



King County

1200 King County
Courthouse
516 Third Avenue
Seattle, WA 98104

Meeting Agenda

King County Transportation District

*Boardmembers: Claudia Balducci, Chair;
Vacant, Vice Chair;
Jorge Barón, Rod Dembowski, Reagan Dunn, Steffanie Fain,
Rhonda Lewis, Teresa Mosqueda, Sarah Perry, Pete von Reichbauer*

9:30 AM

Thursday, April 2, 2026

Hybrid Meeting

SPECIAL MEETING

Hybrid Meetings: Attend King County Transportation District meetings in person in Council Chambers (Room 1001), 516 3rd Avenue in Seattle, or through remote access. Details on how to attend and/or provide comment remotely are listed below.

HOW TO PROVIDE PUBLIC TESTIMONY: The District values community input and looks forward to hearing from you. You are not required to sign up in advance.

There are three ways to provide public testimony:

1. **In person:** You may attend the meeting in person in Council Chambers.
2. **By email:** You may testify by submitting a **COMMENT** email. If your testimony is submitted before 4:00 p.m. on the day before of the meeting, your email testimony will be distributed to the Supervisors and appropriate staff prior to the meeting. Please submit your testimony by emailing clerk@kingcounty.gov.
3. **Remote attendance on the Zoom Webinar:** You may provide oral public testimony at the meeting by connecting to the meeting via phone or computer using the **ZOOM** application at <https://zoom.us/>, and entering the Webinar ID below.

	<p>Sign language and interpreter services can be arranged given sufficient notice (206-848-0355). TTY Number - TTY 711.</p> <p>Council Chambers is equipped with a hearing loop, which provides a wireless signal that is picked up by a hearing aid when it is set to 'T' (Telecoil) setting.</p>	
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CONNECTING TO THE WEBINAR

Webinar ID: 843 3618 4651



If you do not have access to the ZOOM application, you can connect to the meeting by calling 1 253 215 8782 and using the Webinar ID. Connecting in this manner, however, may impact your ability to be unmuted to speak.

You have the right to language access services at no cost to you. To request these services, please contact our Equity and Social Justice Coordinator, Tera Chea at (206) 477 9259 or Tera.Chea2@kingcounty.gov, three (3) days prior to the meeting.

If you do not wish to be called upon for public comment during the meeting, please help us manage the callers and use one of the options below (Live Streaming or King County TV Channel 22).

HOW TO LISTEN TO THE MEETING: There are several ways to listen to the meeting if you don't wish to provide public testimony:

1. Stream online via this link: <https://kingcounty.gov/kctv>, or input the link web address into your web browser.
2. Watch King County TV on Comcast Channel 22 and 322(HD), and Astound Broadband Channels 22 and 711 (HD).
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1. **Call to Order**

To show a PDF of the written materials for an agenda item, click on the agenda item below.

2. **Roll Call**

3. **Approval of Minutes of March 19, 2026** **pg 4**

4. **Public Comment**

Discussion and Possible Action

5. TD Resolution No. TD2026-01 **pg 9**

A RESOLUTION of the King County transportation district, fixing and imposing a one-tenth of one percent sales and use tax within the boundaries of the district to finance transportation improvements, as authorized by RCW 36.73.040, 36.73.065, and 82.14.0455.

Sponsors: Balducci

Nick Bowman, Council Staff

6. TD Resolution No. TD2026-02 **pg 28**

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

Sponsors: Balducci

Nick Bowman, Council Staff

7. **Executive Session: Legal risks of a proposed action as allowed by RCW 42.30.110(1)(i)**

8. **Election of Board Officers**

Adjournment



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Meeting Minutes

King County Transportation District

*Boardmembers: Claudia Balducci, Chair;
Vacant, Vice Chair;
Jorge Barón, Rod Dembowski, Reagan Dunn, Steffanie Fain,
Rhonda Lewis, Teresa Mosqueda, Sarah Perry, Pete von
Reichbauer*

9:00 AM

Thursday, March 19, 2026

Hybrid Meeting

SPECIAL MEETING -REVISED AGENDA- DRAFT MINUTES

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CONNECTING TO THE WEBINAR

Webinar ID: 824 2548 1663

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1. Call to Order

The meeting was called to order at 9:02 a.m.

2. Roll Call

Present: 8 - Balducci, Barón, Dembowski, Dunn, Fain, Lewis, Mosqueda and Perry

Excused: 1 - von Reichbauer

3. Approval of Minutes of February 25, 2026

Councilmember Barón moved to approve the minutes of the February 25, 2026, meeting as presented. Seeing no objection, the Chair so ordered.

4. Public Comment

The following people spoke:

Neal Black

Tyler Vazquez

Avery Gottesman

Noah Williams

Robert Feldstein

Mike Birdsall

Jim Ribail

Harper Nalley

Alex Hudson

5. TD Briefing No. TD2026-B05

Updates and Answers to Questions

Mary Bourguignon, Council Staff, briefed the District and answered questions.

Nick Bowman, Council Staff, briefed the District and answered questions.

Tricia Davis, Director, Roads Division, answered questions and made remarks.

This matter was Presented

Discussion Only

6. TD Resolution No. TD2026-01

A RESOLUTION of the King County transportation district, fixing and imposing a one-tenth of one percent sales and use tax within the boundaries of the district to finance transportation improvements, as authorized by RCW 36.73.040, 36.73.065, and 82.14.0455.

Sponsors: Balducci

Nick Bowman, Council Staff, briefed the District and answered questions.

This matter was discussion only

7. TD Briefing No. TD2026-B06

Potential Next Steps and Timeline

Mary Bourguignon, Council Staff, briefed the District and answered questions.

This matter was Presented

8. TD Resolution No. TD2026-02

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

Sponsors: Balducci

Mary Bourguignon, Council Staff, briefed the District and answered questions.

This matter was discussion only

9. Executive Session: Legal risks of a proposed action as allowed by RCW 42.30.110(1)(i)

The Chair announced the Board would move to Executive Session at 10:15 a.m., for 15 minutes, until approximately 10:30 a.m. The grounds for the session under RCW 42.30.110(1)(i) are to discuss with legal counsel litigation or potential litigation to which the county is or is likely to become a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the county.

