



cityhealth

AN INITIATIVE OF

the de Beaumont Foundation + Kaiser Permanente

NIEER

City Funding Strategies to Support Public Pre-K Programs

May 2021



SUGGESTED CITATION: Garver, K. (2021). *City funding strategies to support public preschool programs*. National Institute for Early Education Research. <https://www.cityhealth.org/prek-funding-strategies>.



National Institute for Early Education Research
Rutgers, State University of New Jersey
73 Easton Avenue, New Brunswick, NJ 08901
NIEER.org

The National Institute for Early Education Research (NIEER) conducts academic research to inform policy supporting high-quality early education for all young children. NIEER provides independent research-based analysis and technical assistance to policymakers, journalists, researchers, and educators.



AN INITIATIVE OF

the de Beaumont Foundation + Kaiser Permanente

CityHealth
7501 Wisconsin Avenue, #1310e
Bethesda, MD 20814
cityhealth.org

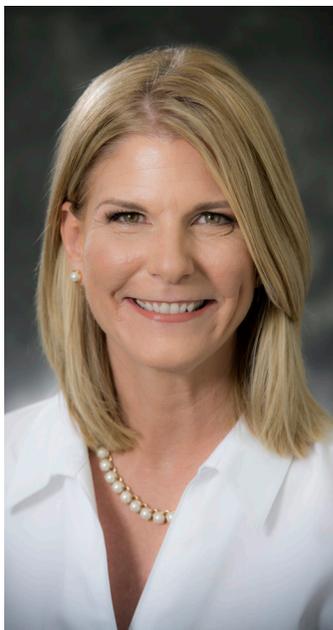
CityHealth, an initiative of the de Beaumont Foundation and Kaiser Permanente, works to advance a package of proven policy solutions that will help millions of people live longer, better lives in vibrant, prosperous communities. CityHealth regularly evaluates cities on the number and strength of their policies. Learn more at www.cityhealth.org.

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>Blended Funding Across Multiple Sources</p>	<p>Several funding sources are combined at the city level and then distributed to programs.</p>	<p>San Francisco, CA In 2004, voters approved 10 years of funding for universal pre-K and, in 2014, reauthorized the program for an additional 26 years. The San Francisco Office of Early Care and Education (established by the mayor in 2013) oversees local funding for pre-K programs (previously administered by First 5 SF).¹ Depending on income, families receive either free or discounted pre-K. At the city level, local funding is blended with less flexible funding streams to “fill in the gaps” and ensure that programs and services reach the families who need them most.^{2,3}</p>	<p>Supporting pre-K programs with a diverse set of funding streams provides more stability than other methods of funding. If one stream of funding is cancelled or falls short, other funding sources may be able to make up the difference. Alternatively, it may be easier to find a replacement funding stream if the new funding does not have to carry the full weight of the program. Also, as is the case in San Francisco, funding streams with long-term approval are ideal for program stability.</p>
<p>Expiration of Pay in Lieu of Taxes (PILOT) Incentives</p>	<p>PILOT agreements provide tax breaks for companies to bring business to a particular area, and generally expire after a period of time. Once a PILOT expires, the city can collect taxes from the company and use those revenues to support city expenses.</p>	<p>Memphis, TN In addition to dedicating the equivalent of revenues from one cent of the city’s property tax rate toward universal pre-K, Memphis’ mayor approved ordinances dedicating up to \$6 million in funding from expired PILOT programs in 2018.^{4,5}</p>	<p>The ordinances dedicating PILOT revenues to universal pre-K did not require voter approval and could be handled at the mayoral level. As long as the businesses remain in the region, their tax revenue provides a stable funding stream for early childhood programs.</p>
<p>General Funds from City/Budget Set-Aside</p>	<p>Instead of leveraging funding from an increase in property taxes, budget set-asides allow the city to dedicate funding from existing tax revenues for a special purpose, ensuring the funding is not redirected elsewhere.</p>	<p>San Francisco, CA One source of the city’s blended funding streams is a 4% set-aside of city property tax revenue. The set-aside was first approved by voters in 1991, was reauthorized in 2000 and again in 2014, and does not need reauthorization again until 2039.⁶</p>	<p>Voters may be more willing to accept a budget set-aside than a direct increase in their property taxes, as the city is signaling the ability to “look within” their existing resources rather than add to residents’ tax burden. San Francisco’s long-term approval, from 2014 through 2039, also provides added stability for the funding stream.</p>

