

KC TRANSPORTATION
DISTRICT
ADDITIONAL MEETING
MATERIALS
March 19, 2026



Signature Report

TD Resolution

Proposed No. TD2026-02.1

Sponsors Balducci

1 A RESOLUTION related to the provision of services to the
2 King County transportation district by King County;
3 requesting the county prepare, negotiate, and execute with
4 the district an implementation plan and interlocal
5 agreement for transportation improvement planning and
6 implementation, and stating the intent of the district to
7 reimburse the county fully from available funds for the
8 reasonable cost of services provided to the district.

9 BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE KING
10 COUNTY TRANSPORTATION DISTRICT:

11 SECTION 1. Findings:

12 A. The King County transportation district has approved a resolution imposing a
13 one-tenth of one percent sales and use tax to raise revenue to pay for transportation
14 improvements, with funds from the tax to be collected beginning in 2026.

15 B. The district seeks to ensure that revenues collected through the sales and use
16 tax are used in a manner that improves safety, mobility, and the long-term condition of
17 the county roadway system.

18 C. Strategic planning and transparent prioritization of county roadway
19 investments are essential to ensure the effective and accountable use of public funds.

20 D. Currently, the district has no employees and no funds and therefore it is not
21 feasible for the district to undertake the planning and implementation of transportation
22 improvements without external assistance.

23 E. King County has the authority, experience, and expertise to acquire, construct,
24 operate, improve, provide, maintain, and preserve public transportation facilities,
25 services, programs, and roads.

26 F. The district can achieve cost savings and efficiency benefits that are in the
27 public's interest by having King County provide such services to the district.

28 SECTION 2. It is the intent of the district to authorize the full reimbursement of
29 King County from the funds that become available to the district for the reasonable costs
30 of services performed by the county after the adoption of this resolution related to the
31 planning and implementation of county roadway infrastructure improvements.

32 SECTION 3. A. King County is requested to prepare and submit to the district,
33 and to the King County council, by September 1, 2026, a proposed implementation plan
34 and interlocal agreement that would provide services to the district related to the planning
35 and implementation of county roadway infrastructure improvements. The requested
36 implementation plan and interlocal agreement should include:

37 1. A description of district and county obligations to effectively and efficiently
38 plan and implement county roadway infrastructure improvements;

39 2. A prioritized work plan of county roadway programs and projects, including
40 preliminary cost estimates and anticipated funding allocations, proposed for the 2026-
41 2027 biennium;

- 42 3. A framework for determining county roadway programs and projects to
43 receive district revenues in future biennia;
- 44 4. Performance metrics to track financial accountability, project delivery, and
45 transportation system outcomes;
- 46 5. Regular financial and performance reporting transmitted to, and reviewed by,
47 the King County transportation district and the King County council; and
- 48 6. Reimbursement by the district to the county for services as authorized by
49 section 2 of this resolution.

50 B. The board intends to consider authorizing the requested implementation plan
51 and interlocal agreement at a meeting to be held in September 2026.

KING COUNTY TRANSPORTATION
DISTRICT
KING COUNTY, WASHINGTON

Claudia Balducci, Chair

ATTEST:

Melani Hay, Clerk of the District

Attachments: None



King County

King County Transportation District

STAFF REPORT

Agenda Item:	8	Name:	Mary Bourguignon, Nick Bowman
Proposed No.:	TD2026-02	Date:	March 19, 2026

SUBJECT

Proposed KCTD Resolution TD2026-yy would ask the King County Executive to prepare an Implementation Plan and Interlocal Agreement (ILA) for the revenues from the KCTD's 0.1% councilmanic sales tax for roads funding (TD2026-01).

SUMMARY

If the KCTD imposes funding and remains an independent entity, it would be required to establish systems to collect and account for the revenues it receives and would need to contract with King County to implement the authorized transportation improvements.

Proposed KCTD Resolution TD2026-yy would ask the Executive to prepare and submit an Implementation Plan and ILA to the Council and KCTD by September 1, 2026, to use the funds from the 0.1% councilmanic sales tax for roads (TD2026-01). Specifically, the Proposed Resolution would request:

- A description of KCTD and County obligations to effectively and efficiently plan and implement County roadway infrastructure improvements
- A prioritized work plan of County roadway programs and projects, including preliminary cost estimates and anticipated funding allocations, proposed for the 2026-2027 biennium
- A framework for determining County roadway programs and projects to receive KCTD revenues in future biennia
- Performance metrics to track financial accountability, project delivery, and transportation system outcomes
- Regular financial and performance reporting transmitted to, and reviewed by, the KCTD and County
- Reimbursement by KCTD to King County for services as authorized by the implementation plan and ILA

Both the Council (by Ordinance) and the KCTD (by Resolution) would need to approve the Implementation Plan and ILA.