The Chair extended Executive Session at 10:30 a.m., for 10 minutes, until approximately 10:40 a.m.

The meeting was reconvened at 10:40 a.m.

10. Election of Board Officers

The Chair announced the election of board officers would be taken up at the next King County Transportation District meeting.

Adjournment

The meeting was adjourned at 10:42 a.m.

Approved this _____ day of _____

Clerk's Signature



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

TD Resolution

Proposed No. TD2026-01.1

Sponsors Balducci

1 A RESOLUTION of the King County transportation
2 district, fixing and imposing a one-tenth of one percent
3 sales and use tax within the boundaries of the district to
4 finance transportation improvements, as authorized by
5 RCW 36.73.040, 36.73.065, and 82.14.0455.

6 WHEREAS, chapter 36.73 RCW authorizes counties to establish transportation
7 benefit districts for the purpose of acquiring, constructing, improving, providing, and
8 funding transportation improvements, as defined in RCW 36.73.015, within the district,
9 and

10 WHEREAS, Ordinance 17746 established the King County transportation district
11 with the authority to fund, acquire, construct, operate, improve, provide, maintain, and
12 preserve certain transportation improvements, defined in the ordinance to include
13 specified categories of projects or programs contained in the transportation plan of the
14 Puget Sound Regional Council, King County, or a city within King County, and

15 WHEREAS, the King County council is the governing board of the transportation
16 district, acting in an ex officio and independent capacity, with the authority to exercise
17 the statutory power in chapter 36.73 RCW, and

18 WHEREAS, the geographical boundaries of the King County transportation
19 district are coterminous with the boundaries of King County, and

20 WHEREAS, RCW 36.73.065 authorizes the district to fix and impose up to a one-
21 tenth of one percent sales and use tax for up to ten years within the district in accordance
22 with RCW 82.14.0455 upon a majority vote of the governing body of the district for the
23 purpose of financing transportation improvements of the district, and

24 WHEREAS, the King County transportation district may be assumed by King
25 County in accordance with chapter 36.74 RCW, and

26 WHEREAS, the King County road services division of the department of local
27 services manages approximately one thousand five hundred miles of roads, one hundred
28 ninety-three bridges, more than three million linear feet of drainage pipe, more than
29 twenty-eight thousand culverts, more than seven hundred crosswalks, and two hundred
30 seventy-five miles of sidewalk in the county's unincorporated areas outside of cities, and

31 WHEREAS, roads in unincorporated King County support more than one million
32 trips every day, including people traveling to work, school, and recreation, businesses,
33 farmers delivering goods and services, and emergency responders reaching people who
34 need assistance, and

35 WHEREAS, the 2014 Strategic Plan for Road Services indicated that a structural
36 funding crisis caused by a combination of municipal annexations, state limitations on
37 available revenue options, and aging infrastructure, meant that the King County road
38 services division was able to collect less than half the revenue it needed each year to
39 maintain the existing road system in unincorporated King County, and

40 WHEREAS, the 2023-2024 business plan developed by the King County road
41 services division indicates that the structural funding crisis, which has not been addressed
42 during the last decade, means that dedicated funding for capital projects will be exhausted

43 in 2029, significantly constraining King County's capacity to maintain, improve, and
44 replace aging and failed components of the road system, and

45 WHEREAS, aging infrastructure and inadequately maintained facilities have
46 resulted in a road network that is in decline and at risk of failure, and without sufficient
47 funding King County will be unable to maintain the existing road system, respond to
48 emergency situations, and provide for safe and efficient travel for road users, and

49 WHEREAS, among the priorities for the King County road services division are
50 roadway preservation projects to maintain pavement conditions, recovery from flooding
51 and severe weather such as the event that occurred during December 2025, drainage
52 preservation projects to protect road users and existing roadway structures by eliminating
53 failed or failing drainage systems, culvert replacement projects to promote fish passage
54 and complement King County's collaboration with Tribal governments' salmon recovery
55 efforts, improving county roadways sharing connection points with municipalities which
56 are integral to regional mobility, short span timber bridge replacement projects to replace
57 the forty-four aging timber bridges that are less than twenty feet long and are therefore
58 not eligible for federal funding, intersection improvement projects to improve roadway
59 safety for road users, snow and ice removal during inclement weather, and ongoing
60 maintenance of roads, bridges, drainage pipe, culverts, crosswalks, and sidewalks, and

61 WHEREAS, the transportation improvements provided and maintained by the
62 King County road services division are eligible, under chapter 36.73 RCW and Ordinance
63 17746, to be paid for with revenues imposed by the King County transportation district
64 within the boundaries of the district for transportation improvements, and

65 WHEREAS, given the need for additional revenues to acquire, construct, operate,
66 improve, provide, maintain, and preserve the road network in unincorporated King
67 County, it is appropriate for and in the best interests of the district to authorize funding
68 for transportation improvements to support the unincorporated area road network, and

69 WHEREAS, King County's Metro transit department, which is the largest public
70 transportation agency in the Puget Sound region, providing public transit services
71 throughout King County, faces financial challenges due both to increasing costs and the
72 goal to expand transit service to meet the needs of King County's growing population,
73 and

74 WHEREAS, although the Metro transit department is also eligible to use revenues
75 imposed by the King County transportation district it is not the subject of this resolution
76 due to the emergent needs facing the unincorporated area road network, and

77 WHEREAS, it is the intention of the board of supervisors of the King County
78 transportation district to address transit funding needs in the future, including by
79 deliberating a proposal and drafting legislation during 2026 for consideration for future
80 transit funding;

81 BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE KING
82 COUNTY TRANSPORTATION DISTRICT:

83 **SECTION 1. Imposition of sales and use tax.**

84 A. The board of supervisors of the King County transportation district imposes a
85 sales and use tax of one-tenth of one percent under RCW 36.73.040(3)(a),
86 36.73.065(4)(a)(v), and 82.14.0455, to raise revenue to pay for transportation
87 improvements.

