

# Supporting Families, Children, and the Caregiving Workforce: A Local Financing Toolkit for Colorado



# ACKNOWLEDGMENTS

This toolkit was developed and written in partnership with **Cody Belzley** of Common Good Consulting and **Lynea Hansen** of Hansen Communications and was designed by **Megan Zacher** of Zebra Incorporated. We also acknowledge and thank the following partners who contributed their ideas and input to shaping this project:

- **Alison Friedman Phillips**, Women's Foundation of Colorado
- **Carlie Bangs**, Town of Estes Park
- **Christina Taylor**, Early Childhood Council of Larimer County
- **Christina Walker**, Healthier Colorado
- **Elsa Holguin** and **Ellen Braun**, Denver Preschool Program
- **Kathleen Merritt**, Bright Futures San Miguel County
- **Lucinda Burns**, Retired Early Childhood Leader, Summit County
- **Maegan Lokteff**, Early Childhood Council Leadership Alliance
- **Melissa Mares**, Colorado Children's Campaign
- **Olivia Allen**, Children's Funding Project
- **Reilly Carter** and **Steffanie Clothier**, Gary Community Ventures



[Colorado's Early Childhood Framework](#) has a vision of all of Colorado's children being valued, healthy, and thriving. The framework states: "Every Coloradan has a role to play in making our state the best place for children to grow and learn. No single person, organization, or agency holds the resources or capacity to achieve the state's shared vision alone. Instead, success will require everyone to roll up their sleeves and take action in some way."

In the past several years, we've seen more openness to action. National and local polling consistently shows support for increased funding for early childhood needs. According to a [Children's Funding Project poll from 2021](#), there is broad support across the nation for maternal and infant health services (75%), high-quality infant and toddler care (70%), and high-quality preschool programs (69%). Here in Colorado, we are heartened by voters' decision to support Universal Preschool statewide, and by the efforts in local communities, from small towns in Western Colorado to the City and County of Denver, to pass measures that fund early childhood at the town/city and county level.

To help meet Colorado's vision, the Buell Foundation is honing its focus to help communities consider ways to increase revenue at the local and regional level. State and federal funding streams are often very prescriptive and, while they may be a key component of a well-funded system, each Colorado community is different. Local funding can maximize the use of local assets while being responsive to the unique realities and needs across the state.

As a private foundation, we cannot engage in lobbying or electioneering, but we can support communities in other ways as they consider local funding efforts. Buell can connect advocates and community leaders to educational resources, administrators who are already overseeing publicly supported ECE initiatives, and consultants/nonprofit leaders with specific knowledge related to local community challenges. We hope that this toolkit is a helpful resource for local ECE advocates and leaders. Our sleeves are rolled up, and we're excited to learn with you and work beside you.

The goal of the Buell Foundation in this area is to encourage local leaders to better understand the wealth of resources available as you explore the possibility of local or regional funding ...

... for the strength of your local economy.

... for the sake of working parents in your community.

... most of all, for the future of each child who deserves the best start in life we can provide.



Steve ErkenBrack  
President and CEO, The Buell Foundation

# TABLE OF CONTENTS

<a href="#">INTRODUCTION</a>	5
<a href="#">TIMELINE</a>	8
<a href="#">PHASE 1: LEARN</a>	9
<a href="#">Establishing a Leadership Group to Drive the Work</a>	9
<a href="#">Building on the Experiences of Others</a>	13
<a href="#">Raising Taxes in Colorado with TABOR</a>	15
<a href="#">How to Get on the Ballot</a>	21
<a href="#">PHASE 2: LOCALIZE</a>	25
<a href="#">Defining Your Need and Focus</a>	25
<a href="#">Conducting Public Opinion Research</a>	28
<a href="#">Engaging Your Community</a>	30
<a href="#">PHASE 3: FINALIZE</a>	33
<a href="#">Are You Ready for the Ballot?</a>	33
<a href="#">PHASE 4: CAMPAIGN</a>	35
<a href="#">PHASE 5: IMPLEMENTATION AND REAUTHORIZATION</a>	37
<a href="#">APPENDIX A: Early Childhood Development Special District</a>	40
<a href="#">APPENDIX B: Resources</a>	42
<a href="#">APPENDIX C: Rules For Organizations Engaging in Political Activity</a>	43
<a href="#">APPENDIX D: Past Ballot Titles</a>	44
<a href="#">APPENDIX E: Sample Polling Questions</a>	46
<a href="#">APPENDIX F: Case Studies</a>	50



# INTRODUCTION

## Why Public Investment in Early Childhood?

The early childhood period, which the State of Colorado defines in the [Early Childhood Colorado Framework](#) as birth to age 8, sets the foundation for human development across the domains of whole-person health and well-being, learning and development, family support and education, and economic mobility. It is the most critical period of human brain development, with babies and toddlers forming more than one million new neural connections every second. Long-term studies have shown that high-quality early childhood programs can lead to lifetime benefits, including academic success, higher earnings, improved health outcomes, and reduced participation in the criminal justice system and reliance on social supports.

Economic research conducted by [Nobel Laureate James Heckman](#) has shown that effective early childhood programs serving children experiencing poverty and social injustices can deliver a return on investment of 13% over time. As such, there are few other public investments that can rival the rate of return in an economic sense, not to mention the moral and social benefits of ensuring every child is provided the opportunities and support to succeed in life.

Early childhood programs, particularly child care, are often expensive and hard to find in Colorado. Infant care averages \$15,325 per year, making it more expensive than average rent (\$13,829 per year) and in-state tuition for a four-year public college (\$9,540 per year). The high cost of care for our youngest kids is driven in large part by the appropriately low teacher-to-child ratio necessary for children to experience safe, quality care. Even at these high rates, the cost of care is subsidized by a low-paid workforce that does the demanding and critically important work of caring for and educating Colorado's youngest children. Costs are also driven by the fact that in many parts of the state there simply are not enough child care providers, so even if a family can afford the tuition, they may still struggle to get into the care they need so that parents and caregivers can participate in the workforce. Recent reports from the [Colorado Health Institute](#) and [Early Milestones Colorado](#), do a good job cataloging the experiences of Colorado families and the barriers they face in accessing the child care they need.

## Why Local Funding, in Particular?

The United States has an insufficient and fractured approach to funding early childhood programs and services. As compared to other developed countries, the U.S. is an outlier in terms of its low level of public investment in young children (source: [The Organization for Economic Cooperation and Development \(OECD\) iLibrary](#)). Funding benefiting young children in Colorado flows from both the federal and state government sources, often through county and municipal governments, in programs that are administered across health, human services, and education agencies. It can be dizzying to assess and account for public dollars intended to benefit young children. While this system—or lack of a system—is frustrating, experience in Colorado and elsewhere has shown that dedicated local funding and associated governance structures can help to align resources, fill gaps, and better serve children.

# INTRODUCTION

## THE BENEFITS OF LOCAL FUNDING

### SUFFICIENCY

Local investment can close the gaps left by insufficient federal and state investments and help ensure that low-to-middle income families get the support they need to thrive within their local economic context.



### TRANSPARENCY & ACCOUNTABILITY

Local programs, which tend to be smaller in scale, can more easily track and account for their spending.



### INNOVATION & LEARNING



It is often easier to try new approaches at a smaller scale. Local public investment can be viewed as something of a pilot program that allows communities to tackle challenges and learn from the experience. That has certainly been the case in Colorado where municipal and county-level investments in Aspen, Denver, Summit, and San Miguel counties have preceded and informed state policy on preschool. These communities are trying new approaches to address ongoing challenges, particularly around infant and toddler care and engagement with informal care providers.



### FLEXIBILITY & RESPONSIVENESS

Local leaders understand their community's needs best and can therefore design programs and direct funding where it is needed most. Local funding sources can also be designed to be more nimble and responsive, allowing local leaders to shift dollars among priorities more quickly and easily.

# INTRODUCTION

## What Can You Expect from this Toolkit?

This toolkit is designed to support local community leaders who are seeking to overcome local challenges to ensure children and families can thrive. There is much to be learned from those who have walked this road before and support resources are available. Throughout the toolkit, you will find practical information to get started, as well as links to suggested resources for engagement and support. [The Buell Foundation](#) wants to play a connecting role in linking together communities, leaders, and practitioners who have been successful and those wanting to learn.

That said, dedicated local funding for early childhood is a broad topic with many potential rabbit holes! And each community that looks to this resource will be starting with a different local context and a different set of strategic considerations. This toolkit cannot be all things to all audiences, so instead, it is designed to be a jumping-off point that will cover a wide range of topics at varying levels of depth or detail. It is intended to be used by several types of community members: early childhood advocates; business, civic, and elected leaders; and everyday residents who are committed to the success of their local communities and the children and families living there.

Importantly, this toolkit is NOT intended to provide legal advice or counsel. As noted throughout, we strongly advise you to consult with an attorney who specializes in campaigns, elections, and/or public finance before getting too far along with this kind of effort.

Securing local investment to support young children and their families can make a tremendous positive impact for a community. We hope this resource is a helpful starting point and look forward to hearing from you with questions, requests, and updates on your efforts. Good luck!

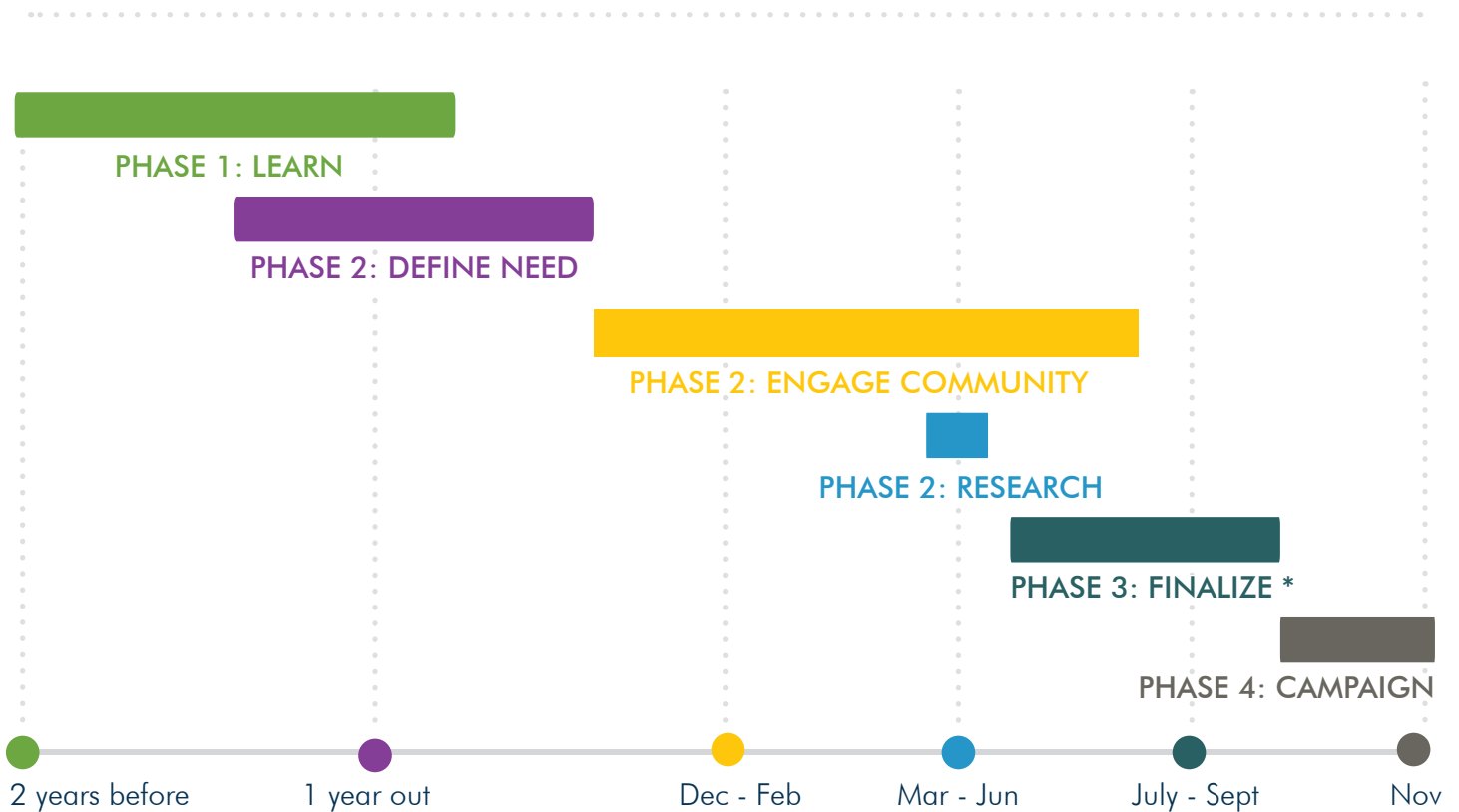


# TIMELINE

This is an example timeline provided to give you a sense of the work and a logical sequencing for how to approach it. Every community will begin this work in a different place and the amount of time required for each activity will vary depending on the community starting point and resources available. In some cases, a political opportunity presents itself and Phase 1 and 2 activities must be truncated in order to take advantage.