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>Marginal Tax Rate</p>	<p>A progressive tax where rates increase as an individual's income increases. An individual's income is typically divided into "brackets" of progressively higher tax rates. The total tax liability for an individual can then be used to calculate their effective/overall tax rate.</p>	<p>Multnomah County, OR In November 2020, over 64% of voters in Multnomah County, OR, voted to levy a marginal income tax on high earners to support universal pre-K. A rate of 1.5% will be imposed on individual incomes above \$125,000 and joint incomes above \$250,000, while a higher rate will be imposed on individuals making over \$250,000 and joint tax filers earning over \$400,000.⁷ The proposal met some resistance from parts of the business community, largely linked to commercial, for-profit pre-K providers.⁸ Proponents successfully headed off a competing measure brought forward by labor interests and the voters strongly supported a compromise proposal led by the county commission.⁹</p>	<p>Tax revenue based on personal income can be volatile. Just as with any income tax, total revenues will be impacted by the overall health of the economy.</p>
<p>Private Donations</p>	<p>Typically, a public-private partnership where foundations or other private entities provide funding to supplement local investments to increase quality and/or access to early childhood education programs.</p>	<p>Columbus, OH The Early Start Columbus program is intended to supplement state funding for pre-K and child care through local funding and private donations. City funding supports children served in public school programs, while foundation funding is used to support children in private provider locations.¹⁰ Parents may choose where their children are served and receive either free or low-cost tuition.¹¹</p>	<p>Private donations are not typically intended to support programs in the long-term, and often are not substantial enough to support programming without additional funding sources. They may be useful for program start-up, but are unlikely to be a stable long-term funding solution.</p>

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>Parcel Tax</p>	<p>A form of real estate tax, but distinct from traditional property taxes in that the tax is not based on the value of the property. Parcel taxes are flat taxes generally assessed on each tract of land.</p>	<p>Oakland, CA Starting in 2018, voters narrowly approved a 30-year measure to assess a flat fee on parcels of land within Oakland, although certification of the vote has been continually challenged in court.¹² The measure was intended to boost funding for early childhood education and an initiative to increase the number of college graduates.¹³</p>	<p>Although the measure narrowly passed (and is still being challenged through litigation), a 30-year approval provides the city with a stable, long-term source of funding.</p>
<p>Property Tax Increase</p>	<p>Voters approve an increase in local property taxes, with some or all of the additional revenues going to support local pre-K programs.</p>	<p>Cincinnati, OH The Cincinnati Board of Education voted unanimously in July 2016 to support a ballot initiative to increase property taxes to increase funding for the Cincinnati Preschool Promise program.¹⁴ The measure would mean an additional \$277 per year in taxes for homes valued at \$100,000, and about one-third of revenues would be used to support tuition assistance for children to attend pre-K programs in public and community providers.^{15,16}</p>	<p>About 62% of voters approved the five-year measure, but there was significant pushback from a coalition that opposed additional spending and taxes.¹⁷ In 2021, the measure will expire and need to be proposed again if another funding stream is not identified.</p>

