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Child Care Task Force Recommendation

The Child Care Task Force, formed by Associate Vice Chancellor Charlene Hayes, was charged to review the options outlined in the attached report and put forth a recommendation to the University for establishing a child care program. The Task Force, NC State employees from various departments with a wide range of expertise, selected from the following five options:

1. *Help Families with existing options.*
2. *Enhance information options.*
3. *Provide child care financial assistance funds either directly or through contract.*
4. *Contract with local child care programs to reserve spaces or give priority to NC State employees.*
5. *On-site child care center.*

After careful evaluation and research the Task Force put the options to vote. **The majority voted to recommend to NC State Administration the support of the creation of an on-site child care center.**

This option may seem unaffordable in the midst of budget reductions, but diminishing budgets have and will continue to be a reality for most universities. Study after study reveals employer-sponsored child care boosts productivity and reduces absenteeism. In 1992, Jane Ann Thomas, past president of the National Coalition for Campus Children's Centers (NCCCC), wrote an article entitled "Surviving Budget Cuts on Campus." She notes a statement made by Chabotar and Honan (Change 1990), "Institutions will have to rethink their goals and priorities relative to their missions and measure expenditures against their stated purposes." That principle can still be applied today as we develop innovative strategies that support the University's recruitment and retention efforts. Employer-sponsored child care programs are steadily becoming a critical factor in recruiting and retaining highly skilled employees in the field of higher education. According to a study conducted in 1997 by Simmons College, Graduate School of Management, and Bright Horizons:

- *26% of management level employees say they turned down or declined to pursue a job opportunity because they value their existing work-site child care.*
- *93% of parents cite work-site child care as an important factor in job change.*
- *42% say that the availability of on-site child care was an important factor to their decision to join the organization they work for.*

There is a strong economic and work-force argument to re-evaluate benefit options to make sure they still meet, as well as satisfy employee needs; and therefore justify their cost. The U. S. Census Bureau released data in 2001 on the changing profile of the American family. There is a decline in dual-parent households and a rise in single mother households. Working age adults (i.e., ages 18-64) represent 62% of the overall population with well over half falling in the typical child-bearing years of 18 to 40. NC State currently has approximately 38% of employees falling in this category.

A recent survey (see Attachment G) shows fourteen out of our fifteen peer institutions offer child care benefits, which may include an on-site center, priority access to a community based center, or an enhanced referral service. UC Davis, one of our established peers, was recently featured in the May 2002 *HR Magazine* as one of the top employers helping people blend work and their

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personal lives. UC Davis is described as “a pioneer for trying new programs and introducing initiatives that are staff and faculty-driven.” Additionally, several other state agencies such as UNC-Chapel Hill, UNC-Greensboro, and Dorothea Dix have already stepped into the arena to assist employees with meeting the demands of balancing work and family by opening on-site child care centers.

Clearly, the time has come for NC State to make work/life programs such as employer-sponsored child care a priority.

With our recommendation, building a new center or retrofitting a center in an existing building are both viable possibilities. The University could undertake this project on its own, with a community partner or contract with a management company. This option is a valuable benefit to staff and faculty members, students, and NC State. The most significant advantages to NC State are an on-site child care center functions as an effective recruiting and retention tool for employees, and employees have their children nearby. An on-site child care center also would benefit undergraduate students in various majors, such as social work, teacher education options and psychology. It would allow students to complete internship requirements and gain practical experience with children.

Task Force members agreed that coupling the on-site facility recommendation with providing child care financial assistance funds, either directly or through contract to employees (option 3), would be a good match. This recommendation would seek to access community funds and tax based approaches to making child-care affordable. The benefit to adding this option to our recommendation increases access to affordable child care, while providing some degree of equity to NC State employees.

On the other hand, the group also recognizes that not all of the University's employees with eligible children would have access to the center due to availability and affordability restrictions. One of the key elements is to align the University's goals with a program that not only enhances the quality of life for employees but is also valued as a benefit by both employees and NC State Administration. The benefits to the University and employees are substantial: an investment in employees and their children, increased morale, the encouragement of loyalty, and possibly increased productivity. It appears that such benefits eclipse deficits associated with this recommendation.

The Task Force further agrees the other areas of review are also important to enhancing the child care benefits to the employees, including: helping families with existing child care options, enhancing information options, and contracting with local child care programs to save spaces or give priority to NC State employees.

The University can no longer ignore the enormous challenges many employees face daily in accessing quality child care at an affordable rate. The Task Force recommends that child care be acknowledged as a strategic priority directly related to recruitment, retention, and productivity so that necessary resources are made available to ensure success in meeting faculty, staff and student needs. NC State, like its peers, can address this work-life issue by providing a valued child care program, preferably an on-site center as suggested by this committee.

While NC State has as enormous burden of being one of the nation's leading Land Grant institutions, the university has an even bigger responsibility to the present and future employees to be an employer of choice.

<i>Options for Child Care Benefits</i>	<i>Option Assessments</i>					
	Issues for Employees			Issues for Employers		
	Accessibility	Affordability	Quality	Cost	Benefits	Equity
1. Helping families with existing options. Making employees aware of the tax credits available, child care referral services and NC Flex options	Medium	Yes	Medium	Low	Sometimes difficult to measure quantitatively	Yes
2. Enhancing information options. Child Care Resource and Referral of Wake County offers specialized referral services to employers for an additional rate. Three typical options are: confirmed vacancies, on-site child care referral services, and on-site workshops.	Medium	Yes	Medium	Medium	Sometimes difficult to measure quantitatively	Yes
3. Provide child care financial assistance funds either directly or through contract. A means of accessing community funds, if eligible, and the University's funds.	High	Yes	High	High	Sometimes difficult to measure quantitatively	Medium
4. Contract with local child care programs to reserve spaces or give priority to NC State employees. Partner with local child care programs to give priority enrollment to NC State employees.	Medium	Depends on Structure	High	Medium-High	Sometimes difficult to measure quantitatively	Medium
5. On-site child care center. NC State can build a center on/off campus; retrofit the center in an old building, build a new building, incorporate into a current building project. The University can do this alone, with a community partner, or contract with a management company.	University controls this variable	No	University controls this variable	High	Sometimes difficult to measure quantitatively	University controls this variable

Issues for Employees

Accessibility refers to the numbers of spaces available for each age of child, each kind of need and the ability of families to access those spaces, including logistics and transportation. Accessibility is also related to a family's ability to easily obtain information about the child care available and understand how to select that care.

