



City of Bellevue

450 110th Avenue NE
Bellevue, WA 98004

Meeting Agenda City Council Special Meeting

Tuesday, April 21, 2026

6:00 PM

Room 1E-113

City Council meetings are conducted in a hybrid manner with both in-person and virtual attendance options. To speak at the meeting, you can attend in-person or remotely participate via one of these options:

- www.zoom.us and enter Webinar ID: 871 6827 7098 Password: 534267
- 253-215-8782 and enter Webinar ID: 871 6827 7098

The meeting may also be viewed on BTV Channel 21, or for the best viewing experience watch livestream on Bellevue Television YouTube:

www.youtube.com/bellevuetelevision

1. Welcome, Roll Call
2. Approval of Agenda
3. Oral Communications

The total time for oral communications is 30-minutes and topics must relate to City of Bellevue government. Persons speaking to items on the agenda will be called first and, if time remains, persons not speaking on an agenda item will be called. The Presiding Officer is authorized, in each category, to give preference to (1) persons who have not spoken to Council within 60 days prior to the meeting or (2) to persons speaking to items anticipated to come on the agenda within 60 days. Speakers will be allowed up to three minutes to speak, and a maximum of three persons are permitted to speak to each side of any one topic. Please note that testimony provided during oral communications will be recorded.

Speakers may register beginning at 12:00 p.m. on the day of the Council meeting using the online link below. In-person assistance to register is available at 5:00 p.m. outside the City Council meeting room on the first floor.

<https://bellevuewa.gov/council-oral-comms>

4. Consent Calendar

- a) [26-292](#) Motion to approve payment of claims and payroll for the period March 1, 2026 - March 31, 2026.
- b) [RES 10618](#) Resolution authorizing the execution of a Memorandum of Agreement (MOA) between the City of Bellevue and King County providing the city up to \$1,700,000 for construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46).
- c) [26-293](#) Motion to award Bid No. 26003, South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46) to Kamins Construction as the lowest responsible and responsive bidder, in an amount not to exceed \$994,956.26, plus all applicable taxes.
- d) [RES 10619](#) Resolution authorizing execution of the Telecommunications Right-of-Way Use Agreement with SQF, LLC doing business as Verta.

5. Study Session Items

- a) [26-294](#) Budget Process and Transportation Investment Workshop

6. Adjournment

CITY COUNCIL AGENDA TOPIC

Motion to approve payment of claims and payroll for the period March 01, 2026 – March 31, 2026.

Michael Chandler, Controller
Sylvia Lock-Kirihara, Disbursement Assistant Division Manager
Finance & Asset Management Department

EXECUTIVE SUMMARY**ACTION**

This motion will approve the payment of claims and payroll for the month of March 2026.

RECOMMENDATION

Move to approve the payment of claims and payroll for the month of March.

BACKGROUND/ANALYSIS

The information presented in the Fiscal Impact section covers all claims and payroll payments during the month prior to the date of the City Council meeting, as required by RCW 42.24.180.

All payments made during this period were found to be valid claims against the city. Details are available from the Treasury Division of the Finance & Asset Management (FAM) Department.

The city's internal controls include certification of the validity of all payments by the appropriate department prior to submission of payment. The FAM Director has delegated authority for the examination of vouchers and authorization of payments to the Treasury Manager and Accounts Payable, Procurement and Payroll staff. Centralized Accounts Payable staff review all claims payments and Payroll performs system validation and exception reviews to validate payroll records. The Business Expense Coordinator in Treasury reviews all expense reimbursement claims. In addition, the Treasury Manager performs a random sampling review of supporting documentation for claims payments to ensure validity. The FAM Department regularly reviews its processes to ensure appropriate internal controls are in place.

POLICY & FISCAL IMPACTS**Policy Impact**

RCW 42.24.080 requires that all claims presented against the city by persons furnishing materials, rendering services, or performing labor must be certified by the appropriate official to ensure that the materials have been furnished, the services rendered, or the labor performed as described, and that the claims are just, due and unpaid obligations against the city, before payment can be made.

RCW 42.24.180 allows expedited processing of the payment of claims when certain conditions have been met. The statute allows the issuance of warrants or checks in payment of claims before the legislative body has acted to approve the claims when: (1) the appropriate officers have furnished official bonds; (2) the legislative body has adopted policies that implement effective internal control; (3) the legislative body has provided for review of the documentation supporting the claims within a

month of issuance; and (4) that if claims are disapproved, they shall be recognized as receivables and diligently pursued. The city meets all of these conditions.