BACKGROUND

If the KCTD imposes funding, there are two options for its future:

1. **Assumption.** State law¹ gives any city or county that has created a TBD the right to assume the TBD and its rights, powers, functions, and obligations.

If the County assumes the KCTD, the KCTD's funding source authority and any revenues that have been imposed would become King County's. Any programs the KCTD has authorized would become King County's responsibility to implement.

Instead of a KCTD Board of Supervisors, KCTD functions would be carried out by the King County Executive and Council as part of the normal course of conducting County business. KCTD-authorized transportation improvements would be implemented by the appropriate Executive agency within the regular course of their business.

2. **Independence.** The KCTD could instead choose to remain an independent governmental entity, separate from King County. In that case, KCTD would be required to establish systems to collect and account for any revenues it receives.

In addition, KCTD would need to contract with King County to implement any authorized transportation improvements.

ANALYSIS

Proposed KCTD Resolution TD2026-yy would ask the Executive to prepare and submit an Implementation Plan and ILA to the Council and KCTD by September 1, 2026, to use the funds from the 0.1% councilmanic sales tax for roads (TD2026-01).

The Proposed Resolution is based on the policy choice of the KCTD Board that the KCTD would remain an independent government entity and, therefore, would need to contract with King County to implement the roadway improvements called for in KCTD Resolution TD2026-01.

The approach of asking the Executive to prepare and submit an Implementation Plan and ILA to both the KCTD and the Council is modeled on the approach the King County Ferry District took in 2007 when it was created.² (The Ferry District was assumed into King County in 2014.³)

Proposed Resolution TD026-yy would ask the Executive to develop and submit:

- A description of KCTD and County obligations to effectively and efficiently plan and implement County roadway infrastructure improvements

¹ RCW 36.74

² Ordinance 17770 and FD2007-05

³ Ordinances 17908 and 17935, FD14-01

- A prioritized work plan of County roadway programs and projects, including preliminary cost estimates and anticipated funding allocations, proposed for the 2026-2027 biennium
- A framework for determining County roadway programs and projects to receive KCTD revenues in future biennia
- Performance metrics to track financial accountability, project delivery, and transportation system outcomes
- Regular financial and performance reporting transmitted to, and reviewed by, the KCTD and County
- Reimbursement by KCTD to King County for services as authorized by the implementation plan and ILA

Both the Council (by Ordinance) and the KCTD (by Resolution) would need to approve the Implementation Plan and ILA, meaning that both bodies would be engaged in the deliberative process of setting priorities and a work plan for the use of the revenues.

King County would not be able to access KCTD revenues until an executed ILA is in place. KCTD would need to establish a Fund to collect the revenues. King County would also need to establish a Fund into which KCTD revenues would be transferred under the terms of the ILA (this could be a Subfund within the Roads Fund). In addition, the budget ordinance would need to formally appropriate the revenues King County would receive from the KCTD under the terms of the ILA.

The timing of the proposed Implementation Plan and ILA assumes that sales tax collections by the Washington State Department of Revenue would begin on July 1, 2026,⁴ and that King County would begin receiving these revenues two months after the end of the first month of collections (meaning, in late September or early October).

Asking the Executive to transmit an Implementation Plan and ILA on September 1, 2026, would likely result in an approved Implementation Plan and executed ILA by the end of 2026.

If King County believes that it is necessary to undertake project work prior to the execution of the ILA (for instance, to begin work on emergency projects during 2026), the Roads Services Division could begin work and could obtain an Interfund Loan, if necessary, in anticipation of receiving KCTD revenues.

ATTACHMENTS

1. Proposed Resolution TD2026-02

⁴ KCTD would need to act on Proposed Resolution TD2026-01 and inform the Department of Revenue by April 17, 2026, for sales tax collections to begin July 1, 2026.

KING COUNTY TRANSPORTATION DISTRICT RULES AND OPERATING PROCEDURES

Section 1 Purpose.

The purpose of this resolution is to establish rules and operating procedures for the King County Transportation District.

Section 2 Definitions.

A. "Board" means the Board of Supervisors of the King County Transportation District ("KCTD"), which constitutes the governing body of the KCTD. The members of the Board shall be the Metropolitan King County councilmembers, acting ex officio and independently.

B. "District's clerk" shall be the Metropolitan King County council clerk, acting ex officio.

C. "Executive Committee" means the executive committee of the KCTD, consisting of four members of the Board who are elected by the members of the Board.

D. "Legislation" means a "resolution".

E. "Resolution" means legislation that has the force of law.

Section 3 Officers.

A. The chair of the Board shall be elected by the members of the Board. The chair of the Board may appoint another member of the Board to preside at a Board meeting.

B. The chair of the Board shall preside at Board meetings, sign resolutions and other documents on behalf of the Board and perform such other duties as are commonly associated with that office.