Affordability refers to the price of obtaining child care as it relates to that family's income and that family's ability to access financial assistance. Government studies have indicated that families can typically afford to pay about 10% of their gross income toward child care expenses. Child care programs often have many expenses associated with them. Tuition is obviously the largest one, but many programs also charge application or enrollment fees, late fees and/or activity fees. In some child care programs, lunch is included in tuition and in others, parents must pack lunches for their children.

Quality refers to elements of child care that have been demonstrated through research to improve the cognitive, emotional, intellectual or physical development of children in child care settings. The ability of parents to access high quality child care is tied to both its availability, affordability and their ability to access it through proximity or transportation. The ability of parents to access high quality child care is also tied to their ability to identify it.

Issues for Employers

Costs to the employer take on many shapes depending on the activities chosen, including short-term and long-term cash expenditures, staff time and space. Depending on the endeavor each of these may be high, moderate or low. Some options may not require any cash expenditures but virtually all will require some staff time and some kind of space. Even if all the employer is providing is information, a minimal amount of staff time and space will be needed to refer employees and distribute the information. Space may be physical such as land, building or brochure stand but it also may be part of the virtual, web-based system.

Benefits to the employer also have many shapes but these are sometimes difficult to quantitatively measure. Baseline data can be particularly useful here. For all options, the employer can count how many employees are accessing the service. These numbers, however, are not the whole story. The question is, "What difference has this really made?" Is employee morale up? Is employee absenteeism down? Are we able to attract and retain staff? Most importantly, are the answers to any of these questions related to the child care supports that the employer has provided?

Equity refers to the ability of employees to equitably access the benefit provided. In many places of employment, employees have varying levels of pay. In some places, they also work in shifts. If an employer offers a benefit option that is only available to families in a particular income level, is differentially available according to particular family characteristics or is only available during a particular shift when multiple shifts of work exist, the employer makes itself vulnerable to violating employment laws or an appearance of discrimination.

Introduction

In August 2001, Charlene Moore Hayes, Associate Vice Chancellor for Human Resources, formed the Childcare Issues Task Force to respond to the University's challenge of assisting staff, faculty, and students with their child care needs. The University recognizes employer-sponsored child care programs have become an imperative factor in recruiting and retaining highly skilled employees in the field of higher education. The report is to provide the University with strategies for addressing the problems employees and students face while trying to balance work and family issues.

History

Discussion about an upcoming childcare facility has been circulating throughout campus for years. The Child Care Committee, an extension of the Group Insurance Benefits Committee, has conducted several surveys and even submitted a Request for Proposal in 1999. The first survey in 1988 helped to assess the childcare needs and investigate the feasibility of various child care related services. In September 1989, a task force charged by Chancellor Poulton submitted a comprehensive report on "Child Care Alternatives". The task force concluded that NC State's greatest needs were "to reduce the financial burden of child care, find alternative child care solutions when routine arrangements fail, as well as an on-site child care center."

The second survey, conducted in April 1995, was intended to help the Committee in further understanding the current child care arrangements, the continuing needs for childcare within the University, as well as to help the Committee form recommendations for Chancellor Monteith in response to requests from the Campus Child Care Center, Inc. In February 1996, the Committee recommended that N. C. State "establish a child care assistance program and a mechanism for providing additional child care space by contractual arrangement or other partnerships." This survey was designed and administered with the assistance of the Employment Security Commission of North Carolina. A total of 1504 faculty, staff, and students received surveys. There were 718 surveys returned a 47.7% response rate. However, only 19% of those returned indicated they needed childcare. The survey highlights indicated that the most important features were quality, accessibility, and affordability.

The third survey was conducted in mid-1998 in which 22% of the faculty and staff responded. The survey did not include students. The majority polled desired to have a child care facility on campus and the major concerns were once again quality, accessibility, and affordability. A Request for Proposal (RFP) was submitted to prospective bidders in March 1999 based on the survey data compiled. The Request stated that the "University desired a long term partner to privately finance, design, build, staff, operate, and maintain a child care development center at no expense to NC State University, on property provided by NC State under a ground lease." The one bid received was from *The Sunshine House*. However, *Sunshine's* bid did involve costs to the University, such as maintenance of the grounds and the building and start up expenses. They also requested 3 to 5 acres of land.

The 2001 Task Force charge was to provide an updated assessment of campus dependent care needs; benchmark against others in our community and our peer institutions; and make recommendations that recognize the limited resources available.

Overview of the Issues for Families

As indicated in the previous needs-assessments, there are three main issues for all families with child care needs: accessibility, affordability and quality. These three issues are integrally linked in meeting a family's child care needs and are often referred to as the child care trilemma. Here are a few simple examples to illustrate the problem:

The Smith Family needs child care for their infant daughter. They have qualified for child care subsidy but they have been unable to locate a child care space that they can access. They are in walking distance of several high quality child care programs, but those child care programs don't open until 7:30am and the Smith's have to be at work by 7:30am. They don't have transportation to access a child care program a few miles away that would accept their subsidy and opens at 7:00am.

Community A has invested heavily in the quality of their child care programs so that all the programs in the community meet high quality standards. It is a small community that has a good transportation system so that parents can easily get to all the child care programs. The programs, however, cost more than what most of the parents can afford and there is a child care subsidy waiting list. As a result, many of the programs are not filled and may go out of business even though there are families that need their care.

The Jones Family has obtained child care subsidy and has many options available to them that meet their logistical needs. They have visited several programs but are hesitant to enroll their son in any of them. The teachers appear to be rough with the children and there seem to be a lot of children per teacher. The Jones Family is concerned that their son will not get the attention he needs and he may even be injured. They simply cannot find the quality of care they feel he needs and deserves.

Accessibility refers to the numbers of spaces available for each age of child, each kind of need and the ability of families to access those spaces, including logistics and transportation. Accessibility is also related to a family's ability to easily obtain information about the child care available and understand how to select that care.

Affordability refers to the price of obtaining child care as it relates to that family's income and that family's ability to access financial assistance. Government studies have indicated that families can typically afford to pay about 10% of their gross income toward child care expenses. Child care programs often have many expenses associated with them. Tuition is obviously the largest one, but many programs also charge application or enrollment fees, late fees and/or activity fees. In some child care programs, lunch is included in tuition and in others, parents must pack lunches for their children.