88 B. The sales and use tax shall be imposed for ten years.

89 C. The sales and use tax shall be in addition to any other taxes authorized by
90 other jurisdictions and shall be collected from those persons who are taxable by the state
91 under chapters 82.08 and 82.12 RCW, as amended, upon the occurrence of any taxable
92 event within the King County transportation district's boundaries, which are the
93 geographic boundaries of King County.

94 D. The sales and use tax shall not apply to sales of lodging to the extent that the
95 total sales tax rate imposed on such sales of lodging would exceed the greater of:

96 1. Twelve percent; or

97 2. The total sales tax rate that would have applied to the sale of lodging if the
98 sale were made on December 1, 2000, to the extent required by RCW 82.14.410.

99 **SECTION 2. Distribution of revenues.**

100 A. The sales and use tax imposed in section 1 of this resolution shall first pay any
101 administrative costs incurred by the King County transportation district, including for any
102 administrative costs to the state Department of Revenue not to exceed two percent of the
103 taxes collected as required by RCW 82.14.050.

104 B. The remaining revenues shall be distributed to the King County road services
105 division to implement the transportation improvements described in Section 3 of this
106 resolution.

107 **SECTION 3. Use of revenues and description of transportation**
108 **improvements.**

109 A. The sales and use tax revenues, less the administrative costs identified in
110 Section 2 of this resolution, shall be used by the district consistent with chapter 36.73

111 RCW, Ordinance 17746, and this resolution to pay for transportation improvements
112 permitted under that authority, including but not limited to, the acquisition, construction,
113 operation, improvement, provision, maintenance, and preservation of public
114 transportation facilities, services, programs, and roads.

115 B. Revenues distributed to the King County road services division shall be used
116 to acquire, invest in, construct, improve, provide, operate, preserve, maintain, or pay for
117 transportation improvements focused on the following high priority road and bridge
118 needs:

119 1. Addressing maintenance, repairs, improvements, and replacements as
120 necessary to keep roads and bridges open and functional to meet increasing needs;

121 2. Preserving essential county safety and preservation programs, including
122 pedestrian and bicyclist access and safety; and

123 3. Reducing barriers to accessibility and implementing improvement projects
124 such as sidewalks, curb ramps, and street crossings in alignment with the 2021 King
125 County Road Services Division Americans with Disabilities Act Transition Plan.

126 C. Revenues distributed to the King County road services division may also be
127 used to acquire, invest in, construct, improve, provide, operate, preserve, maintain, or pay
128 for transportation improvements focused on the following road and bridge needs:

129 1. Repairing and restoring road network assets damaged by flooding, severe
130 weather, or natural disasters such as the historic flooding experienced in December 2025;

131 2. Preserving necessary levels of operations and maintenance, including health
132 and safety of employees;

- 133 3. Implementing pavement preservation projects to extend the life of existing
134 roadways and reduce long-term costs;
- 135 4. Collaborating with municipalities to address orphan roads and improve
136 county roadways within designated Potential Annexation Areas, as well as those county
137 roadways integral to regional mobility;
- 138 5. Restoring cuts made to the road services division approved in the 2026-2027
139 biennial budget;
- 140 6. Implementing intersection safety projects;
- 141 7. Developing a coordinated safety action plan using the Safe System approach
142 and implementing projects identified in the plan to reduce traffic deaths and serious
143 injuries on county roadways;
- 144 8. Implementing bridge load upgrade program projects; and
- 145 9. Providing local matching moneys to leverage grant opportunities.

146 SECTION 4. Ability to apply sales and use tax revenues to pay bonds. To
147 carry out the purposes of this resolution, the district may pledge or apply the sales and
148 use tax revenues to the payment of and interest on general obligation indebtedness issued
149 by King County within the limitations as now existing or hereafter prescribed by the laws
150 of this state.

151 SECTION 5. Accountability. At the end of the sixth year of collections, the
152 board of supervisors of the King County transportation district, or its successor entity,
153 shall review the projects and programs carried out with these sales and use tax revenues
154 for consistency with this resolution. To inform the review, the road services division
155 shall identify and evaluate projects implemented with these sales and use tax revenues

156 and electronically file a letter to provide that information by October 31 of each year, to
157 the clerk of the council, who shall retain an electronic copy and provide an electronic
158 copy to the King County transportation district, or its successor entity, all
159 councilmembers, and the council chief of staff.

160 SECTION 6. Severability. If any provision of this resolution or its application to
161 any person or circumstance is held invalid, the remainder of the resolution or the
162 application of the provision to other persons or circumstances is not affected.

163 SECTION 7. Effective date. This resolution takes effect immediately after
164 passage of this resolution, but the additional sales and use tax imposed by section 1 of

165 this resolution applies only to taxable events occurring from the earliest practicable date
166 consistent with RCW 82.14.055.

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:	5	Name:	Nick Bowman
Proposed No.:	TD2026-01	Date:	April 2, 2026

SUBJECT

Proposed Resolution TD2026-01 would impose a 10-year 0.1% sales and use tax for county roadway improvements.

SUMMARY

Washington state law¹ allows cities and counties to create local Transportation Benefit Districts (TBDs), independent governments that fund and implement transportation improvements. 23 cities in King County have established local TBDs. King County also has a TBD, the King County Transportation District (KCTD).

State law gives TBDs access to a number of funding sources, one of which is the sales and use tax. TBDs have access to a total of 0.3% in increased sales tax, of which 0.1% can be imposed by the TBD Board and 0.2% requires a popular vote after approval by the TBD.

Proposed Resolution TD2026-01 would impose a countywide 10-year 0.1% sales and use tax for transportation improvements, with revenues distributed to the Road Services Division of the Department of Local Services (Roads). The revenues allocated to Roads would be focused on safety, preservation, and maintenance projects, including those needed to keep roads and bridges open.

According to the March 2026 revenue forecast by the King County Office of Economic and Financial Analysis (OEFA), a countywide 0.1% sales tax would currently generate approximately \$101.9 million per year.² The Executive Budget Office has estimated that the impact to a median income household would be about \$40 per year.

Should the KCTD approve the Proposed Resolution and notify the Washington State Department of Revenue by April 17, collections would begin July 1, 2026.