In other cases, you can do thorough planning work only to find that the political timing isn't right to launch into the campaign work of Phase 4 and you must pause the effort. Like any political undertaking, timing is an important factor, so stay nimble.

## SAMPLE TIMELINE



\* Ballots must be finalized by 60 days before the election.



# PHASE 1: LEARN

## Establishing a Leadership Group to Drive the Work

Establishing a dedicated, local public funding stream for early childhood is a complex, multistep process that will likely take a minimum of six months and require dedicated resources—financial, legal, political, and human. While one person or organization may serve as the convener or backbone of this effort, this is not a one-person or -organization job. It will require dedicated leadership from a core group or team of advocates who share a vision for how locally dedicated funding could improve the lives of children and families and who are committed to doing the work to make it happen. Identifying or building that leadership group is the first step in this process.

It is very possible that your community already has this group—or the start of this group—in place. Many successful local funding efforts in Colorado have been spearheaded by [Early Childhood Councils](#), philanthropic organizations and/or a particularly passionate elected official. We encourage you to build on those existing resources and partnerships where possible. The next page outlines the perspectives and areas of expertise to consider including in the core leadership team that will drive this process.



# PHASE 1: LEARN

## Establishing a Leadership Group to Drive the Work

### AREAS OF EXPERTISE IN THE CORE LEADERSHIP TEAM



#### Early childhood expertise

People who bring content-area expertise and understanding of local needs to inform proposal design.



#### Community-building and communications expertise

People who bring deep connections to community, strong networks of contacts, and who understand how to talk about issues and priorities in ways that will resonate.



#### Political expertise

People who have a good handle on the local political context, understanding who and what will be needed to build a successful effort. Additionally, this group will bring contacts and relationships, particularly with elected and appointed government leaders, that will benefit the effort.



#### Fundraising expertise

People who are well connected to financial resources needed to fund both the planning and campaign phases of this effort.



#### Family and service provider expertise

People who bring vital lived experience and can offer practical feedback about how programs, services, and funding sources will impact those you seek to serve.\*

*\*It is critical that those who are intended to benefit from the new funding have a direct voice in the development of the policy or program proposal. Realistically, working parents, child care, and other service providers may have time, language, and/or other barriers to regularly participate in meetings during typical business hours or in more formal settings. It is important for the leadership group to consider meeting outside typical business hours, providing for translation services, offering meals and/or stipends for participation and/or finding other meaningful ways to bring those voices to the decision-making table.*

# PHASE 1: LEARN

## Establishing a Leadership Group to Drive the Work

While it may be convenient and easy to build the leadership group from die-hard early childhood advocates, there is a strategic benefit to having community members at your leadership table who are generally aligned but also willing to ask hard questions and offer fresh perspectives, particularly about the political realities of raising new revenue. Challenge yourself to intentionally build this table with some “unusual bedfellows.”

In addition to leadership group make-up, these are other strategic considerations and resource needs for the leadership group that will drive the process:

### STRATEGIC CONSIDERATIONS & RESOURCE NEEDS



#### Group size

The leadership group should be a size that is large enough to include vital perspectives and share responsibility for the work that needs to be done, but also small enough to be nimble and efficient in advancing the work. While there is no magic to these numbers, we recommend a group of at least five and not more than 25 people.



#### Consultants

Developing a policy proposal, identifying a revenue source, assessing public opinion, drafting legally compliant policy language, and facilitating the leadership group process are all activities that can be supported by professional consultants who bring specific expertise. Whether some or all those supports are needed will depend on who is in the leadership group and what financial resources are available to support Phase 1, 2, and 3 activities. More details about potential engagements with consultants can be found in the Phase 2: Localize and Phase 3: Finalize portions of this toolkit.



#### Decision-making protocols

This process will involve many critical decision points. The leadership group should decide at the outset how they will make decisions about policy proposal development and if/when/how to advance the proposal. It is much easier to agree on decision-making protocols at the outset of the process, rather than during the decision making itself.



#### Funding for planning work (Phases 1, 2, and 3)

In addition to consultant fees, there are hard costs associated with the planning activities outlined in Phases 1, 2, and 3 in this toolkit. The budget required to support this work varies based on several factors, but communities should budget a minimum of \$30,000 and know that expenses can be as high as \$175,000. There are no restrictions on sources of funding for this planning work (as there are for campaigns), so local leaders can think broadly in terms of fundraising.



# PHASE 1: LEARN

## Establishing a Leadership Group to Drive the Work

### SAMPLE BUDGET FOR PLANNING WORK

Category	Expense	Notes
Facilitation and Strategy	\$45,000	Assumes +/- 9 months of support
Policy Development and Modeling	\$30,000	Assumes three rounds of program modeling
Public Opinion Research	\$25,000	Assumes one voter survey
Legal Consulting	\$15,000	Assumes 30-40 hours of legal work
Outreach and Awareness Building Activities	\$10,000	
Meetings and Travel	\$5,000	
TOTAL	\$130,000	

Review [Appendix B](#) for possible funding sources and consultants.



# PHASE 1: LEARN

## Building on the Experiences of Others

Many communities have been successful in establishing dedicated funding streams to support young children and their families. There are valuable lessons to be learned from the experiences of others. Access four case studies from Colorado communities that have successfully advanced ballot measures to establish dedicated funding streams for early childhood [here](#).



Denver: The Denver Preschool Program



Estes Valley: Workforce Housing and Child Care Program



Summit County: Right Start and Strong Futures PreK



San Miguel County: Strong Start San Miguel County

### Five Key Learnings from these Colorado Case Studies:

1

#### Early Outside Champions

In all communities profiled, early childhood leaders cultivated the support of champions who were aligned with the early childhood community but outside of it. In these cases, they were business and philanthropic community leaders and elected officials, but they could be anyone who has credibility and cares deeply about the economic and social success of their communities. These champions used their financial, political, and social capital to elevate early childhood among other community priorities—and helped to fund the planning work necessary to launch the local effort. Find those “unusual bedfellow” champions whose support will help give your effort credibility and momentum.

2

#### Public Opinion Research

Denver, San Miguel, and Summit counties all used public opinion research (polling or voter surveys) to help shape their proposal development and campaign strategy. While this type of research can be expensive, it is often the difference between success and failure at the ballot. Invest in the information needed to build a winning effort.

# PHASE 1: LEARN

## Building on the Experiences of Others

### 3 Carefully Constructed Governance Structures

In three of these Colorado case studies, the tax is levied and collected by a local government entity but administered through a partnership with a community-based organization that brings expertise and trusted relationships with the early childhood community. The details of these public-private partnerships and the specific make-up of the governance bodies vary depending on unique considerations of the communities, but all three spent time and effort to carefully construct a partnership model that ensures community voice, transparency, and accountability. Put time and thought into building a governance model that will best serve your community.

### 4 Planning for Revenue Volatility

Almost all sources of public revenue are subject to volatility. It is important to plan for that volatility by adopting program policies, such as minimum reserves and investment plans that will enable your community to sustain your program through the inevitable public revenue fluctuations. Building reserves during the first six to 18 months, as operations and expenses ramp up, is good practice.

### 5 Flexibility to Allow for Innovation and Evolution

Change is the only constant in life and there is much to be learned through doing. As such, build a policy framework that is specific enough to ensure funds will be used as intended but flexible enough to allow local leaders to be nimble and responsive to the community's needs and program experience. For example, while you may choose to put a cap on administrative expenses in your fixed policy framework, you should leave annual budgeting to your governance body and not set specific budget allocation numbers into the policy framework. Long-standing programs, including those in Denver and Summit County, have evolved along with the changing community landscape. Give yourself room to do so as well.

#### *Interested in learning from the experiences of communities outside Colorado?*

The [Children's Funding Project](#) (CFP) is a national nonprofit social impact organization that helps communities and states expand equitable opportunities for children and youth through strategic public financing. The CFP is a wealth of information about efforts across the country to identify and align existing funding to benefit children, generate new funding, and implement strategies to administer funds in ways that maximize impact. Among the many resources they offer, CFP maintains an [interactive map of voter-approved children's funds](#) and a [summary chart](#) with information about those funds.

# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

[TABOR or the Taxpayer Bill of Rights](#) passed by Colorado voters in 1992 requires, among other things, that before taxes can be increased, they must be voted on by the people impacted. As an example, if you are raising a city's sales tax, the voters in that city must approve the increase. TABOR and other provisions of the Colorado Constitution and state statute also limit what types of revenue can be raised by each type of jurisdiction.

To date, funds for early childhood programs have been raised at the town or city level, school district level, county level, and statewide level. Some local marketing districts that charge lodging taxes have also included funds for child care. Additionally, state law allows for a region (multiple jurisdictions) to band together to establish a special taxing district to fund early childhood development, see [Appendix A](#), but none has yet been created.



**Here are some of the typical types of taxes that can be raised:**

### Property

- The state sets property tax assessment rates, and the county sets the value of the property.
- Property taxes are the primary funding source for school districts.

### Sales

- Sales and use taxes are assessed when we buy goods or use services.
- There are both state and local sales taxes:
  - The state sales tax is 2.9%.
  - Local sales tax rates vary by geography and are impacted by the county and city.

### Income

- State level only: local governments in Colorado are prohibited from enacting local income taxes.
- Individual income tax revenue is the largest source of revenue for the state's general fund; corporate income tax is the third-largest source of revenue for the state's general fund.
- Colorado has a flat income tax rate of 4.4% for individuals and corporations, which is now enshrined in the Colorado Constitution via TABOR.



# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

### Employer or Payroll

- Colorado does not currently have a statewide employer or payroll tax.
- Some cities like the City of Denver have a head tax.
- Colorado has two programs that are fee-based insurance programs, not taxes, that are charged to businesses and/or employees: workers' compensation and the newly implemented paid family leave program.

### Excise or Product Specific

- Excise taxes are a special sales tax placed on specific goods and activities; there are about a dozen in place in Colorado.
- "Sin" taxes: taxes on products and activities that are deemed to be sins (e.g., nicotine, alcohol, marijuana, and gambling) have been most successful at the ballot in recent years at state and local levels.

### Lodging Tax

- Lodging taxes are an excise tax that is charged at hotels, motels, and short-term rentals by a city, county, or local marketing district.
- Per state legislation passed in 2022 (House Bill 22-1117), revenue generated by lodging taxes charged by counties or local marketing districts can now be allocated toward housing, child care, and/or facilitating and enhancing the visitor experience. Note: This does not include lodging taxes passed by municipalities.
  - Local marketing district: The tax is called a "marketing and promotions tax" instead of a lodging tax and can now go toward operating expenses and capital expenses for "housing and child care for the tourism-related workforce, including seasonal workers and for other workers in the community."
  - County lodging tax: The maximum that can be charged is 2% and it can go toward operating and capital funds for "housing and child care for the tourism-related workforce, including seasonal workers, and for other workers in the community."
    - County lodging taxes cannot be charged in any municipalities that already collect a lodging tax.
- For lodging tax revenue to be allocated for child care, a new ballot issue must be passed by local voters.

***When you start looking into various forms of revenue, consider a few things:***





























- 1) Is that type of revenue available to you?
- 2) How much revenue can this source generate?
- 3) General pros and cons to each type of revenue?
- 4) Pros and cons specific to your community?



# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

Below is a table summarizing the most common types of revenue and which entities can raise money using that type of revenue.

	Statewide	County	City/Town/ Municipality	School District	Early Ed Special District
Property Tax					
Sales Tax					
Income Tax					
Employer/Payroll/Head Tax					
Excise/Sin/Specific Product Tax (marijuana, alcohol, nicotine, severance, vacation rentals)					
Lodging Tax			Allowed but each muni will vary on what it can be used for		Only allowed in local marketing special districts

Often, excise or sin taxes are easiest to get voters to pass but don't raise as much revenue, so it's important to look at each of your possible revenue types and learn how much money they will generate. To estimate how much revenue can be generated, ask your local government (city/county), but there are sometimes instances where you aren't ready to talk with your local government and need to determine independently how much revenue could be generated. Below is more about each type of tax and how to estimate the revenue that would be generated.

# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

### Property Tax

Property taxes are generally talked about in terms of mills. One mill equals \$1 paid per \$1,000 of a property's assessed value. It is important to know the assessed value is not the same as the sale price of a home but the value that the county assessor has determined for the property. The county assessor's website is the first place to learn what the assessed value is for your county.

On the county assessor's website, look or search for "Abstract of Assessments and Levies." Every county is required to produce this document. When looking at the abstract, find the assessed value for your county; typically this will be called the "total assessed and exempt value" (exempt properties don't pay property taxes) or the "net assessed value". Once you have this number, divide by 1,000 and that will reveal how much revenue one mill will raise.

The abstract also shows how many mills are already collected by various cities, school districts, and special districts. If you are thinking about increasing property taxes in one of these areas smaller than an entire county, look for the assessed value for that area and then divide that number by 1,000.

### Sales Tax/Income Tax/Excise Tax

Tax revenue for each county and some cities is reported to the [Colorado Department of Revenue](#). On the website, find reports for how much sales revenue is generated in your area and then multiply that by whatever percentage you are considering increasing the sales tax rate to determine the annual revenue that would be generated. This data will also show how volatile the revenue is in your area by looking at the historical numbers and comparing them to the past year.

[Sales tax reports by county](#)

[Sales tax reports by city](#)

[Marijuana by county](#)

If considering raising revenue from a source not listed here, you will likely have to work with your local government budget office to figure out the amount of revenue that will be generated.



# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

### PROS/CONS

Every area will be unique, but there are some general pros and cons for you to think about when you are trying to decide what type of revenue to raise.

#### PROPERTY TAX

- Property tax is seen as less regressive than sales taxes.
- Revenue can be generated from second homeowners, particularly in resort communities.
- Many areas have property tax rebate programs for low-income households.
- Traditionally, property tax is seen as a less volatile revenue source (2024 valuations have changed this).



- Property tax is often seen as the domain of school districts, as this is how they are primarily funded.
- Housing in Colorado is expensive; this increases that expense.
- Commercial properties pay a much higher rate than residential properties, often inviting business opposition.

#### SALES TAX

- Revenue comes from visitors, not just residents. In some areas, most of the sales tax revenue can come from visitors.
- Sales taxes tend to be more politically popular and viable with voters.
- This form of taxation can be structured to exclude necessary items like food, medicine, etc.
- Voters report they can decide not to purchase something if they are in financial hardship, whereas they cannot forgo housing and property taxes.



- Many see sales taxes as regressive; you can limit this impact by excluding necessities from the sales tax.
- When looking at larger purchases, consumers may choose to buy from someplace where sales tax rates are lower. It is important to know where your sales tax rate sits compared to neighboring areas.
- Sales taxes can be a volatile revenue source; when the economy goes down, so does revenue.

# PHASE 1: LEARN

## Raising Taxes in Colorado with TABOR

### PROS/CONS

#### EXCISE/SIN/SPECIFIC ITEM TAX

- These types of taxes are often the easiest to pass, as voters are traditionally fine with taxing someone else's vice.



- These types of taxes do not typically generate enough revenue to make worthwhile the effort of placing them on the ballot and running a campaign.
- There are many local and state rules around marijuana taxes that you would need to explore before moving forward.

#### LODGING TAX

- This tax is paid by visitors to your community when they stay in hotels, motels, and short-term rentals, and not by voters who live in the area, so it's sometimes easier to pass.



*Note:* This is not a pro or a con, but it's important to understand that the permissible uses of revenue generated by a lodging tax is specific to child care, not other early childhood programs.

- The allocation of the lodging tax revenue between housing, child care, and marketing is often an annual budget allocation done by the county or local marketing district, so the revenue amount is not guaranteed from year to year.
- The total amount of revenue that can be generated from these taxes is often quite small and if/when shared between housing and child care can mean the new revenue available for child care is quite modest.

#### EMPLOYER TAX

*Considerations:* This type of tax is not typical on a local level and as such isn't applicable to this toolkit.

# PHASE 1: LEARN

## How to Get on the Ballot

In general in Colorado, taxes can only be increased on November ballots per TABOR. There are two ways to get on the ballot:



The governmental entity, city council/school board/county commissioners/state legislature can refer a question to the ballot.

OR



Citizens can gather signatures and initiate something onto the ballot.

If you are interested in a special district, that is an entirely different process that is outlined in [Appendix A](#).

Drafting ballot language is a part of this process and is one of the most important steps to being successful. Ballot language is the only language all voters will see. The Blue Book is second-most important because it is mailed to every voter, but that doesn't mean they will read it.

When developing your ballot language, we strongly recommend engaging a political attorney, campaign expert, and polling firm to ensure that your ballot language is as strong as possible.

### BALLOT LANGUAGE TIPS

- 1 If you are increasing taxes, the ballot title will be in all capital letters and will have to start with "SHALL TAXES BE INCREASED...". What follows includes some required pieces like DeBrucing the income as well as some descriptive language about what the revenue will be used for. (DeBrucing means that the revenue will not be subject to the limitations of TABOR in terms of how much it can grow and will allow all of the dollars collected to be spent.)
- 2 If your county will allow it, we recommend using bullets to talk about the various pieces that it will fund. It allows the language to be broken up for voters to more easily understand and draws their eyes to what will be funded beyond just the cost. If your county doesn't allow bullet points, they may allow for breaks so each item is on its own line, which can help with readability.
- 3 If you can make the large dollar amount that is required by TABOR more relatable to voters, you should: 25 cents on a \$100 purchase or \$3 a month for the typical home.
- 4 Lastly, keep the ballot title as short as possible.



You can see examples of previously successful ballot language in [Appendix D](#) that can help you to draft your language.

# PHASE 1: LEARN

## How to Get on the Ballot

### Referenda Process

To get something referred to the ballot, you need to work with local elected officials. If running a citywide ballot issue, that includes the Mayor and/or City Manager as well as the City Council. If running a countywide ballot initiative, it includes the County Manager and County Commissioners.

All local elections must certify their ballot to the Secretary of State (SOS) 60 days before the election. The SOS publishes an election calendar every year stating what day this is. It's usually easiest to search the internet for "Colorado election calendar (YEAR)" to find the calendar. Once you know the date that the ballot has to be certified by the local government, work backward from that date with the body you are asking to refer the question to the ballot.

***Example: In 2024, the ballot must be certified by September 6. If my county commissioners need to complete one work session and then two public votes to place something on the ballot and only meet twice a month, I know I would need to start the process before mid-July.***



Each local government will have a different process for how they pass things, so you will need to connect with the City or County Manager to learn your government's specific rules. Additionally, this is why we recommend including representatives of local government in your coalition or outreach process, so bring them along as you learn and explore solutions.

At a minimum, we strongly recommend that you brief elected officials and city/county officials well in advance of coming to a final solution, as they may see things that you don't, which could make your preferred solution difficult to achieve or implement. You will need to find a champion among your elected officials or city/county officials to bring forward your solution to a vote, which is much easier if you have engaged them earlier in the process.

# PHASE 1: LEARN

## How to Get on the Ballot

While each process will differ, generally all will require the following:

- 1 Find a champion among your local elected officials who will sponsor you through this process. Very few cities or counties allow citizens to bring something to a vote; typically, only voting members on the body can.
- 2 Draft an ordinance or resolution that includes the ballot title. We strongly suggest you work with legal counsel familiar with election law and local level governance to draft this. This language will be voted on by the voters and will be binding so it needs to be done correctly.
- 3 Once you draft an ordinance, the city or county's legal team will review it and make suggestions. We again recommend you have legal counsel help you with this step, as two lawyers talking with each other makes things easier.
- 4 When your elected champion, coalition, and the city/county attorney have agreed upon language, you need to prepare for a presentation to the city council/county commissioners. Many of the bodies do this in work sessions or committee meetings. At this presentation, you will be making your first argument to the general public and need to include: why this is important, why it is needed, the process you took to involve the community, and the solution you are asking the voters to support.
- 5 Next, the city council/county commissioners will vote on the ordinance. Some elected bodies do one reading and vote, and some do two readings and vote.
- 6 Once the final vote has been taken, you have moved into the campaign phase and have a different set of rules to abide by, so be sure to read the campaign section of this toolkit.

### Initiative Process

The initiative process will look slightly different for each city or county, as each entity can set its own requirements for the number of signatures required and the timelines. You will need to contact the City Clerk or the County Elections Office for specific requirements.

As with referred measures, the city or county has to certify the ballot to the Secretary of State (SOS) 60 days in advance of the election; this means most initiative processes work backward from that date.

# PHASE 1: LEARN

## How to Get on the Ballot

Below is generally how the initiative process works, but please be sure to contact your election official (City Clerk or County Election Office) to confirm all deadlines and details.

- 1 Draft your ballot language.** This is the language that will be seen on the ballot. We strongly recommend that an attorney with election and local governance expertise help you draft this language, as this is what the voters will vote on and you will be held to.
- 2 Submit your ballot language to the city/county election official for review.** This review is typically for legal compliance purposes and not about the substance of your ballot title. Some cities/counties may then have a hearing with the elected officials and city/county legal staff to get questions answered and provide some guidance/recommendations. You will typically not be required to take this guidance, but you should listen, as it could make your title stronger.
- 3 Following the hearing, resubmit your final language in the petition format required by your election officials.** This is the form you will use to gather signatures on.
- 4 Once your petition has been approved, get copies of the petition made** (Note: There is a cost to this and will need to be in your budget.). Some jurisdictions have requirements about how the petition packets are stapled, numbered, etc. These rules are very important to follow, as they could invalidate your entire process if not adhered to. This is when it is often good to again use your elections attorney for guidance.
- 5 You will have a set number of days to collect a specific number of valid signatures.** Note: These must be valid signatures, meaning signatures that can be compared to those on record in the voter file, so be sure to collect many more than are required so you have enough valid ones.
- 6 Each jurisdiction will have different rules about if you can “cure” your signatures.** This means if you didn't collect enough, you will be allowed to go back out and collect more. Be sure to ask election officials about this before starting.

Because these rules are so specific to the jurisdiction you are working in, we recommend you have an elections attorney who can help guide you, and also consult with campaign professionals who have done this process before; it is a steep learning curve and there are many tricks to success that they can teach you.

Some groups will choose to collect signatures via volunteers and other groups may decide to pay for signatures. The cost of signature collection firms is expensive and will need to be accounted for in your budget. We suggest getting at least three bids, as often the costs will vary drastically. You can find firms that are licensed to work in Colorado on the SOS website [here](#).

Unlike the referendum process, the entire initiative process is considered political activity and means you need to follow campaign finance rules once you start collecting signatures. Please see the campaign section of this toolkit for more information. We strongly suggest consulting with a campaign attorney.



# PHASE 2: LOCALIZE

## Defining Your Need and Focus

Early childhood is a large field—inclusive of the domains of whole-person health and well-being, learning and development, family support and education, and economic mobility. Each community's context and needs are different. It is important that your community do the work to understand what the greatest need is and how local dollars can make the greatest impact. Ideally, you can do this in some detail before you advance your proposal to policymakers so you craft a proposal that will both be politically viable and practically impactful.

### Data and Stories

Data can be a powerful tool in illustrating community needs. Some data points to gather to inform your local program planning include:

- Child population in your community\*
- Young child population (children under age 5)
- Median household income
- Number of children living in poverty (and/or children qualifying for free or reduced-price lunch, if focused on school-aged programs and services)
- Number of licensed child care providers and their staffed capacity by age group
- Estimate of unlicensed child care providers and their capacity
- Amount of public funding for child care or other relevant service in your community

\*Note: "Community" can be defined as a municipality, school district, county, or region. You'll need to collect data that corresponds to whatever the geography is that you're seeking to generate revenue from and serve; different data sources provide data at different geographic levels, so be careful to collect relevant data. Perhaps there is a data guru in your leadership group who knows how to access and analyze the data you need to do this. If so, great! If not, there are consultants who can help with this.

But numbers alone don't paint a compelling picture. Collect stories from families and child care providers to illustrate the need in your community and show what local funding could do to help meet that need. Putting a face on the data is compelling and a useful hook for engaging policymakers and media. Your leadership group should take responsibility for helping to identify community members whose stories can inform policy development.