Quality refers to elements of child care that have been demonstrated through research to improve the cognitive, emotional, intellectual or physical development of children in child care settings. The ability of parents to access high quality child care is tied to both its availability, affordability and their ability to access it through proximity or transportation. The ability of parents to access high quality child care is also tied to their ability to identify it.

Families want the best for their children but they may not be able to devote the time that it takes by themselves or they may not feel empowered enough to seek the best for their children. National research echoes these concerns. According to the "Cost, Quality and Child Outcomes in Child Care Centers" study (Helburn, 1995), "ninety percent of parents rate programs as very good, while the rating of trained observers indicate that most of these same programs are providing care that ranges from poor to mediocre." The US Department of Health and Human

Services has written a report saying “there is ‘market failure’ in child care...Due in part to imperfect information about the quality of care or the ability of some parents to pay, parents may not always pay more for higher quality care.” This is an area of concern because research has shown that children, particularly from low-income families, can benefit substantially from experience in a high quality child care program.

Overview of the Issues for an Employer

In addition to ensuring that options presented will meet families’ needs for accessibility, affordability and quality, employers must also be concerned with the costs and benefits associated with the endeavor and providing options that are equitable to the many different employees. Employers must be aware of employment, tax and child care laws that may govern their actions.

Costs to the employer take on many shapes depending on the activities chosen, including short-term and long-term cash expenditures, staff time and space. Depending on the endeavor each of these may be high, moderate or low. Some options may not require any cash expenditures but virtually all will require some staff time and some kind of space. Even if all the employer is providing is information, a minimal amount of staff time and space will be needed to refer employees and distribute the information. Space may be physical such as land, building or brochure stand but it also may be part of the virtual, web-based system. Staff time can range from direct administration of a program, to providing supports through payroll withholding and benefits administration, to referring families to community resources. In all cases, some staff time will need to be devoted to monitoring and evaluating the success of the project. Another cost to consider is the addition of any liability to the University that may require different or additional insurance.

Benefits to the employer also have many shapes but these are sometimes difficult to quantitatively measure. Baseline data can be particularly useful here. For all options, the employer can count how many employees are accessing the service. These numbers, however, are not the whole story. The question is, “What difference has this really made?” Is employee morale up? Is employee absenteeism down? Are we able to attract and retain staff? Most importantly, are the answers to any of these questions related to the child care supports that the employer has provided?

According to information provided by the Child Care Partnership Project (US Child Care Bureau. See Attachment A), employer surveys indicate that they have experienced the following benefits as a result of providing family benefits related to child care,

- 85% of employers report that providing child care services improved employee recruitment;
- almost 2/3 of employers found that providing child care services reduced turnover;
- 54% of employers report that child care services had a positive impact on employee absenteeism, reducing missed work days by as much as 20% to 30%;
- 49% of employers reported that child care services had helped boost employee productivity.

Equity refers to the ability of employees to equitably access the benefit provided. In many places of employment, employees have varying levels of pay. In some places, they also work in shifts. If an employer offers a benefit option that is only available to families in a particular income level, is differentially available according to particular family characteristics or is only

available during a particular shift when multiple shifts of work exist, the employer makes itself vulnerable to violating employment laws or an appearance of discrimination.

Additional Issues for an Institution of Higher Learning

Institutions of higher learning face some additional considerations, as well. This is because universities have affiliates other than their employees – namely students. Although student-parents typically have more flexibility than employees, they face many of the same issues. Their ability to attend the university, maintain their enrollment, perform well and obtain resources for the university is tied to their ability to meet their child care needs. Because of their different role in society and local community, there are often fewer off-campus resources available to meet their needs but there are also some special types of funding that the university may be able to access to meet these needs.

Traditional child care subsidy resources available through Departments of Social Services typically do not allow graduate students to obtain help paying for child care and limit undergraduate students to two years of assistance before requiring them to work 30 hours per week in addition to attending school. In addition, out of state and out-of-country students may find that they don't qualify for local assistance at all because they are not considered residents. Other community-based funds may limit the percentage of their funds that can be allotted to students because their resources are limited, students are a transitory population and the needs of the long-term working population are great.

There are, however, student resources that can be generated through the University system. Some schools use student fees to pay for student child care scholarships. Others add a contribution box to the tuition bill that allows the person paying the bill to voluntarily contribute an additional amount to support child care scholarships. Some federal grant dollars may also be available to support the child care needs of students.

The Needs of North Carolina State University Personnel

There are currently 4,711 North Carolina State University benefits-eligible staff, senior academic/administrative employees, and 1,603 benefits-eligible faculty. Staff and faculty members provide services in various locations across the University's campuses. They range in age from 19 to 77 with 38% falling in the typical child-bearing years of 18 to 40 years of age.

Although some attempts have been made to gather data about the current and expected child care needs of this population, no comprehensive data collection effort has occurred in recent years. The information that has been collected, however, clearly demonstrates that child care is a real need for many NC State staff and faculty members. Recent census data, too, points to trends that families need child care support. In addition, data about NC State staff/faculty ages and salaries indicate that many families are likely to have children and many are likely to need support in caring for them.

According to US Census Bureau data released in 2001, the average household in North Carolina had 2.49 persons and 35.5% of North Carolina households have persons under the age of 18 years. According to the Bureau of Labor Statistics data from the March 2000 Population Survey, 65% of mothers of children under the age of 6 years and 78% of mothers of children ages 6 to 13 years are in the labor force nationally.

The most recent University attempt to collect data about the child care needs of NC State employees occurred at the annual employee appreciation fair held on September 26, 2001. Although this does not provide a scientific representation of all NC State employees, it does provide a glimpse at the needs. The survey was distributed to 1,500 employees and 530 were returned for a 35% response rate. Respondents ranged in age from 18 to over 51 years – the typical child rearing age of parents. Over half were female respondents and over half of all respondents fall into the child bearing age range of 18-40 years of age. The respondents were

also asked to indicate their job titles. Based on this information, 47% were clerical/administrative staff members, 28% were management/professional staff members, 6% were researchers and 3% were faculty. Job type is unknown for the 14% who left their job titles blank. Sixty-five percent of the respondents indicated that they have children; of these, 33% indicated that their children are under the age of 6 years and 36% indicated that their children are 6-12 years old. These responses represent 115 children under the age of 6 years and 124 children ages 6-12 years. Of the 178 responding employees that do not currently have children, 52 (29%) indicated that they anticipate having a child care need in the next five years.