¹ RCW 36.73

² As prepared for the Forecast Council’s meeting on March 13, 2026 ([link](#))

BACKGROUND

Transportation Benefit Districts. Washington state law³ allows for the creation of local Transportation Benefit Districts (TBDs), which are independent governments created to fund and implement transportation improvements. TBDs may be established by the legislative authority of a county or city, and they can encompass territory within a jurisdiction’s boundaries, the boundaries of multiple jurisdictions, or a portion of the territory within a jurisdiction’s boundaries.⁴

In 2014, King County created the King County Transportation District (KCTD) as a TBD for the county.⁵ Its boundaries are those of King County and it is governed by a Board of Supervisors made up of the nine King County Councilmembers. The KCTD currently has no revenue and no employees.

Of the 23 cities within King County that have established TBDs, 14 have imposed some level of TBD sales tax. Table 1 lists the jurisdictions that have established TBDs, as well as the funding sources these TBDs have imposed.

Table 1. King County Local Jurisdictions with TBDs, October 2025⁶

City	Established	TBD Assumed into City Government?	Sales Tax	Vehicle License Fee (VLF)
Auburn	2011	✓	0.10%	
Bellevue	2023			
Black Diamond	2015	✓		\$20
Bothell	2015			
Burien	2009	✓		\$20
Covington	2013	✓	0.30%	\$20
Des Moines	2008	✓		\$40
Duvall	2015	✓	0.20%	
Enumclaw	2013		0.10%	\$20
Issaquah	2018		0.10%	
Kenmore	2012	✓		\$20
Kirkland	2014	✓		\$20
Lake Forest Park	2008	✓	0.10%	\$50
Maple Valley	2012	✓	0.10%	\$20
Mercer Island	2014	✓		\$20
Normandy Park	2013	✓		\$20

³ RCW 36.73

⁴ RCW 36.73.020

⁵ Ordinance 17746. The KCTD replaced a prior King County TBD.

⁶ Municipal Research and Services Center, February 2026 list of Transportation Benefit Districts ([link](#))

City	Established	TBD Assumed into City Government?	Sales Tax	Vehicle License Fee (VLF)
North Bend	2011	✓	0.20%	
Pacific	2016	✓	0.10%	
Redmond	2023	✓	0.10%	
Renton	2023	✓	0.10%	
Seattle ⁷	2010	✓	0.15%	\$50
Shoreline	2009	✓	0.20%	\$40
Snoqualmie	2010	✓	0.30%	

Past KCTD and King County action on transportation funding. The KCTD Board met in 2014 to place a roads and transit funding measure on the ballot, which was not successful.⁸ The KCTD met again in 2020 to consider placing a transit funding measure on the ballot, but did not act due to the onset of the Covid-19 pandemic.⁹ Separately from the KCTD, the Executive proposed potential funding measures for county roads in 2020¹⁰ and 2021¹¹ but the Council did not act on those measures due to the pandemic.

TBD funding sources. State law gives TBDs access to a range of voter-approved and councilmanic funding sources, which can be used for “transportation improvements,” defined as projects “contained in the transportation plan of the state, a regional transportation planning organization, city, county, or eligible jurisdiction.” Eligible transportation improvements may include investments in new projects or the operation, preservation, and maintenance of existing transportation improvements.¹²

A list of funding sources available to TBDs can be found as Attachment 2 to this staff report.¹³

Some of these funding sources, such as development impact fees, tolls, or local improvement districts, can only be used for specific development projects or for defined geographic areas. Others, such as sales tax and vehicle license fees, can be used for general transportation improvements within the boundaries of the TBD.

In terms of the sales tax, TBDs have access to a total of 0.3% in increased sales tax:

- 0.1% can be imposed by the TBD Board (councilmanic)¹⁴

⁷ In 2014, Seattle voters approved a \$60 voted VLF and 0.1% voted sales tax increase. In 2020, voters renewed with a 0.15% voted sales tax only. Seattle has also imposed a \$50 councilmanic VLF.

⁸ Resolution TD2014-03 ([link](#))

⁹ Resolution TD2020-01([link](#))

¹⁰ Proposed Ordinance 2020-0110 and Proposed Motion 2020-0111

¹¹ Proposed Ordinance 2021-0206 and Proposed Motion 2021-0207

¹² RCW 36.73.015(6)

¹³ Note that in addition to the King County Transportation District (King County’s TBD), Metro and King County also have access to different funding sources. A list of these funding sources, as of May 2022, can be found in the Metro Connects Implementation Report (Motion 16155, [link](#)).

- 0.2% requires approval by voters after action by the TBD Board.¹⁵

Identified funding needs for Roads. Roads manages approximately 1,500 miles of roads, 193 bridges, 49,000 traffic control signs, 79 traffic signals, 118 miles of guardrail, 58 traffic cameras, 3.5 million linear feet of drainage pipe, 4.6 million feet of drainage ditch, 28,000 culverts, 700 crosswalks, and 275 miles of sidewalk in King County's unincorporated areas.¹⁶

The unincorporated area roads system is primarily supported by revenue from a dedicated property tax on unincorporated properties,¹⁷ the state gas tax, and grant funding, with the property tax projected to contribute over 80% of Roads' revenue during the 2026-2027 biennium.¹⁸ Over the years, the combined impact of municipal annexations, state limitations on available revenue options, lingering effects of the 2008 recession, implementation of the Washington State Growth Management Act, voter initiatives, and aging infrastructure has resulted in a structural decline in the County's capacity to fund its road and bridge network.

In January 2016, the Bridges and Roads Task Force identified an annual funding gap of \$250 to \$400 million based on average estimated revenues to Roads of just over \$100 million annually, or less than half the estimated \$220 million needed annually to moderate the decline of the system and minimize risk. Due to this structural funding deficit, current estimates show that dedicated funding for capital projects will be exhausted in 2028.¹⁹

The Transportation Needs Report (TNR), which is a functional plan of the 2024 King County Comprehensive Plan,²⁰ provides the most recent documentation of the funding needs for King County's unincorporated roads network.