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Sales Tax	A tax paid to the city based on the sale of designated goods or services. Specific goods or services are often exempted (e.g., medications, baby formula, etc.).	<p>Denver, CO In 2006, voters approved a 0.12% city sales tax, which was increased to 0.15% in 2014. Parents are provided with tuition credits calculated on a sliding scale, which they can use to enroll their children in pre-K programs. Higher subsidies are provided for higher-quality programs.¹⁸</p> <hr/> <p>San Antonio, TX A one-eighth cent (\$0.00125) increase in sales tax was approved by voters in 2012.¹⁹ Funding supports children who meet the state's eligibility requirements for public pre-K, but other children can also attend through a sliding scale fee system.²⁰ The city partners with local school districts to operate four centers.²¹ Public, charter, private, and parochial schools – as well as licensed child care facilities – can apply for funding to expand or enhance programs.²²</p>	<p>While support for the tax increased between the first ballot initiative in 2006 to its second in 2014, future funding is still subject to continued voter support for the program. Also, the number and amount of tuition credits the program can provide is dependent on the strength of the city's economy. During the Great Recession, the program was forced to make cuts.</p> <hr/> <p>The sales tax increase was approved by 53.6% of voters in 2012.²³ In 2020, 73.2% of San Antonio voters chose to reauthorize the program for another eight years.²⁴</p>



"Since 2012, San Antonio has been investing a dedicated 1/8 cent sales tax in high-quality early learning. Because of this local investment, San Antonio has been able to achieve demonstrable, system-wide improvement in the quality of and access to early learning and care. Over the course of its first eight-year authorization, Pre-K 4 SA has benefitted more than 450,000 children through its model education centers, competitive grants program, free best-in-class professional learning, and robust family engagement program. The success of the program has opened up partnership opportunities to support children from birth to eight years of age, a critical component of systemic change."

— Dr. Sarah Baray, CEO of Pre-K 4 SA

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>School Funding Formula</p>	<p>The state government distributes pre-K dollars to school districts (and in some cases private providers). Local school boards then raise local taxes to supplement state funding with local funding to increase access and/or quality. In some cases, these increases must be approved by voters</p>	<p>Louisville, KY Funding from the state school funding formula is currently just under \$5,000 per child, but varies by year. The per child rate dipped as low as \$3,800 in 2014.²⁵ The amount provided by the state impacts how much funding the school district needs to supplement. As in most states, funding provided to school districts will likely drop in 2020-21 as a result of budget issues brought on by COVID-19.²⁶ A drop in state funding will require the Jefferson County Public Schools to raise taxes to make up the difference or make cuts to programs.²⁷</p> <hr/> <p>Boston, MA Funding from the state school funding formula is currently about \$2,700 per child, and primarily supports children served in public school settings.²⁸ In 2019, Boston Mayor Martin Walsh announced additional and continued funding to supplement state pre-K funding, particularly for slots in high-quality, private provider settings.^{29,30} Walsh's initiative in support of universal pre-K for 4-year-old children was started in 2005 by his predecessor, Mayor Thomas Menino, demonstrating long-standing support for the program across mayoral terms.³¹</p>	<p>State funding formulas do not necessarily guarantee a stable per child rate each year. When state budget amounts drop, local school districts are put into a position of having to increase taxes (and convince voters to approve the increases) or make cuts to programs. In some states, pre-K is a discretionary program, and because attendance is not compulsory, it can be more vulnerable to budget cuts than other aspects of K-12 education.</p>