Ninety-six employees responding to this survey indicate that they are currently paying for child care costs. Eighty percent of them are currently using out-of-home care. Those respondents paying for care for a child between the ages of birth to 5 years had an average weekly payment of \$158.39. On a monthly basis, this is approximately \$686 and on an annual basis this totals \$8,232. According to government studies which indicate that most families cannot afford to pay more than 10% of their income for child care, these families would need to be earning an average of \$82,320 per year to comfortably afford this care. Only 53 of the families, however, indicate that they earn anything near that income level (more than \$75,000 per year). It is not clear from the survey if any of the families are currently receiving child care subsidies to help them pay for their child care.

The \$686 average monthly amount would be relatively consistent with the current rates charged at high quality child care programs. In 2000, the North Carolina Division of Child Development commissioned a market rate study of all child care programs in North Carolina. That study indicated that the market rate for a two year old in a 4 star rated Wake County child care center was \$618 per month (See Attachment B). The market rate is the 75th percentile when rates charged for all children of a particular age in a particular kind of program are ranked from lowest to highest. Historically, 75th percentiles have been used to establish the maximum reimbursement rate subsidized child care (often called “market rate”). Child care for infants and toddlers typically costs more, while care for three to five year olds normally costs less. Based on the average earnings rate of new faculty members which can be as low as \$55,000.00 and the number of staff and faculty earning below \$80,000 per year, the cost of child care is likely to be a significant issue for many other NC State families. This is especially true for the single parents who rely almost solely on their NC State incomes to support their families.

Another indicator of the needs of NC State employees is data collected by the Child Care Resource and Referral of Wake County. According to their statistics, from July 1, 2000 through June 30, 2001, 34 families identifying themselves as affiliates of NC State requested assistance obtaining child care. They do not have information on whether these families were employees or students. Since July 2001, they have had 18 requests from affiliates. Although small in number, these affiliates represent a wide range of requests.

See the summary tables below (Information is missing for one client):

Child Age	Infant	One or Two Yrs	Three to Five Yrs	School-Age
# of Requests	8	3	3	3

Type of Care	Full-time 1 st Shift	Full-time 2 nd Shift	Afterschool	Other Part-time
# of Requests	13	1	1	3

Among those families requesting first shift care, parents requested care beginning at 6:30am, 7:00am and 9:00am. They requested care ending at 5:30pm and 6:00pm. Some of them were looking for nearly 12 hours of care, others nearly 10 hours of care and others only 8 hours of care.

Current Resources Available for Families with Child Care Needs

Available through NC State

At North Carolina State University, the primary resource available to employees with child care needs is the NC Flex benefits option that allows employees to set aside pretax dollars to meet their child care expenses. This option increases their take home pay and helps them to maximize their earnings. Although this option is available to all families, it is not a realistic option for families whose incomes are very low.

According to a memorandum put out by the National Women's Law Center on February 7, 2002 (See Attachment C), this type of Dependent Care Assistance Program (DCAP) benefits higher income employees more than lower income employees because of the value of the tax excluded: 39.6% for someone in the top federal tax bracket vs. 15% for someone in the lowest income tax bracket. The DCAP program allows employers to put additional dollars in for employees and indicates that the employer must ensure that the DCAP program does not discriminate in favor of highly compensated employees. DCAP also benefits the employer because the employer does not have to pay FICA and unemployment taxes on the portion of the employer's salary that is withheld for DCAP purposes.

Available Federally

The federal government provides an assortment of tax credits that families can access to help them off-set their child care needs. These credits are the Federal Child and Dependent Care Tax Credit, the Child Tax Credit and the Earned Income Tax Credit. The Child Tax Credit and the Earned Income Tax Credit are most likely to benefit low income families because they are at least partially refundable for those families that have no tax liability.

The Federal Child and Dependent Care Tax Credit (DCTC) is available to families with employment-related child care expenses for children under the age of 13 years. Virtually all types of child care qualify for this credit except for overnight camps. Credits are given as percentage of the amount spent for care up to maximum limits of \$720 for families with one child and \$1,440 for families with two or more children.

The Child Tax Credit (CTC) is currently \$600 per child. It can be claimed in addition to personal exemptions for children and can be claimed in conjunction with the Earned Income Tax Credit.

The Earned Income Tax Credit (EITC) is available to low income, working families. Many of these families owe no taxes and receive this money as a refund. The income limit for 2001 was \$28,281 for a family with one child and \$32,121 for a family with two or more children. The maximum credit for a family with one child is \$2,428 while the maximum credit for a family with two or more children is \$4,008. This credit is also available as an advance. The **Advance Earned Income Tax Credit** appears in employee's paychecks throughout the year making their disposable income higher throughout the year. Employers are required to make this option available to their employees. There are approximately 10 employees currently taking advantage of the Advance Earned Income Tax Credit at NC State.

Available in North Carolina

Some states also make available their own versions of the federally offered tax credits. In North Carolina, an additional Child Tax Credit of \$60 per year is available to qualifying households. North Carolina also has a Child and Dependent Care Tax Credit.

Most of the support the state of North Carolina provides to families is through child care subsidy funds. The majority of these funds come through federal block grants administered at the local level through the county's Department of Social Services. In some cases, these funds are administered through child care resource and referral agencies. State funds are contributed directly to this mix and through Smart Start funds. The mix of federal/state funds to assist families in paying for child care are primarily available to low income, working families. Income limits are set at 75% of state median income and are adjusted every two years. Current income limits are as follows:

Family Size (includes parents and children)	Maximum DSS Income Guidelines
Two	\$27,708 per year
Three	\$34,224 per year
Four	\$40,752 per year
Five	\$47,268 per year
Six	\$53,784 per year

There are some eligibility categories that allow families to access assistance regardless of their income status. In most cases parents are required to make a co-payment for their child care expenses equivalent to 8%, 9% or 10% of their income depending on their family size. Parents may also be required by their child care programs to pay the difference between the child care tuition rate and the reimbursement rate provided by the state. This can make it very difficult for parents to afford high quality child care.