The 2024 TNR includes 486 separate projects, totaling approximately \$2.42 billion. Part of this total includes a newly developed Accessibility Improvements category for projects that would improve existing pedestrian facilities to current Americans with Disabilities Act standards, and which totals \$118 million.²¹

The financial analysis included in the 2024 TNR expects Roads to see a combined total of \$289 million over the 20-year period. Only \$85 million of that total is expected to come from dedicated Roads funding sources through 2028. From 2029 through 2043, the remaining \$204 million in anticipated revenues is expected to come from grants

¹⁴ RCW 82.14.0455; 36.73.040(3)(a)

¹⁵ RCW 82.14.0455; 36.73.040(3)(a)

¹⁶ Based on available data from 2025 roads inventory.

¹⁷ RCW 36.82.040

¹⁸ Ordinance 20023

¹⁹ [King County Executive Proposed 2026-2027 Biennial Budget](#) (See Roads CIP Financial Plans Page 437 & 442)

²⁰ 2024 King County Comprehensive Plan (Ordinance 19881), Attachment E, Appendix C1:

Transportation Needs Report ([link](#))

²¹ Due to the large number of accessibility needs and relatively low project costs for individual accessibility improvements, the 2024 TNR reports only the total estimated cost of the high-priority needs identified in the 2021 King County Road Services Division Americans with Disabilities Act Transition Plan.

(\$172,500,000) and other non-Roads revenue sources (\$31,016,000),²² leaving an overall shortfall of over \$2.1 billion.

Table 2 shows the anticipated revenue shortfall over the 20-year period of the TNR.

Table 2. Revenue Shortfall from 2024 to 2043

Item	2024-2043
Total Project Costs	\$2,420,921,000
Anticipated Revenue	\$299,985,000
Shortfall	\$2,131,836,000

ANALYSIS

KCTD Resolution TD2026-01 would impose a 10 year 0.1% sales and use tax in King County for transportation improvements, with revenues being allocated to the county Road Services Division.

The 0.1% sales tax that would be imposed is the amount authorized under State law to be imposed by the TBD Board as a councilmanic tax, without a vote of the people.

According to the March 2026 revenue forecast by the King County Office of Economic and Financial Analysis (OEFA), a countywide 0.1% sales tax would currently generate approximately \$101.9 million per year. The Executive Budget Office has estimated that the impact to a median income household would be about \$40 per year.

Authorized use of revenues. KCTD Resolution TD2026-01 states that any revenues collected by the proposed 0.1% sales tax would first be used to pay administrative costs incurred by KCTD, including any administrative costs owed to the State Department of Revenue, not to exceed 2% of the taxes collected.²³

Remaining revenues would be allocated to Roads to be used for eligible transportation improvements as defined in State law,²⁴ and to address the following “high priority” road and bridge needs:

- Addressing maintenance, repairs, improvements, and replacements as necessary to keep roads and bridges open and functional to meet increasing needs;
- Preserving essential county safety and preservation programs, including pedestrian and bicyclist access and safety; and

²² Non-Roads revenues include Surface Water Mgmt. Fees & Real Estate Excise Taxes among others

²³ RCW 82.14.050

²⁴ RCW 36.73.015(6)

- Reducing barriers to accessibility and implementing improvement projects such as sidewalks, curb ramps, and street crossings in alignment with the 2021 King County Road Services Division Americans with Disabilities Act Transition Plan.

Revenues may also be used for the following roads related needs:

- Repairing and restoring road network assets damaged by flooding, severe weather, or natural disasters such as the historic flooding experienced in December 2025;
- Preserving necessary levels of operations and maintenance, including health and safety of employees;
- Implementing pavement preservation projects to extend the life of existing roadways and reduce long-term costs;
- Collaborating with municipalities to address orphan roads and improve county roadways within designated Potential Annexation Areas, as well as those county roadways integral to regional mobility;
- Restoring cuts made to the road services division approved in the 2026-2027 biennial budget;
- Implementing intersection safety projects;
- Developing a coordinated safety action plan using the Safe System approach and implementing projects identified in the plan to reduce traffic deaths and serious injuries on county roadways;
- Implementing bridge load upgrade program projects; and
- Providing local matching moneys to leverage grant opportunities.

Many of these road and bridge categories were identified as intended to receive additional funding by the Council during consideration of Roads levy lid lift proposals in 2020 and 2021 which ultimately did not go forward.²⁵

Additionally, the Proposed Resolution allows the sales tax revenues to be pledged as part of the security for County issued bonds.

Accountability. KCTD Resolution TD2026-01 would require Roads to identify and evaluate projects implemented with the proposed 0.1% sales tax in a letter to KCTD by October 31 each year. At the end of the sixth year of collections, the KCTD Board would review the projects and programs implemented to date for consistency with the Resolution.

Fiscal impact. Retail sales taxes currently average 9.9% in King County. Attachment 3 to this staff report lists the total sales taxes currently collected by each jurisdiction within King County, as tabulated by the Washington Department of Revenue for collections between April 1 and June 30, 2026. Attachment 3 also delineates the components that make up King County's sales tax rate.

²⁵ PM 2020-0111 & PM

PSB estimates that a 0.1% increase in the sales tax would have an annual impact of \$40 on the median income household. This estimate is based on a median household income of \$122,000 and a sales tax ratio of 32.9%, meaning that the median household spends a total of \$40,138 each year on goods subject to the sales tax, resulting in approximately \$3,908 in sales taxes owed. An increase of 0.1% to the sales tax would add \$40 on average to that total.²⁶

In terms of revenues that would be collected by KCTD Resolution TD2026-01, as described above, estimates provided in March by PSB indicate that 0.1% sales tax imposed countywide is currently anticipated to raise approximately \$101.9 million per year in the first year of collections.²⁷

Timeline. Proposed Resolution TD2026-01, as drafted, would take effect immediately upon passage, with the additional sales tax being imposed at the earliest practicable date consistent with State law.²⁸ State law provides that newly authorized sales tax collections begin:

- a. No sooner than 75 days after the Department of Revenue receives notice of the change, and
- b. Only on the first day of January, April, or July.