Bellevue City Code

BCC 4.40, Audit of Claims, provides that the Director of Finance and Asset Management or his/her designee will examine all claims prior to payment.

BCC 4.40.030 allows for periodic reporting of the payments to council for approval. To meet these requirements, FAM staff schedule payment of claims and payroll for monthly council approval on the Consent Calendar.

Fiscal Impact

<u>Claims Check Numbers, including settlement of damage claims,</u>	<u>Amounts</u>
<u>Amounts Travel Advances and PayMode (electronic) deposits</u>	
00427970 – 00428718 (Checks)	\$33,321,149.46
10940 – 10955 (Travel)	
1075428 – 1075768 (PayMode)	
<u>Direct Deposit and Payroll Check Numbers</u>	
0088780 – 0088872	\$19,021,579.58

These amounts were budgeted, and sufficient funds are available in the 2026 budget to cover these payments.

OPTIONS

1. Move to approve the payment of claims and payroll for the period of March 1, 2026 – March 31, 2026.
2. Do not approve the motion and provide alternative direction to staff.

ATTACHMENTS

N/A

AVAILABLE IN COUNCIL LIBRARY

N/A

CITY COUNCIL AGENDA TOPIC

Resolution authorizing the execution of a Memorandum of Agreement (MOA) between the City of Bellevue and King County providing the city up to \$1,700,000 for construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46).

Andrew Singelakis, Director
Maher Welaye, Assistant Director
Kyle Potuzak, Design Engineering Manager
Marina Arekelyan, Engineering Supervisor
Timothy Kariel, Sr. Project Manager
Transportation Department

EXECUTIVE SUMMARY**ACTION**

This Resolution authorizes the execution of a Memorandum of Agreement between the City of Bellevue and King County Metro for the construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46).

RECOMMENDATION

Move to adopt Resolution No. 10618.

BACKGROUND/ANALYSIS

King County Metro and the City of Bellevue are undertaking measures to improve the speed and reliability of the South Kirkland Park and Ride. These measures include altering the flow of bus and vehicular traffic within the park and ride, as well as traffic patterns entering and leaving the park and ride. These changes would be best facilitated with changes to the intersection at 108th Avenue NE and NE 38th Place and a change to the intersection at 107th Lane NE and NE 38th Place.

In October 2024, a MOA was signed between the City of Bellevue and King County metro for the design and permitting portions of this project. It was approved by City Council as Ordinance No. 6804.

These improvements were identified in Bellevue's Transportation Master Plan, and the project supports the future K-Line Bus Rapid Transit.

The improvements include:

- A new signalized intersection at NE 37th Court (the park and ride entrance)
- Altering signing and lane striping
- New ADA curb ramps
- A new crosswalk facilitating pedestrian connections
- Changing a flashing beacon crosswalk to an all-way stop at 107th Lane NE

This new MOA outlines King County's role in funding the construction portion of the project, oversight and project management. City of Bellevue's tasks include project management, inspection, and

payments to the contractor. The City of Bellevue will be reimbursed for costs incurred during the construction phase as outlined in the MOA. Authorization to award the construction contract for this project is also on tonight's agenda.

POLICY & FISCAL IMPACTS

Policy Impact

The authorization of this MOA is consistent with the following policy in the Transportation Element of the Comprehensive Plan:

- TR-136 directs the city, "Support joint projects, including the contribution of city matching funds, with adjoining cities, King County, the transit providers, or the state, where such partnerships help establish or accelerate projects beneficial to the city."

Fiscal Impact

This is one of two actions on tonight's agenda related to the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46). The other item is a motion to award the construction bid. King County Metro will fully reimburse the City of Bellevue's costs as outlined in the MOA.

OPTIONS

1. Adopt the Resolution authorizing the execution of a Memorandum of Agreement (MOA) between the City of Bellevue and King County providing the city up to \$1,700,000 for construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46).
2. Do not adopt the Resolution and provide alternative direction to staff.