Each county also receives Smart Start funds. Thirty percent of these funds must be spent on child care subsidy. Each county, however, can determine the criteria for using those funds. Some counties choose to use the funds according to the same criteria as the DSS funds while others raise income limits and use the Smart Start funds to fill in existing gaps, like services to students and other underserved populations. All counties are required, however, to use these funds to meet the needs of the children on the DSS waiting list first.

The state also helps parents access information about child care. North Carolina does this in two ways: (1) through provision of information directly via their web-site and (2) through funds that support child care resource and referral agencies. The NC Division of Child Development provides a searchable web-site with a variety of information for parents including a listing of all licensed child care programs in North Carolina and some information about their compliance history (how well providers are meeting the regulations). This information is available at www.ncchildcare.net. The NC Division of Child Development also administers some federal funds that support child care resource and referral agencies in some counties. Smart Start funds are also used in many counties to support the creation/maintenance of child care resource and referral services which help families understand child care quality, support families during their child care search through a database of child care programs and counselors and help improve the quality of child care in local communities. These services are generally provided free of charge.

Available in Wake County

According to a fact sheet compiled by Child Care Services Association (February, 2002) (See Appendix D), Wake County has 251 licensed child care centers with spaces for 25,274 children ages birth through 12 years and 421 licensed family child care homes with spaces for 2,376 children birth through 12 years. Only 35 of the child care centers serving preschool-aged

children, however, have obtained either a 4 Star or 5 Star license, representing 19% of the preschoolers in care. According to information provided by Child Care Resource and Referral of Wake County, there are also many unlicensed, legally operating child care programs in Wake County, including 90 preschool programs, 109 summer camp programs, 203 unlicensed family child care homes and 115 other types of programs. (Note: In North Carolina, it is legal to operate an unlicensed facility for less than 4 hours per day or full-day for seasonal care (like the summer). It is also legal for family child care homes to operate full-time if they care for no more than two unrelated children. Many afterschool programs choose to operate as unlicensed care. Unlicensed care isn't necessarily bad care, but it is not being monitored by any agency, which means that parents need to be extra diligent when investigating these options.)

Assistance paying for child care is available through the Wake County Department of Social Services (as described in the section *Available in North Carolina*) and Smart Start funds administered by Child Care Resource and Referral of Wake County (through June 30, 2002, when administration will change to Wake County Department of Social Services). Eligibility and co-payments for the state/federal funds administered by the Wake County Department of Social Services are prescribed by the state and are the same as those limits listed in the previous section. The Smart Start child care subsidy funds require a parent co-payment of 10% regardless of family size and have a higher income limit in Wake County as follows:

Family Size (includes parents and children)	Maximum Smart Start Income Guidelines for Wake County
Two	\$29,928 per year
Three	\$36,972 per year
Four	\$44,016 per year
Five	\$51,060 per year
Six	\$58,104 per year

According to the N.C. Division of Child Development, Wake County spent \$16,362,869 in state child care subsidy funds during fiscal year 2000-01. As of December 2001, Wake County had 2,089 eligible children waiting for state child care subsidy funds. According to the Wake County Department of Social Services, it is expected that families will have to wait 1-2 years for funds given the length of the current waiting list and the current outlook for receiving additional funds. Families are contacted in the order that they joined the waiting list as funds become available.

Child Care Resource and Referral of Wake County currently provides child care referral services to families interested in finding child care in Wake County. They provide information about North Carolina child care regulations, national accreditation, how to identify high quality child care and a variety of other related pieces of information. They maintain a child care database of the child care programs in Wake County so that as they speak to families they can match up what the family and child needs to the existing child care in Wake County. According to information provided by Child Care Resource and Referral of Wake County, they received 687 calls requesting child care information for 813 children from July 1, 2001 through October 17, 2001 (See Attachment E). Only 18 of their requests from July 1, 2001 through March 8, 2002, however, have been from families affiliated with NC State. It is likely that this means that NC State affiliates are underutilizing and are perhaps unaware of these free services to help them meet their child care needs.

A survey of a sample of the child care programs in Wake County (Child Care Services Association, 2001. See Attachment F), indicates that turnover among child care teachers working full-time in centers is 30%. The typical teacher had 5.2 years of experience and earned \$9.00 per hour. Twenty-two percent of the responding teachers had obtained at least a Bachelor's degree, while another 11% had obtained an Associate's degree. Among the child care center directors, typical earnings were \$14.21 per hour and experience was 11.2 years in the field. Forty-seven percent of the directors had obtained at least a Bachelor's degree, while another 8% had obtained an Associate's degree. Among family child care providers, typical earnings were \$7.76 per hour and experience was 5.1 years in the field. Eighteen percent had earned at least a Bachelor's degree and 12% had earned an Associate's degree.

How Do Peer Institutions Provide for the Child Care Needs of Their Employees?

The NC State Benefits Department conducted a survey (March, 2002) of peer educational institutions and some local employers who are considered peer employers to provide a benchmarking tool. See Attachment G for the survey instrument and the table of responses. The surveys were distributed to 21 universities, two private local employers, and one local state agency.

Twenty of the responding educational institutions offer child care benefits and the three responding local employers do as well. The one educational institutions that do not currently offer child care benefits are planning to do so in the near future. All of the responding educational institutions indicate that child care spaces are available to all employees and students. At eleven of the educational institutions, child care spaces are available to nonaffiliated families: programs make their spaces available to other employers and to the community as a whole. The responding institutions offer 1-7 child care centers for their affiliates with total capacity ranging from 60 children to 685 children per campus. All of the responding institutions indicated that the programs are filled to capacity and have waiting lists with the typical wait time 1-2 years. The provision of child care subsidy varies from campus to campus including whether or not it is provided, who is eligible and how it is administered. Those campuses not currently offering any subsidy options would like to do so if the budget allows and one campus indicated that they are in collective bargaining over the issue.

All of the educational institutions with one child care center indicate that their programs are accredited by the National Association for the Education of Young Children (NAEYC) (the highest level of accreditation available for centers). One of the institutions with multiple child care programs indicates that some of them are NAEYC accredited. The local employer has a 4 Star rating but is not NAEYC accredited. In North Carolina the highest rating for a child care center would be a 5 Star rating with NAEYC accreditation. This means that they have all taken seriously the provision of high quality child care programs. The low child to staff ratios indicated by these programs is a reflection of their national accreditation which mandates these low ratios. Most of the responding institutions started providing child care 30 or more years ago and have built up their programs over time. The most recently started child care service in this group of respondents began in 2001.