C. The vice-chair of the Board shall be elected by the members of the Board. The vice-chair shall act in the absence of the chair.

D. The chair and the vice-chair shall serve at the pleasure of the Board for a term of one year, unless decided otherwise by the Board and until successors are chosen.

Section 4 Executive Committee.

A. The Executive Committee shall consist of four members of the Board, elected by the members of the Board. One of the Executive Committee positions shall be designated as the “unincorporated area” Executive Committee position and shall BE filled by a board member whose King County council district includes areas of unincorporated King County.

B. The Executive Committee members shall serve at the pleasure of the Board for a term of one year, unless decided otherwise by the Board and until successors are chosen.

C. On behalf of the Board, the Executive Committee may take the following actions and perform the following functions:

1. Approve contracts for goods and services up to \$100,000;
2. Review and recommend capital projects to the Board;
3. Develop and approve staffing and personnel policies related to the administration of the KCTD and
4. Oversee and administer the daily administration of the KCTD.

D. At the first meeting of each year, the Executive Committee shall elect a chair and a vice-chair of the Committee, who shall serve for a term of one year or until their successors are elected.

E. The chair of the Executive Committee:

1. Shall preside at Committee meetings and perform such other duties as are commonly associated with that office, and
2. May approve contracts for goods and services that are up to \$20,000 in amount and that are included in the KCTD’s budget and work program. After approval of such a contract, the agenda for the next Executive Committee meeting shall contain an agenda item for the contract and at the meeting the chair of the Executive Committee or designee shall give a report regarding the contract.

F. The Executive Committee shall reflect the geographic diversity of the KCTD.

G. The vice-chair shall perform the duties of the chair in the chair’s absence.

H. The chair or the vice-chair of the Executive Committee may be removed by simple majority vote of the total membership of the Executive Committee. If the chair or the vice-chair of the Executive Committee is removed, the Executive Committee shall elect a successor as provided herein.

I. If any decision of the Executive Committee is not unanimous, the decision shall be forwarded to the Board for final decision at the request of any member who voted against the decision.

Section 5 Meetings.

A. The regular meetings of the Board shall be held at 1:30 p.m. on the third Monday of April, July and October of each year. The regular location of Board meetings shall be the King County Council Chambers, 10th floor King County Courthouse, Seattle, Washington 98104.

B. The regular meetings of the Executive Committee shall be held at 1:30 pm on the second Wednesday of each month. The regular location of the Executive Committee meetings shall be the Southwest Conference Room, 12th floor King County Courthouse, Seattle, Washington 98104.

C. Special meetings of the Board or the Executive Committee may be called by their respective chairs or as provided in RCW 42.30.080.

D. The Board and the Executive Committee shall comply with the Open Public Meetings Act, Chapter 42.30 RCW. Any member of the Board may attend a meeting of the Executive Committee.

E. Meetings of the Executive Committee and the Board shall be clerked by the District's clerk.

Section 6 Executive Committee and Board Action.

A. A quorum of the Board shall consist of five members. A quorum of the Executive Committee shall consist of three members.

B. All actions of the Board shall be by simple majority vote of those present. All actions of the Executive Committee shall be simple majority vote of those present; provided that if only two members of the Executive Committee are present, the Executive Committee may act by unanimous vote of the two members and written concurrence in that vote by a third member of the Executive Committee, which concurrence shall be filed with the Clerk of the Board by the close of the second business day after the vote.

C. Members of the Board and Executive Committee must be present to vote on a matter before the Board or Executive Committee, except as provided in subsections B and D of this section.

D. At any meeting of the Board involving a tax vote, members of the Board may attend and vote by teleconference, i.e. use of oral

electronic communication devices such as telephone, conference call or internet audio, provided that:

1. No more than two members of the Board may attend and vote by teleconference, except as may be provided for by Section 8.A.
2. The teleconference technical connection for the meeting must allow the Board member to hear and to be heard by other Board members and the public; and
3. The Board member must provide six hours notice before the meeting to the Clerk of the Board, or the Clerk's designee.

E. All actions of the Board or Executive Committee shall be recorded in the minutes, copies of which shall be distributed to each member of the Board or Executive Committee.

Section 7 Board Resources.

A. The Board shall determine and provide for staff and other resources required to assist the Board and the Executive Committee in performing their duties.

Section 8 Miscellaneous.

A. The rules of the Metropolitan King County Council as contained in K.C.C. chapter 1.24 or, where those rules are silent, the rules contained in the 2000 edition of Robert's Rules of Order Newly Revised 10th edition shall govern the Board and Executive Committee in all cases in which they are reasonably applicable and not inconsistent with this resolution.

B. The Board may revise these rules and operating procedures at any regular or special meeting by majority vote.

ADOPTED by the King County Transportation District this 24th day of February, 2014.

Chair of the Board

ATTEST:

Clerk