## STAFF REPORT

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| **Agenda Item:** | 6 | **Name:** | Tillery Williams, Miranda Leskinen |
| **Proposed No**.: | 2021-0062 | **Date:** | March 10, 2021 |

**SUBJECT**

A briefing on Proposed Ordinance 2021-0062, which would renew and expand the expiring six-year (2016-2021) Best Starts for Kids property tax levy to fund the Best Starts for Kids initiative.

**SUMMARY**

Proposed Ordinance 2021-0062 is a proposition to fund the Best Starts for Kids initiative by replacing an existing property tax levy that is due to expire at the end of 2021. Best Starts for Kids is a prevention-oriented regional plan that is aimed at supporting the healthy development of children and youth, families and communities across the county.

The Executive’s proposal would create a new six-year levy (2022-2027) with an initial levy rate of $0.19 per $1,000 of assessed value in 2022. For comparison, the initial levy rate for the existing levy was $0.14 per $1,000 of assessed value in 2016. If approved by the voters, the renewal levy is currently projected to generate a total of approximately $811 million in revenues during the six-year levy period based on the most recent forecast as compared to a current projected total of approximately $404.5 million for the existing 2016-2021 levy.[[1]](#footnote-2) A proposed $0.19 per $1,000 AV levy would be estimated to cost the owner of a $600,000 home in King County (2020 median home value) approximately $114 for 2022 in property taxes.[[2]](#footnote-3) For comparison, at the current year BSK levy rate of $0.115 per $1,000 AV, the cost for the same homeowner would be approximately $69 for 2022.

The proposed renewal levy would continue to provide funding for prevention and early intervention programs and services for children, youth, and young adults, ages 0 to 24, as well as their families and their communities. Additionally, the new levy would expand to add funding to support improved access to child care throughout King County.

Proposed Ordinance 2021-0062 was transmitted to Council on January 28, 2021, and has been dually referred, first to the Regional Policy Committee, as a mandatory referral, and then to the Committee of the Whole. The proposed legislation was first briefed in the Regional Policy Committee on February 10, 2021, and in the Committee of the Whole on February 17, 2021. Please note that new information for today’s staff report is labeled with a grey highlighted heading. Council staff and legal review of the proposed legislation is ongoing.

If approved by the Council, a renewal levy could be placed before the voters at the August 3, 2021 primary election. The last regular Council meeting at which the Council could act as a non-emergency with minimum processing time would be the May 4, 2021 Council meeting. The last regular meeting at which the Council could act as an emergency would be the May 11, 2021 Council meeting.

**BACKGROUND**

According to the Executive, Best Starts for Kids (BSK) is a levy-funded, prevention-oriented regional plan that is aimed at supporting the healthy development of children and youth, families, and communities across King County. This is achieved through investing in promotion, prevention and early intervention for children, youth, young adults, families, and communities.

**2016-2021 Best Start for Kids Levy**. Ordinance 18088 (first BSK Levy Ordinance), approved by Council in July 2015, placed a November2015 ballot measure before King County voters to authorize a regular property tax levy in excess of the state levy limitation contained in RCW chapter 84.55. This type of tax levy increase is commonly known as a “levy lid lift.” The measure requires simple majority approval, with no voter turnout requirements (pursuant to RCW 84.55.050(1)).

In November 2015, King County voters approved the first BSK Levy, which is a six-year property tax levy. The property tax is based on $0.14 per $1,000 of assessed value plus an annual 3 percent growth (limit) factor, with the first year of collection in 2016. The current levy is anticipated to generate a total of approximately $404.5 million in revenues over the six-year levy period, based on the most recent revenue forecast.[[3]](#footnote-4) The levy rates varied from a high of $0.140 per $1,000 of assessed value (AV) in 2016 to a low of $0.113 per $1,000 AV in 2020.

The BSK levy ordinance (Ordinance 18088) directed that out of the first year's levy proceeds, $19 million be set aside to fund the Youth and Family Homelessness Prevention Initiative[[4]](#footnote-5) (YFHPI) as well as the amounts that were necessary to pay for election costs related to the levy. All remaining levy proceeds are to be disbursed as follows:

* **50 percent for the Invest Early Allocation**: *Focusing on children and families (ages 0-5) where they are to support healthy child development and family well-being.*
* **35 percent for the Sustain the Gain Allocation**: *Focusing on supporting positive development for children and young people (ages 5 to 24) as they progress into adulthood.*
* **10 percent for the Communities Matter Allocation** (Communities of Opportunity): *Focusing on strategies to create safe and healthy communities, building on a partnership between the County and The Seattle Foundation on Communities of Opportunity, which is based on the latest research regarding the impact of place on individual and population health and wellbeing outcomes. Includes local community supports in building their own capacity to create positive change.*
* **5 percent for the Outcomes-Focused and Data-Driven Allocation:** *Supporting evaluation, data collection and improving the delivery of services and programs under the levy.*[[5]](#footnote-6)

*New Table*: Enclosed below in Table 1 is an overview provided by executive staff that provides a spending breakdown for these investment areas, YFHPI, and technical assistance and capacity building programs during the current levy period.

**Table 1. BSK 2016-2021 Spending Breakdown**



**Implementation Plan.** In September 2016, the Council passed Ordinance 18373 adopting the BSK Implementation Plan. The Implementation Plan provides guidance on the goals, investments and implementation of the BSK Levy.

The Implementation Plan outlines the 2016-2021 levy goals as follows:

* Babies are born healthy and are provided with a strong foundation for lifelong health and wellbeing
* King County is a place where everyone has equitable opportunities to be safe and healthy as they progress through childhood, building academic and life skills to be thriving members of their communities
* Communities offer safe, welcoming and healthy environments that help improve outcomes for all of King County’s children and families, regardless of where they live[[6]](#footnote-7)

**Levy Oversight.** The BSK Levy is overseen by the Children and Youth Advisory Board (CYAB), which carries dual responsibilities tied to the Best Starts for Kids Levy and the Youth Action Plan, as well as the Communities of Opportunity-Best Starts for Kids Advisory Board, which is the advisory body for the COO portion of the levy. These groups play an integral role in monitoring progress of service and program implementation, partnering with the County to ensure that BSK investments are consistent with levy requirements, effective and transparent to the public.

Of note, the current COO-BSK Advisory Board, codified as K.C.C. 2A.300.520, expires December 31, 2021.

