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A MOTION relating to identifying the future allocations of Puget Sound Taxpayers Accountability Account proceeds to priority educational areas and requesting the executive to develop plans to allocate proceeds within the priority educational areas.

WHEREAS, the Washington state Legislature amended chapter 81.112 RCW via Chapter 44, Laws of Washington 2015 3rd Special Session, to create the Puget Sound Taxpayer Accountability Account, and

WHEREAS, the Puget Sound Taxpayer Accountability Account is to be funded by a sales and use tax offset fee of three and twenty-five one-hundredths percent of the total payments made by a regional transit authority to construction contractors on construction projects that are:

1. For new projects identified in the system plan funded by any proposition approved by voters after January 1, 2015; and
2. Excluded from the definition of retail sales under RCW 82.04.050(10), and

WHEREAS, between 2018 and 2035, King County is projected to receive approximately three hundred fifteen million dollars from the account, and

WHEREAS, the King County council adopted Motion 15029, which identified three priority areas to invest Puget Sound Taxpayer Accountability Account proceeds, which included:

1. Early learning;
2. K-12 education for vulnerable and underserved children and youth; and
3. College, career, and technical education, and

WHEREAS, Motion 15029 also included goals and principles to guide investment of Puget Sound

Taxpayer Accountability Account proceeds, and

WHEREAS, Motion 15029 also directed council staff to work with a consultant, executive staff and stakeholders to develop an implementation plan for Puget Sound Taxpayer Accountability Account proceeds and to explore the educational needs for students in King County and the impacts of different strategies to meet those educational needs as well as a financial analysis of those strategies, and

WHEREAS, the educational needs assessment and impact assessment of nine different strategies were completed on November 5, 2018, and the financial analysis was completed on May 20, 2019, and

WHEREAS, council staff conducted further community engagement work with executive staff and a consultant by conducting fourteen subject matter expert interviews and facilitating twenty-one community listening sessions throughout King County from March 14, 2019, to May 17, 2019, and

WHEREAS, it is estimated by Sound Transit that nearly ten million dollars in Puget Sound Taxpayer Accountability Account proceeds will be available to King County during the 2020 calendar year, and

WHEREAS, the state Legislature clarified during the 2019 legislative session that the Puget Sound Taxpayer Accountability Account could be used for investments in facilities, and

WHEREAS, state law requires that, to the greatest extent practicable, the expenditures of the counties must follow the requirements of any transportation subarea equity element used by the regional transit authority;

NOW, THEREFORE, BE IT MOVED by the Council of King County:

A. It is the intent of the council to equitably invest Puget Sound Taxpayer Accountability Account proceeds as described in this motion in programs and facilities designed to improve educational outcomes for students in vulnerable and underserved populations, including: children and youth of color; children and youth from families at or below two hundred percent of the federal poverty level; children and youth who are homeless, in the foster care system, in the child welfare system or are at risk of being involved or involved in the juvenile justice system; children and youth with disabilities; children and youth who identify as LGBTQ; or

otherwise vulnerable children and youth.

B. To ensure the long-term efficacy and accountability of future investments of Puget Sound Taxpayer Accountability Account proceeds, it is the intent of the council to direct up to seven percent of Puget Sound Taxpayer Accountability Account proceeds to evaluate funded strategies and to provide for administrative costs incurred by the county over the life of the account. Funded strategies will be evaluated based on reducing educational achievement gaps for the prioritized populations identified in section A. of this motion as measured by the following educational outcomes: kindergarten readiness; high school graduation rates; postsecondary program acceptance rates; and postsecondary degree or certification completion. Up to ten percent of each year's evaluation and administration moneys will be used to provide for technical assistance and capacity building for small organizations, partnerships and groups to provide services to include, but not be limited to, providing or funding legal, accounting, human resources and leadership development services and support. The percentage of funding dedicated in this section will be reevaluated in three years after the effective date of this motion.