Given the 75-day timeline after the Department of Revenue is notified and the three dates on which the Department of Revenue begins sales tax collections, if the KCTD Board takes action on the Proposed Resolution and notifies the Department of Revenue by April 17, 2026, sales tax collections would begin on July 1, 2026. If the action is taken and notification is given by October 16, 2026, sales tax collections would begin on January 1, 2027.

Next steps after revenue authorization. If the KCTD were to raise revenue, the district could contract with King County to use the revenue, or the KCTD and its duties could be assumed into King County. As examples of these approaches, the King County Flood Control District is a separate government that carries out its work through an Interlocal Agreement with King County to perform needed duties (see FCD2021-06). The King County Ferry District, on the other hand, was created in 2007 as an independent government, but was assumed into King County in 2014 (Ordinance 17935).

ATTACHMENTS

1. Proposed Resolution TD2026-01
2. List of Transportation Benefit District Funding Sources
3. Local Sales and Use Taxes, Department of Revenue, April 1-June 30, 2026

²⁶ PSB notes that this total will vary due to the variation among jurisdictions in sales tax rates.

²⁷ As noted, this estimate is based on the March 2026 OEFA revenue forecast.

²⁸ RCW 82.14.055

Transportation Benefit District (TBD) Funding Sources¹

Funding Source	Authorizing Statute	Voter Approval Needed?	Maximum Rate	Maximum Term	KCTD Amount Raised per Increment
Councilmanic Vehicle License Fee	RCW 82.80.140; 36.73.040(3)(b); 36.73.065	No	\$50* <i>(over time, in increments of \$20, \$20, \$10)</i>	No restriction	\$15.5M/year per \$10 ²
Voted Vehicle License Fee	RCW 82.80.140; 36.73.040(3)(b); 36.73.065	Yes	\$100	No restriction	\$15.5M/year per \$10
Councilmanic Sales Tax	RCW 82.14.0455; 36.73.040(3)(a)	No	0.1%	10 years <i>(can be bonded, but TBD must vote to renew every 10 years)</i>	\$101.9M/year per 0.1% ³
Voted Sales Tax	RCW 82.14.0455; 36.73.040(3)(a)	Yes	0.2%	10 years <i>(plus 2nd 10 years with vote, can be longer if bonded)</i>	\$101.9M/year per 0.1%
Development Impact Fee	RCW 36.73.040(3)(c); 36.73.120; 39.92.040; 39.92.030	No <i>(Must be reasonably necessary as a result of the impact of development)</i>	Must be linked to development impact	One-time <i>(Can be paid over 5+ years, must be spent within 6 years)</i>	Depends on size of fee, geographic area where fee is applied
Tolls	RCW 36.73.040(3)(d)	Yes	As limited by Transportation Commission and voters	As limited by Transportation Commission and voters	Depends on size of toll, geographic area where toll is applied
Property Tax Excess Levy	RCW 36.73.060; 84.52.056; Article VII, 2(a)	Yes <i>(60% approval, plus required percentage of participation of previous election)</i>	In excess of 1% limit	1 year <i>(Up to 40 years if bonded)</i>	\$87.9M/year per \$0.10/\$1,000 AV ⁴
Local Improvement District (LID)	RCW 36.73.080	No	Up to amount of special benefit to property owners	No more than 30 years for term of bonds	Depends on size of fee, geographic area of LID

*Note that the councilmanic vehicle license fee (VLF) is not “stackable” meaning that King County would be limited in its ability to impose this funding source within a jurisdiction that has already imposed some or all of the councilmanic VLF for its own TBD. In addition, State law includes revenue-sharing requirements for revenues from councilmanic VLFs imposed by county TBDs.

¹ Source: Metro Connects Implementation Report ([Motion 16155](#)), updated where indicated

² Updated by King County Budget Office, February 2026, based on 907,000 households and 1.55 million vehicles countywide per 2024 American Community Survey data

³ Based on March 2026 King County OEFA revenue forecast ([link](#))

⁴ Based on March 2026 King County OEFA revenue forecast ([link](#))

Local Sales and Use Tax Rates in King County, April 1 – June 30, 2026¹

Jurisdiction	Local Rate	State Rate	Total Sales Tax Rate
Unincorp. Areas	0.038	0.065	0.103
Unincorp. Non-RTA ²	0.024	0.065	0.089
Algona	0.039	0.065	0.104
Auburn/King	0.039	0.065	0.104
Auburn/King Non-RTA	0.025	0.065	0.090
Beaux Arts Village	0.038	0.065	0.103
Bellevue	0.038	0.065	0.103
Bellevue Non-RTA	0.024	0.065	0.089
Black Diamond	0.025	0.065	0.090
Bothell/King	0.038	0.065	0.103
Burien	0.038	0.065	0.103
Carnation	0.024	0.065	0.089
Clyde Hill	0.038	0.065	0.103
Covington	0.027	0.065	0.092
Des Moines	0.039	0.065	0.104
Duvall	0.027	0.065	0.092
Enumclaw	0.025	0.065	0.090
Federal Way	0.038	0.065	0.103
Puyallup Tribe - Federal Way	0.038	0.065	0.103
Hunts Point	0.038	0.065	0.103
Issaquah	0.040	0.065	0.105
Issaquah Non-RTA	0.026	0.065	0.091
Kenmore	0.038	0.065	0.103
Kent	0.039	0.065	0.104
Kent Non-RTA	0.025	0.065	0.090
Kirkland	0.039	0.065	0.104
Lake Forest Park	0.039	0.065	0.104
Maple Valley	0.025	0.065	0.090
Medina	0.038	0.065	0.103
Mercer Island	0.038	0.065	0.103
Milton/King	0.038	0.065	0.103
Newcastle	0.038	0.065	0.103
Newcastle Non-RTA	0.024	0.065	0.089
Normandy Park	0.038	0.065	0.103
North Bend	0.027	0.065	0.092
Pacific/King	0.039	0.065	0.104

¹ Source: Washington State Department of Revenue, Q2 2026 ([link](#))

² “Non-RTA” refers to geographic areas located outside the boundaries established for Sound Transit, aka Central Puget Sound Regional Transit Authority (RCW 81.112)