# PHASE 2: LOCALIZE

## Defining Your Need and Focus

### Policy Planning

Once you have an idea what the community needs, use that information to begin building a policy proposal for these needs. Here are the questions that a policy development process should seek to address:

#### *Who is eligible for funding or programmatic support?*

- All children, birth to age 8? Or a targeted subset (e.g., elementary school-aged children, preschoolers, infants and toddlers, pregnant people seeking prenatal services)?
- All families regardless of income or other social risk factor? Or will there be targeted eligibility?  
*Note:* Many successful child care support programs have embraced a philosophy of “targeted universalism,” meaning that everyone in the community is eligible for some level of support but that support is dependent on income or other factors. This ensures everyone benefits AND the bulk of public resources are dedicated to families facing the greatest barriers to opportunity.

#### *What programs or services are you seeking to fund with local dollars? Some examples of what local funding has supported in other communities include:*

- Cash assistance: typically delivered either through direct checks or tax credits
- Early care and learning program affordability: typically in the form of subsidies or tuition credits
- Early care and learning program capacity, including support for non-traditional structures: typically in the form of grants to program providers
- Early care and learning program quality: typically in the form of grants to program providers
- Early childhood workforce support: recruitment, retention, professional development, housing—all structured many different ways
- In-home support programs: typically in the form of grants to program providers
- Access to physical and/or behavioral health services
- Community outreach or navigation services

#### *What other activities associated with this new funding stream will need to be funded? Here are a few items to consider:*

- Administration, including staffing and overhead
- Customer service and marketing
- Evaluation

# PHASE 2: LOCALIZE

## Defining Your Need and Focus

### *Who will administer the funding and be responsible for making future policy choices related to it?\**

- Government entity or public-private partnership model?
- If a public-private partnership, will the private partner be an existing entity or newly created entity, specific to this purpose? And what will be the contractual relationship between the public and private partners?
- What will be the make-up of the decision-making body? And how will those leaders come to lead the organization (e.g., appointment or election process)?
- What will be the mechanism(s) for community voice and community accountability built into the governance model for the administering entity?

\*Note: These governance questions are particularly important! The policy that is approved by voters or elected policymakers will serve as a framework for implementing new local funding. There are many critically important decisions that will be made by the governing body during the implementation phase that will shape the program and impact its success. Carefully consider at the front end how to build the governance model to ensure the program can be responsive to community needs.

### *Other policy choices to consider?*

- Will there be an automatic sunset date built in? Practically, this requires voters to approve reauthorization of the funding and program before the sunset date.
- What type of transparency, annual reporting, and public accountability will there be for this new funding source?
- Should there be a cap on administration and overhead expenses?

## **Estimating Costs and Reconciling Vision with Available Revenue**

Once you have answered these questions, use the data collected to help estimate the costs of delivering this new, ideal program in your community. Developing a financial model can be done by someone within the leadership group and/or you can retain a consultant to assist you.

While you're working to develop program cost estimates, you should evaluate public revenue sources to determine how much funding you can reasonably expect to raise (See more on identifying and evaluating revenue sources in the [Raising Taxes section](#).) Often, communities will find that their ideal program design exceeds the available revenue that can be raised. This leads to an important process of reconciling vision and reality and relies on trusted partnerships among the leadership group. It may be that your community develops a few different program models or scenarios based on different revenue options and that you make a final decision about what to pursue once you've done some outreach and engagement with key partners and the broader community. A third-party facilitator can help to support this process and ensure that all leadership group members feel it is fair and inclusive.

See [Appendix B](#) for additional contacts who can support you in this work.

# PHASE 2: LOCALIZE

## Conducting Public Opinion Research

Public opinion research is one of the most important steps you can take to understand where your community is on an issue, as well as where they are on a solution. Too often, groups think the community understands more than it actually does about something and doesn't take the time to lay the groundwork for your ballot issue to be successful.

Not every community will be large enough to poll in; we have listed some of our recommended research firms in [Appendix B](#) and you can reach out to them to see if there are enough registered voters in your area to do scientific research.

There are two types of research: *quantitative*, like a poll or voter survey, and *qualitative*, such as focus groups. Quantitative research involves numerical data and asks questions of a scientifically constructed, representative sample to extrapolate what the voting base in that community thinks. Qualitative research is often a smaller group or groups of people that get together in person or online and are led through exercises about what they think. You aren't looking for how many supported you as much as you're looking for what arguments got them to support you and what words were meaningful. To engage in research, hire a research firm and they will walk you through all the options available in your area, as well as make some recommendations based on professional experience.

[Appendix E](#) includes many sample polling questions from groups in Colorado that have already polled in their local areas. To assist with your future polling, there are a few general reasons why you should poll:

- 1 Learn how much your community already knows about your topic and if they need more general education (see [PHASE 2: LOCALIZE – Engaging Your Community](#)).
- 2 Determine how much and what type of tax increase your community may support.
- 3 Find out which parts of your program design voters support (see [PHASE 2: LOCALIZE - Defining Your Need and Focus](#)) and what other elements of proposal design may make your proposal more attractive to voters (e.g., accountability and community oversight provisions, sunset provisions, etc.)
- 4 Determine what messaging works in your community.
- 5 Use your poll results to help build support, specifically with elected officials who like to know where their constituents are on issues.

From start to finish, polling takes about two months. You will need to hire a firm, work together on the poll questions, allow the firm to contact voters and get answers, and then the firm will analyze the answers and put together a presentation on the results that includes cross-tab analysis by age, gender, area of the county, party affiliation, etc.

# PHASE 2: LOCALIZE

## Conducting Public Opinion Research

Polling is pricey, but the cost is worth the amount of information you receive and the direction it can provide. Polling is typically priced by the number of voters talked to and the length of the poll. In some years close to elections, calling houses (the people who call voters) get very busy, which can increase the cost and also means there isn't availability to poll, so always engage a polling firm as soon as possible to make a plan and come up with specific costs. Polls typically range from \$20,000-\$50,000 depending on the number of interviews and how long your poll is. There are groups that will help with polling expenses; learn more about these groups in [Appendix B](#).

Additionally, polling is often a discrete cost that you can ask a foundation or several individual donors to help with the costs.

Typically, if you have a voting population of 10,000 or more, a firm can work with you to do a poll. If your population is less than 10,000, reach out to some recommended polling firms below to see what is possible for your area and what the tradeoffs are of polling in smaller areas in terms of the margin of error.

If your voting population isn't large enough to do a scientific poll, you can still reach out to your community to get their opinions by doing things like telephone town halls, social media polls, or conducting group meetings where you get feedback. What you don't want to do is to create your proposal in a total vacuum and not work to solicit feedback on your proposal.

See [Appendix B](#) for a list of recommended polling firms and [Appendix E](#) for some sample polling questions.





# PHASE 2: LOCALIZE

## Engaging Your Community

Once your leadership group has done initial research and planning, it is important to socialize the issue, as well as your specific proposal, with the broader community. Getting feedback on both the need for local action and a draft proposal is an important step in the process, both to ensure strong proposal design and political viability.

Depending on the make-up of your leadership group and your community's specific context, the stakeholders reached out to at this point may include:

- Directly impacted stakeholders: parents, child care providers, other service providers
- Other child and family-serving organizations: those not directly impacted but with aligned interests
- Elected officials\*
- Government administrators
- Business organizations
- Community service organizations

\*It is especially important to be strategic about when and how to engage elected officials in this process. Colorado has open meeting laws that require public noticing when multiple members of the same elected body meet. As such, be mindful about whether you are briefing groups or doing individual meetings. Additionally, depending on how you plan to qualify for the ballot (See more on identifying and evaluating revenue sources in the [Raising Taxes section](#)), you may need some elected officials to formally vote on your proposal.



# PHASE 2: LOCALIZE

## Engaging Your Community

### STRATEGIC CONSIDERATIONS FOR OUTREACH IN PHASE 2



#### THE WHO:

Be thoughtful about who from the leadership group is the best contact to approach the stakeholder and request and attend the meeting. Some meetings may be one-on-one, while others may be group meetings.



#### THE WHEN:

Consider the sequencing of outreach and other activities and the sequencing of meetings. You won't be able to meet with everyone all at once, so prioritize your lists and stage your outreach in a way that will be most constructive and helpful.

**THE WHAT:** Be strategic about what information you share and specific about what feedback you seek. Come to the presentation or the meeting with specific goals and questions in mind. Are you asking for:



- Feedback on the issue and where it sits on the community priority list? Is the issue ripe for local action?
- Input on the details of the proposal (e.g., where the revenue should come from and how it should be allocated)?
- Support for and engagement on the effort?

Keep in mind that while the leadership group will be steeped in this information, it will not likely be top-of-mind for most community members you meet with and present to. It will be important to back up and provide overview information and context for the work before delving into the specifics of the proposal or seeking feedback.



**THE FOLLOW-UP:** It is important to thank stakeholders for their time and provide any promised information or next steps in a timely way. Keep records of who you have met with, their questions and comments, and any additional contextual notes. If your proposal moves forward, you'll want and need many of the people you contacted in this phase of work to engage with you later. Detailed notes from these meetings will be invaluable later in the process.

# PHASE 2: LOCALIZE

## Engaging Your Community

### Public Education Campaign

Depending on your community's specific context, it may be helpful and/or necessary to educate the public—particularly policymakers and voters—about the issue and the need, prior to putting a specific solution on the ballot. Education campaigns focus on raising public awareness about the issue you're hoping to address, without offering a specific solution or asking the public to take political action—no explicit VOTE YES messaging. Topics or focus areas for a public education campaign can include:

- Defining why the early childhood period or a specific program is important and beneficial to children and families
- Sharing data and stories about the early childhood landscape in your community and experiences of local families, providers, and other stakeholders
- Linking early care and education with workforce productivity
- Making the economic case and sharing data about the return on investment
- Telling success stories from other communities

A public education campaign can be scaled up or down depending on available resources and community need, but it can include elements such as:

- Earned media: newspaper stories, radio interviews, or editorials of support
- Telephone town hall events
- Hosting a table or a booth at a community event
- Website
- Internet, social media, radio, and/or television advertising
- Billboards, bus shelters, newspaper, or other print advertising

One of the benefits of running a public education effort is it can be funded with unlimited 501(c)(3) nonprofit dollars, and it is not subject to the same donor disclosure laws as campaign funding requires. It is important to remember, however, that while c3-funded education campaigns can help set the stage for future political action, they cannot take the place of an explicit, VOTE YES campaign leading up to Election Day.

Public opinion research can be helpful in determining whether this is needed and, if so, how to focus or direct such efforts.



# PHASE 3: FINALIZE

## Are You Ready for the Ballot?

Every community across Colorado is different and has its own idiosyncrasies, so we strongly suggest that you identify and consult with a campaign strategist who knows your local landscape. We have listed some recommended strategists in [Appendix B](#) to help get started. This is an ever-changing landscape, so also ask your local elected officials who helped them get elected or ask other initiative organizers that have run in your community who they used.

You want a campaign strategist who knows electoral politics and has run ballot issue campaigns before. They should be able to help with writing your ballot language, community outreach plans, selecting a polling firm, and writing the poll, as well as helping determine if you are ready for the ballot or not. They will typically then transition with you to the campaign side and be your campaign consultant or manager depending on the style of campaign you decide to run.

To determine if you are ready to move forward to the ballot, we suggest you analyze your effort on the following criteria:

- Your coalition is ready; you have done your homework on what the need is and how to fund it.
- You have developed a campaign plan on what it will take to win and how you will do it, along with who will lead the campaign and staff it.
- You have developed a campaign budget and know what it will cost to win.
- You know where the funding for your campaign will come from and people have pledged specific amounts they will give the campaign. It is important that you discuss dollar amounts regarding pledges, as people will often think someone is capable of giving more than they will.
- You have the support of elected officials you need support from.
- You have identified champions in the community who will lead your campaign and are people your community looks to for advice on what to support.
- You have identified spokespeople that are well respected and aren't just typical voices. You want to cultivate atypical spokespeople like business leaders and folks from different areas, voices, and communities.
- Your poll says you are viable and your pollster will help you evaluate this, but generally we like to see TABOR language questions (meaning you ask the actual TABOR ballot title) polling with support levels of 60% or higher (including leaners) with close to 40% definite support. You will lose on average 5-10% in the process of the campaign playing out, as well as people coming to the realization that they will have to actually pay for the tax increase.
- Make sure all your supporters know what role their organizations can play in a campaign; see [Appendix C](#) for guidance.
- Lastly, you need to consider what else is on the same ballot at the statewide and local level that may impact you.

# PHASE 3: FINALIZE

## Are You Ready for the Ballot?

If all the above is completed, proceed to getting on the ballot via initiative or referenda, as previously discussed in [PHASE 1: LEARN – How to Get on the Ballot](#).