C. It is the intent of the council to direct the remaining Puget Sound Taxpayer Accountability Account proceeds as follows:

1.a. Fifty-two percent of Puget Sound Taxpayer Accountability Account proceeds over the estimated fifteen-year life of the account should be dedicated to investments for facilities that support early learning and early interventions for children in King County. To the greatest extent possible, proceeds invested in early learning and early intervention facilities will go to facilities where the children served are from the prioritized populations defined in section A of this motion.

b. The investments will focus on increasing geographic or financial access to early education and early intervention programs in areas where the services are inadequate to meet need and will include investments that support facilities that offer programs that are inclusive and culturally responsive and that are operated with staff and leadership that reflect the community served. The investments should be used for

renovation, expansion, purchase, long-term lease or construction of early learning facilities or early intervention facilities, including associated activities such as planning, feasibility and predesign work.

c. Proposals that support multiuse facilities and facilities that collocate early learning and early intervention programs with affordable housing will be more competitive.

d. Proposals that maximize early learning programming for children in the prioritized populations defined in Section A. of this motion will be more competitive.

e. Up to seven and one half percent of the proceeds identified in section C.1.a. of this motion will be spent on capital investments that support facilities for licensed family day care providers, as defined in RCW 43.216.010, and that serve the vulnerable populations identified in section A. of this motion. These investments will be in the form of grants not to exceed twenty thousand dollars per facility and must adhere to provisions similar to those that govern the Washington State Department of Commerce Early Learning Facilities Eligible Organization Grant Guidelines; and

2.a. Thirty-eight percent of Puget Sound Taxpayer Accountability Account proceeds over the estimated fifteen-year life of the account should be invested in helping students from the prioritized populations identified in section A. of this motion complete high school, gain acceptance to a postsecondary program and complete a postsecondary credential through King County Promise activities, such as high school advising, college advising and system navigation. The proceeds will be spent to improve support services at high schools, local community and technical colleges and equity focused community- based organizations that provide college access or postsecondary navigation services for the prioritized populations identified in section A. of this motion.

b.(1) Forty-five percent of the funding identified in section C.2.a. of this motion will be focused on K -12 aged children and youth through the King County Promise, including:

(a) systems-level improvements that will result in greater student success in educational outcomes, specifically for those prioritized populations listed in section A. of this motion. The efforts should improve

alignment across systems that affect the educational outcomes identified in section B. of this motion, enhance student supports, and make systems-level improvements to ensure that K-12 systems address barriers to high school completion and acceptance to postsecondary programs experienced by students who are part of the prioritized populations identified in section A. of this motion. The investments may include training educators on the effects of economic status and institutional racism, adverse childhood experiences, cultural competency, and the use of restorative justice practices in schools; and

(b) high school, college admissions and career advising, including through trade and apprenticeship programs, and navigation to help students from the prioritized populations identified in section A. complete high school and gain acceptance to postsecondary.

(2) Programs funded to meet the requirements of section C.2.b.(1)(a) and (b) of this motion will require matching funding from other philanthropic organizations, institutions or governments.

c.(1) Forty-five percent of the funding identified in section C.2.a. of this motion will be focused on postsecondary education through the King County Promise, including:

(a) systems-level improvements that will result in more equitable access to opportunities and increased postsecondary completion rates, specifically for those populations identified in section A. of this motion. The efforts should improve alignment across systems that affect educational outcomes, enhance student supports, and make systems-level improvements to reduce barriers to postsecondary completion for prioritized populations identified in section A. of this motion; and

(b) college advising and navigation, including through trade and apprenticeship programs, to support students from the populations identified in section A. of this motion to attain a postsecondary credential.

(2) Programs funded to meet the requirements of section C.2.c.(1)(a) and (b) of this motion will require matching funding from other philanthropic organizations, institutions or governments.

d.(1) Ten percent of the proceeds identified in section C.2.a. of this motion will be spent on

programming provided by community-based organizations that provide college access and/or postsecondary navigation services and are integrated with the K-12 and/or postsecondary systems to help close the high school completion and postsecondary acceptance and completion gap for the prioritized populations identified in section A. of this motion and to help opportunity youth reenter school and earn a postsecondary credential. Community-based organizations may partner with school districts, local governments and other organizations to provide these services.