**Best Starts for Kids Assessment Report (Motion 15651)**. Motion 15651, adopted by the Council in July 2020, requested the executive submit for Council review an assessment report of the current BSK levy funded goals, strategies, and programs. The intent of the assessment was to inform Council deliberations regarding the potential for a levy renewal, since the current BSK Levy expires at the end of 2021. Motion 15651 included a detailed list of reporting requirements covering both an assessment of the current levy and recommendations for any future levy. On October 15, 2020 the Executive transmitted the BSK Assessment Report, as required by Motion 15651, and a proposed motion that would, if enacted, accept the report. In December 2020, Council accepted the report.[[7]](#footnote-8) TheBSK Assessment Report made the following five recommendations to inform a proposal for renewal of the BSK levy.

**Recommendation 1:** Keep Leading on Equity: Center the voices of Black/African American, Indigenous, and people of color (BIPOC) in investment and program decisions in order to reflect community knowledge and to deepen programming in Best Starts areas most impacted by systemic and racial oppression.

**Recommendation 2:** Maintain Long-term Goals and Strategies while Refining Programs and Measures: Sustain the current levy’s emphasis on upstream transformation by maintaining goals, allocations, and strategies as outlined in the Best Starts for Kids Implementation Plan, approved in Ordinance 18373, 313 while refining performance measures, community involvement, and programming within each strategy.

**Recommendation 3:** Strengthen Care for Children and Youth: Increase investment in childcare and youth strategies to support educational advancement and economic prosperity in the region.

**Recommendation 4:** Build Stronger Systems: Strengthen coordination across programs, initiatives, levies, and funded partners to increase efficiency and to benefit all families and children across the region, particularly those most in need.

**Recommendation 5:** Expand the Role of Youth: Modify the Children and Youth Advisory Board structure to promote more youth participation.

**Five Year Highlights.** As stated in Attachment A to the proposed ordinance (Best Starts for Kids Blueprint Report), BSK has funded almost six hundred programs and served more than half a million children, youth, young adults, and families throughout King County with community-driven programming since its inception. Below, those numbers are broken down further and highlighted by investment area.

*Invest Early Highlights:* Invest Early programs served approximately 377,000 children, youth, and families in *Best Starts’* first five years. Many programs intentionally expanded services to reach communities that have historically lacked access to health and early learning services.

*Sustain the Gain Highlights:* BSK served approximately 40,000 youth in the Sustain the Gain strategy area. These programs empowered youth; promoted social-emotional development, positive identity, health, academics and employability; and provided safe and healthy spaces for youth to connect with peers and supportive adults in and out of school.

*Communities of Opportunities Highlights:* From 2018 through June 2020, BSK’s COO invested in community-led initiatives to change policies and conditions in communities through collaboration with over 150 organizations to create more than 241 new community partnerships and build the skills and capacity of approximately 2,500 people serving in leadership positions.

*Youth and Family Homelessness Prevention Highlights:* Of the more than 9,200 youth and families served by the program, 90 percent did not enter the homeless system while enrolled in the program and 92 percent of those completing the program remained housed one year after leaving.

*Performance Measurement and Evaluation Highlights:* BSK evaluators held nine community meetings, called data dives, with families and service providers. Members of specific communities provided thoughts, context and analysis regarding the data collected from their community. Participant communities included: Black/African American, American Indian/Alaska Native, Chinese American, Latinx, Lesbian/Gay/Bisexual/Trans/Queer/Two Spirit, Samoan, Somali American and Vietnamese American.

To address the significant lack of data on young children in King County, BSK created the BSK Health Survey, implemented biennially beginning in 2017. The survey focuses on questions about the health, well-being, strengths, and needs of young children and their caregivers. This unique data set quantifies current needs and disparities as well as progress, and helps to guide BSK investments. The survey is available in six languages (Chinese, English, Russian, Somali, Spanish, and Vietnamese). Nearly 6,000 families have participated.

*Technical Assistance and Capacity Building Highlights:* In 2018, BSK created a technical assistance and capacity building (TA/CB) program, partnering with community-based consultants to provide support for a diversity of organizational functions that assist organizations to be stable and healthy and provide ongoing quality services. These functions included financial management, human resources, data system development, fundraising, board governance, and leadership. Through 2019, BSK provided more than 2,540 hours of technical assistance to 250 organizations. 40 percent of the organizations that received technical assistance had never applied for King County funding before – 62 percent of the organizations that received technical assistance were awarded for at least one application. The capacity building portion of the program started in late 2019. BSK supported more than 70 CBOs with intensive capacity building services in the first year.

**ANALYSIS**

This section provides staff analysis of the transmitted proposal as follows:

* Renewal levy overview
* Summary of the levy ordinance sections
* Blueprint Report attachment
* Estimated funding distribution
* Proposed new child care programs investment
* Proposed Estimated Annual Allocation for Existing Investment Areas
* Invest Early allocation analysis
* Sustain the Gain allocation analysis
* Communities of Opportunity allocation analysis
* Five percent allocation analysis
* Potential policy issues
* Supplantation considerations
* Next steps and key dates

**Renewal levy proposal overview.** Proposed Ordinance 2021-0062 would renew and expand the existing Best Starts for Kids property tax levy, which is due to expire at the end of 2021, to fund the Best Starts for Kids initiative. Best Starts for Kids is a prevention-oriented regional plan that is aimed at supporting the healthy development of children and youth, families and communities across the county.

The Executive’s proposal would create a new six-year levy (2022-2027) with an initial levy rate of $0.19 per $1,000 of assessed value in 2022. For comparison, the initial levy rate for the existing levy was $0.14 per $1,000 of assessed value in 2016. If approved by the voters, the renewal levy is currently projected to generate a total of approximately $811 million in revenues during the six-year levy period based on the August 2020 forecast as compared to a current projected total of approximately $404.5 million for the existing 2016-2021 levy. A proposed $0.19 per $1,000 AV levy would be estimated to cost the owner of a $600,000 home in King County (2020 median home value) approximately $114 for 2022 in property taxes.[[8]](#footnote-9) For comparison, at the current year BSK levy rate of $0.115 per $1,000 AV, the cost for the same homeowner would be approximately $69 for 2022.

The proposed renewal levy would continue to provide funding for prevention and early intervention programs and services for children, youth, and young adults, ages 0 to 24, as well as their families and their communities. Additionally, the new levy would expand to add funding to support improved access to child care throughout King County.