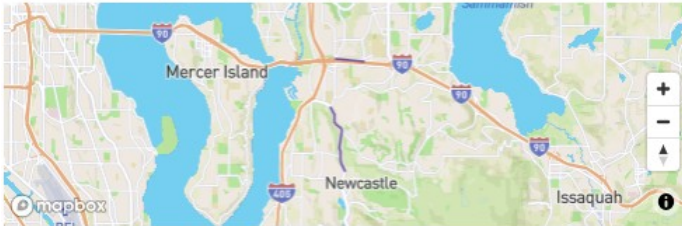
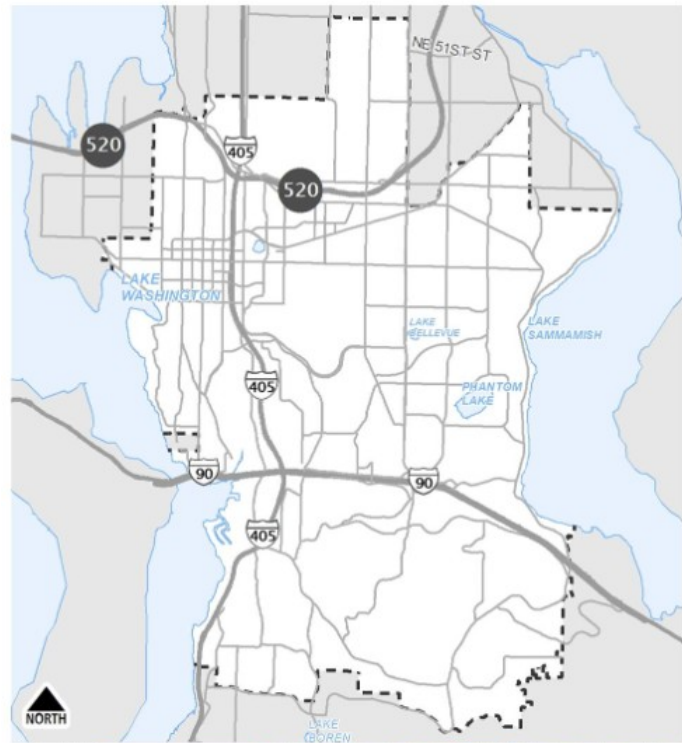
ATTACHMENTS