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>Specialized Taxes/Public Health Revenue Measures</p>	<p>An excise tax levied on specific goods, such as alcohol, soda, and tobacco. Taxes imposed on manufacturers are then passed along to consumers. These taxes can be levied to curb behavior or to increase revenues, but are sometimes criticized as being overly burdensome on low-income communities and communities of color.</p>	<p>Philadelphia, PA City initiated a \$0.015/ounce tax on sugar-sweetened drinks, which is 24 times the state excise tax rate on beer. Litigation challenged the tax, but it was ultimately upheld. This strategy was instituted not as a public health initiative, but as a means to raise funding for city projects like pre-K.³²</p> <hr/> <p>Los Angeles, CA State voters approved Proposition 10 in 1998, which placed a \$0.50 tax on tobacco products. Revenues were sent to county-based First 5 organizations to distribute to early childhood education programs. First 5 LA initially chose to fund pre-K slots, but eventually had to pull back as revenues dropped.³⁴</p>	<p>These types of taxes do not necessarily provide for long-term sustainability. Philadelphia's projected revenues immediately lagged due to fewer purchases within city limits. Also, only 49% of revenues were reserved to fund pre-K, and the rest were slated for other city programs.³² Ultimately, the number of pre-K seats available for children is dependent upon how many sugary drinks are purchased.</p> <p>Unlike taxes on cigarettes, which often go toward funding health initiatives, sugary drinks are unrelated to early childhood education. The Philadelphia tax is characterized by some as a mismatch.³³</p>
			<p>This funding strategy can be extremely unstable. The number of smokers in the state dropped dramatically since the passage of Proposition 10, decreasing overall revenues by more than half from 2000-2019. Revenues may decline even further as a result of the approval of Proposition 56, which placed an additional \$2 tax on tobacco products beginning in 2017.³⁵</p>

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
<p>Tuition</p>	<p>Some states allow local school districts to charge tuition to families who are above the income eligibility requirement for their children to attend public pre-K. In some cases, tuition is charged on a sliding scale based on income. Programs may charge tuition for slots and/or hours provided over and above those funded through state or federal funding streams.</p>	<p>Nashville, TN Local and state funding are combined to support pre-K slots. Families that are not already fully supported through another funding stream are charged tuition based on a sliding scale, which ranges from \$0 to \$144 per child per week.³⁶ Families experiencing hardship may apply for tuition assistance.³⁷</p> <hr/> <p>Houston, TX Starting in 2005, the Houston Independent School District began offering a full-day pre-K program. Slots are free for eligible children, who must meet at least one of seven identified criteria (e.g., homelessness, low-income, English language learner).³⁸ Children who do not meet eligibility criteria may fill open slots on a tuition basis (approximately \$5,500 for the academic year). The number of tuition-based slots varies each year as eligible children are given first priority.³⁹</p>	<p>Families may be more willing to enroll their child in a pre-K program if a discounted rate is available. However, economic downturns will result in more families eligible for free or reduced tuition and could exhaust available funding more quickly, resulting in fewer overall available seats.</p>

Helpful Resources:

Barnett, W. S., & Kasmin, R. *Funding landscape for preschool with a highly qualified workforce* [Paper presentation]. Funding Landscape for Preschool with a Highly Qualified Workforce: An Expert Meeting, Washington, DC, United States. Published 2016.

Barnett, W. S., & Kasmin, R. *Fully funding pre-K through K-12 funding formulas*. National Association of State Boards of Education. Published 2018. Retrieved on September 3, 2020, from https://nasbe.nyc3.digitaloceanspaces.com/2018/01/Barnett-Kasmin_Jan-2018-Standard.pdf

The BUILD Initiative, Center for American Progress, Children's Funding Project, Institute on Taxation and Economic Policy, and University of Maryland, College Park, Schools of Public Health and Public Policy. *Funding our future: Generating state and local tax revenue for quality early care*. Published 2019.

Children's Funding Project and The Education Redesign Lab at the Harvard Graduate School of Education. *Innovative financing to expand services so children can thrive*. N.d.

CityHealth and The National Institute for Early Education Research. *Pre-k in American cities*. N.d.

Dichter, H., Weisenfeld, G., & Morrison, H. *Early Childhood Finance Toolkit: A Curated Resource to Support State Leaders in a Mixed Delivery System*. Published 2021.

Louisiana Policy Institute for Children. *Prioritizing our future: How cities and states dedicate funds for early care and education*. Published 2019.

Wilson-Ahlstrom, A., Gaines, E., Ross, N., Pittman, K. *Funding brighter futures: How local governments are enhancing investments in kids*. The Forum for Youth Investment. Published 2017.

This analysis was supported by CityHealth, an initiative of the de Beaumont Foundation and Kaiser Permanente.