# *Update since February 10th RPC meeting: Draft March 2021 King County Economic and Revenue Forecast*. As indicated in the draft March 2021 forecast materials recently distributed by the Office of Economic and Financial Analysis to the King County Forecast Council, the forecast for countywide assessed value (AV) for 2022 has been revised up as local residential sales prices (which help determine 2022 residential AV) rose strongly in the second half of 2020. As further indicated, new construction has been revised up reflecting a strong 2021 value and reduced rate of decline expected in 2022, though commercial permitting activity in the City of Seattle has slowed significantly. Of note, under the draft updated March 2021 forecast, the estimated total revenue for the proposed 2022-2027 BSK renewal levy period (assuming a $0.19 initial levy rate) is about $61 million higher ($872 million) compared to August 2020 revenue forecast projections ($811 million). Please note that the new forecast will not be officially adopted by the Forecast Council until its meeting on Monday, March 15.

**Summary of levy proposal sections.** The following is a brief summary of each of the sections in Proposed Ordinance 2021-0062.

Section 1. Definitions. This section provides definitions for the following terms used in the proposed ordinance.

 *“Child care workforce demonstration project”* is defined to mean “a strategy to improve the provision of child care in King County supplementing wages of a test group of persons who provide child care in exchange for wages and then reporting out on the effects of the strategy upon the quality of child care, including but not limited to the strategy’s effects upon workforce turnover, workforce experience of poverty, and workforce experience levels”.

 *“Children and youth”* is defined to mean “persons through twenty-four years old”.

*“Communities of Opportunity”* is defined to mean “the strategy described in Section VII of the Best Starts for Kids Implementation Plan, that is Attachment A to Ordinance 18373. Communities of Opportunity is designed to improve equity by addressing the race and place-based inequitable health and well-being outcomes in King County. Communities of Opportunity supports communities in improving the health, social and economic outcomes of those specific communities, and does so by partnering with communities to shape and own solutions.”

 *“King County child care subsidy program”* is defined to mean “a strategy to reduce or fully subsidize the cost of child care to low-income families in King County.”

 *“Levy”* is defined to mean “the levy of regular property taxes for the specific purposes and term provided in this ordinance and authorized by the electorate in accordance with Washington law.”

 *“Levy proceeds”* is defined to mean “the principal amount of moneys raised by the levy and any interest earning on the moneys.”

 *“Limit factor”* for the purposes of calculating the levy limitations in RCW 84.55.010 is defined to mean “one hundred three percent.” Note: The 2016-2021 BSK levy utilizes this same limit factor.

 *“Strategy”* is defined to mean “a program, service, activity, initiative or capital investment intended to achieve the purposes described in subsection 4.B. of this ordinance.”

 *“Technical assistance and capacity building”* is defined to mean "assisting organizations seeking or receiving levy proceeds to enable the organizations to apply for, implement and improve delivery of a strategy or strategies for which expenditures of this levy are eligible.”

 *“Youth and Family Homelessness Prevention Initiative”* is defined to mean “an initiative intended to prevent and divert children and youth and their families from becoming homeless.”

Section 2. Levy Submittal. This section calls for the submittal of the proposition to the qualified electors (voters) to approve authorizing the property tax:

* To provide necessary moneys for the purposes identified in Section 4 of the ordinance
* Period of six consecutive years, with collection beginning in 2022
* An initial rate not to exceed $0.19 per $1,000 AV
* Limit factor of one hundred three percent

Section 3. Deposit of Levy Proceeds: This section identifies that levy proceeds would be deposited into a dedicated sub fund of the Best Starts for Kids fund (or its successor).

Section 4. Eligible Expenditures: This section directs that the amounts necessary to pay for election costs related to the levy be paid out of the levy’s first-year proceeds.[[9]](#footnote-10) After accounting for elections costs, the ordinance directs that the remaining levy proceeds shall be used to:

1. Promote improved health and well-being outcomes of children and youth, as well as the families and the communities in which they live, including, but not limited to:
* ensuring adequate services and supports for pregnant persons and newborns;
* access to safe and healthy food; developmental screening for children and youth;
* programs that care for children and youth when they are not at home including child care and out-of-school-time programs;
* programs and services that promote a sense of belonging, connection and positive identity in children and youth;
* and programs and services that provide academic support and promote academic achievement;
1. Prevent and intervene early on negative outcomes, including, but not limited to:
* poor birth outcomes, developmental delays, chronic disease, social emotional isolation, substance abuse, dropping out of school, homelessness, domestic violence and effects of systemic racism and incarceration;
1. Reduce inequities in outcomes for children and youth in the county; and
2. Strengthen, improve, better coordinate, integrate and encourage innovation in health and human services systems and the agencies, organizations and groups addressing the needs of children and youth, their families and their communities.

*Additional Staff Analysis since February 10th RPC Meeting*. Council staff reviewed changes in the eligible expenditures in Proposed Ordinance 2021-0062 and the original BSK levy ordinance (Ordinance 18088) and noted the removal of "support for hospitals and other mental health providers in King County to provide children and youth with access to mental health services" from the eligible expenditures in the proposed levy, and the addition of programs that care for children and youth when not at home, programs that promote a sense of belonging/positive identity, and programs that provide academic support and promote academic achievement.

DCHS indicated the following (excerpted):

"This is in alignment with the guiding principle to invest in upstream promotion, prevention and early intervention, and it reflects national and regional research, policy and practices showing that promotion of social and emotional wellbeing in young people is the foundation for positive mental health outcomes.

Consistent with the original ordinance language, this change also better reflects BSK’s work to provide access to mental health services rather than funding direct mental health treatment… No strategies in the current levy need to be eliminated by removing this language from the Levy."

The levy ordinances proposes that of the eligible expenditures, an amount of each year’s levy proceeds must be allocated first toward the Youth and Family Homelessness Prevention Initiative (YFHPI), a new affordable child care program, a new child care workforce demonstration project, and continuing technical assistance and capacity building programs – these programs will collectively be referred to as the First Allocation in this staff report. Allocated levy proceeds must be used to plan, provide, fund, administer, measure performance and evaluate these programs.[[10]](#footnote-11)

In the levy’s first year, after accounting for election costs, 22.5 percent of the first-year levy proceeds are to be allocated to the First Allocation programs. In the subsequent levy years (2023-2027), rather than specifying an annual percent allocation, it is broadly directed that the amount to be allocated toward these programs be allocated so that the six-year levy investment for these purposes totals at least $235 million.