3. Ten percent of Puget Sound Taxpayer Accountability Account proceeds over the estimated fifteen-year life of the account should be invested in programming for K-12 students to help close educational achievement gaps and increase high school completion for the prioritized populations identified in section A. of this motion. Proceeds will be spent on services such as quality out-of-school time or expanded learning opportunities, access to physical education, mentoring, case management and culturally integrative programming, that improve the educational outcomes identified in section B. of this motion. Programs that align with and supplement county priorities and investments, such as the youth action plan, best starts for kids and zero youth detention, for the populations identified in section A. of this motion will be more competitive for funding. Community-based organizations may partner with school districts, local governments and other organizations to provide these services. Recipients of funding will have strong, practice-based experience in serving the prioritized populations identified in section A. of this motion. Because of institutional racism leading to persistent educational achievement and opportunity gaps and to combat the school to prison pipeline, particular emphasis should be placed on supporting children, youth and families of color by organizations with staff and leadership that have relevant lived experience or expertise in this area, and reflect the communities to be served for the purpose of improving educational outcomes as identified in section B. of this motion, and reducing severe racial achievement gaps throughout the K-12 system as identified in the November 2018 educational needs assessment.

D. In order to ensure predictability, accountability and transparency for future distribution of Puget

Sound Taxpayer Accountability Account proceeds, executive staff will work in consultation with council staff, a representative from each council district office, service providers and stakeholders representing each of the priority educational areas and the community to develop a draft implementation plan for investment of Puget Sound Taxpayer Accountability Account proceeds as identified in this motion. The executive will consult with the King County children and families strategy task force while developing sections of the draft implementation plan that are related to early learning facilities. The draft implementation plan will reflect the priorities identified in this motion and should include recommendations for:

1. A governance structure to include, but not be limited to, identifying an advisory group, led by the King County children and youth advisory board, with expertise in early learning, K-12 education and postsecondary education to inform the council on ongoing and changing educational needs in King County throughout the life of the Puget Sound Taxpayer Accountability Account. The advisory group shall have particular expertise in areas including race, ethnicity, systemic racism, multicultural curriculum, childhood trauma and best practices in corrective action/restorative justice;

2. Processes for allocating moneys, including criteria and duration of grant awards;

3. Strategies to ensure funded programs are culturally appropriate and trauma informed;

4. A financial plan based on the most recent revenue estimates from Sound Transit for the life of the account and that identifies opportunities for matching or supplemental funding from public, private or philanthropic sources;

5. Policies for funding early learning facilities, early intervention facilities and mixed-use facilities where services are provided that prioritize creating increased access to inclusive and culturally appropriate early learning services where the services are inadequate to meet need, and that utilize a lens of geographic equity. The policies will also include guidance for funding home based care facilities, standalone facilities, mixed-use facilities and facilities collocated with affordable housing, set appropriate target enrollment figures based on income level, local cost of living and payment mix and strategies to sustainably maximize services to

children identified in section A. of this motion. The policies will also include strategies to ensure facilities are built with project labor agreements or other labor friendly practices;

6. Policies for funding services for students aged K-12 that enhance and supplement county priorities and investments such as reducing youth involvement justice system and that provide for greater systems alignment, student supports and reduction of barriers to high-school completion and acceptance to a postsecondary program. Because of institutional racism leading to persistent educational achievement and opportunity gaps and to combat the school to prison pipeline, particular emphasis should be placed on supporting children, youth and families of color by organizations with staff and leadership that have relevant lived experience or expertise in this area, and reflect the communities to be served for the purpose of improving educational outcomes as identified in section B. of this motion, and reducing severe racial achievement gaps throughout the K-12 system as identified in the November 2018 educational needs assessment;

7. Policies for funding services for students pursuing postsecondary educational opportunities that include higher education and careers in the trades and apprenticeships, and that provide for greater system alignment, student supports and reduction in barriers to completing a postsecondary degree or credential, and identify strategies and opportunities to leverage relevant local, state and federal moneys; and

8. Periodic evaluation of outcomes, equity and efficacy of Puget Sound Taxpayer Accountability Account proceed investments, including a review of overall strategies funded five years after the first grant is awarded. The executive will set outcome targets for improving kindergarten readiness, increasing high school graduation rates, increasing postsecondary acceptance rates, and increasing postsecondary degree or certification completion to eliminate or dramatically reduce achievement gaps for prioritized populations. The periodic reviews will evaluate each funded strategy's ability to reach those outcome targets.

E. The draft implementation plan requested by this motion should be transmitted by the executive to the council no later than eight months after the effective date of this motion. The draft implementation plan should be filed in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the

original and provide an electronic copy to all councilmembers, the council chief of staff and the lead staff to committee of the whole, or its successor. The council will consider the draft implementation and approve a final implementation plan by motion.