Endnotes

- 1 First 5 San Francisco. *Preschool for all: A look back at the first 10 years of universal preschool in San Francisco*. https://www.first5sf.org/wp-content/uploads/2018/09/pfa_look_back.pdf. (n.d.) Accessed March 8, 2021.
- 2 San Francisco Office of Early Care and Education. *Paying for early care and education*. <https://sfoece.org/how-to-pay-for-eece/>. (n.d.) Accessed March 8, 2021.
- 3 Wilson-Ahlstrom, A., Gaines, E., Ross, N., Pittman, K. *Funding brighter futures: How local governments are enhancing investments in kids*. The Forum for Youth Investment. https://cdn.ymaws.com/epfp.iel.org/resource/resmgr/WPS_Resources/Funding_Brighter_Futures_dis.pdf. Published 2017. Accessed March 8, 2021.
- 4 Children's Funding Project and The Education Redesign Lab at the Harvard Graduate School of Education. *Innovative financing to expand services so children can thrive*. <https://static1.squarespace.com/static/5b75d96ccc8fedfce4d3c5a8/t/5d69442a0d618100019e48e7/1567179819797/Innovative+Financing+to+Expand+Programming+and+Services+So+Children+Can+Thrive+Small.pdf>. (n.d.) Accessed March 8, 2021.
- 5 City of Memphis. *City announces plan to fund pre-kindergarten*. https://memphis.hosted.civicle.com/news/what_s_new/city_announces_plan_to_fund_pre_kindergarten. Published 2018. Accessed March 8, 2021.
- 6 Louisiana Policy Institute for Children. *Prioritizing Our future: How cities and states dedicate funds for early care and education*. http://docs.wixstatic.com/ugd/43cca3_6be1d33d83bf4475bb7374d5ce620727.pdf. Published 2019. Accessed March 8, 2021.
- 7 Campuzano, E. *Universal preschool measure passes, meaning new income tax for Multnomah County's highest earners*. *The Oregonian*. <https://www.oregonlive.com/politics/2020/11/universal-preschool-measure-passes-meaning-new-income-tax-for-multnomah-countys-highest-earners.html>. Published 2020. Accessed March 8, 2021.
- 8 Day, M. *Portland is on its way to winning universal preschool*. *Jacobin*. <https://jacobinmag.com/2020/07/portland-universal-preschool-childcare>. Published 2020. Accessed March 8, 2021.
- 9 Miller, E. *Measure 26-214: Multnomah County voters could create universal preschool system in November*. Oregon Public Broadcasting (OPB) website. <https://www.opb.org/article/2020/10/05/election-preview-multnomah-county-voters-could-create-universal-preschool-system-in-november/>. Published 2020. Accessed April 28, 2021.
- 10 Early Start Columbus. *Early Start Columbus grant requirements*. Columbus Department of Education. <https://www.columbus.gov/WorkArea/DownloadAsset.aspx?id=2147486228>. (n.d.) Accessed March 8, 2021.
- 11 Franklin County. *A parent's guide to early learning and care programs*. <https://jfs.franklincountyohio.gov/JFS-website/media/Documents/FCDJFS%E2%80%99s-A-Parent%E2%80%99-s-Guide-to-Early-Learning-and-Child-Care-Programs.PDF>. (n.d.) Accessed March 8, 2021.
