means the Marin County Local Child Care and Development Planning Council.

“Ordinance” means the Marin County Child Care Initiative.

“Parcel” means a lot, unit, or plot of real property having identified boundaries and an identified owner and that is documented for property tax purposes and given an assessor’s parcel number by the Assessor of the County of Marin.

“Structural improvements” means the square footage of building floor area on a parcel.

“Tax” means the special parcel tax imposed by Section 3.72.090.

3.72.020. – Restricted Uses of the Tax.

(a) Proceeds from the Tax shall be used exclusively to increase access to high-quality child care, preschool, and early education services to benefit low- and middle-income children and families in Marin County; to improve wages and compensation for child care providers and early educators who provide those services; and to support the efficient administration of Tax proceeds.

(b) Proceeds from the Tax shall be deposited into the County treasury in a special fund entitled the Marin County Child Care Fund, which is hereby created. Monies deposited into the Fund, together with any interest that accrues thereon, shall be governed by and subject to the requirements set forth in Section 3.72.030.

(c) On an annual basis, the Board of Supervisors shall provide for an independent financial audit of the revenues and expenditures of the Fund to be conducted. The audit shall be conducted by an independent certified public accountant who is not an employee of the County or the Commission and is not a member of any designated administering, planning, or advisory council formed under this chapter. A report of each year’s audit shall be submitted to the Board of Supervisors and made available to the public.

3.72.030. – Marin County Child Care Fund.

(a) In each year, 100 percent of revenue generated by the Tax, after providing for the costs of collecting and administering the Tax, together with any interest that accrues thereon, shall be appropriated by the Board of Supervisors, consistent with the Five-Year Plan, for the following purposes:

(1) To increase the number of low- and middle-income children from birth through age five with access to safe, nurturing, affordable, and high-quality child care, preschool, and early education services across the County, with priority for children who (i) are from historically under-

resourced communities, (ii) are homeless, or (iii) have other high-priority needs, as specified in the Five-Year Plan. This purpose may be accomplished through funding scholarships provided on a sliding scale based on family income or other programs that increase access to child care, preschool, and early education services across the County.

(2) To improve the compensation and benefits of child care providers and early educator employees by providing wage increases, workforce development supports, and enhancements.

(3) To develop, maintain, upgrade, and expand, as needed, early care and education facilities.

(4) For reasonable expenditures of the Administering Agency for the efficient administration of the Fund, including the obligations imposed by this Ordinance, that shall be limited to actual costs not to exceed 5 percent of the annual proceeds in the Fund. The Administering Agency may reserve funds received in one or more fiscal years to address anticipated fluctuations in revenue in subsequent fiscal years.

(b) Proceeds from the Tax may not be used to replace funding for direct services established in the County's 2025–2026 Fiscal Year budget, or the Commission's 2025–2026 Fiscal Year budget, to support child care, preschool, or early education, unless state, federal or other non-county funding designated for these purposes has been reduced by the same amount.

(c) Proceeds from the Tax may not be used to replace or otherwise supplant the tax revenue funding and other county or state funding and payments currently provided or otherwise available in support of child care and early education providers.

3.72.040. – Community Advisory Council.

(a) Within 45 days of the effective date of this Ordinance, the Board of Supervisors shall establish a Marin County Child Care Community Advisory Council.

(b) The Council shall be composed of 11 members, as follows:

(1) Two members of the child care workforce, one of whom is a worker from an early care and education center who works in the classroom, and one of whom is a family child care provider.

(2) Two parents or guardians of a child or children at the time of appointment to the Council, at least one of whom must have experience participating in a subsidized child care program or subsidy wait list.

(3) One administrator or director of a local Child Care Resource and Referral Agency.

(4) One representative who is an administrator or director from an early care and education center that is participating in a state or federally funded subsidized childcare program in Marin County and that is a member of a local child care collaborative.

(5) One representative from the Marin LPC

(6) One representative from the College of Marin or other educational institution.

(7) One member who represents a pediatric or perinatal health or mental health care system, including, but not limited to, a provider or administrator representing a local hospital, a federally qualified health center, a community-based organization, the County Department of Health Services, or other similar entity.

(8) One member representing the County's business community.

(9) One at-large member of the public, not otherwise represented on the Council.

(c) Members shall be appointed to the Council by the Board of Supervisors within 90 days of the effective date of this Ordinance.

(d) Council members shall serve four-year terms, with the exception of the first class of members, five of whom shall serve two-year terms as determined by lottery at the first meeting of the Council, with the remainder serving four-year terms. No member may serve on the Council for more than twelve consecutive years.