All remaining levy proceeds are to be disbursed as follows, to plan, provide and administer the following:

* 50 percent for Invest Early strategies (ages 0-5)
* 37 percent for Sustain the Gain strategies (age 5 or older)
* 8 percent for Communities of Opportunity
* 5 percent for performance measurement, evaluation and data collection; CYAB stipends per direction of the adopted final report required by Section 6 of the ordinance; and pro-rationing mitigation (if authorized by ordinance) for applicable local metropolitan parks, fire and hospital districts.

The proposed allocations will be further discussed later in this staff report.

Section 5. Call for Special Election: This section would set the date for the election on August 3, 2021 and provide the specific language to appear on the ballot.

Section 6. Governance: This section states that the King County Children and Youth Advisory Board (CYAB) described in K.C.C. 2A.300.510 shall serve as the oversight and advisory board for the levy and its strategies, except for Communities of Opportunity, which will be governed by the COO-BSK Advisory Board described in K.C.C. 2A.300.520 if the levy is approved by voters. If voters approve the levy, the Executive must, by October 1, 2021, transmit to Council for consideration and adoption by ordinance a BSK governance update report that describes and explains necessary and recommended changes to sections of the King County Code and applicable ordinances that describe the composition and duties of the CYAB and the COO-BSK Advisory Board.

This section also requires that a proposed ordinance(s), upon enactment, shall accompany the BSK governance update report, which ordinance(s), upon enactment, would accomplish the changes recommended by the report.

Among the purposes of recommended changes listed and described within the BSK governance update report shall be to update the Children and Youth Advisory Board's duties and composition as needed to enable the Board to oversee and advise on the levy and to extend the existence of the COO-BSK Advisory Board to coincide with the levy.

Finally, this section requires the Executive to consult with the CYAB and the COO-BSK Youth Advisory Board in preparing the Children and Youth Advisory Board update report.

Section 7. Implementation Plan: This section requires the Executive to transmit a proposed levy implementation plan to Council for its review and adoption by ordinance. The plan, to be transmitted by July 31, 2021, would identify the strategies to be funded and outcomes to be achieved with the use of the levy’s proceeds and must also include a framework to measure the performance of levy strategies in achieving their outcomes. Regarding plan development, the following is required of the Executive:

* Develop the proposed implementation plan in consultation with the Children and Youth Advisory Board (CYAB) and the COO-BSK Advisory Board.
* Consider and promote harmony with the current levy’s implementation plan,[[11]](#footnote-12) particularly regarding which of the current plan’s strategies would continue in the proposed new implementation plan; and
* To the maximum extent possible, take into consideration the King County Youth Action Plan.[[12]](#footnote-13)

Per the proposed ordinance, levy proceeds may not be expended until the effective date of the adopted implementation plan ordinance.

Section 8. Exemption: This section indicates the renewal levy would be included in any real property tax exemption authorized by state law (RCW 84.36.381), which exempts some seniors, disabled individuals and veterans.

Of note, state law allows cities and counties the option to exempt eligible senior citizens, veterans with disabilities, and others with disabilities from the regular property tax increase resulting from a levy, subject to meeting eligibility criteria and receiving application approval.

Section 9. Ratification and Confirmation: This section ratifies and confirms certification of the proposition by the Clerk of the Council to the Director of Elections.

Section 10. Severability: This section specifies that if any part of the ordinance is held invalid, the remainder of the ordinance would not be affected.

Attachment A. Best Starts for Kids Levy Blueprint Report: Attached to Proposed Ordinance 2021-0062 is a Best Starts for Kids blueprint report. The report is intended, as indicated in the report, to explain and provide context for the Executive’s proposed ballot measure ordinance during Council and Regional Policy Committee consideration and deliberations. As further indicated on the cover page of the report, the Executive requests that the report be detached from the proposed ordinance before final action.

**Estimated funding distribution.** The transmitted ordinance (Section 4) identifies categories of expenditures (“investment areas”) and then describes percentages of levy proceeds to each investment area.

First Year Proceeds – 22.5 Percent Allocation. As directed in the proposed ordinance, 22.5 percent allocation out of the proposed renewal levy’s first-year proceeds (approximately $27 million of a currently projected $122 million) would be dedicated for the Youth and Family Homelessness Prevention Initiative (YFHPI), a new affordable child care program, a new child care workforce demonstration project, and for technical assistance and capacity building (TA/CB) programs – this staff report refers to these programs collectively as the First Allocation programs. For the subsequent years of the levy (levy years 2 through 6), a percent allocation for these purposes is not specified in the proposed ordinance. Instead, the ordinance directs that at least $235 million must be invested for these purposes over the six-year span of the levy. As indicated by executive staff, the rationale for this approach is to allow child care expenditures to grow as a proportion of overall levy’s expenditures faster than programs carried forward from the existing levy and to allow fiscal plans to operate with the benefit of OEFA forecasts that will come out close to the time the Implementation Plan is proposed. Also, per the Executive, “By setting a first year percentage and a total six-year amount, those two factors combine to require the investments in childcare to grow without trying to set a specific amount by year that would be locked into the ballot measure ordinance well before we have more dependable valuation forecasts. In other words, the proposal is designed for child care to be a bigger proportion of the levy in year six than it will be in year one. This also aligns withthe operational reality that program start up takes some time in the first year.”

Figure 1, excerpted from page 30 of the transmitted Blueprint Report (Attachment A to PO 2021-0062), provides a summary of the proposed 2022-2027 renewal levy year one investment area allocations, as compared to the investment area allocations for the 2016-2021 BSK levy period.

**Figure 1. Proposed Renewal Levy Year One Investment Area Allocations, as Compared to the Investment Area Allocations for the 2016-2021 BSK levy period**



Estimated Total Funding Distribution. Table 2. provides a summary of current estimated funding distribution by categories for the proposed renewal levy. Section 7 of the ordinance calls for the Executive to transmit a proposed renewal levy implementation plan to Council by July 31, 2021, which would address funding allocation within each investment area. According to the Executive, funding distribution across strategies within investment areas is expected to stay approximately the same. The Executive plans to describe this detail within the Implementation Plan, subject to Council approval, rather than in the ballot measure ordinance.