If the answers to the above criteria are mixed, then you may consider launching an education campaign; see [PHASE 2: LOCALIZE – Engaging Your Community](#) to strengthen some of your pieces before you proceed to getting on the ballot via initiative or referenda. Or your timing may just be off and could consider another election year to get more favorable circumstances.

*“There is always one moment in childhood  
when the door opens and lets the future in.”*

~ Graham Greene



# PHASE 4: CAMPAIGN

Once your question has been placed on the ballot, you will now enter the campaign phase of your work, which means some of the rules have changed about how organizations can engage with you. Please see [Appendix C](#) for more details. If you are getting on the ballot via initiative, the campaign phase actually begins when you start collecting signatures, so we strongly suggest working with your campaign attorney to ensure compliance.

Now that your question has been placed on the ballot, file a campaign committee with your election official. It could be your local clerk or the Secretary of State; reach out to the local election official for more details on where to file. File your committee before any campaign work is done. In order to file your committee, you need a name—don't spend too much time on this. Often, "Vote Yes on [assigned ballot number]" or "Vote yes for [city name]'s kids" works well. This name needs to be listed on all printed materials as the "paid for by" name. Additionally, you need a registered agent who will be listed on your print materials, as well as be responsible for filing your campaign finance reports. We strongly urge you to have a campaign attorney or campaign strategist on board to help with this process and make sure you are following the rules.

The first step for the campaign is to get a website up and running that can accept donations so you can start fundraising. We previously discussed in the [finalize section](#) that you will need to collect pledges from supporters for specific amounts they would donate; now is when you collect on those pledges.

Typically, your issue committee can accept unlimited donations from individuals, organizations, and corporations unless your city/county has written different rules. Be sure to check in with your election official and legal counsel for what rules apply to your specific campaign.

Nonprofit c3 organizations cannot spend a substantial amount of their budget on lobbying, which is what *issue campaigns* are considered. If working with a c3 on giving to your campaign, we recommend they consult with their own legal counsel or accountant to confirm how much they can spend on lobbying (typically 5 - 20% of their annual expenditures, depending on their size). But with your *issue campaign*, you are not limited in how much you are allowed to accept; the limitation is only on their side. More detail on this is in [Appendix C](#).

Foundations sometimes have limitations on what they can give to campaigns. Typically, private foundations cannot donate to political campaigns, but community foundations can. More details on this are in [Appendix C](#).

Under the [preparing to campaign](#) phase, you should have assembled a campaign plan and fundraising plan based on what type of campaign your poll showed you need. We strongly urge you to work with a campaign strategist to put these plans together and execute them. Campaigns are expensive and you want to avoid wasting money on unnecessary tactics or swag.

# PHASE 4: CAMPAIGN

## COMMONLY USED CAMPAIGN TACTICS



Direct mail



Digital advertising\*



Door-to-door campaigning  
(both knocking and literature-dropping)



Text messaging: use texting services for larger areas, or you can text voters directly



Print and display advertising



Radio



TV/cable/streaming TV ads (only for the largest campaigns)



Yard signs, window signs for businesses, window clings for cars



Speaking in front of groups



Earned media in terms of stunts or events to invite the media



Submitting op-eds or letters to the editor in local papers



Activating local advocates to respond on social media, and when out and about\*\*

\* Meta (Facebook and Instagram), Google (search and display ads), as well as TikTok in limited cases where your poll says voters are in that audience

\*\*To best support your local advocates, it is advisable to have an FAQ that provides all of the frequently asked questions and answers so they can advocate effectively on your behalf.



# PHASE 5: IMPLEMENTATION & REAUTHORIZATION



*You've won—congratulations! Now what?*

The role that community-based advocates will play in implementing a new local funding stream for early childhood programs and services will depend largely on the governance structure established in the policy that is approved by voters or policymakers. There may be opportunities for proponents of the funding measure to be formally involved in implementation through a public-private partnership agreement, governance board, and/or an advisory board. Even if that is not the case, however, the work to ensure a new funding stream makes a positive impact on your community. If your policy includes a sunset provision, it's essential that community-based advocates stay engaged and are prepared for a future reauthorization campaign.

## KEY AREAS OF FOCUS FOR IMPLEMENTATION





# PHASE 5: IMPLEMENTATION & REAUTHORIZATION

## Implementation

Here are key areas of focus for community-based advocacy in the implementation work:

- **Documenting the Campaign**—Before memories fade and documents are lost, put together a summary packet of materials from the effort to establish the new local funding stream that can be shared with the staff tasked to implement it. The data collected and modeling done to inform policy development is an invaluable resource when making implementation policy choices. Additionally, it is important that those involved in implementation have a record of what was promised as part of the effort, so presentation materials and handouts that were used to describe the purpose and goals of the new funding should be compiled. Finally, collect, organize, and save all campaign information (budgets, donor lists, endorsers, etc.) in case of a future reauthorization campaign.
- **Establishing Governance and Seating Leadership**—The initial group of people responsible for launching the new funding source will have important decisions to make about funding allocation, program evaluation, financial reserve policies, and more. It is critically important that the initial implementers—whether public sector staff or community-based partners who are contracted with the local taxing authority—share the vision of the fund’s proponents and are responsible, thoughtful, and experienced program leaders. Many dedicated funding streams will establish an advisory board or other formal mechanism for ensuring community voice in the implementation process. If that is an option for your community, be thoughtful about ensuring diverse perspectives and specific areas of expertise in that group.
- **Establishing a Baseline for Evaluation**—Regardless of whether funding is allocated for formal program evaluation, some measurement of program effectiveness should be implemented. To effectively measure the impact of the new local investment, a robust baseline of data must be established. Depending on the work done earlier in the process, you may be able to repurpose the data collected for policy development to serve as that baseline. If that work was not done previously, it will be critical to set those numbers at the start of the implementation process so you can quantify the impact of your new investment.
- **Playing a “Critical Friend” Role to Ensure Accountability**—The best-case scenario is that overlap exists among the group of people who advocated for the funding and those responsible for implementing it. However, that isn’t always possible, and there is sometimes a strategic benefit to having an “inside/outside” strategy. The proponents of the funding measure will need to stay engaged to support the fund implementers and ensure accountability that the dollars are being spent as intended and in ways consistent with what voters and/or policymakers approved.

# PHASE 5: IMPLEMENTATION & REAUTHORIZATION

- **Ensuring the Funding is Responsive to a Dynamic Environment**—Once established, the goal is that this new, local funding source will continue to support young children and their families in perpetuity—either because the policy is enacted without a sunset provision or because it’s reauthorized. The field is evolving; new research, funding, and a changing community context may require the local funding source to shift priorities or focus areas. One of the great advantages of local funding is that it can be nimbler and more dynamic over time. Community-based advocates who established the fund in the first place are often the best positioned to identify and advocate for changes to funding in the future.
- **Telling the Story of Impact**—It’s essential that residents and voters know how their tax dollars are being spent to benefit them and strengthen their community. And people love stories about thriving children and families! Advocates who established the local funding are well positioned to tell the story of impact. They can do so through earned, social, and/or paid media.

## Reauthorization

If your policy includes a sunset provision, planning for reauthorization should begin at least three years before the sunset date to ensure ample time and opportunity to pursue the policy approvals necessary for reauthorization. The reauthorization process will include many of the same policy and political steps required to establish the local funding stream in the first place:



Using data and stories to evaluate program impact and identify any policy changes



Engaging the community to seek input and feedback



Identifying the right timing to ask for reauthorization



Testing the proposal with voters



Standing up a campaign

# APPENDIX A

## Early Childhood Development Special District

In 2019, the Colorado Legislature created the ability for communities to form Early Childhood Development Special Districts with [House Bill 19-1052](#). The special district allows communities to come together across multiple jurisdictions and draw boundaries that make sense for their community regardless of municipal, county, and school district boundaries. The special district can then raise sales or property taxes to provide services including early care and educational, health, mental health, and developmental services, including prevention and intervention for children from birth through 8 years of age.

To date, an Early Childhood Development Special District has not been formed in Colorado, but several communities are actively considering this strategy.

### **The advantages of forming a special district:**

- Setting boundaries that make sense for your community. You can include several counties or school districts or even part of one county and the entirety of another county.
- All funds raised within the special district can only be spent on children birth to 8 years of age, which removes the competition of dollars potentially being allocated elsewhere.
- The special district can raise its own funds by proposing a sales or property tax to the voters located inside the special district.

### **The disadvantages of forming a special district:**

- The process to form the district is lengthy and resource-intensive.
- A new special district requires the approval from all the counties included in your boundaries by their respective Boards of County Commissioners. This can be a long and tedious process, depending on how your local governments get along.

### **To form an Early Childhood Development Special District, you must:**

1. Write a service plan that talks about the need for a special district, what it will do, where its boundaries are, and how it will be funded. There are very specific requirements in the law about what must be included in the service plan. Service plans are typically drafted by an attorney familiar with special district law.

# APPENDIX A

## Early Childhood Development Special District

2. This service plan will then need to be presented to all of the Boards of County Commissioners that are included in your special district boundaries and they must vote to support the service plan. There are requirements for public hearings and notices of those public hearings.

It is important to note that County Commissioners cannot approve a service plan unless you provide satisfactory evidence of the following:

- There is sufficient existing and projected need for organized service in the area to be serviced by the proposed special district.
- The existing service in the area to be served by the proposed special district is inadequate for present and projected needs.
- The proposed special district is capable of providing economical and sufficient service to the area within its proposed boundaries.
- The area to be included in the proposed special district has, or will have, the financial ability to discharge the proposed indebtedness on a reasonable basis.

Once you have approval from all the Boards of County Commissioners in your special district boundaries, you will have to gather petition signatures from registered voters.

Then take your petition and service plan to District Court for approval and they will place the formation, board seats, and any funding questions on the ballot.

In the next November election, there will be a number of questions related to the formation of the special district:

- Shall the district be created and funded.
- The board seats will be up for election and depending on how many seats and how you drew the boundaries for the seats will determine who votes on which seat.

It is estimated this entire process will take at least a year and, depending on your process with the County Commissioners, could take longer.

# APPENDIX B

## Resources

Statewide funders have played important roles in supporting local financing initiatives. As funders' priorities often shift, it is essential that local coalitions reach out to program officers early in their work to understand each foundation's current priorities and where they may align with local funding work.

To date, the following statewide funders have played support or funding roles for initiatives that have benefited young children: Buell Foundation, Colorado Health Foundation, Merage Foundation, Gary Community Ventures, Healthier Colorado, and Women's Foundation.

### [Children's Funding Project](#)

The Children's Funding Project has a vast resources collection including materials on federal funding to polling to public opinion research to information on other voter approved funds across the country. They also provide technical support to communities and can be a resource for fundraising as well.

In addition, they run the Children's Funding Institute where they provide training to community teams interested in establishing voter-approved children's funds.

Below are a few of our favorite resources that are available on the Children's Funding Project's website:

- [The A-Zs of Creating a Voter Approved Children's Fund](#)
- [Understanding Fiscal Maps](#)
- [Understanding Cost Models](#)
- [Blending and Braiding Funds](#)
- [A Children's Fund Campaign Manual](#)
- [Children's Funds Across the Country Map](#)
- [The Role of Business Leaders in Financing Children's Services](#)
- [The Role of Funders in Strategic Public Financing](#)
- [The Role of Local Policymakers in Strategic Public Financing](#)

## CONSULTANTS

A list of consultants in the the following fields who specialize in state and local government policy is available upon request to the Buell Foundation at [grants@buellfoundation.org](mailto:grants@buellfoundation.org):

- \* Policy design
- \* Program modeling
- \* Leadership group facilitation
- \* Data collection and analysis
- \* Pollsters
- \* Campaign strategists



# APPENDIX C

## Rules For Organizations Engaging in Political Activity

These rules are ever-changing and can be very complicated, so in general is the chart below for what folks can participate in, but we strongly encourage you to work with legal counsel and use the resources below to determine what is legal. It is important to note that political issue campaigns and candidate campaigns are treated differently.