In the case of all the respondents, the institution or company owns both the land and the building that houses the child care program. The dedicated space of these programs ranges from 520 square feet to serve 8 infants to 15,000 square feet to serve 152 children ages 6 weeks to 5 years. The area per child inside and outside varies widely by program. This is probably a result of the varying licensing laws in each state which typically prescribe the required amount of square feet per child. In North Carolina, it varies by the level of license a program is striving to obtain (licenses range from a minimum of 1 Star to a high of 5 Stars) with square footage requirements increasing by level of license.

University support varies dramatically for the programs. At one institution, the child care program was provided free rent, free janitorial services, free landscaping, free parking decals, free utilities and some supplies. At some institutions, the child care programs are run by university staff members through various university departments including the department of housing. It appears that some costs are paid through those departmental budgets. In other cases, the child care program is run by an independent agency and is expected to be self-supporting.

An Exploration of the Options

A variety of options exist for NC State University to help employees and students access high quality child care. These options exist on a service, cost and benefit continuum. This section explores those options and provides an analysis of how well each option meets the needs of families in relation to accessibility, affordability and quality and the costs, benefits and equity considerations of the University.

1. **Helping families access existing options.** Families' lives tend to be very hectic and many times they don't have the time to fully explore all the options currently available to them. Making sure that families are aware of the tax credits available, child care referral services and NC Flex options is a low cost way to help families. The number of families currently accessing the child care referral services offered through Child Care Resource and Referral of Wake County indicates that lack of information may be a significant problem. This information can be provided on the University's web-site through links, through University newspapers and by stationing brochures/information flyers around campus.

Option Assessment:

Accessibility: *Medium*

Affordability: *Yes*

Quality: *Medium*

Costs: *Low*

Benefits: *This option can be implemented immediately and will demonstrate that the University recognizes the challenges facing families and is moving forward to address them. This option has real value for employees but will probably only be received well as a first step.*

Equity: *High*

2. **Enhancing existing information options.** Child Care Resource and Referral of Wake County provides child care referral information for the Wake County area. They already have a database of existing resources, staff that maintain the information and serve families, etc. NC State families already have the option of accessing these resources like the rest of the general public. Child care resource and referral agencies, however, often offer special services to employers who pay an additional rate. Three typical types of services are: a specialized referral service which includes *confirmed vacancies*, on-site child care referral services, and on-site workshops.

While child care resource and referral agencies typically maintain information about child care vacancies in their databases, this information becomes quickly dated. (Child care vacancies are spaces that a child care program wants to fill with a child.) Each time that vacancy information is given out to a parent it diminishes the likelihood that the vacancy is truly available. Sometimes child care programs call in to update their vacancies, but many times they do not. A referral service with a confirmed vacancy

means that if the vacancy provision contacts the child care provider to *confirm* that the vacancy still exists before giving the information to the caller. This service significantly reduces the leg-work that parents must do. They will still need to visit child care programs but at least they will know that the place they are going actually has the opening.

On-site referral services provide added convenience to employees and reserve time specifically for the use of those employees. Most child care referral services tend to be conducted by phone, but no one has priority as they are calling in. An on-site service reserves that time making it easier to get served. An on-site service, however, would have to be encouraged by the employer through work-time flexibility that would allow the employee to use the service during the hours it is available. Typically, agencies offering this service still need Internet access to provide the service. Sometimes it is not feasible to provide confirmed vacancies during on-site referral services because of the time involved in calling the child care programs and confirming the vacancies. The agency may have to call the parent back to complete the service.

According to Child Care Resource and Referral (CCR&R) of Wake County, they currently have the following options available for employers to provide to their employees: (1) specialized referral services and (2) on-site child care referral services. Following are approximate costs for these services, but these rates and the specific services provided are negotiable and may depend on the volume of clients expected to use the service. Three options are available through the specialized referral service: (a) the employer pays \$75.00 per case, (b) the employer pays \$3,500 for the year or (c) the employer subsidizes the cost of a specialized referral by sharing the cost with the employee. On-site child care referral services are available at any location designated by the employer for \$350.00 per 4 hour time period.

Option Assessment:

Accessibility: Medium

Affordability: Yes

Quality: Medium

Costs: Medium

Benefits: This option requires little oversight and can be tailored in a variety of ways to start again each year. It can be terminated easily without capital loss to the University. There is also little liability to the University with this option. Child care resource and referral agencies are not allowed to make recommendations to families for liability reasons. They take great pains to be sure that families know they are receiving information-only. The CCR&R can also provide good public relations to the University by listing them as a funder on their materials and noting that in their conversations with affiliated parents (which can be stipulated in the contract).

Equity: High

3. **Provide child care financial assistance funds either directly or through contract.**

Even if families have great information, they cannot access child care unless it is affordable to them. When child care is not affordable to them, they tend to select lower quality and less reliable child care. Wake County currently has a waiting list of more than 2,000 children for residents of that county. Employees of NC State may not live in Wake County but they are likely to run into the same constraints in their home county; Durham County has a waiting list of more than 300 children; Orange County has a

waiting list of more than 500 children; and, statewide about 26,000 children are currently waiting for child care subsidy. Although the length of these lists is longer than it has been in many years, counties often experience waiting lists.

NC State would have the option of administering child care subsidy funds through its own staff or it could contract out the administration of these funds. A local child care resource and referral agency would be an option. Child Care Resource and Referral of Wake County currently administers Wake County's Smart Start subsidy funds. Although they will cease administration of these funds June 30, 2002, due to new state policies, they would still be able to offer the expertise and the administrative system to deliver this service. In addition, providing child care subsidy services through a child care resource and referral agency helps make families aware of the service. As they contact the agency to get information about finding child care, the screening process used by the agency will help them identify the family as a potential candidate for support and they will make the service known to the family. Because of their experience administering child care subsidy funds and their relationship with the Wake County Department of Social Services, they can ensure that the scholarship funds provided by NC State are funds of last resort. That means they can ensure that families are accessing other community funds if they are eligible and those funds are available.