**Table 2. Estimated Funding Distribution by Categories**

**for Proposed 2022-2027 Levy Period[[13]](#footnote-14)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **YFHPI** | **Child care Supports and Workforce Development** | **TA/CB** | **Invest Early** | **Sustain the Gain** | **COO** | **Evaluation** |
| **6-Year Total** | **$22.2M** | **$208.5M** | **$6.0M** | **$287.1M** | **$212.5M** | **$45.9M** | **$28.7M** |

Proposed new child care programs investment. As proposed, the ordinance would maintain investment in the YFHPI and technical assistance and capacity building programs as supported by the first BSK levy. It would also make substantial new investments in a new child care subsidy program to make child care more affordable for more than 3,000 low-income families, with a specific focus on communities that can least afford child care because of long-standing inequities or emergent challenges like unemployment or homelessness. According to the Blueprint Report, this program would implement Recommendation 11 of the King County Children and Families Strategy Task Force: Reinstate a regional [child care subsidy program] to address unmet need, re-envisioning equitable access by focusing supports on lower-income families in King County who are not eligible for or adequately served by other subsidy programs. The program would prioritize families facing increased barriers to accessing child care, such as:

* Those who are in training/re-training programs or are college students (without limitations on program type);
* Those who are unemployed and seeking employment;
* Families who are undocumented;
* Families who are experiencing or at risk of homelessness; and,
* Families who are facing other barriers to care and unable to access other subsidy programs.

As stated in the Report, because of the effects of systemic racism, county residents meeting the criteria above are disproportionately persons of color.

The proposal also establishes a new child care Workforce Demonstration Project to bolster the ability of child care workers to earn a livable wage in King County. According to the Executive, the child care workforce demonstration project would supplement the salary and benefits for approximately 1,400 child care workers across the County, focusing on child care providers that serve low-income communities and communities of color.

According to the Blueprint Report, this investment would aim to improve the quality of child care and improve the ability of child care providers to live in the communities they serve. The demonstration project will be evaluated each year to determine how these wage and benefit changes affect recruitment and retention. In 2025, the demonstration project would report on outcomes and recommend any changes to improve the program for the second half of the levy period. The Blueprint Report also states that if Council-approved annual costs for the YFHPI and Technical Assistance/Capacity Building adhere to *Best Starts* staff modeling of $4.7 million per year for those two programs, the proposed ordinance’s requirement for a $235 million total six-year expenditure would leave approximately $206 million total to fund the child care subsidy program and child care workforce demonstration project for six years, at a six-year annual average of just more than $34 million per year.

Proposed Estimated Annual Allocation for Existing Investment Areas.After annually setting aside proceeds for the Youth and Family Homelessness Prevention Initiative (YFHPI), a new affordable child care program, a new child care workforce demonstration project, and for technical assistance and capacity building (TA/CB) programs,[[14]](#footnote-15) the proposed ordinance would then allocate the remaining levy proceeds between the Invest Early, Sustain the Gain, Communities of Opportunity, and Evaluation investment areas established in the first BSK Levy. While both the current and proposed levy reference allocations to the same existing investment areas after specific set asides are achieved, the “remaining proceeds” used to fund those investment areas in the proposed levy are distributed differently due to changes in programs and funding distributions.

Those proposed remaining allocations for the levy renewal ordinance are as follows:

* Consistent with the existing levy, 50 percent of remaining revenues are invested in existing Invest Early (pre-natal to five-year-old) strategies.
* Of the remaining revenues, investments in the Sustain the Gain area (five to 24-year-old strategies) are increased from 35 percent in the current BSK levy to 37 percent in the proposed renewal. These funds would be able to maintain current programming and increase funding for School-Based Health Centers, Transitions to Adulthood, and Out of School Time for 5-12 year olds.
* As opposed to 10 percent allocated in the current levy, 8 percent of remaining funds are set aside to continue Communities of Opportunity at the existing funding level.
* Consistent with the existing levy, 5 percent of remaining revenues is preserved for Evaluation, CYAB stipends for youth appointed to the Board, and reimbursing park, fire and hospital tax districts experiencing pro-rationing as a result of the levy for expenditures that are consistent with the purposes of the levy. It is important to note that the current ordinance does not include language that requires stipends be paid to any of the CYAB board members with proceeds from the first BSK levy.

**Invest Early Allocation.** Ordinance 18088 (First BSK levy ordinance), states that after the required set aside to fund the Youth and Family Homelessness Prevention Initiative(YFHPI) as well as the amounts that were necessary to pay for election costs related to the levy, that fifty percent shall be used to plan, provide and administer strategies focused on children and youth under five years old and their caregivers, pregnant women and for individuals or families concerning pregnancy. Of these moneys, not less than $42.8 million shall be used to provide health services, such as maternity support services and nurse family partnership home visiting program services. In comparison, the proposed ordinance after annually setting aside proceeds for the YFHPI, the newly proposed child care programs, and technical assistance and capacity building programs, maintains the fifty percent allocation to be used to plan, provide and administer strategies focused on children and youth under six years old, but does not specify a minimum dollar amount to be used for health services.

In reference to the targeted age group (children and youth under 6 years old) this investment would benefit, the Blueprint Report states that the proposed investment enables continuation and reinforcement of the prenatal through *5 years old* strategies from the 2016 BSK implementation plan. Council staff has inquired about this discrepancy in the identified age category, therefore analysis is ongoing. *Update:* According to executive staff, this language was intentional. As further indicated, *“Five year olds are in a key transition year. We are purposefully adjusting to serve five year olds who are not yet eligible for Kindergarten and prevent gaps between services. Specifically, designating the group as “under 6” allows the full target population to be eligible for preschool/home visiting programs for Kindergarten.”*

**Sustain the Gain Allocation.** In reference to the Sustain the Gain allocation, the first BSK levy ordinance states that 35 percent of all remaining annual levy proceeds shall be used to plan, provide and administer strategies focused on children and youth ages five through twenty-four years old. As proposed in the renewal ordinance, 37 percent of the remaining proceeds shall be used for this purpose. According to Executive staff, the 2 percent increase in this investment area is driven by input from councilmembers and community requesting more investment in 5-12 year old children in King County. According to the Blueprint Report, the investment will:

* Enable continuation and reinforcement of 5-24 strategies from the 2016 BSK implementation plan;
* Add at least four new School-Based Health Centers;
* Enable increased investments in Out of School Time; and
* Create new investments in Safe Transitions to Adulthood.

**Communities of Opportunity Investment.** Ordinance 18088 (the first BSK levy ordinance) allocated10 percent of remaining annual levy proceeds to plan, provide, fund and administer Communities of Opportunity. In comparison, the proposed ordinance allocates 8 percent of the remaining funds to Communities of Opportunity. Council staff inquired about the reason for the 2 percent decrease and according to the Executive, “the proposed legislation starts with the dollar amount allocated to Communities of Opportunity for 2021 and builds upon that dollar amount for the renewal with a yearly cost of living increase. Because the proposed levy is a larger amount of funding than the current levy, keeping COO at the same dollar amount changed the percentage of the levy proceeds allocated but not the dollars invested in the strategy. With the 2 percent that remains after calculating the dollar amount for COO, the Executive is able to propose deepening the investment in the Sustain the Gain investment area, specifically for 5-12 year olds.”