- A. CIP Project Description
Proposed Resolution No. 10618

AVAILABLE IN COUNCIL LIBRARY

Memorandum Of Agreement

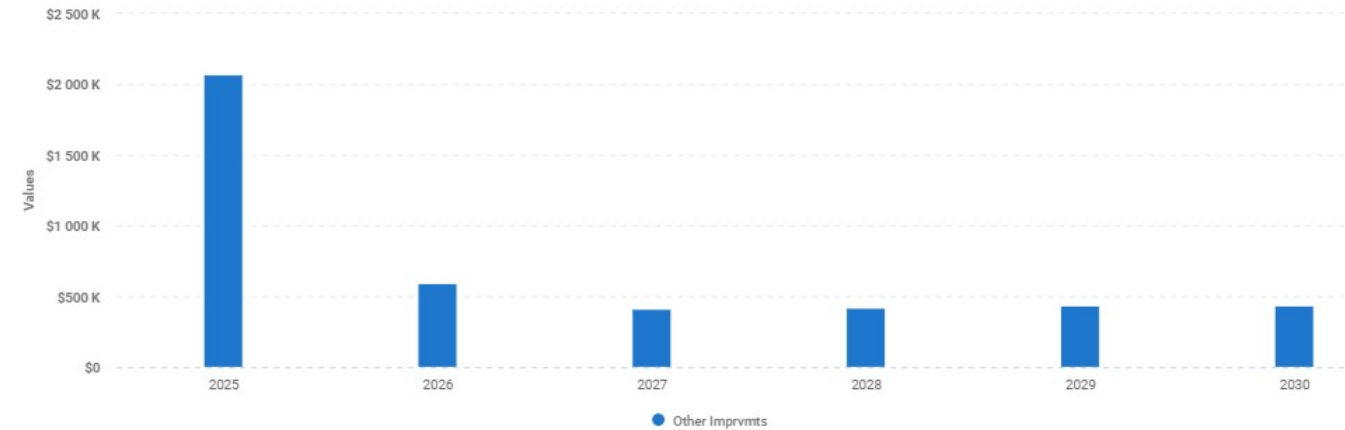
Traffic Safety Implementation



This program funds capital transportation improvements throughout the City to address mobility operation issues and concerns. Typical projects include new crosswalk installations, sign upgrades, channelization improvements, access management improvements, new bike lanes, bicycle wayfinding signage, and sidewalk and new curb ramp installations. This program implements pilot projects using new, innovative traffic control devices and evaluates their effectiveness as well as funds projects to bring existing City infrastructure up to current engineering standards. This program often provides matching funds to grant-funded projects to improve pedestrian and bicycle mobility while observing ADA requirements. Projects funded by this program are often identified through resident identified safety concerns, the Collision Reduction Program, the Crosswalk Management Program, Road Safety Audits or the Mobility Implementation Plan.

Project Website
Project Number: PW-R-46
Project Type: Transportation
Status: Ongoing Build New

Expenses



Budget to Complete

\$4.4M

CITY OF BELLEVUE, WASHINGTON

RESOLUTION NO. 10618

A RESOLUTION authorizing the execution of a Memorandum of Agreement (MOA) between the City of Bellevue and King County providing the city up to \$1,700,000 for construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46).

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES RESOLVE AS FOLLOWS:

Section 1. The City Manager or designee is hereby authorized to execute a Memorandum of Agreement (MOA) between the City of Bellevue and King County providing the city up to \$1,700,000 for construction of the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46), a copy of which agreement shall be substantially in the form given Clerk's Receiving No. _____.

Passed by the City Council this _____ day of _____, 2026, and signed in authentication of its passage this _____ day of _____, 2026.

(SEAL)

Mo Malakoutian, Mayor

Attest:

Charmaine Arredondo, City Clerk

CITY COUNCIL AGENDA TOPIC

Motion to award Bid No. 26003, South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46) to Kamins Construction as the lowest responsible and responsive bidder, in an amount not to exceed \$994,956.26, plus all applicable taxes.

Andrew Singelakis, Director
Maher Welaye, Assistant Director
Kyle Potuzak, Design Engineering Manager
Marina Arekelyan, Engineering Supervisor
Timothy Kariel, Sr. Project Manager
Transportation Department

EXECUTIVE SUMMARY**ACTION**

Motion to award Bid No. 26003, South Kirkland Park and Ride Intersections project, in the amount of \$994,956.26, plus all applicable taxes, to Kamins Construction

RECOMMENDATION

Motion to award Bid No. 26003, South Kirkland Park and Ride Intersections project, in an amount not to exceed \$994,956.26, plus all applicable taxes, to Kamins Construction as the lowest responsible and responsive bidder.

BACKGROUND/ANALYSIS

King County Metro and the City of Bellevue are undertaking measures to improve the speed and reliability of the South Kirkland Park and Ride. These measures include altering the flow of bus and vehicular traffic within the park and ride, as well as traffic patterns entering and leaving the park and ride. These changes would be best facilitated with changes to the intersection at 108th Avenue NE and NE 38th Place and a change to the intersection at 107th Lane NE and NE 38th Place.

In October 2024, a Memorandum of Agreement (MOA) was signed between the City of Bellevue and King County for the reimbursement of design costs, and it was approved by City Council as Ordinance No. 6804. Another MOA is on tonight's agenda which outlines King County's responsibility to reimburse the city for the construction portion of this project.

These improvements were identified in Bellevue's Transportation Master Plan, and the project supports the future K-Line Bus Rapid Transit.

The improvements include:

- A new signalized intersection at NE 37th Court (the park and ride entrance)
- Altering signing and lane striping
- New ADA curb ramps
- A new crosswalk facilitating pedestrian connections
- Changing a flashing beacon crosswalk to an all-way stop at 107th Lane NE

Following verification of bid submittals, the bids received were as follows:

Sunset Grill Construction	\$935,698.97*
Kamins Construction	\$994,956.26
RW Scott Construction	\$1,000,302.68
Always Active Services	\$1,122,619.40
NPM Construction	\$1,201,442.55
NW Cascade	\$1,216,839.50
Laser Underground and Earthwork	\$1,315,666.50
A-1 Landscaping and Construction	\$1,340,038.50
Engineer's Estimate	\$1,194,732.50

*Non-Responsive and non-responsible

Reasons for the non-responsive and non-responsible bid are as follows:

Staff determined the bid was non-responsive because it provided a significantly unbalanced bid for a fundamental and critical component of the project. In addition, based on reference checks, staff determined that the contractor was not a responsible bidder for this project due to a pattern of poor performance and ineffective financial and personnel management.