	Participate in the Pre-Ballot Campaign	Participate in the Ballot Campaign
Individuals	Yes	Yes
Corporations	Yes	Yes
C3 Organizations	Yes	Yes, but there are limits from the IRS.
C4 Organizations	Yes	Yes
Private Foundations	Yes	No
Public Foundations	Yes	Yes

- [IRS re: Non-profits](#)
- [IRS re: Private Foundations](#)
- [Alliance for Justice](#)
- [NonprofitVote.org](#)

# APPENDIX D

## Past Ballot Titles

### **Denver Preschool Program (2006)**

SHALL DENVER SALES AND USE TAXES BE INCREASED \$12 MILLION ANNUALLY, COMMENCING JANUARY 1, 2007, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER THROUGH DECEMBER 31, 2016, FROM A TWELVE ONE-HUNDREDTHS OF ONE PERCENT (.12%) SALES AND USE TAX RATE, FOR THE SOLE PURPOSE OF FUNDING THE DENVER PRESCHOOL PROGRAM IN ORDER TO INCREASE ACCESS TO PRESCHOOL SERVICES FOR DENVER CHILDREN AND TO IMPROVE THE QUALITY OF PRESCHOOLS, AND SHALL THE REVENUES FROM THESE INCREASED TAXES BE COLLECTED AND SPENT IN EACH FISCAL YEAR BY DENVER WITHOUT REGARD TO ANY EXPENDITURE, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

### **Estes Valley: BALLOT ISSUE 6E (2022)**

SHALL THE ESTES PARK LOCAL MARKETING DISTRICT TAXES BE INCREASED UP TO \$6.3 MILLION ANNUALLY IN THE FIRST FULL FISCAL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY IN EACH SUBSEQUENT YEAR BY THE LEVYING OF AN ADDITIONAL 3.5% LODGING TAX ON THE PURCHASE PRICE PAID OR CHARGED FOR ROOMS OR ACCOMMODATIONS WITHIN THE DISTRICT, COMMENCING IN 2023 AND CONTINUING THEREAFTER, WITH SUCH REVENUE TO BE COLLECTED AND USED, TO THE MAXIMUM EXTENT PERMITTED BY THE COLORADO REVISED STATUTES AS AMENDED, FOR:

- CONSTRUCTION OR PURCHASE OF WORKFORCE HOUSING OR THE PURCHASE OF LAND TO PROVIDE SITES FOR WORKFORCE HOUSING;
- DEVELOPMENT AND OPERATION OF PROGRAMS TO SUPPORT WORKFORCE ACCESS TO AFFORDABLE HOUSING; AND
- DEVELOPMENT AND OPERATION OF PROGRAMS TO SUPPORT AFFORDABLE WORKFORCE CHILD CARE SERVICES;

WITH SUCH FUNDS TO BE COLLECTED BY THE DISTRICT AND TRANSFERRED TO THE TOWN OF ESTES PARK FOR EXPENDITURE OR INVESTMENT TO SUPPORT THE ABOVE USES; AND SHALL THE DISTRICT AND TOWN BE AUTHORIZED TO COLLECT, KEEP, TRANSFER AND SPEND ALL REVENUES RECEIVED IN 2023 AND EACH YEAR THEREAFTER WITHOUT REGARD TO ANY SPENDING, REVENUE, OR OTHER LIMITATION IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER STATUTORY LAWS OF THE STATE OF COLORADO?

### **San Miguel: BALLOT ISSUE 1A (2017)**

SHALL SAN MIGUEL COUNTY, COLORADO, TAXES BE INCREASED \$616,890 ANNUALLY THROUGH AN INCREASE IN THE SAN MIGUEL COUNTY 2017 AD VALOREM PROPERTY TAX MILL LEVY OF THREE-QUARTERS (0.75) OF ONE MILL, AND FOR EACH YEAR THEREAFTER BY THE AMOUNT OF THE ADDITIONAL AD VALOREM PROPERTY TAX REVENUE THAT IS GENERATED IN THOSE SUBSEQUENT YEARS THROUGH SUCH INCREASED PROPERTY TAX LEVY OF THREE-QUARTERS (0.75) OF ONE MILL, WHICH IS FIVE DOLLARS FORTY CENTS PER ONE HUNDRED THOUSAND DOLLARS OF A HOME'S 2017 APPRAISED VALUE; FOR THE PURPOSE OF IMPROVING AVAILABILITY, QUALITY AND AFFORDABILITY OF EARLY CHILDHOOD EDUCATION IN SAN MIGUEL COUNTY, INCLUDING BUT NOT LIMITED TO:

- INCREASE CAPACITY SO FAMILIES THAT REQUIRE EARLY CHILDHOOD CARE AND EDUCATION HAVE ACCESS.
- RECRUIT, TRAIN AND RETAIN EARLY CHILDHOOD CARE AND EDUCATION PROFESSIONALS.
- SUPPORT THE QUALITY OF EARLY CHILDHOOD CARE AND EDUCATION PROGRAMS AND FACILITIES.
- PROVIDE FINANCIAL ASSISTANCE SO ALL CHILDREN CAN RECEIVE EARLY CHILDHOOD CARE AND EDUCATION.

# APPENDIX D

## Past Ballot Titles

FUNDS WILL BE APPORTIONED BASED ON DATA DRIVEN COMMUNITY NEEDS EACH YEAR BY AN INDEPENDENT EARLY CHILDHOOD ADVISORY PANEL COMPRISED OF REPRESENTATIVES SELECTED BY THE BOARD OF COUNTY COMMISSIONERS. AT A MINIMUM, THIS PANEL WILL INCLUDE ONE SAN MIGUEL COUNTY COMMISSIONER, ONE REPRESENTATIVE APPOINTED BY THE TELLURIDE SCHOOL DISTRICT, ONE REPRESENTATIVE APPOINTED BY THE NORWOOD SCHOOL DISTRICT, AN EARLY CHILDHOOD COUNCIL REPRESENTATIVE TO BE SELECTED BY THE EARLY CHILDHOOD COUNCIL, AND A COMMUNITY MEMBER AT LARGE TO BE SELECTED BY THE BOARD OF COUNTY COMMISSIONERS; AND SHALL SAN MIGUEL COUNTY BE AUTHORIZED TO INCREASE ITS REVENUE AND EXPENDITURE LIMITS BEYOND THOSE AUTHORIZED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, COMMONLY KNOWN AS THE TAXPAYER'S BILL OF RIGHTS OR "TABOR," AND SECTION 29-1-301, C.R.S., FOR THE 2018 FISCAL YEAR AND EACH SUBSEQUENT YEAR THEREAFTER, TO THE EXTENT OF SUCH ADDITIONAL PROPERTY TAX REVENUES AND ASSOCIATED GRANTS, TO BE BUDGETED AND APPROPRIATED TO THE COUNTY'S DEDICATED EARLY CHILDHOOD CARE AND EDUCATION FUND FOR THE PURPOSES STATED HEREINABOVE, UNTIL AND UNLESS REPEALED BY A MAJORITY OF THE REGISTERED ELECTORS OF SAN MIGUEL COUNTY VOTING THEREON?

### **Summit County (2018)**

SHALL SUMMIT COUNTY TAXES BE INCREASED EIGHT MILLION EIGHT HUNDRED THOUSAND DOLLARS ANNUALLY, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, FROM A FOUR AND SEVEN TENTHS MILL PROPERTY TAX LEVY FOR TEN YEARS COMMENCING JANUARY 1, 2019, TO BE USED FOR PROVIDING WILDFIRE PREVENTION PROGRAMS; IMPROVING MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES AND SUICIDE PREVENTION PROGRAMS FOR SUMMIT COUNTY YOUTH AND ADULTS; ENSURING THAT RECYCLING AND OTHER SERVICES TO DIVERT WASTE FROM LANDFILLS ARE AVAILABLE THROUGHOUT SUMMIT COUNTY; EXTENDING THE USEFUL LIFE AND ACCESSIBILITY OF PUBLIC BUILDINGS AND COMMUNITY FACILITIES WITH NECESSARY REPAIRS AND IMPROVEMENTS; AND IMPROVING THE AFFORDABILITY AND AVAILABILITY OF QUALITY EARLY CHILDHOOD CARE AND LEARNING FOR LOCAL SUMMIT COUNTY FAMILIES AND WORKERS, INCLUDING OFFERING VOLUNTARY PRESCHOOL PROGRAMS FOR FOURYEAR-OLDS SO THEY ARE READY FOR SCHOOL, WITH ALL EXPENDITURES MADE IN CONSIDERATION OF CITIZEN ADVISORY COMMITTEES' RECOMMENDATIONS AND ALSO SUBJECT TO ANNUAL FINANCIAL AUDIT, AND SHALL THE REVENUES BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

# APPENDIX E

## Sample Polling Questions

### General Sentiments of Community

- Generally speaking, are things in (NAME) County heading in the right direction, or in the wrong direction? If respondent says “I don’t know,” then ask: Which way would you lean toward—right direction or wrong direction?
- What would you say are the most important issues or challenges facing (NAME) County? Probe with: Are there any other issues? Record the response verbatim.

### General Support Questions

- Based on what you know, do you have a very favorable, somewhat favorable, somewhat unfavorable, or very unfavorable opinion of the (NAME OF PROGRAM)? You can also say you’re not familiar with the program or you’ve heard of it but have no opinion.
- Now I’d like you to consider an early childhood care and education question that will be on the (NAME) County ballot in November, which reads:

Shall (NAME) County taxes be increased \$593,000 annually through a property tax mill levy of (AMOUNT) mill, which is (AMOUNT) per \$100,000 in a home’s appraised value; for the purpose of improving the quality, availability and affordability of early childhood care and education in (NAME) County, including: Randomize the order of the following uses

- Providing financial assistance so that families can receive early childhood care and education;
- Improving the quality of early childhood care and education programs and facilities;
- Training, recruiting and retaining additional early childhood care and education professionals;
- Increasing capacity so families that require early childhood care and education can get it.

Would you vote yes or no on this ballot question? If respondent says yes or no ask: Would you definitely vote yes/no or probably vote yes/no? If respondent says don’t know or undecided ask: Even though you are undecided, do you lean toward voting yes or voting no?

### General Knowledge of Community

- For families in your area, would you say preschool and child care is generally affordable or not affordable?
- If you had to guess, would you say there are enough preschool and child care programs to serve the families in your area? Or would you say there aren’t enough? It’s also okay to say you’re not sure.

# APPENDIX E

## Sample Polling Questions

### Proposal Component Questions

Now I'll read some specific things which MIGHT be included in the early childhood care and education ballot question. Keeping in mind that it is difficult for everything to be equally important, please tell me how important each one of these is to you personally. Is it extremely important, very important, somewhat important, or not very important to ensure that the funding is dedicated to that purpose? Randomize the order of the items on the list. The (first/next) is...

- Providing financial assistance so that families in (NAME) County can receive early childhood care and education.
- Improving the quality of early childhood care and education programs and facilities in (NAME) County.
- Training, recruiting, and retaining additional early childhood care and education professionals in (NAME) County.
- Increasing capacity so families in (NAME) County that require early childhood care and education can get it.
- Providing resources and educational support for families so children are better prepared for kindergarten.

Next, here's a list of specific items for which preschool and child care funding could be used. For each, please choose whether that item is an absolute top priority, a high but not top priority, a medium priority, a low priority, or not a priority at all. Please remember, not everything can be a top priority.

- Provide financial incentives for preschool and child care teachers and staff to help (NAME OF COMMUNITY) attract and retain high-quality educators.
- Increase the number of classrooms and teachers, in order to serve more kids.
- Help preschools and child care providers improve the quality of their programs, like investing in materials and curriculum for kids.
- Provide financial assistance to all families to help cover the cost of preschool or child care.
- Help connect families to the preschool and child care resources available in their community.
- Help preschools and child care providers become licensed by the state, which makes them eligible for funding.

### Messaging Questions

Now I'd like to read you some statements that people have made about why they would SUPPORT the early childhood care and education ballot question. After I read each statement, please tell me how convincing it is as a reason to support the measure—very convincing, somewhat convincing, not very convincing, or not at all convincing. Randomize the order of statements.



# APPENDIX E

## Sample Polling Questions

- (NAME) County is facing a critical shortage in early childhood care and education. There are 383 children under 5 years of age in (NAME) County and only 211 child care slots. Almost half of our children don't have access to early childhood education.
- (NAME) County is one of the least affordable counties in the state for child care. Child care costs nearly \$14,000 per child per year. This ballot question will help allow families in (NAME) County to afford early childhood education.
- Early childhood education builds the foundation for success in school and in later life. This ballot question will make sure that every child in (NAME) County has the opportunity to show up in kindergarten ready to learn and to succeed.
- Providing quality child care is a good investment for our community, businesses, and jobs. It allows parents to work full-time jobs that are so important to our community, while knowing their children are in a safe and healthy learning environment.
- On average, it costs 30% more to provide quality early childhood care and education than parent tuition can provide. This ballot question will bridge that gap.

