

MultCoInit-08 Ballot Title and Explanatory Statement

Caption: Establishes publicly funded “Universal Preschool Program,” income tax above thresholds.

Question: Should County establish publicly funded, tuition-free “Universal Preschool Program,” funded by tax on County residents’ income above certain thresholds?

Summary: Enacts Multnomah County ordinance establishing “Universal Preschool Program” providing two years of publicly funded, tuition-free, year-round preschool for age-eligible children in Multnomah County; eligibility not income based. First 12 to 18 months for planning, targeted implementation by 2022-2023 school year; countywide implementation by 2027-2028 school year. County may create administrative body or contract to administer program. Establishes requirements for providers to receive funding, including licensure, certification; programming options; mixed delivery model; staffing; wages (at least 145% of Portland minimum wage), benefits, professional development; union organizing code of conduct. Providers may charge for extended hours (in excess of six).

Program funded by new tax on Multnomah County residents: 3.9% tax on taxable income under Oregon law (gross income minus deductions, other adjustments) over \$165,000 (individuals) and \$190,000 (joint filers). Requires dedicated fund for tax net revenue, including operations; reserve; planning, capital investment; and professional development subaccounts.

Creates advisory committee of residents to make funding, other recommendations, evaluate effectiveness. County Auditor conducts annual financial audit, biennial performance audit. Other provisions.

Explanatory Statement: The measure would enact a Multnomah County ordinance establishing a “Universal Preschool Program” providing culturally inclusive or culturally specific year-round, publicly funded preschool for children in Multnomah County. Age-eligible children could attend two years of preschool, tuition free. Eligibility not based on income. Providers may charge for extended hours (in excess of six).

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Program would be funded by a new tax on County residents (taxpayers domiciled in Multnomah County for any portion of the taxable year) starting in the January 2021 tax year. The tax would be on 3.9% of income taxable under Oregon law over \$165,000 a year (individual filer) and \$190,000 a year (joint filers). For example, if taxable income is \$200,000, income subject to tax is \$35,000 (individual) / \$10,000 (joint), with tax of \$1,365 (individual) / \$390 (joint). Income taxable under Oregon law is gross income minus deductions, with other adjustments.

Program will establish a staffing and curriculum framework reflecting early education best practices, emphasizing child led, trauma informed, physically active, and developmentally appropriate experiences, deemphasizing testing. Preschool may be provided in different settings, such as schools, community centers, multigenerational classrooms, licensed family childcare programs, and cooperative settings, and may provide parents with options (such as location, hours and days of operation, vacation and summer break schedules, size, language, and parental involvement). Providers will minimize expulsions. Providers must be approved to operate as childcare facilities, providers, or schools under certain state standards; temporary exceptions allowed. Program will establish provider compensation scheme for contracted slots.

The first 12 to 18 months of the program will involve planning and implementation in areas serving low-income communities and communities of color in the 2022-2023 school year. Implementation will be in phases, with countywide implementation by the 2027-2028 school year. Department of County Human Services will initially oversee the program; the County may create a new administrative agency or contract with others to administer the program.

Providers must ensure adequate staffing, generally one adult for eight children. Program employees compensated under matrix requiring wage of at least 145% of Portland's minimum wage, with other adjustments. Providers will provide onsite coaching and mentoring, professional development, and pathway to licensure. Program employers must adhere to union organizing code of conduct.

Measure creates advisory committee of up to 12 County residents to provide funding and other recommendations and evaluate effectiveness. County Chair will appoint members, including early education educators or administrators, those representing early education employees, advocates on behalf of houseless, foster,

and immigrant families, and those representing the community at large. County auditor will conduct annual financial audit and biennial performance audit.

Measure requires dedicated fund for tax revenue, less costs of collection and enforcement (“net tax revenue”). County Chief Financial Officer will collect and enforce tax; Board of County Commissioners will distribute proceeds in consultation with the advisory committee. Net tax revenue dedicated to the program, including operations and administrative expenses; planning; capital expenditures; professional development and training; and a 12-month reserve.