To the best of our knowledge and professional judgment, all factors that normally contribute to construction expenses have been accounted for in the Plans, Specifications, and Estimates (PS&E). Based on prior experience, projects of this type may result in some field changes. All claims are rigorously reviewed and only those that are clearly necessary to fulfill the intent of the contract, but have not been provided for, will be paid.

POLICY & FISCAL IMPACTS

Policy Impact

This project is consistent with the following policies in the Transportation Element of the Comprehensive Plan, the Southwest Bellevue Subarea Plan and the Vision Zero Strategic Plan:

- TR-22. Coordinate improvements and operations among travel modes and provide facilities to support people who are making connections between modes.
- TR-25: Increase system connectivity for all modes by providing vehicular, transit, pedestrian, and bicycling facilities to create a Complete Streets network throughout the city.
- TR-26. Design, implement, and maintain transportation system improvements and deliver transportation services and programs in accordance with the Americans with Disabilities Act (ADA).
- TR-59: Design and manage streets to foster safe and context-appropriate behavior of all roadway users.

Fiscal Impact

This is one of two actions on tonight's agenda related to the South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46). The other item is a Resolution to authorize the execution of a Memorandum of Agreement (MOA) between the City of Bellevue and King County Metro.

Awarding this bid will obligate the city to an amount up to \$994,956.26, plus all applicable taxes, to construct the South Kirkland Park and Ride Intersections project. This amount is approximately 17% below the Engineer's Estimate. There is sufficient funding in the 2025-2030 General Capital Improvement Program (CIP Plan No. PW-R-46) to fully fund this contract.

OPTIONS

1. Award Bid No. 26003, South Kirkland Park and Ride Intersections project (CIP Plan No. PW-R-46) to Kamins Construction as the lowest responsible and responsive bidder, in an amount not to exceed \$994,956.26, plus all applicable taxes. This contract is fully funded by the MOA with King County.
2. Reject all bids and provide alternative direction to staff.

ATTACHMENTS

- A. Vicinity Map
- B. CIP Project Description PW-R-46

AVAILABLE IN COUNCIL LIBRARY

N/A



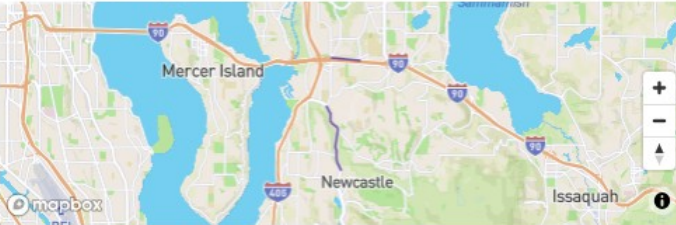
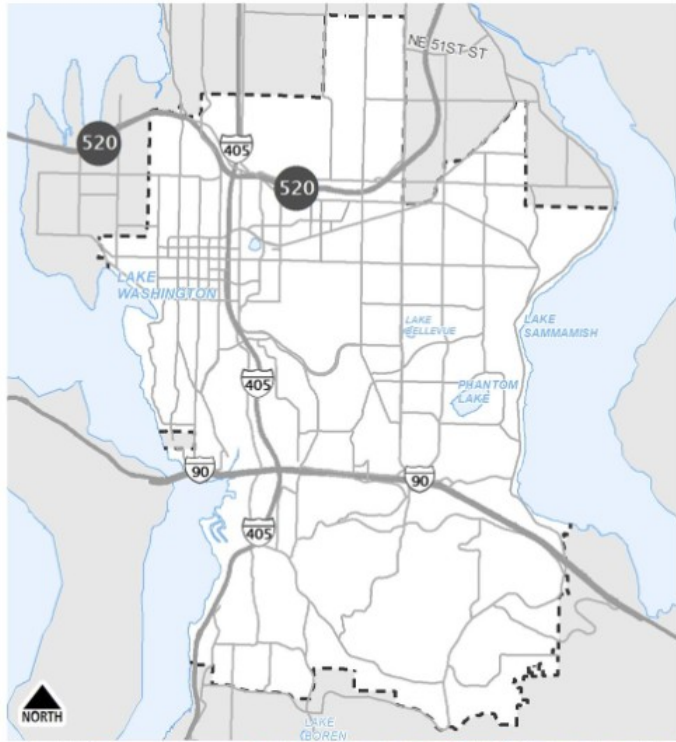
South Kirkland Park and Ride Intersections Vicinity Map