**Moving on, here are some statements in favor of continuing funding for local preschool and child care programs. After each one, please choose whether you find that statement to be a very convincing, somewhat convincing, not very convincing, or not at all convincing reason to support this proposal.**

- Kids with access to high-quality early childhood education are better prepared for kindergarten, read earlier, graduate high school at higher rates, and go to college more often, protecting the huge investment that taxpayers make in our public schools.
- Ninety percent of a child's brain develops by age five, making early childhood education an investment in our kids at the most critical time of their lives. This proposal gives local kids early advantages that many others miss out on.
- The cost of living in our area is very high. Not every family can afford to have a parent stay home, and not every family can afford preschool and child care. This proposal will make sure that every child in our area has the opportunity for high-quality education, regardless of income, race, or where they live.
- A (NAME OF PROGRAM) evaluation completed in 2013 showed that 90% of kids who attended preschool showed up ready for kindergarten. And that success continued into elementary school, where 61% of preschool kids earned passing reading scores—compared to just 50% of kids who didn't attend preschool.
- The cost of living in our area is very high, and many hardworking, middle-class parents—including essential workers—have no choice but to return to work when their children are young. This proposal makes sure that parents are not forced to choose between being able to pay their bills and giving their kids the opportunities they need.
- Child care can be the largest expense a family faces each month, often costing more than housing or college tuition. The average full-day cost for a 4-year-old attending early childhood education

# APPENDIX E

## Sample Polling Questions

programs is over \$12,000 a year. This measure helps ensure working families can afford to raise their kids here in Denver.

- We all win when we invest in high-quality preschool and child care. Studies show that every dollar invested at this age yields a return of \$16 to the overall economy, reduces juvenile justice interventions, and creates successful, tax-paying adults and stronger communities.
- Preschool can have many positive benefits for kids, but only if the quality is high. This proposal invests directly in quality and value, making sure that kids have access to high-quality preschool and child care that provides the real classroom and social skills they need to be prepared to succeed in school and life.

### Negative Messaging Questions

Finally, here are a few short statements opposed to increasing taxes in order to fund local preschool and early care programs. After each one, please choose whether you find that statement to be a very convincing, somewhat convincing, not very convincing, or not at all convincing reason to oppose a tax increase.

- More preschool funding is a good idea, but raising taxes while families are grappling with unprecedented housing costs, property taxes, and inflation is the wrong way to go about it.
- We need more funding for preschool, but increasing the sales tax raises costs on basic essentials like food and gas for the very families who need help the most. We need to find a way to fund this program that doesn't make it harder for parents to feed their children and put a roof over their heads.
- Colorado just passed a universal pre-K program that took effect this year, and on top of that, Aspen already has its own Kids First tax that supports preschool and daycare. We have sufficient funding to cover these needs.
- We don't need a new government program to fund child care. It's just more wasteful bureaucracy. We're better off keeping taxes lower and letting people decide where to spend their own money.

### Ballot Title Question

We encourage you to test the exact ballot title you would be placing on the ballot such as:

- Next, I'm going to read to you a proposal that could be on your ballot in the future. Please listen carefully.  
SHALL (NAME) COUNTY SALES AND USE TAXES BE INCREASED BY \$XX MILLION ANNUALLY, AND BY WHATEVER ADDITIONAL AMOUNT MAY BE RAISED THEREAFTER, FOR A PERIOD OF 20 YEARS, FROM A .XX% (XX CENTS ON A \$100 PURCHASE) SALES AND USE TAX FOR THE SOLE PURPOSE OF IMPROVING ACCESS TO AND QUALITY OF EARLY CHILDHOOD CARE AND EDUCATION FOR FAMILIES IN (NAME) COUNTY?
- Now, if the election were held today, would you vote to support or oppose this proposal?  
WITHOUT INCREASING TAXES, SHALL THE CITY AND COUNTY OF (NAME) EXTEND THE EXISTING 0.XX% SALES AND USE PRESCHOOL TAX, WHICH AMOUNTS TO XX CENTS ON A \$100 PURCHASE, FOR THE SOLE PURPOSE OF FUNDING THE SUCCESSFUL (NAME OF PROGRAM) IN ORDER TO INCREASE ACCESS TO QUALITY EARLY EDUCATION AND CHILD CARE FOR DENVER CHILDREN?

# APPENDIX F

## Case Studies

### Local Early Childhood Initiative Case Study: Denver Preschool Program

Community: Denver

Size/Type of Community:

- Total Population (2021): 711,973
- Children age 5 and under (2021): 39,697
- Urban, capital city of Colorado

Source: [KIDS COUNT! In Colorado 2023 Report](#)

Year Tax Established/Reauthorized and Vote: 2006/2014/2023

Tax Type: Sales

- 2006: .12% sales tax (12 cents on \$100 purchase)
- 2014: .15% sales tax (15 cents on \$100 purchase)
- 2023: .15% sales tax (15 cents on \$100 purchase)

Approximate Revenue Generated Annually:

- 2006 tax projected to generate \$12 million/year
- 2014 tax projected to generate \$20 million/year
- 2023 tax projected to generate \$34 million/year

How Revenue is Allocated or Spent:

Revenue allocation changes annually; however, these estimates give a sense of distribution:

- Tuition credits to families: about 70% of revenue
- Quality improvement grants to providers: about 12% of revenue
- Other activities: about 18% of revenue
  - Community outreach
  - Enrollment support and customer service
  - Evaluation
  - City ordinance caps administration at 7%

**Governance:** The City and County of Denver is the taxing entity and the authority ultimately responsible for the program. An independent nonprofit corporation, the Denver Preschool Program (DPP) was created for the sole purpose of administering DPP. DPP contracts annually with the City and County of Denver to administer the program and, as part of that contract, commits to upholding public transparency and accountability policies applicable to public entities in Colorado. DPP has a Board of Directors of up to 15 members, which includes one member of the Denver City Council.



# APPENDIX F

## Case Studies

When first established, DPP had an Advisory Board of up to 25 members, in addition to a smaller Board of Directors. The Advisory Board consisted mostly of child care/preschool providers, parents, and community members. They played a critical role in establishing the program and building trust with key constituencies in the first years. It was determined that the Advisory Board was no longer needed after the initial phase and was not included in reauthorization. The DPP board now includes a couple of providers to ensure that it continues to have provider voice in its implementation.

*Sunset:* Included for the first 17 years but eliminated in the 2023 reauthorization. The 2006 measure included a 10-year sunset provision, and the 2014 reauthorization measure included a 12-year sunset. The 2023 reauthorization vote eliminated the sunset, making the tax and the program permanent unless it is proactively repealed by the Denver City Council.

*Evaluation:*

- Yes, extensive third party, independent evaluation of kindergarten readiness, third grade reading, and program operations.
- <https://dpp.org/research-and-results/our-results>

*Origin Story and Champions:*

- Angel Investor and High Profile Champions: Sam Gary and Piton Foundation were the original funder, convener, and driver behind the creation of DPP. There was an extensive 18-month process to develop the proposal. Then-Mayor John Hickenlooper championed the measure through the City Council and the campaign.
- Defining Values/Principles: The group that developed the proposal created five priorities/defining values that shaped the development of the policy and are still present in the program:
  - Be independent of local government but accountable to local leaders and taxpayers.
  - Focus on quality and improvement of preschool programs.
  - Empower parents to choose the preschool program that works best for their child/family.
  - Be universal and open to all children in Denver.
  - Prioritize children in the year before kindergarten (most commonly 4-year-olds).
- Recounted and established overwhelming support for reauthorizations: The first measure was passed by a very narrow margin (about 1,800 votes) requiring a 10-day recount process before passage was finalized. However, the program's success paved a smooth path to reauthorization. The evaluation data was essential in building support for reauthorization. The 2014 reauthorization measure was approved with just over 55% support and the 2023 reauthorization measure was approved with 78% support

# APPENDIX F

## Case Studies

### *Other Notes/Insights and Lessons Learned:*

- Education period preceding campaign: In 2006, there was a 501(c)(3)-funded public education and will-building campaign (paid advertising) to raise awareness of preschool and explain the need and value/benefit. It was about a three-month education campaign with a budget of roughly \$350,000 (in 2005 dollars).
- Revenue volatility is an inevitability, so plan for it: Any public revenue system will have some degree of volatility and sales taxes in particular. DPP had to scale back program benefits during the Great Recession of 2008/2009, which was painful and difficult. They developed a robust reserve policy following that experience and increased the tax amount in the 2014 reauthorization to restore benefit levels.
- Evaluation was essential in building support for reauthorization: DPP invested significant resources in independent evaluation, which proved critical in the reauthorization campaign. By being able to quantify the program's impact, champions were able to win over program skeptics who opposed the measure in the first campaign.
- Flexibility to allow for innovation and evolution: As DPP has learned from its experience and responded to community feedback, it has evolved its tuition credit model over time. In 2019, DPP added a new supplemental program called the DPP Scholarship to better support Denver's lowest income families attending DPP community sites. This new element of the DPP program was implemented after experience showed that any cost of participation was a barrier for the lowest income families. That kind of flexibility to be responsive to community needs and changing landscape is critical to ensuring long-term program success.

### *Community Contacts for Further Information:*

#### Denver Preschool Program:

- <https://dpp.org>
- [info@dpp.org](mailto:info@dpp.org)

#### Sources:

- [DPP Story Document](#) tells history of DPP 2006-2017



# APPENDIX F

## Case Studies

### Local Early Childhood Initiative Case Study: Estes Valley Lodging Tax

*Community:* Estes Valley—residents of the Estes Park Local Marketing District, which includes the towns of Estes Park, Glen Haven, and Drake

*Size/Type of Community:*

- Total population: approximately 6,000
  - Estes Park: 5,860 (source: [Data Commons](#))
  - Glen Haven: 215 (source: [Zip-Codes.com](#))
- Children age 5 and under: approximately 500
- Mountain/resort

*Year Tax Established/Reauthorized and Vote:* 2022 Larimer County Question 6E passed with 60.7% YES (3,658 yes // 2,360 no // 6,018 total votes)

*Tax Type:* Lodgers' Tax Increase

- The existing lodgers' tax was set at 2%; voters approved a 3.5% increase to make the new tax rate 5.5%.

*Approximate Revenue Generated Annually:*

- The 3.5% lodging tax extension or increase was projected to generate about \$6.3 million/year. Note: Planning documents estimated the revenue at about \$5 million/year, but the official ballot language included a revenue estimate of \$6.3 million.
- Of the extension fund, housing is receiving 88% and child care receives approximately 12% or about \$600,000 per year; the revenue allocation between housing and child care can be revisited annually.

*How Early Childhood Portion of Revenue is Allocated or Spent:*

In September 2022, the Town of Estes Park released a document titled: A Proposed Framework: Expenditures of Local Marketing District Funds for Workforce Housing and Childcare. This report laid out a vision of how the revenue from the proposed lodging tax extension would be spent in both housing and child care. This was released prior to passage of the lodging tax increase and has served as a foundational document for the implementation of the funding. The funding priorities identified in that framework included:

- Facilities/capital
- Workforce challenges
- Tuition assistance/scholarships



# APPENDIX F

## Case Studies

In practice, funding has been allocated to these three priorities, as well as out-of-school time (after-school and summer programming) for preschool, kindergarten, and early elementary school-aged kids. Future revenue allocation will be based on a community needs assessments report, which the Town of Estes Park intends to conduct every three-five years.

*Governance:* The full lodging tax is collected by the Local Marketing District (doing business as Visit Estes Park) and then funding from the extension portion of the lodging tax is transferred to and administered by the Town of Estes Park, specifically for expenditure on housing and child care. The Town Board retains full authority for revenue allocation between housing and child care.

The Visit Estes Park Annual Operating Plan now includes a section in which the extension funding allocation is outlined annually. That Annual Operating Plan is reviewed and approved by the Visit Estes Park Board, the Town of Estes Park, and Larimer County Commissioners on an annual basis.

*Sunset:* No

*Evaluation:* The details of the evaluation are being determined. The first community-needs assessment will serve as a baseline for evaluation. Goals and metrics will be determined once that baseline is established.

*Origin Story and Champions:*

- *Citizen Task Force:* A 16-member Lodging Tax Exploration Task Force was convened by the Local Marketing District, Visit Estes Park, to consider if to increase the lodging tax and, if so, by how much and for what purpose. The task force consisted of local nonprofits, business leaders, and tourism/lodging industry representatives. In the summer of 2022, the Task Force published their recommendations to pursue a 3.5% increase with revenue being used for housing and child care to be administered by the Town of Estes Park.
- *Supported by Multiple Jurisdictions:* On August 1, 2022, a joint meeting was held between Larimer County Board of County Commissioners, Estes Park Town Council and the Visit Estes Park Board. All three bodies agreed to and endorsed the recommendations of the citizen task force to advance a proposal to the November 2022 ballot.
- *Campaign Led by Business Community:* The Chamber of Commerce and Visit Estes Park Board led the campaign effort to support the Lodging Tax Extension. The campaign tagline “The Tax You Don’t Pay” focused heavily on the economic imperative to invest in housing and child care as workforce development and support strategies essential to the local tourism economy.