Jurisdiction	Local Rate	State Rate	Total Sales Tax Rate
Redmond	0.039	0.065	0.104
Redmond Non-RTA	0.025	0.065	0.090
Renton	0.040	0.065	0.105
Renton Non-RTA	0.026	0.065	0.091
Sammamish	0.038	0.065	0.103
Sammamish Non-RTA	0.024	0.065	0.089
SeaTac	0.039	0.065	0.104
Seattle	0.0405	0.065	0.1055
Shoreline	0.040	0.065	0.105
Skykomish	0.024	0.065	0.089
Snoqualmie	0.028	0.065	0.093
Tukwila	0.039	0.065	0.104
Woodinville	0.038	0.065	0.103
Woodinville Non-RTA	0.024	0.065	0.089
Yarrow Point	0.039	0.065	0.104

Components of the Sales Taxes in King County³

Government	Title of Tax	Tax Rate	Notes
State of Washington	General	6.50%	Rate unchanged in over 40 years
King County/Cities	General	1.00%	Within cities, the city gets 0.85% and King County gets 0.15%. The County gets the full amount in unincorporated areas.
	Criminal Justice	0.10%	Split with cities by formula. In 2025, King County is projected to receive ~20%.
King County	Mental Illness and Drug Dependency (MIDD)	0.10%	Renewed in 2025
	Health Through Housing	0.10%	Except in cities that “opted out” and imposed the same tax.
	Doors Open (Cultural Access)	0.10%	
	Metro	0.90%	
King County	ESHB 2015 CJ Sales Tax Safe & Stable Communities	0.10%	Effective 01/01/26 via Ordinance 19958
	Sound Transit	1.40%	Only in Sound Transit (RTA) service areas

³ Source: King County Budget Office, August 2025



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:	6	Name:	Mary Bourguignon, Nick Bowman
Proposed No.:	TD2026-02	Date:	April 2, 2026

SUBJECT

Proposed KCTD Resolution TD2026-02 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 TD2026-02 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 TD2026-02 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 TD026-02 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.

RESPONSES TO SUPERVISOR QUESTIONS FROM 3/19 KCTD MEETING

1. Could we get more detail as to what a potential spending plan would look like if new revenues were authorized for Roads?

Executive staff provided a draft revenue forecast and appropriations plan (Attachment 2 to this staff report) for the 12-year period in which the proposed

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.

KCTD sales tax would be distributed. Based on the Executive’s forecast, a .01% sales tax would generate \$1,165,000,000 through 2037. Table 1 provides a high-level summary for how Roads would allocate the new revenues.

Table 1. Summary of Proposed KCTD Revenue Spending by Investment Area

County Roadway Investment Area	Total Appropriation	% of KCTD Spending
Capital projects and capital staffing support functions, including repaving roads, repairing and replacing bridges, improving intersections, and safety projects like sidewalks and guardrails.	\$717,000,000	62%
Status Quo Service to keep roads at their current service levels, including addressing the ‘structural gap’ (costs increase faster than revenues)	\$227,000,000	19%
Restore investments in programs and projects like drainage, pavement, and maintenance, which include projects that help slow asset decline and add new support to improve responsiveness to customer needs and emergencies.	\$221,000,000	19%

Table 2 provides more detail on proposed allocations for the 2026-2027 biennium and total allocations through 2037 included in the draft spending plan.

Table 2. Roads Draft Spending Forecast Allocations

Operating Expenditures	2026-2027	2026-2037
Maintaining Status Quo Service	\$6,000,000	\$227,000,000
Road Hazard & Repair Response	\$10,000,000	\$129,000,000
Restoring Maintenance Level of Service	\$7,000,000	\$92,000,000
Planning, Engineering, Project management & Capital Support	\$7,000,000	\$80,000,000
Total Operating Expenditures	\$30,000,000	\$528,000,000
Capital Expenditures	2026-2027	2026-2037
Intersection & Crash Reduction Projects	\$10,000,000	\$102,000,000
Bridge Replacements and Maintenance	\$2,000,000	\$76,000,000
Restoring Roadway Drainage Systems Levels of Service	\$2,000,000	\$24,000,000
Roadway Drainage Systems Preservation	\$4,000,000	\$45,000,000
Roadway Repaving	\$21,000,000	\$98,000,000
Roadway Reconstruction	-	\$23,000,000
Facilities Rehabilitation & Replacement	\$22,000,000	\$150,000,000
ADA Barrier Removal	\$1,000,000	\$5,000,000
Safeguarding Roads Vulnerable to Climate Impacts	\$1,000,000	\$62,000,000
Unplanned Capital Repairs from Natural Disasters or Other Emergencies	\$5,000,000	\$52,000,000
Total Capital Expenditures	\$68,000,000	\$637,000,000

2. Can you provide more details on what the cost of inaction would be? What actions will Roads need to take if new revenues are delayed or are not authorized at all? What will happen to the County road network?

The Executive provided the following response: "If new revenue is delayed, Roads will begin the process for identifying and implementing cuts in services and workforce immediately. In 2026–2027 alone, there is a roughly \$6 million gap just to maintain status quo services and rebuild reserves to the target reserve levels. To close that gap, Roads will have to scale back capital projects and maintenance work, pause hiring, leave positions unfilled, and develop a plan for layoffs.

If no action is taken, the impact deepens over time. Roads will be forced to plan for sustained and significant service reductions across the system. [The approximately \$230M total included in the 'status quo service' category] represents the cumulative cost of closing this gap over the 12-year period."

The Executive also provided several examples illustrating the cost of delay or inaction, including:

Emergency Response and Public Safety at Risk. The cost of inaction is a direct reduction in the County's ability to respond to emergencies and maintain safe, reliable road operations. Without new revenue, the capital program goes away entirely. Roads would have fewer crews, less equipment, and fewer materials to maintain roads or respond when it matters most. That means slower response times, delayed repairs, and longer road closures—especially during storms and natural disasters.

Accelerating Deterioration of Roads and Bridges Isolate Communities. Eliminating capital projects not only means not replacing bridges, reconstructing roads, or building roundabouts. Capital work includes smaller but equally essential activities such as repairing culverts to reduce threats of flooding on roads and to private property, paving roads, or making repairs to things like bridge railing. Without new revenue, even more capital and maintenance investments will be deferred. Roads and bridges will deteriorate faster, and problems will become more severe and more expensive to fix.