(e) The Council shall develop policy and programmatic recommendations related to the Fund and its implementation, including, but not limited to, the following:

(1) Recommendations to the Administering Agency about the Five-Year Plan and Annual Expenditure Strategy.

(2) Initiatives to improve the quality and capacity-building of service providers;

(3) Initiatives to evaluate and improve access to programs, particularly including through the use of technology to streamline referral, navigation and linkage and better integration of services; and

(4) Strategies to enhance community engagement in the planning and implementation of services.

(f) The Council shall promote and facilitate transparency in the administration of the Fund, including providing opportunities for public testimony and a community engagement process with parents, providers, early care and education organizations, and other stakeholders to receive input and support robust involvement on program development and implementation.

(g) The Council shall annually review the audit of the Fund for the prior year.

3.72.050. – Administering Agency for the Fund.

(a) The Marin County Children and Families Commission shall serve as the Administering Agency to develop and administer all of the programs, activities, and services paid for by the Fund. The Board of Supervisors continues to maintain the authority to appoint all at-large members of the Commission and to designate a member of the Board to serve on the Commission. The Board of Supervisors may terminate the Commission's designation as the Administering Agency and select a different entity as the Administering Agency. In that event, all of the responsibilities and authority of the Administering Agency under this Ordinance shall be exercised by the successor entity.

(b) The Administering Agency shall be responsible for all of the following:

(1) Developing the Five-Year Plan, as set forth in Section 3.72.060.

(2) Allocating funds pursuant to the Annual Expenditure Strategy.

(3) Developing, administering, and overseeing the implementation and evaluation of the impact of all programs and services paid for by the Fund.

(4) Providing staff support for the Council.

(5) Developing the program plan evaluation, as set forth in Section 3.72.080.

(6) Operating with the intention to promote transparency and public accountability, and maintain good fiscal stewardship of public resources; and

(7) Awarding funds pursuant to contracting requirements applicable to the Commission and the requirements of this Ordinance.

(c) The Administering Agency may consult with outside experts on the planning process, including with the County, the County Office of Education, and Marin LPC.

(d) The Administering Agency shall have the authority, at any time, to reduce the level of service provided for in the Five-Year Plan or in the Annual Expenditure Strategy to respond to reduced revenues generated from the Tax.

3.72.060. – Five-Year Child Care Program Plan and Budget.

(a) The Administering Agency, in collaboration with the Council, shall develop the Child Care Program Plan and Budget, including an annual budget, on a five-year cycle to govern the use of funds. The Five-Year Plan shall be designed to meet the respective needs of regions throughout the County with respect to increasing, improving, and maintaining access to quality early care and education for families and children, and improving workforce compensation for family child care providers and early educator employees. The Administering Agency and the Board of Supervisors shall approve the Five-Year Plan. On an annual basis, the Board shall appropriate funds necessary to carry out the Five-Year Plan.

(b) When feasible, planning and budgeting processes shall be integrated into the Administering Agency's existing strategic planning cycle and shall be designed to avoid duplication in administrative efforts and to leverage existing administrative efforts.

(c) The Five-Year Plan shall take steps to increase access to child care services by increasing the number of subsidized child care slots to serve more children, which may include:

(1) Developing a comprehensive plan to expand access to child care for children ages 0-3 based on the number of eligible children in the County using needs assessments, child care portfolios, eligibility lists, and other similar assessment tools.

(2) Ensuring families can choose the care their families need when and where they need it, including accessing care provided in child care centers, family child care homes, and family, friend, or neighbor care.

(d) The Five-Year Plan shall provide for improved wages for child care providers and early educators and include programs that address early care and education workforce wages, including, but not limited to:

(1) Maintaining and enhancing the quality of participating early care and education settings.

(2) Moving toward the goal of parity with public TK-12 educators with similar experience and responsibilities.

(3) Developing a comprehensive training and professional development system, including support for educational advancement and degree attainment.

(4) Improving compensation and quality supports for participating family, friend, and neighbor providers.

(5) Providing other work supports and benefits, such as paid apprenticeship opportunities.

(e) The Five-Year Plan shall describe program requirements, including the specific projects and purposes for which the monies may be expended. The Five-Year Plan shall align with, and respond to, emerging developments in state and federal early care and education programs, policy, and research.

(f) The Administering Agency shall, when developing the Five-Year Plan, consider the findings of the Marin LPC Needs Assessment and Priorities for Funding Unmet Need as submitted to California Department of Education, the California Child Care Resource and Referral Network's annual Child Care Portfolio for Marin County and similar reports, as well as California Department of Education Kindergarten enrollment data available by English Language Acquisition Status as well as homeless data, foster care data, the CA Strong Start Index, and other pertinent and relevant data sources.