# APPENDIX F

## Case Studies

### *Other Notes/Insights and Lessons Learned:*

- *Persistence Pays Off:* State legislation to expand lodging taxes and to authorize local communities to dedicate lodging tax revenue for purposes other than economic development or tourism was passed in 2022. While this measure advanced to the local ballot within a number of months of that state law change, years of community conversation about the need for local investment in housing and child care preceded the ballot measure. A Housing Needs Assessment report was published in 2016, followed by a Child Care Needs Assessment report in 2018. A Workforce Housing and Child Care Ad Hoc Task Force worked on these issues and published yet another report in 2020. That work was critically important in helping the community understand investing in housing and child care to support the local workforce that supports the community's tourism industry and laid the foundation for this proposal.
- *Don't Waste a Crisis:* The COVID-19 crisis had devastating impacts on the local economy, which is largely tourism-based, and highlighted the critical need to support the local workforce. This created an urgency to act on issues that had long been discussed and explored.
- *Local Perspective Critically Important:* Priorities for child care funding were developed based on input from local providers and parents. The implementation of the fund has been highly responsive to community need and feedback. The flexibility that is available through a local funding source is one of the key advantages and every effort should be made to ensure these dollars are responsive to community needs and structured in a way that maximizes benefit to the local system.

### *Sources:*

- [Visit Estes Park website](#)
- Larimer County [November 2022 Notice of Election Publication](#)
- ["Vote "yes" on the Lodging Tax Extension"](#) Estes Park Trail Gazette, Oct. 28, 2022
- ["More Colorado communities ask voters to approve lodging taxes for child care,"](#) Chalkbeat, Oct. 31, 2023

# APPENDIX F

## Case Studies

### Local Early Childhood Initiative Case Study: Strong Start San Miguel County

*Community:* San Miguel County (Telluride and Norwood Areas)

*Size / Type of Community:*

- Total population (2021): 8,076
- Children age 5 and under (2021): 315
- Rural/resort mountain, high-value vacation homes in and around Telluride impacting property values of the county

*Source:* [KIDS COUNT! In COLORADO 2023 Report](#)

*Year Tax Established/Reauthorized and Vote:* 2017, approved with almost 63% YES vote

*Tax Type:* Property tax, .75 mill, approximately \$5.40/\$100,000 of assessed value

*Approximate Revenue Generated Annually:* About \$600,000/year

*How Revenue is Allocated or Spent:*

- Capacity Building: Increasing the number of children that child care providers can serve at one time, funds used to “sustain existing child care centers, especially infant care.”
- Workforce Development: Recruitment, training, and retention of early childhood professionals, funding used for professional credential recognition grants, scholarships for continuing education, and professional development training.
- Quality Improvement: Support for improving the quality of early childhood care and education programs and facilities distributed through grants.
- Financial Assistance to Families: To help families pay for licensed early care and education programs for infants, toddlers, and preschoolers.
- Other: Evaluation and administration.

*Governance:*

- The Early Childhood Council, [Bright Futures for Early Childhood and Families](#), has an MOU with San Miguel County to manage the Strong Start Program.
- Bright Futures makes funding requests for specific program elements; once they have decided what funding is required for a specific program component (e.g., financial assistance) they make a request to the BOCC to fund that component. Bright Futures maintains separate bank accounts and financial statements for the Strong Start program.
- A Bright Futures staff sits on the Early Childhood Advisory Panel (ECAP), which is the advisory board for Strong Start Program: one County Commissioner, one Early Childhood Council Representative (Council Director), Telluride and Norwood Schools Superintendents and community member; ECAP meets quarterly and approves the funding allocations before funding requests are made to BOCC.





# APPENDIX F

## Case Studies

*Sunset:* No

*Evaluation:* Third-party evaluator contracted; works closely with program administrator to collect quantitative and qualitative data.

*Origin Story and Champions:*

- Strong EC Council: [Bright Futures for Early Childhood and Families](#), Kathleen Merritt; and local philanthropic leadership: [Telluride Foundation](#), Paul Major.
- Failed attempt in 2007: First time did not do polling; all about school readiness and 2017 campaign was about economic development and workforce support.
- Saw an opportunity and took it; did polling in advance of the decision to go to ballot and determined funding priorities, but intentionally did not assign revenue allocation amounts in order to allow for implementation flexibility.
- Decided to go to ballot in June 2017; referred to ballot by County Commissioners in September 2017. It was a very fast and inexpensive campaign, spending about \$10,000 total.

*Other Notes/Key Lessons Learned and Insights:*

- Plan for Campaign: Polling was essential—let public opinion research determine whether or not to go and how to frame your message; message discipline really important; campaign was run by a small, core group of volunteers and they managed a larger “action team” that made presentations, sent text messages and emails, etc.
- Maintain Flexibility in Funding Allocations: Determine your funding priorities, but try to maintain as much flexibility as you can in your revenue allocations so you can be nimble and move dollars around; flexibility was essential during COVID as they provided a lot more “capacity building” support to keep providers in business.
- Set a Reserve Policy: Because they didn’t have a detailed policy plan and funding allocation in place before going to the ballot, they spent almost a full year planning. As a result, they built a very healthy reserve fund and determined a reserve management policy.

*Community Contacts for Further Information:*

- <https://www.strongstartstrongcommunity.org>
- [coordinator@strongstartstrongcommunity.org](mailto:coordinator@strongstartstrongcommunity.org)

*Sources:*

Conversation with Kathleen Merritt and Cathy Barber

News Articles:

- 2018 Program Budget: [https://www.telluridenews.com/news/article\\_4f6f323e-8f98-11e8-a14f-afed21dfb222.html](https://www.telluridenews.com/news/article_4f6f323e-8f98-11e8-a14f-afed21dfb222.html)
- 2017 Campaign: [https://www.telluridenews.com/news/article\\_d02d1bfe-9a23-11e7-b450-b71220ffaf8d.html](https://www.telluridenews.com/news/article_d02d1bfe-9a23-11e7-b450-b71220ffaf8d.html)



# APPENDIX F

## Case Studies

### Local Early Childhood Initiative Case Studies: Summit County, Right Start and Strong Future Pre-K

*Community:* Summit County

*Size/Type of Community:*

- Total population (2021): 30,970 people
- Children age 5 and under: 1,278
- Mountain, rural-resort, high-value vacation homes in and around Breckenridge and Keystone impacting property values and voter/tax base

Source: [KIDS COUNT! IN COLORADO Report 2023](#)

*Year Tax Established/Reauthorized and Vote:*

- Right Start EC Program: 2005 and reauthorized in 2013, both stand-alone measures, both passed with support in the 50% and greater range.
- Strong Future UPK: 2018 – 62% voter support  
Note: The UPK program was one component of a measure that also included funding for wildfire prevention and mitigation; mental health and suicide prevention; recycling and water diversion; and public building repairs and improvements. In all, it was an \$8.8 million/year ask of voters and the UPK component was projected to get \$2.5 million/year or about 28% of the revenue. Additionally, the “public building repairs and improvements” component of the package also benefited a child care center in Silverthorne that was completed in 2023.

*Tax Type:* Both are property taxes

- 2005 Right Start: .50 mill
- 2018: 4.7 mill levy, \$33.96 for every \$100,000 of property value; early childhood programs were one component that would receive about 28% of revenue generated by this significant tax increase.

*Approximate Revenue Generated Annually:*

- Right Start (2005/2013): just under \$1 million/year now; was about \$600,000/year when first approved in 2005; increase due entirely to increasing property values in the county.
- Strong Future UPK (2018): about \$2.5 million/year.



# APPENDIX F

## Case Studies

### *How Revenue is Allocated or Spent:*

#### Right Start Program Components:

- Access to Child Care
  - Financial Assistance: Tuition subsidies for lower income families
  - Capacity/Debt Buy-Down: capital construction costs for building and expanding programs
- Workforce Recruitment/Retention/Support
  - Salary Supplements
  - Scholarships for Continuing Education and Training
  - EC Cares: innovative partnership with local Federally Qualified Health Center (FQHC) to provide health care services to all teachers working in licensed child care settings with copays set based on average local teacher salary
- Quality Initiatives
  - Coaching and Training
  - Quality Improvement Plans
  - Shared back office services: drive toward efficiency
- Home Visitation/Parent Education: administered separately by Family Resource Center and County Human Services

#### Strong Future UPK Program Components:

- Preschool for all kids in year before kindergarten (Pre-k for 4-year-olds) and some preschool for 3-year-olds
- Mixed delivery: School district and community-based licensed providers
- Sliding scale tuition assistance built around family income: goal of ensuring families don't pay more than 7-10% of income on child care

### *Governance:*

#### County is the taxing entity; BOCC ultimately responsible:

- Local Early Childhood Council (Early Childhood Options or ECO) has an MOU with the County to administer Right Start and Strong Future UPK program.
- ECO submits annual budget request to Commissioners with interim supplemental requests as needed.
- The MOU between the County and the Council is revisited as needed/periodically
  - MOU outlines the responsibilities and services that Early Childhood Options provides to administer the programs funded by Right Start and Strong Futures UPK Programs; ECO manages almost all programmatic aspects except the home visiting programs which are managed through the Family Resource Center and the County Human Services.
- There is one County Commissioner and one County staff member who sit on the Early Childhood Options Board.

# APPENDIX F

## Case Studies

### *Sunset:*

- Right Start Program: Included a sunset provision of 10 years in the initial measure; the sunset was eliminated in the 2013 reauthorization
- Strong Future UPK: Yes, 10-year sunset

### *Evaluation:*

- Early Childhood Options reports annually to BOCC on finances and expenditures, quality rating data, early childhood program capacity and staff turnover
- Have contracted periodically with external consultants to evaluate program and make recommendations

### *Origin Story and Champions:*

#### 2005:

- Thomas Davidson worked for Vail Resorts and served on the Board of Early Childhood Options. He was a major champion and pushed ECO to go for local public funding. Thomas convinced Vail Resorts to get behind the idea early and they were instrumental in getting the measure onto the ballot and in supporting the first campaign-provided funding, but also community leadership (e.g., head of Breckenridge Ski Resort authored op-eds and was publicly visible and supportive).
- School district and Commissioners were both supportive in 2005; not sure they thought it would pass, but they helped.
- Summit Foundation: Board of Trustees were visible and supportive during the campaign.

#### 2018:

- Thomas Davidson, who had since been elected as a County Commissioner, along with Julie McCluskie who was working at the School District at the time (now serving in State Legislature) spearheaded policy planning efforts with ECO and Family Resource Center.

### *Other Notes/Insights and Lessons Learned:*

- It's important to work out the details on the front end: ECO didn't have formal agreement with Commissioners before going to the ballot regarding how the revenue would be administered. Lucinda doesn't think that the Commissioners were confident the measure would pass; they were supportive but not confident. As a result of ambiguity, there were some growing pains in working out the relationship between local funding sources and CCCAP. ECO got some surprises from the County attorneys and staff in the first year or so that required some rethinking while trying to implement. However, the Commissioners were essential in passage and early days.
- Conduct polling and planning for campaign early: Pre-campaign benchmark voter survey was essential in both efforts. In 2005, a lot was learned about who supported them and why. They dropped "professional development" and talked instead about workforce recruitment and retention in that first campaign. 2005 Vail results hired a consultant to develop a campaign strategy and that person was essential to passage.

# APPENDIX F

## Case Studies

- Plan for revenue volatility: Most public funding sources have some volatility in their revenue, so build in reserves and policies to stabilize your revenue over time. ECO works very closely with County staff on revenue projections and planning.

Community Contacts for Further Information:

Early Childhood Options: <https://www.earlychildhoodoptions.org/>

Catherine Schaaf: [catherine@earlychildhoodoptions.org](mailto:catherine@earlychildhoodoptions.org)

Sources:

- [2018 Council Commissioners Resolution and Ballot Question](#)
- Newspaper articles
  - [Summit Daily: Guide to Summit County Ballot Initiative 1A, Oct. 14, 2018](#)
  - [Summit Daily: Affordable Early Childhood Learning and Care Top Funded Issue on Summit County Ballot Initiative 1A, Oct. 6, 2018](#)