**5 percent Allocation.** The proposed ordinance allocates five percent of the remaining annual levy funds to plan, provide, fund and administer the following: performance measurement of levy-funded strategies; evaluation and data collection activities; and stipends for children and youth serving as appointed members of the Children and Youth Advisory Board under conditions prescribed by the final Children and Youth Advisory Board update report required by section 6 of the ordinance. As identified in the proposed ordinance, a portion of this allocation may also be used for eligible services provided by pro-rationed parks, fire, and hospital districts, subject to certain limitations. It is important to note that the current ordinance does not include language that requires stipends be paid to any of the CYAB board members with proceeds from the first BSK levy.

*Additional Staff Analysis since February 10th RPC Meeting*. As shown in Table 3.A. and Table 3.B. below, the amount of levy proceeds that would go towards the allocations for Invest Early, Sustain the Gain, Communities of Opportunity, and evaluation, CYAB stipends and pro-rationing would vary depending on the amount first allocated to the Youth and Family Homelessness Prevention Initiative (YFHPI), technical assistance and capacity building, and childcare programs (referred to in this staff report as the First Allocation) over the life of the levy. While the levy ordinance proposes allocating 22.5 percent of proceeds in 2022 for the First Allocation programs, the proposal only sets a minimum of $235 million over the life of the levy without specifying subsequent annual allocations or a maximum amount.

Table 3.A. shows the resulting allocations for Invest Early, Sustain the Gain, Communities of Opportunity, and evaluation, stipends and pro-rationing at the proposed minimum of $235 million for the First Allocation while Table 3.B. shows the allocations that would result at a hypothetical amount of $300 million for the First Allocation. As an example, the total amount allocated to Invest Early over the life of the levy would be $287.5 million with a $235 million First Allocation amount as compared to $255.0 million with a hypothetical $300 million First Allocation amount.

**Table 3.A.**

**Allocation Scenario Assuming Minimum $235M for Youth and Family Homelessness Prevention Initiative, Childcare Programs and Technical Assistance/Capacity Building *($ in millions)***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | ***Total*** |
| Estimated Collections | $120.7[[15]](#footnote-16) | $126.8 | $132.1 | $137.6 | $143.4 | $149.4 | *$810.0* |
| YFHPI, Childcare, Tech. Assist/Capacity Building - First Allocation *(22.5% in 2022; amounts for 2023-2027 assumed for illustrative purposes)* | $27.2 | $39.0 | $40.2 | $41.5 | $43.0 | $44.1 | *$235.0* |
| Invest Early *(50% of remaining funds)* | $46.8 | $43.9 | $46.0 | $48.1 | $50.2 | $52.6 | *$287.5* |
| Sustain the Gain *(37% of remaining funds)* | $34.6 | $32.5 | $34.0 | $35.6 | $37.1 | $38.9 | *$212.7* |
| Communities of Opportunity *(8% of remaining funds)* | $7.5 | $7.0 | $7.4 | $7.7 | $8.0 | $8.4 | *$46.0* |
| Evaluation, pro-rationing and CYAB stipends *(5% of remaining funds)* | $4.7 | $4.4 | $4.6 | $4.8 | $5.0 | $5.3 | *$28.7* |

**Table 3.B.**

**Allocation Scenario Assuming Hypothetical $300M for Youth and Family Homelessness Prevention Initiative, Childcare Programs and Technical Assistance/Capacity Building *($ in millions)***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | ***Total*** |
| Estimated Collections | $120.7[[16]](#footnote-17) | $126.8 | $132.1 | $137.6 | $143.4 | $149.4 | *$810.0* |
| First Allocation *(22.5% in 2022; amounts for 2023-2027 assumed for illustrative purposes)* | $27.2 | $37.0 | $45.0 | $54.0 | $64.0 | $72.8 | *$300.0* |
| Invest Early *(50% of remaining funds)* | $46.8 | $44.9  | $43.6 | $41.8 | $39.7 | $38.2 | *$255.0* |
| Sustain the Gain *(37% of remaining funds)* | $34.6 | $33.2 | $32.2 | $30.9 | $29.4 | $28.3 | *$188.6* |
| Communities of Opportunity *(8% of remaining funds)* | $7.5 | $7.2 | $7.0 | $6.7 | $6.4 | $6.1 | *$40.8* |
| Evaluation, pro-rationing and CYAB stipends *(5% of remaining funds)* | $4.7 | $4.5 | $4.4 | $4.2 | $4.0 | $3.8 | *$25.5* |

**Initial policy issues.** Staff have identified several potential policy issues as summarized below. Staff analysis is ongoing.

Levy rate. The proposed initial levy rate of $0.19 per $1,000 AV would represent an increase of $0.05 from the initial levy rate for the current levy. The proposed initial levy rate for the renewal levy represents a policy choice.

New programs. The transmitted renewal levy proposal would add funding to support a child care subsidy program and a child care workforce demonstration project in King County, which would be a new use of BSK levy proceeds. The addition of funding for these new programs represents a policy choice. Note also that the proposed definitions included in the levy ordinance do not specify program parameters at a detailed level.

First Year Proceeds – 22.5 Percent Allocation. With reference to allocating a specific percentage of the levy proceeds in only the first year (22.5 percent) towards the YFHPI, Technical Assistance and Capacity Building, the new childcare subsidy program, and the childcare workforce demonstration project, Council staff inquired why the percentage was not kept consistent throughout the life of the levy like the 77.5 percent dedicated to the existing investment areas instead of shifting to a set allocation amount (no less than $235 million over the six-year period) after the first year. According to the Executive, “the rationale is to allow childcare expenditures to grow as a proportion of overall levy’s expenditures faster than programs carried forward from the existing levy and to allow fiscal plans to operate with the benefit of OEFA forecasts that will come out close to the time the new Implementation Plan is proposed. By setting a first year percentage and a total six-year amount, those two factors combine to require the investments in childcare to grow without trying to set a specific amount by year that would be locked into the ballot measure ordinance well before we have more dependable valuation forecasts. In other words, the proposal is designed for child care to be a bigger proportion of the levy in year six than it will be in year one. This also aligns withthe operational reality that program start up takes some time in the first year.” The funding structure for these new programs represents a policy choice. Because the subsequent annual amounts for YFHPI, Technical Assistance and Capacity Building, and the new childcare programs would not be determined until an implementation plan is adopted, it is uncertain precisely how much funding is expected to be generated for the remaining allocations (i.e. Invest Early, Sustain the Gain., Communities of Opportunity and the allocation for evaluation, data collection, pro-rationing and CYAB stipends).