- 12 Ballotpedia. *Oakland, California, Measure AA, Education parcel tax charter amendment (November 2018)*. [https://ballotpedia.org/Oakland,_California,_Measure_AA,_Education_Parcel_Tax_Charter_Amendment_\(November_2018\)](https://ballotpedia.org/Oakland,_California,_Measure_AA,_Education_Parcel_Tax_Charter_Amendment_(November_2018)). (n.d.) Accessed March 8, 2021.
- 13 Tadayon, A. *Oakland seeks to overturn Measure AA parcel tax ruling*. *East Bay Times*. <https://www.eastbaytimes.com/2019/11/26/oakland-trying-to-overturn-measure-aa-parcel-tax-ruling/>. Published 2019. Accessed April 28, 2021.
- 14 Sparling, H. *CPS levy? Unanimous vote*. *Cincinnati Inquirer*. <https://www.cincinnati.com/story/news/education/2016/07/24/preschool-money-who-controls-cash/87387944/>. Published 2016. Accessed March 8, 2021.
- 15 The BUILD Initiative, Center for American Progress, Children's Funding Project, Institute on Taxation and Economic Policy, and University of Maryland College Park, Schools of Public Health and Public Policy. *Funding our future: Generating state and local tax revenue for quality early care*. The BUILD Initiative. <https://www.buildinitiative.org/Portals/0/Uploads/Documents/Funding%20Our%20Future-REVISED%20FINAL%202019.10.31.pdf?ver=2019-11-04-124433-140>. Published 2019. Accessed March 8, 2021.
- 16 Louisiana Policy Institute for Children. *Prioritizing Our future: How cities and states dedicate funds for early care and education*. http://docs.wixstatic.com/ugd/43cca3_6be1d33d83bf4475bb7374d5ce620727.pdf. Published 2019. Accessed March 8, 2021.
- 17 The BUILD Initiative. *City of Cincinnati*. <https://financingtools.buildthefoundation.org/project/cincinnati-oh/>. (n.d.) Accessed March 8, 2021.
- 18 Denver Preschool Program. *From an innovative concept model to a national model: 2006-2016: Our story*. <https://dpp.org/about-us/dpp-story>. (n.d.) Accessed March 8, 2021.
- 19 Pre-K for SA. *History: How the future of the San Antonio early childhood education got started*. Pre-K for SA. <https://prek4sa.com/about-pre-k-4-sa/history/>. (n.d.) Accessed March 8, 2021.
- 20 Blair, J. *San Antonio sets sights on preschool leadership*. *Education Week*. <https://www.edweek.org/leadership/san-antonio-sets-sights-on-preschool-leadership/2013/04>. Published 2020. Accessed March 8, 2021.
- 21 Pre-K 4 SA. *Center locations*. Pre-K 4 SA. <https://prek4sa.com/about-pre-k-4-sa/center-locations/>. (n.d.) Accessed March 8, 2021.
- 22 Pre-K 4 SA. *Our grant program*. Pre-K 4 SA. <https://prek4sa.com/grants/>. (n.d.) Accessed March 8, 2021.
- 23 Blair, J. *San Antonio sets sights on preschool leadership*. *Education Week*. <https://www.edweek.org/leadership/san-antonio-sets-sights-on-preschool-leadership/2013/04>. Published 2020. Accessed March 8, 2021.
- 24 Pre-K 4 SA. *Pre-K 4 SA reauthorized by San Antonio voters for another eight years*. Pre-K 4 SA. <https://prek4sa.com/wp-content/uploads/2020/11/Pre-K-4-SA-Reauthorized-for-Another-Eight-Years-11.4.2020.pdf>. Published 2020. Accessed March 8, 2021.