Option Assessment:

Accessibility: High

Affordability: Yes

Quality: High

Costs: High

Benefits: This option truly addresses accessibility, affordability and quality by opening up the child care community to parents. It provides the most support with the greatest flexibility for both the families and the University. This does not require space or a capital commitment on the part of the University. It requires medium planning time, but could be implemented within a few months if funds are available. Although the costs are high, a higher proportion of the funds devoted to this project will be allocated directly to families enabling more of them to be served. It has both long-term potential and can be terminated quickly if needed. If this program were contracted out, some oversight would be needed but primarily just financial and statistical reporting regularly on usage.

Equity: Medium. This depends on how it is structured. Careful consideration needs to be given to eligibility requirements, income limits and number of children that will be funded per family.

4. Contract with local child care programs to reserve spaces or give priority to NC State affiliates.

Depending on their mission, some local child care programs may be willing to reserve spaces for NC State affiliates or give priority enrollment to NC State affiliates. The University could specify in the contract which affiliates would qualify for this program. Priority enrollment would be less costly than reserved spaces because reserved spaces would likely require the University to pay for those spaces during the time they were unoccupied until they became full. This would also require University staff monitoring of the vacancies or contracting with another entity to do so. This kind of monitoring would be necessary because the provider has no incentive to fill the space if she gets paid for the space even when it is empty. Priority enrollment would be less costly and would probably be administered as an annual contract rather than on a case-by-case basis as this

would mean that child care programs would simply give priority to an NC State affiliate on their waiting list.

Option Assessment:

Accessibility: *Medium. It would be difficult to secure spaces in enough different child care programs to meet the varying needs of the families but it would create high accessibility for those families for whom their needs matched the care available.*

Affordability: *This would depend on structure. If NC State reserves the spaces and actually provides a subsidy when the spaces are filled by an affiliate, then affordability would be high. If NC State were simply helping families gain access to the program without any type of subsidy, then affordability would be low.*

Quality: *High, if high quality programs were selected for participation.*

Costs: *Medium-High. The financial costs vary widely depending on the option chosen. Liability concerns, however, are high. If the University is paying for priority or paying to reserve spaces in particular child care programs, it is implicitly endorsing those programs while it will have little or no control of the activities in that child care program. Costs for the reserved space option will be particularly high given the need to pay for the space when empty and to have University staff monitor the vacancy rate and use of these spaces.*

Benefits: *This can be a short-term contract involving no capital expenditures. It can provide flexibility in meeting a variety of child care needs and does not require use of University space.*

Equity: *Medium. It depends on how it is structured. If no financial assistance is provided to the family, low income families may not be able to access the spaces.*

5. Create a child care program.

NC State may choose to create its own child care program to support the needs of affiliated families. Many other Universities have done this. One program or multiple programs could be created. They could be off campus or on campus. They could be retrofitted into an old building, be built as a stand-alone entity or incorporated into a new building project. The University could do this alone or in conjunction with a community partner. The University could staff and run the program with University personnel or contract the facility out to a child care program. There are three management contract model options:

Flat Fee Management: *The University would provide the physical facility for the child care center, an annual operating budget, and pay all costs associated with the operation of the center. A management company would be hired to operate, hire and train all staff, and assume the liability for the operation. The annual management fee is typically \$75,000-\$90,000.*

Profit and Loss Model: *The University would again provide the building; however, the management company would accept all financial responsibility for the ongoing operation. The University, could provide additional incentives, such as free utilities, e-mail access, maintenance, or janitorial services. Unfortunately, these incentives may be prohibited under the Umstead Act. In general, the Umstead Act (the "Act") prohibits North Carolina government agencies from competing with the private commercial activities of North Carolina citizens. NC State University and its employees must comply with the Act. Violations may be punished as a criminal misdemeanor. G.S. 66-58(a).*

The Act specifically prohibits North Carolina government agencies from:

- 1. directly or indirectly selling goods in competition with N.C. citizens;*
- 2. rendering services to the public that are ordinarily provided by private businesses;*
- 3. leasing space in a state owned or operated building for purposes of selling goods or rendering services in competition with private business;*
- 4. contracting with anyone to sell goods or render services in competition with private business.*

(However, numerous exceptions to the statute allow state agencies to conduct limited commercial activities.)

There is no annual fee under this model.

Work Construction/Enrollment Guarantee Model: *The University could provide 1-2 acres of developable land and the management company would finance the full development of the center, including equipment and supplies. The University would be offered preferred enrollment and a 10-15% tuition market rate adjustment. To build a 10,000-12,000 square foot building, land excluded, would cost approximately 1-1.2 million dollars (using \$100/sq ft construction costs). The facility could only house approximately 180 children; 60-65 square feet per child; 75 square feet for outdoors.*

The program could be open to University affiliates only, the University and selected employers or the University and the community as a whole. Peer institutions are currently operating facilities that reflect all of these diverse options. At least three other local institutions have on-site child care programs that reflect a variety of models: the University of North Carolina at Chapel Hill, Duke University and North Carolina Central University.

Option Assessment:

Accessibility: *High, particularly if an on-site location is chosen. If an off-site location were chosen, NC State would want to assure high accessibility to make the investment worth the cost. It is virtually impossible to create equal accessibility for all, but the University would need to assess the hours needed and the ages needed before starting this endeavor.*

Affordability: *Low –High. As the creator of this child care program, the University would be in control of the affordability of the program. It is important, however, to recognize that maintaining affordability will require an on-going commitment of financial resources from the University that go beyond the costs of the building. The highest cost in child care programs tends to be for staff. This means that the University will need to be willing to underwrite the operating costs of the program or provide subsidies to individual families as needed either through a sliding fee scale or a scholarship option.*

Quality: *High. Again, the University would have control of this variable. Due to liability and reputation it would be unwise of the University to offer anything less than a high quality option. All of the peer institutions responding to the survey offer programs accredited by the National Association for the Education of Young Children.*

Costs: High. Either retrofitting an existing building or designing a building from scratch will be costly. In addition to regular building codes, there are many features of the building that must be guided by child care regulations, including square foot-age per child, numbers and types of sinks and toilets, numbers and locations of exit doors and a variety of other things. Partnering with another business could off-set some of these costs but it will likely limit the number of child care spaces available to University affiliates. The University also needs to be concerned about liability. Whether the University contracts out for administration of the program or runs the program itself, it may be held liable for any injury that comes to children enrolled in the program. Finally, this is a long-term commitment. Paying for a building is not enough to ensure affordability for University affiliates. The University will also need to provide some support for on-going expenses or child care scholarships to enable affiliates to afford the program. In addition, even if the University accepts child care subsidies provided by other entities, it may have to provide additional scholarships to those families to make care affordable because subsidies frequently do not cover the full cost of high quality child care.