Erosion of Roads' Workforce Is Leading to Loss of Critical Talent. Roads continues to face significant hiring and retention challenges due to ongoing financial uncertainty. Staff are increasingly hesitant to pursue internal promotions or transfers, as doing so can reduce seniority and increase vulnerability to potential layoffs. This has resulted in highly qualified employees remaining in lower-paying roles to preserve job security or leaving the division to pursue other roles in more financially stable departments.

3. Knowing that the proposed KCTD revenues would not be sufficient to cover the annual Roads shortfall, what steps are being taken at Roads or what proposals are being considered to address the Roads funding crisis outside of the KCTD proposal?

According to the Executive, Roads has taken many actions historically to address the funding shortfall, including:

- Reduced staffing levels, with corresponding reductions in service delivery
- Scaled back capital investment over time
- Adopted more conservative financial policies
- Aggressively pursued local, state, and Federal grant funding
- Reduced capital investments
- 2014 Proposition 1: County Transportation District Sales Tax and Vehicle Registration Fee
- Convened the Bridges and Roads Task Force to study the funding gap and efficiencies to address the shortfall, with the goal of identifying potential solutions
- Implemented the Road Services Strategic Plan to prioritize core safety functions

Collectively, these actions have historically allowed Roads to reduce costs and continue operating within constrained revenues. While these actions have reduced costs, they have also reduced service levels, deferred critical maintenance, and limited the County's ability to keep pace with growing infrastructure needs.

The Executive provided additional detail regarding current steps being taken to address the shortfall, including:

- Loaning out staff to other departments when funding is insufficient to support core road operations
- Continuing to defer or scale back capital and maintenance work due to limited resources, which reduces near-term costs but decreases system efficiency and drives higher long-term costs.
- Aggressively pursuing grant funding, which has become increasingly competitive and less reliable as a primary funding source.
- Collaborating with other County departments to identify opportunities to share costs and implement operational efficiencies

These actions have helped manage near-term constraints, but do not resolve the underlying structural gap between revenues and costs.

Lastly, the Executive referred to King County's state legislative priorities adopted for 2026 which included proposals intended to pursue long-term, structural solutions. These proposals include:

- Replacing the 1 percent property tax growth cap with a limit tied to inflation and population
- Authorizing additional local option revenue tools to fund essential services

- Increasing funding options specifically for county roads and bridges

ATTACHMENTS

1. Proposed Resolution TD2026-02
2. Draft Roads-KCTD Spending Forecast 2026-2037

Spending Forecast (rounded to nearest \$1M)--High-Level Planning Estimates

	2026-2027	2028-2029	2030-2031	2032-2033	2034-2035	2036-2037	10-year Total
King County Transportation District (KCTD) Revenue (100%)	154,000,000	214,000,000	228,000,000	242,000,000	261,000,000	66,000,000	1,165,000,000
<i>Status Quo Service</i>	<i>6,000,000</i>	<i>23,000,000</i>	<i>31,000,000</i>	<i>40,000,000</i>	<i>54,000,000</i>	<i>73,000,000</i>	<i>227,000,000</i>
							-
Road Hazard & Repair Response	10,000,000	21,000,000	22,000,000	24,000,000	25,000,000	27,000,000	129,000,000
Restoring Maintenance Level of Service	7,000,000	15,000,000	16,000,000	17,000,000	18,000,000	19,000,000	92,000,000
Planning, Engineering, Project Management & Capital Support	7,000,000	13,000,000	14,000,000	15,000,000	15,000,000	16,000,000	80,000,000
							-
							-
Total Operating Expenditures	30,000,000	72,000,000	83,000,000	96,000,000	112,000,000	135,000,000	528,000,000
Available for Capital	124,000,000	198,000,000	214,000,000	213,000,000	231,000,000	16,000,000	996,000,000
Capital							
Intersection & Crash Reduction Projects	10,000,000	21,000,000	22,000,000	24,000,000	25,000,000	-	102,000,000
Bridge Replacements and Maintenance	2,000,000	4,000,000	15,000,000	27,000,000	28,000,000	-	76,000,000
Restoring Roadway Drainage Systems Level of Service	2,000,000	5,000,000	5,000,000	6,000,000	6,000,000	-	24,000,000
Roadway Drainage Systems Preservation	4,000,000	7,000,000	8,000,000	8,000,000	9,000,000	9,000,000	45,000,000
Roadway Repaving	21,000,000	29,000,000	15,000,000	16,000,000	17,000,000	-	98,000,000
Roadway Reconstruction	-	-	11,000,000	12,000,000	-	-	23,000,000
Facilities Rehabilitation & Replacement	22,000,000	51,000,000	52,000,000	18,000,000	7,000,000	-	150,000,000
Americans with Disabilities Act (ADA) Barrier Removal	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	5,000,000
Safeguarding Roads Vulnerable to Climate Impacts	1,000,000	1,000,000	8,000,000	9,000,000	43,000,000	-	62,000,000
Unplanned Capital Repairs from Natural Disasters or Other Emergencies	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	52,000,000
							-
							-
Total Capital Programming Expenditures	68,000,000	129,000,000	147,000,000	131,000,000	146,000,000	16,000,000	637,000,000
<i>Carry Forward</i>	<i>56,000,000</i>	<i>69,000,000</i>	<i>67,000,000</i>	<i>82,000,000</i>	<i>85,000,000</i>	<i>0</i>	
Summary	2026-2027	2028-2029	2030-2031	2032-2033	2034-2035	2036-2037	10-year Total
New KCTD Revenue	154,000,000	214,000,000	228,000,000	242,000,000	261,000,000	66,000,000	1,165,000,000
less:							
Total Operating Expenditures	30,000,000	72,000,000	83,000,000	96,000,000	112,000,000	135,000,000	528,000,000
Total Capital Expenditures	68,000,000	129,000,000	147,000,000	131,000,000	146,000,000	16,000,000	637,000,000