- 25 Friedman-Krauss, A. H., Barnett, W. S., Garver, K. A., Hodges, K. S., & Weisenfeld, G. G. *The State of Preschool 2019: State Preschool Yearbook*. National Institute for Early Education Research. https://nieer.org/wp-content/uploads/2019/08/YB2018_Full-ReportR3wAppendices.pdf. Published 2020. Accessed March 8, 2021
- 26 Krauth, O. Facing budget shortfall, JCPS passes tentative budget for next school year. *Louisville Courier Journal*. <https://www.courier-journal.com/story/news/local/2020/05/26/jcps-passes-tentative-budget-2020-21-school-year/5259289002/>. Published 2020. Accessed March 8, 2021.
- 27 Schlemmer, L. *Who pays for Kentucky public schools? More and more, it's local taxpayers*. 89.3 WFPL News Louisville. <https://wfpl.org/who-pays-for-kentucky-public-schools-more-and-more-its-local-taxpayers/>. Published 2019. Accessed March 8, 2021.
- 28 Friedman-Krauss, A. H., Barnett, W. S., Garver, K. A., Hodges, K. S., & Weisenfeld, G. G. *The State of Preschool 2019: State Preschool Yearbook*. National Institute for Early Education Research. https://nieer.org/wp-content/uploads/2019/08/YB2018_Full-ReportR3wAppendices.pdf. Published 2020. Accessed March 8, 2021
- 29 City of Boston Mayor's Office. *\$15 million investment in universal pre-k to guarantee equitable access to free, high-quality pre-k for all four-year-olds in Boston announced by Mayor Walsh*. <https://www.boston.gov/news/15-million-investment-universal-pre-k-guarantee-equitable-access-free-high-quality-pre-k-all>. Published 2019. Accessed March 8, 2021.
- 30 Dobens, A. *Boston announces funding for free universal pre-k*. Up to Boston website. <https://www.uptoboston.com/boston-announces-funding-for-free-universal-pre-k/>. Published 2019. Accessed March 8, 2021.
- 31 Department of Early Childhood. *Our story*. Boston Public Schools. <https://www.bpsearlylearning.org/our-story>. (n.d.) Accessed March 8, 2021.
- 32 Shupert, C., & Drenkard, S. *Soda tax experiment failing in Philadelphia amid consumer angst and revenue shortfalls*. Tax Foundation. <https://taxfoundation.org/philadelphia-soda-tax-failing/#:~:text=Philadelphia%E2%80%99s%20beverage%20excise%20tax%20is%201.5%20cents%20per.them%20more%20expensive%20than%20beer%20in%20some%20cases>. Published 2017. Accessed March 8, 2021.
- 33 Auxier, R. C., and Iselin, J. *Philadelphia's soda tax shouldn't take kids out of the classroom*. Tax Policy Center. <https://www.taxpolicycenter.org/taxvox/philadelphias-soda-tax-shouldnt-take-kids-out-classroom>. Published 2018. Accessed March 8, 2021.
- 34 Emerson, S. *California's first 5 programs evolve as smoking declines and tobacco taxes go away*. *Daily Bulletin*. <https://www.daily-bulletin.com/2018/12/27/californias-first-5-programs-evolve-as-smoking-declines-and-tobacco-taxes-go-away/>. Published 2018. Accessed March 8, 2021.
- 35 California Department of Health Care Services. *The California Healthcare, Research and Prevention Tobacco Tax Act (Proposition 56)*. <https://www.dhcs.ca.gov/services/Pages/DP-proposition56.aspx#:~:text=The%20California%20Healthcare%2C%20Research%20and,products%20effective%20July%201%2C%202017>. (n.d.) Accessed March 8, 2021.
- 36 Metro Nashville Public Schools. *Pre-K program guide*. https://static1.squarespace.com/static/57752cbcd1758e541bdeef6b/t/5e4eccd-6983c4967fac7ea15/1582222565848/Pre-K-Guide_2020_English_021120_v2.pdf. (n.d.) Accessed March 8, 2021.
- 37 Metro Nashville Public Schools. *Pre-K tuition assistance program*. <https://www.mnps.org/prek-tuition-assistance-program>. (n.d.) Accessed March 8, 2021.
- 38 Houston Independent School District. *Eligibility and how to apply*. <https://www.houstonisd.org/Page/126445>. (n.d.) Accessed March 8, 2021.
- 39 Houston Independent School District. *Tuition-based enrollment: Prekindergarten FAQ*. https://www.houstonisd.org/site/handlers/file-download.ashx?moduleinstanceid=210486&dataid=246277&FileName=2020-2021_Tuition_Based_FAQ.pdf. (n.d.) Accessed March 8, 2021.



cityhealth

AN INITIATIVE OF

the de Beaumont Foundation + Kaiser Permanente

cityhealth.org



@CityHealthOrg



@City_Health



@CityHealth-Org