It is important to note that in regards to the programs funded by the 22.5% allocation in the first year, that while the proposed ordinance requires that no less than $235 million of levy proceeds be allocated to those same programs over the six-year levy period, the ordinance does not establish a maximum dollar amount that can be allocated. As a result, the Executive could choose to allocate more than $235 million to those programs as proposed.

Pro-rationing considerations**.** RCW 84.52.043 establishes a maximum aggregate property tax rate of $5.90 per $1,000 of assessed valuation for counties, cities, fire districts, library districts, and certain other junior taxing districts. Under state law, if a taxing district reaches its statutory rate limitation, that district can only collect the amount of tax revenue that would be produced by that statutory maximum levy rate. In other words, the tax district’s levies must be reduced in order to comply with the state limitation. Reductions are made in accordance with a district hierarchy established under RCW 84.52.010. In general, countywide levies (such as the Best Starts for Kids levy) are the most senior taxing districts and would be the last to be reduced, or pro-rationed, under state law.

Levy proceeds are allocated (if approved by Council by ordinance) in the proposed ordinance (Section 4) to reduce the levy’s impact on applicable metropolitan park districts, fire districts and hospital districts to the extent their levies may be pro-rationed and to the extent the pro-rationing was caused “solely” by the levy. Aside from providing up to $1 million for impacted metropolitan park districts, the ordinance does not specify a set aside toward pro-rationing mitigation. Instead, the ordinance directs that such funding is included within the proposed five percent allocation that, in addition to pro-rationing mitigation, encompasses funding for performance measurement, evaluation and data collection; and CYAB stipends.

The levy ordinance requires that pro-rationed districts would be required to use any moneys received to fund services identified in subsection 4.B. of the ordinance that are provided by those districts.

The current 2016-2021 BSK levy (Ordinance 18088) includes similar pro-rationing mitigation funding provisions for local metropolitan park districts and fire districts. Inclusion of local hospital districts is a new addition for the proposed renewal levy period. According to executive staff, the rationale for the inclusion of hospital districts is to provide a mechanism for local park, fire, and hospital districts to maintain their locally funded priorities if the BSK levy is enacted and approved. Also noted, an initial analysis by the Office of Performance, Strategy and Budget (PSB) indicates that the Vashon Hospital district could potentially be impacted by pro-rationing, but that this analysis is preliminary and it is difficult to know whether the district would actually be impacted because there may be substantial variability in OEFA valuation forecasts over the next year.

*Updated Pro-rationing Analysis Using DRAFT March 2021 Revenue Forecast.* As highlighted in the initial staff report, preliminary analysis by PSB based on the August 2020 OEFA forecast showed a potential for there to be levy suppression experienced for levy code 4045 on Vashon Island, which is understand to be the levy code most likely at risk, for the foreseeable future, to exceed the $5.90 cap. For context, Vashon added a hospital district in 2021 that significantly increased levy rates on the island. Based on the August 2020 forecast, early analysis showed a potential for levy code 4045 to exceed the $5.90 cap (which is the threshold for triggering levy suppression/pro-rationing) by about 4 cents in 2021 (the last year of the current BSK levy) and by about 13 cents in 2022 (assuming an initial $0.19 per $1,000 AV BSK renewal rate). However, as noted by executive staff and previously stated in the staff report, the analysis was preliminary and it was difficult to know at the time whether there would actually be an impact since there may be substantial variability in the OEFA valuation forecasts over the next year.

Updated analysis of levy code 4045 using the DRAFT March 2021 revenue forecast indicates that levy code 4045 is no longer projected to exceed the $5.90 cap that would trigger levy suppression and pro-rationing. For context, the improved assessed value and new construction projections impact the levy rate forecasts and changes the predictions for pro-rationing. On this point, updated analysis using the updated draft revenue forecast shows that levy code 4045 would be about 24 cents under the $5.90 cap in 2022 (assuming an initial $0.19 per $1,000 BSK renewal rate). Moreover, it’s Council staff’s understanding, based on conversations with the Executive, that the Si View Metropolitan Park District, which is among the next closest levy codes to reaching the $5.90 cap, would have about 87 cents capacity before reaching the $5.90 limit under the updated forecast. In short, under the updated draft March 2021 forecast, levy suppression and pro-rationing is not currently projected as an issue for the proposed BSK renewal levy as it had been under the August 2020 revenue forecast.

**Supplantation considerations for King County.** Under state law,[[17]](#footnote-18) a levy lid lift proposition, such as Best Starts for Kids, may only be used for the specific limited purpose of the levy, as identified in the ballot title. In addition, state law allows for levy funds to be used to provide for existing programs and services, provided the levy funds are used to supplement, but not supplant existing funds. Existing funding is determined based on actual spending in the year in which the levy is placed on the ballot; in the case of the Best Starts for Kids renewal levy, existing funding would be determined using actual expenditures in 2021. Existing funding excludes lost federal funds, lost or expired state grants or loans, extraordinary events not likely to reoccur, changes in contract provisions beyond the control of the taxing district receiving the services, and major nonrecurring capital expenditures.

For the Best Starts for Kids levy, this prohibition on supplantation means that levy funds may be used for entirely new programs and services—in any amount over the life of the levy—and to fund existing programs and services, but only in an amount additional to the amounts the County spent on those programs or services in 2021, unless one of the exceptions noted earlier applies.

Proposed Second Substitute House Bill 1069. The state statute governing levy lid lifts (RCW 84.55.050) currently prohibits supplantation in counties with a population greater than 1.5 million—such as King County. A proposed house bill introduced and currently being considered during the 2021 Legislative Session would, if enacted, remove the supplantation restriction for levies approved in calendar years 2015 through 2022. *Update:* The bill passed the House on February 25th and has been referred to the Senate Housing & Local Government Committee.

Staff analysis is ongoing.

**Next steps and key dates.** Proposed Ordinance 2021-0062 was introduced on February 2, 2021, and referred first to the Regional Policy Committee as a mandatory referral, and then to the Committee of the Whole.