0 255 510

Scale 1: 6,121 Feet

Traffic Safety Implementation



This program funds capital transportation improvements throughout the City to address mobility operation issues and concerns. Typical projects include new crosswalk installations, sign upgrades, channelization improvements, access management improvements, new bike lanes, bicycle wayfinding signage, and sidewalk and new curb ramp installations. This program implements pilot projects using new, innovative traffic control devices and evaluates their effectiveness as well as funds projects to bring existing City infrastructure up to current engineering standards. This program often provides matching funds to grant-funded projects to improve pedestrian and bicycle mobility while observing ADA requirements. Projects funded by this program are often identified through resident identified safety concerns, the Collision Reduction Program, the Crosswalk Management Program, Road Safety Audits or the Mobility Implementation Plan.

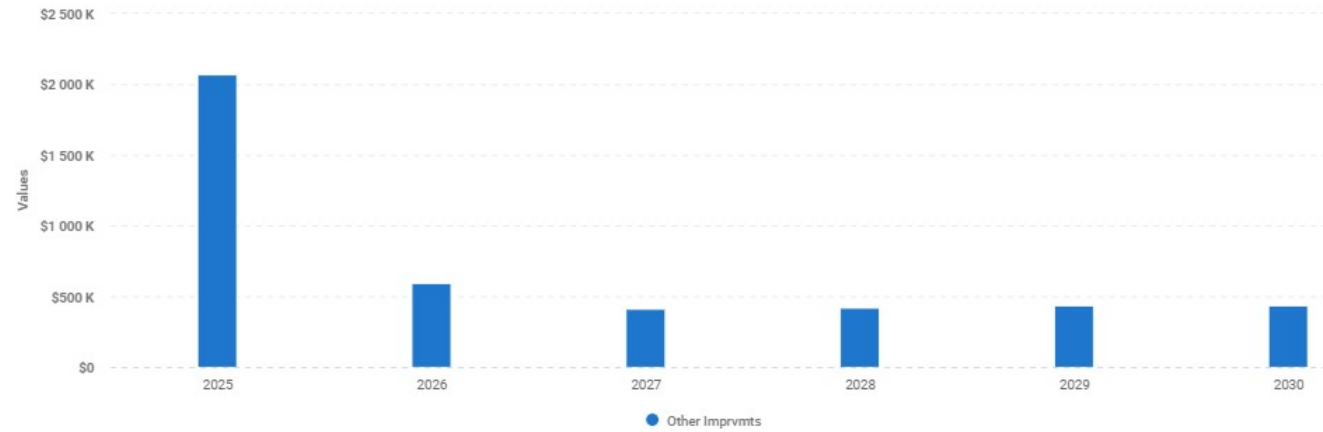
Project Website

Project Number: PW-R-46

Project Type: Transportation

Status: Ongoing Build New

Expenses



Budget to Complete

\$4.4M

CITY COUNCIL AGENDA TOPIC

Resolution authorizing execution of the Telecommunications Right-of-Way Use Agreement with SQF, LLC doing business as Verta.

Andrew Singelakis, Director
Mark Poch, Deputy Director
Vanessa Humphreys, Assistant Director
Cassie Davis, Franchise Utility Manager
Transportation Department

EXECUTIVE SUMMARY

ACTION	This Resolution authorizes execution of a Telecommunications Right-of-Way Use Agreement with SQF, LLC doing business as Verta.
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RECOMMENDATION

Move to adopt Resolution No. 10619.

BACKGROUND/ANALYSIS

The 1996 Telecommunications Act was enacted to promote competition among telecommunications providers and to encourage new entrants into local telecommunications markets. Currently, the city is experiencing increased demand from telecommunications providers for access to the right-of-way, driven by intensifying competition and the desire to deliver enhanced telecommunication services to community members and businesses.