(g) Every fourth year of the Five-Year Plan, a new Five-Year Plan shall be developed by the Administering Agency, with input from the Council and other community stakeholders.

3.72.070. – Annual Expenditure Strategy.

On an annual basis, the Administering Agency shall prepare an Annual Expenditure Strategy based on the recommendations of the Council and other community input. The Annual Expenditure Strategy shall be approved by the Administering Agency.

3.72.080. – Implementation of the Fund.

(a) (1) Data Collection. The Administering Agency, with input from the Council, shall develop data collection strategies in the Five-Year Plan. These strategies shall be designed to support Five-Year Plan transparency, program evaluation, design and decision-making, as well as the following goals:

(A) Increasing access to quality child care programs, subsidies and slots;

(B) Increasing child care provider and early educator wages, compensation and workforce development opportunities;

(C) Improving retention of early care and education staff.

(D) Improving the professional development and advancement of early educators.

(2) As part of the data collection strategy, organizations that receive funds will be expected to provide information to the Administering Agency as part of the initial application and evaluation process, including, but not limited to, data related to employees, wages, retention, training, and compliance with relevant laws.

(b) Program Plan Evaluation. During the implementation period of each Five-Year Plan and prior to the development of a new Five-Year Plan, the Administering Agency shall conduct an evaluation to determine the effectiveness of investments and to inform the next Five-Year Plan. The evaluation may be conducted by an external evaluator with input from the Council. Evaluation findings shall be disseminated to relevant stakeholders, including the Marin LPC and the Board of Supervisors.

3.72.090. – Imposition of Special Parcel Tax.

(a) Commencing with the first full fiscal year after the effective date of this Ordinance, there shall be imposed on each parcel of taxable real property in the County a special parcel tax at the uniform rate of five cents (\$0.05) per square foot of structural improvements, up to 100,000 square feet.

(b) The Tax shall be imposed as of July 1 of each year and shall be assessed on the person who owned the parcel on that date unless the owner is by law exempt from taxation, in which case the

Tax shall be assessed on the holder of the possessory interest in the parcel unless such holder is also by law exempt from taxation.

(c) The Tax shall be collected at the same time and in the same manner in which the County collects secured roll ad valorem property taxes. All laws, regulations, and procedures regarding due dates, installment payments, corrections, appeals, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes in the County shall be applicable to the collection of the Tax. The secured roll tax bill shall be the only notice required for collection of the Tax.

(d) The amount of the Tax for each parcel each fiscal year shall constitute a lien on such property in accordance with Section 2187 of the California Revenue and Taxation Code and shall have the same effect as an ad valorem real property tax lien until fully paid. The Tax, together with all penalties and interest thereon, shall constitute, until paid, to the extent authorized by law, a personal obligation to the County by the person or persons who own the parcel on the date the Tax is imposed.

(e) Beginning with the second fiscal year during which the Tax is in effect, the Board of Supervisors may annually adjust the amount of the Tax in accordance with the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco–Oakland–Hayward statistical area, as reported by the United States Bureau of Labor Statistics.

(f) The Tax shall not be imposed upon any parcel that is exempt from ad valorem property taxes pursuant to any provision of state or federal law.

SEC. 4. SUNSET DATE.

This Ordinance shall remain in place for 15 years from the effective date.

SEC. 5. AMENDMENT.

This Ordinance may not be amended without voter approval.

SEC. 6. SEVERABILITY.

The People of Marin County hereby declare that they would have adopted each section, sentence, clause, phrase, word, or portion of this Ordinance, irrespective of the fact that any one or more sections, sentences, clauses, phrases, words, or portions of this Ordinance, or any application thereof to any person or circumstance, could be declared invalid or unenforceable and, to that end, the provisions of this Ordinance are severable. If any section, sentence, clause, phrase, word, or portion of this Ordinance, or any application thereof to any person or in any circumstance, is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, sentences, clauses, phrases, words, or portions of this Ordinance, and applications thereof, shall nonetheless remain in full force and effect.

SEC. 7. LIBERAL CONSTRUCTION.

This Ordinance shall be liberally construed to effectuate its purposes.

SEC. 8. EFFECTIVE DATE.

Except as otherwise provided in this Ordinance, this Ordinance shall take effect 10 days after the Board of Supervisors declares the vote, in accordance with Elections Code section 9122.

SEC. 9. APPROPRIATIONS LIMIT INCREASE.

Pursuant to California Constitution Article XIII B and applicable laws, for four years from the day of the election at which this Ordinance is adopted, the appropriations limit for the County shall be increased by the aggregate sum collected by the levy of the special parcel tax imposed by this Ordinance.