Following action on the proposed legislation in the Regional Policy Committee, the Committee of the Whole would then take up the legislation. Assuming the Committee of the Whole passes the legislation to the full Council for consideration and that either the committee or the full Council amends the legislation (creating a new version), the legislation would need to be re-referred to the Regional Policy Committee for its consideration before moving to the full Council for possible final action.

Update: March 26th RPC Special Meeting.At the February 17th Committee of the Whole meeting, RPC Chair von Reichbauer stated on the record that he would be holding a special RPC meeting on Friday, March 26th to take action on PO 2021-0062. The following dates outline the amendment schedule for that meeting.

* Mar 19 end of day (Friday) – Striker direction deadline to staff for Mar 26 RPC Special Meeting
* Mar 23 end of day (Tuesday) – Striker distribution for Mar 26 RPC Special Meeting
* Mar 24 end of day (Wednesday) – Line amendments due for Mar 26 RPC Special Meeting
* Mar 26 (Friday) – RPC Special meeting for action

The following are key dates this year by which the Regional Policy Committee and Council must complete their respective review processes and the Council must pass legislation in order to place a renewal levy proposal (ballot measure) on the August 3rd ballot for voter approval.

Deadlines for the August 3, 2021 ballot:

Last regular council meeting with minimum processing time (10 days) is May 4th

Last regular council meeting to pass as emergency is May 11th

Last special council meeting to pass as emergency is May 14th

Elections Division deadline for receiving effective ordinance is May 14th

**INVITED**

* Leo Flor, Director, Department of Community and Human Services
* Sheila Capestany, Division Director, Children, Youth and Young Adults, and Strategic Advisor for Children and Youth, King County Department of Community and Human Services
* Marcy Miller, Policy Manager, Public Health – Seattle & King County

**ATTACHMENTS**

1. Proposed Ordinance 2021-0062
	1. Best Starts for Kids Blueprint Report
2. Transmittal Letter
3. Fiscal Note
4. Council Clerk’s Memorandum on Deadlines for Adoption of Ballot Measures in 2021
5. Best Starts for Kids Levy Renewal – PO 2021-0062 Amendment Deadlines
6. DCHS Presentation
1. Note that this figure is based on the Office of Economic and Financial Analysis (OEFA) forecast from August 2020. OEFA released on March 1, 2021 its *Draft March 2021 King County Economic and Revenue Forecast* with an updated projection of levy revenues, which is discussed later in this staff report. The forecast is scheduled to be considered by the King County Forecast Council on March 15th. [↑](#footnote-ref-2)
2. *Assessed Value and Taxes by City, Typical Residence in 2019 and 2020*. King County Assessor, [www.kingcounty.gov/depts/assessor/Reports/annual-reports/~/media/depts/assessor/documents/annualreports/2020/20AVByCity](http://www.kingcounty.gov/depts/assessor/Reports/annual-reports/~/media/depts/assessor/documents/annualreports/2020/20AVByCity). Last accessed on February 3, 2021. [↑](#footnote-ref-3)
3. August 2020 King County Economic and Revenue Forecast, adopted by the Forecast Council on August 25th, 2020 (KCFC 2020-05) [↑](#footnote-ref-4)
4. The BSK Youth and Family Homelessness Prevention Initiative (YFHPI) is intended to prevent and divert children and youth and their families from becoming homeless. Programming for the YFHPI is outlined in its Implementation Plan, which was approved by Ordinance 18285 and subsequently updated by Ordinance 18373. [↑](#footnote-ref-5)
5. As identified in Ordinance 18088, a portion of this allocation may also be used for eligible services provided by pro-rationed fire and parks districts, subject to certain limitations. [↑](#footnote-ref-6)
6. As stated on page 21 of the Implementation Plan, “Best Starts of Kids is reflective of the County’s commitment to Equity and Social Justice and the work the County is undertaking to impact lives and change inequities by focusing on institutional policies, practices and systems.” [↑](#footnote-ref-7)
7. Motion 15769 [↑](#footnote-ref-8)
8. *Assessed Value and Taxes by City, Typical Residence in 2019 and 2020*. King County Assessor, [www.kingcounty.gov/depts/assessor/Reports/annual-reports/~/media/depts/assessor/documents/annualreports/2020/20AVByCity](http://www.kingcounty.gov/depts/assessor/Reports/annual-reports/~/media/depts/assessor/documents/annualreports/2020/20AVByCity). Last accessed on February 3, 2021. [↑](#footnote-ref-9)
9. According to executive staff, two potential cost ranges are possible to cover election costs due to the uncertainty of the County Executive race (the other potential countywide ballot measure) on the August Primary ballot. If two or fewer candidates participate in the race, there will only be a vote in the general election. If such is the case, more jurisdictions sharing the election will reduce the per-voter cost, which translates into a lower cost for each jurisdiction. Primary elections typically have about six to 29 jurisdictions compared to odd-year general elections which typically have about 125 to 134 jurisdictions, as was the case for the 2015 BSK ballot. Estimates based on each scenario are as follows:

BSK Measure Only Shared Ballot with County Executive Race

Election cost: $1.5M- $1.9M Election cost: $775K - $955K

Voters’ Pamphlet cost: $56K - $155K Voters’ Pamphlet cost: $28K - $78K [↑](#footnote-ref-10)
10. The ordinance directs that YFHPI, child care subsidy program, child care workforce demonstration project and technical assistance and capacity building activities shall be described in the proposed implementation plan required in Section 7 of the ordinance. [↑](#footnote-ref-11)
11. Attachment A to Ordinance 18373. [↑](#footnote-ref-12)
12. Attachment A to Motion 14378. [↑](#footnote-ref-13)
13. Numbers are based on the most recent August OEFA report, which according to the Executive, are all highly dependent on property values. [↑](#footnote-ref-14)
14. Approximately $27 million would be dedicated for the Youth and Family Homelessness Prevention Initiative (YFHPI), a new affordable child care program, a new child care workforce demonstration project, and for technical assistance and capacity building (TA/CB) programs in the first year. For the subsequent years of the levy (levy years 2 through 6), a percent allocation for these purposes is not specified in the proposed ordinance. Instead, the ordinance directs that at least $235 million must be invested for these purposes over the six-year span of the levy. [↑](#footnote-ref-15)
15. This amount assumes deduction of $1 million for election costs. [↑](#footnote-ref-16)
16. This amount assumes deduction of $1 million for election costs. [↑](#footnote-ref-17)
17. RCW 84.55.050. [↑](#footnote-ref-18)