WOODLAND — The Yolo County Board of Supervisors is considering two possible sales taxes for the November 2016 ballot — one aimed at improving the county’s roads, the other at funding preschool for all Yolo County children.

Supervisors Jim Provenza of Davis and Oscar Villegas of West Sacramento were appointed Tuesday to serve on an ad hoc subcommittee that will look into both possible taxes and report back to the full board, which will have to decide by July whether to put either or both on the November ballot.

A sales tax increase to fund the county’s road needs has been under discussion for a couple of years. According to the Yolo County Transportation District, the county and its incorporated cities — Davis, Woodland, Winters and West Sacramento — will need $431 million through 2036 to cover road rehabilitation and maintenance.

Some of that need might be met through state, federal and other funding sources, county staff reported, but “it remains unclear how, absent local revenue, a significant portion ... of the countywide unfunded road rehabilitation and maintenance needs would be funded.”

A countywide 1/4-cent sales tax increase would raise about $200 million through 2036 — covering almost half of the need — while a 1/2-cent tax increase would raise about $400 million, or most of the need, staff reported.

A local sales tax also would put the county in line for additional state revenues, as so-called “self-help” counties that raise a portion of the funds themselves have previously received more transportation funding from the state than counties that have not.

How the funds raised by such a sales tax would be distributed among the county and its four cities would be a topic for the Yolo County Transportation Technical Advisory Group. Discussions are underway about a potential countywide project list with projects being funded in order of priority, staff said.

Currently, the statewide sales tax stands at 7.5 percent. Neither the county nor the city of Winters have a local sales tax, so rates for both are also 7.5 percent. The city of Davis, meanwhile, has the highest total sales tax in the county (8.5 percent), followed by Woodland (8.25 percent) and West Sacramento (8 percent).

For years, West Sacramento has used a portion of its local sales tax to fund preschool for all of its children, something some now want Yolo to implement countywide with a sales tax increase.

The Yolo County Office of Education is completing a cost and program study for the “Quality Preschool for All” proposal, which would be modeled on West Sacramento’s program — one that has achieved national recognition in recent years.
That study is expected to be finished by the end of the month, according to County Administrator Patrick Blacklock.

According to proponents of a countywide universal preschool plan — including First 5 Yolo — at least 41 percent of 3- and 4-year-olds in Yolo County do not attend preschool before starting kindergarten. Income disparities, rural locations and family mobility all play a role in what some call the “school readiness gap,” presenting “significant lifetime challenges that could be overcome by a quality preschool for all education systems,” proponents said.

“Yolo County’s program would be developed with the support of existing private and public preschool providers in the area, and would strive to complement — rather than duplicate or replace — existing programs. The program would put in place a standardized accountability system to measure teacher quality that could be expanded and replicated to area school districts,” backers said.

One key issue for both a possible roads maintenance tax and a universal preschool tax will be how the tax is structured: Unrestricted tax revenue that goes into the county’s general fund would require a majority vote of the county’s voters. But a tax that places revenue into a special fund — for road maintenance or preschool — would trigger a two-thirds vote, according Blacklock.

A way around the two-thirds threshold is the addition of an advisory measure expressing voter preference on how the general tax measure revenue can be spent.