



# KING COUNTY

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

## Signature Report

### Motion 15492

**Proposed No.** 2019-0245.3

**Sponsors** McDermott, Kohl-Welles and  
Dembowski

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

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

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

13           1. For new projects identified in the system plan funded by any proposition  
14 approved by voters after January 1, 2015; and

15           2. Excluded from the definition of retail sales under RCW 82.04.050(10), and

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

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

20 which included:

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

24 WHEREAS, Motion 15029 also included goals and principles to guide investment  
25 of Puget Sound Taxpayer Accountability Account proceeds, and

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

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

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

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

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

43 facilities, and

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

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

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

56 B. To ensure the long-term efficacy and accountability of future investments of  
57 Puget Sound Taxpayer Accountability Account proceeds, it is the intent of the council to  
58 direct up to seven percent of Puget Sound Taxpayer Accountability Account proceeds to  
59 evaluate funded strategies and to provide for administrative costs incurred by the county  
60 over the life of the account. Funded strategies will be evaluated based on reducing  
61 educational achievement gaps for the prioritized populations identified in section A. of  
62 this motion as measured by the following educational outcomes: kindergarten readiness;  
63 high school graduation rates; postsecondary program acceptance rates; and postsecondary  
64 degree or certification completion. Up to ten percent of each year's evaluation and  
65 administration moneys will be used to provide for technical assistance and capacity

66 building for small organizations, partnerships and groups to provide services to include,  
67 but not be limited to, providing or funding legal, accounting, human resources and  
68 leadership development services and support. The percentage of funding dedicated in this  
69 section will be reevaluated in three years after the effective date of this motion.

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

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

78 b. The investments will focus on increasing geographic or financial access to  
79 early education and early intervention programs in areas where the services are  
80 inadequate to meet need and will include investments that support facilities that offer  
81 programs that are inclusive and culturally responsive and that are operated with staff and  
82 leadership that reflect the community served. The investments should be used for  
83 renovation, expansion, purchase, long-term lease or construction of early learning  
84 facilities or early intervention facilities, including associated activities such as planning,  
85 feasibility and predesign work.

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

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

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

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

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

110 (a) systems-level improvements that will result in greater student success in  
111 educational outcomes, specifically for those prioritized populations listed in section A. of

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

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

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

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

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

135 prioritized populations identified in section A. of this motion; and

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

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

142 d.(1) Ten percent of the proceeds identified in section C.2.a. of this motion will  
143 be spent on programming provided by community-based organizations that provide  
144 college access and/or postsecondary navigation services and are integrated with the K-12  
145 and/or postsecondary systems to help close the high school completion and  
146 postsecondary acceptance and completion gap for the prioritized populations identified in  
147 section A. of this motion and to help opportunity youth reenter school and earn a  
148 postsecondary credential. Community-based organizations may partner with school  
149 districts, local governments and other organizations to provide these services.

150 3. Ten percent of Puget Sound Taxpayer Accountability Account proceeds over  
151 the estimated fifteen-year life of the account should be invested in programming for K-12  
152 students to help close educational achievement gaps and increase high school completion  
153 for the prioritized populations identified in section A. of this motion. Proceeds will be  
154 spent on services such as quality out-of-school time or expanded learning opportunities,  
155 access to physical education, mentoring, case management and culturally integrative  
156 programming, that improve the educational outcomes identified in section B. of this  
157 motion. Programs that align with and supplement county priorities and investments, such

158 as the youth action plan, best starts for kids and zero youth detention, for the populations  
159 identified in section A. of this motion will be more competitive for funding. Community-  
160 based organizations may partner with school districts, local governments and other  
161 organizations to provide these services. Recipients of funding will have strong, practice-  
162 based experience in serving the prioritized populations identified in section A. of this  
163 motion. Because of institutional racism leading to persistent educational achievement and  
164 opportunity gaps and to combat the school to prison pipeline, particular emphasis should  
165 be placed on supporting children, youth and families of color by organizations with staff  
166 and leadership that have relevant lived experience or expertise in this area, and reflect the  
167 communities to be served for the purpose of improving educational outcomes as  
168 identified in section B. of this motion, and reducing severe racial achievement gaps  
169 throughout the K-12 system as identified in the November 2018 educational needs  
170 assessment.

171 D. In order to ensure predictability, accountability and transparency for future  
172 distribution of Puget Sound Taxpayer Accountability Account proceeds, executive staff  
173 will work in consultation with council staff, a representative from each council district  
174 office, service providers and stakeholders representing each of the priority educational  
175 areas and the community to develop a draft implementation plan for investment of Puget  
176 Sound Taxpayer Accountability Account proceeds as identified in this motion. The  
177 executive will consult with the King County children and families strategy task force  
178 while developing sections of the draft implementation plan that are related to early  
179 learning facilities. The draft implementation plan will reflect the priorities identified in  
180 this motion and should include recommendations for:



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

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

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

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

195           5. Policies for funding early learning facilities, early intervention facilities and  
196 mixed-use facilities where services are provided that prioritize creating increased access  
197 to inclusive and culturally appropriate early learning services where the services are  
198 inadequate to meet need, and that utilize a lens of geographic equity. The policies will  
199 also include guidance for funding home based care facilities, standalone facilities, mixed-  
200 use facilities and facilities collocated with affordable housing, set appropriate target  
201 enrollment figures based on income level, local cost of living and payment mix and  
202 strategies to sustainably maximize services to children identified in section A. of this  
203 motion. The policies will also include strategies to ensure facilities are built with project

204 labor agreements or other labor friendly practices;

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

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

222           8. Periodic evaluation of outcomes, equity and efficacy of Puget Sound  
223 Taxpayer Accountability Account proceed investments, including a review of overall  
224 strategies funded five years after the first grant is awarded. The executive will set  
225 outcome targets for improving kindergarten readiness, increasing high school graduation  
226 rates, increasing postsecondary acceptance rates, and increasing postsecondary degree or

227 certification completion to eliminate or dramatically reduce achievement gaps for  
228 prioritized populations. The periodic reviews will evaluate each funded strategy's ability  
229 to reach those outcome targets.

230 E. The draft implementation plan requested by this motion should be transmitted  
231 by the executive to the council no later than eight months after the effective date of this  
232 motion. The draft implementation plan should be filed in the form of a paper original and  
233 an electronic copy with the clerk of the council, who shall retain the original and provide  
234 an electronic copy to all councilmembers, the council chief of staff and the lead staff to

235 committee of the whole, or its successor. The council will consider the draft  
236 implementation and approve a final implementation plan by motion.  
237

Motion 15492 was introduced on 6/12/2019 and passed as amended by the Metropolitan King County Council on 8/28/2019, by the following vote:

Yes: 7 - Mr. von Reichbauer, Mr. Gossett, Mr. McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles and Ms. Balducci  
No: 1 - Ms. Lambert  
Excused: 1 - Mr. Dunn



KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

Rod Dembowski, Chair

ATTEST:

Melani Pedroza, Clerk of the Council

**Attachments:** None