Benefits: The University has more control of accessibility, affordability and quality. If the University owns the building and the land, it may benefit financially from this improvement. Tax off-sets may also be available. This is also the option that affiliates most indicate that they want. It is difficult, however, to meet everyone's expectations in this regard.

Equity: Low-High. This depends on whether the program is equally available to all intended users. Here, equity depends on the hours of care available and the affordability of that care. If no on-going subsidization is provided, low-income University affiliates will probably not be able to access the program. If the hours of care offered do match up with the expected work hours of all types of University personnel, equity has not been provided.

Potential Financing Options: Start Up and On-going

Federal Grants

The Child Care Access Means Parents in School Program is a federal grant opportunity to support the child care needs of students. It is administered through the Office of Post-Secondary Education. The amount of awards and eligibility for application are based on all of the Federal Pell Grant funds awarded to students enrolled at the institution for the previous year. These awards must equal or exceed \$350,000. [NC State's Pell Grant total for fiscal year 2000-2001 was approximately six million dollars with 2886 recipients. The maximum eligibility amount per student for that year was \$3750.00.] The funds can be used for a variety of things including: to support or establish a child care program meeting the needs of low-income students, to subsidize the cost of child care for low-income students, to purchase supplies and equipment and to make minor renovations or repairs. See Attachment H for additional information.

Federal Tax Options for Businesses

According to the US Child Care Bureau there are several possible tax breaks for employers related to child care expenses including: deducting expenses as ordinary business expenses under IRC section 162, depreciating capital expenses over a 39 year period under the Modified Accelerated Cost Recovery System described in IRC Section 168, and off-setting start-up and investigatory expenses through IRC Section 195. Businesses may also choose to donate to a charitable organization to create a child care program which would be deductible as a charitable expense or the employer may create its own child care program as a tax-exempt program and contribute tax-deductible funds to it.

Tax exempt bonds and tax free bonds may also be available when attempting to raise revenue for capital expenditures.

Included in the omnibus tax cut package passed by Congress in 2001, employers providing worksite child care can receive a 25% tax credit, up to a maximum of \$150,000.00. The University could use the tax credit for expenses related to:

- Capital costs associated with the building, acquiring, expanding, or repairing an on-or near site child care center, back-up center, or get-well child care facility, including joint investments made by a consortium.
- The operating costs of the center
- Child care slots reserved in off-site child care centers.
- The bill also includes a 10 percent tax credit for employer provided resource and referral services.

Even if an employer is not creating its own child care program, it can save on tax expenses through the DCAP program. Funds that employees set aside for child care expenses are not taxable to either the employee or the employer. See IRC Section 125 for more information about this.

The tax credit may have little to no value to NC State since the university is already tax-exempt.

The Child and Adult Care Food Program

Once a child care program has been established, participation in the Child and Adult Care Food Program sponsored by the US Department of Agriculture can help off-set the costs of providing nutritional food to the children enrolled. This program is available to all nonprofit child care programs and to for-profit child care programs caring for a certain percentage of children receiving federal child care subsidies. Reimbursement levels are based on the income levels of the families using the care. The higher the proportion of very low income families, the higher the reimbursement rates will be. Food must be served in accordance with USDA standards (this is required by North Carolina child care licensing laws anyway) and the appropriate paperwork must be maintained.

Typical University Fundraising Mechanisms

Funding for a child care program or child care supportive activities can be done through typical university funding mechanisms such as being a part of a departmental budget or being part of a fund-raising initiative being conducted by the University. Other institutions have sometimes conducted their child care fundraising for capital expenses by including a child care program as part of another new construction project such as student housing.

Child Care Resource and Referral of Wake County

Once a child care program has been established, Child Care Resource and Referral can provide the following resources that will help off-set some expenses: free finger-printing for center employees (according to North Carolina law all child care program personnel must submit fingerprints and undergo a criminal records check) and free use of their resource room which includes a die cutter and laminating machine. Services that this organization is able to provide depend on its current funding.

Child Care Services Association

Child Care Services Association operates a variety of state-wide programs that assist child care programs improve or maintain their quality through support of staff professional development

and health insurance. Child care programs may participate in the T.E.A.C.H. Early Childhood® Project which provides partial scholarships to child care teachers and directors working toward more early childhood education. In conjunction with the T.E.A.C.H. Early Childhood Project, the T.E.A.C.H. Health Insurance Project is also available to help off-set the health insurance costs of child care programs that have demonstrated their commitment to quality through teacher education.

Child Care Services Association also administers the Child Care WAGE\$ Project which provides salary supplements to teachers and directors who have obtained educational credentials beyond high school and who stay in their child care programs. Its purpose is to improve quality through improved teacher education and a reduction in turnover. These supplements are provided directly to the individuals but they help child care programs by helping them keep their more educated staff without passing the full cost of that onto the families using the child care program. Additional information about these projects is available at www.childcareservices.org.

Other Local Assistance Options

There may be other potential options available through the Wake County Partnership for Children (the local Smart Start agency). Sometimes grant funds are available to help local child care programs purchase materials or equipment. Sometimes technical assistance options are also available to help child care programs start up or improve their existing quality.

Public/Private Partnerships

The University may be able to leverage more funds and have a broader community impact by partnering with one or many private employers.

Attachments

“It’s Good Business to Invest in Child Care”, Child Care Partnership Project	A
“75 th Percentile of Child Care Rates”, Division of Child Development	B
“Individual and Organizations Interested in Child Care”, National Women’s Law Center	C
“Fact Sheet on Child Care in Wake County”, Child Care Services Association	D
Facts on Child Centers in Wake County, ChildCare Resource & Referral of Wake County (includes average weekly costs by age and zip code)	E
“Working in Child Care in Wake County, 2001” Child Care Services Association	F
Survey of Peers and Local Employers, NC State Benefits Office	G
Federal Grants, Child Care Access Means Parents in School Programs	H
Wake County Extended Programs(Before and After School Programs)	I
“Work/ Life Committee 2000-2001: Final Report”, University of Illinois	J
“On Campus Child Care”, letter from Rutgers Student	K
“Survey of Child Care Needs at East Carolina University”	L

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