SQF, LLC doing business as (dba) Verta is registered as a Telecommunications company with the State of Washington Utilities and Transportation Commission. The company proposes to enhance wireless telecommunication services and coverage throughout the city by construction, operation and maintenance of small wireless facility (SWF) infrastructure. SQF, LLC dba Verta proposes to partner with wireless carriers, providing ownership, operations, and maintenance of SWF infrastructure while the wireless carriers will broadcast over their licensed frequencies from the individual SWF sites. SQF, LLC dba Verta does not propose to provide telecommunications services or wireless coverage directly to commercial or residential retail customers.

Obtaining a Telecommunications Right-of-Way Use Agreement is one of the requirements by which the city authorizes a telecommunications company to use the city's rights-of-way for the purpose of providing telecommunications services. The agreement specifies the terms and conditions under which such authority is granted, ensuring compliance with applicable laws and safeguarding public infrastructure. Key provisions in the agreement include:

- The terms and conditions derived from Bellevue City Code (BCC) Chapters 6.02 and 6.04.
- A five-year term, that may be renewed pursuant to the provisions of BCC Sections 6.04.100 and 6.04.120.
- Non-exclusive rights, allowing the city to enter into similar agreements with other providers.

- Requirements for relocation of telecommunications facilities covered in the agreement and provisions for working in the right-of-way under separate approved permits.
- Restoration requirements following construction activities within the right-of-way.

Additionally, the agreement requires that all telecommunications providers utilizing city rights-of-way comply with all applicable city ordinances, codes, regulations, standards, policies, and procedures. These measures ensure that telecommunications infrastructure is constructed, operated and maintained in a responsible manner, and protects the integrity of the public right-of-way.

POLICY & FISCAL IMPACTS

Policy Impact

Revised Code of Washington

RCW 35.99 Telecommunications, Cable Television Service – Use of Right-of-Way

“Master Permit” means the agreement in whatever form whereby a city or town may grant general permission to a service provider to enter, use, and occupy the right-of-way for the purpose of locating facilities.

“Use permit” means the authorization in whatever form whereby a city or town may grant permission to a service provider to enter and use the specified right-of-way for the purpose of installing, maintaining, repairing, or removing identified facilities.

Bellevue City Code

Telecommunications BCC Chapter 6.04

6.04.010 Telecommunications right-of-way use agreement

A Telecommunications Right-of-Way Use Agreement shall be required of any telecommunication carrier or provider who desires to occupy or otherwise use city rights-of-way for the purpose of providing telecommunications services. (Ord. 5061 § 3, 1998.)

Right-of-Way Use Code BCC Chapter 14.30

14.30.070 Permit Requirements

Any telecommunications carrier or provider who desires to construct, install, operate, maintain, or otherwise locate telecommunications facilities in, under, over, or across any right-of-way of the city for the purpose of providing telecommunications services shall first obtain authorization in the form of a telecommunications right-of-way use agreement authorizing the use of such right-of-way consistent with the requirements and conditions of such agreement.

Comprehensive Plan Policies

Telecommunications Utility

UT-82: Encourage widespread, affordable, high-speed internet access, including access to competing telecommunication services and new forms of technology to provide the community with choice and to facilitate innovation.

Council Strategic Target Areas

High Quality Built and Natural Environment

Invest in high-quality technology infrastructure to support smart city initiatives and improve high-speed internet access and affordability for residents and businesses.

Fiscal Impact

SQF, LLC dba Verta will be responsible for obtaining all necessary approvals, authorizations and agreements for the construction and operation of its telecommunications facilities. SWF, LLC dba Verta will be responsible for paying all applicable permit fees included in the Development Services Fee Ordinance adopted by Council.

OPTIONS

1. Adopt the Resolution authorizing execution of the Telecommunications Right-of-Way Use Agreement with SQF, LLC doing business as Verta.
2. Do not adopt the Resolution and provide alternative direction to staff.

ATTACHMENTS

Proposed Resolution No. 10619

AVAILABLE IN COUNCIL LIBRARY

Telecommunications Right-of-Way Use Agreement with SQF, LLC dba Verta

CITY OF BELLEVUE, WASHINGTON

RESOLUTION NO. 10619

A RESOLUTION authorizing execution of the
Telecommunications Right-of-Way Use Agreement with
SQF, LLC doing business as Verta.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES
RESOLVE AS FOLLOWS:

Section 1. The City Manager or designee is hereby authorized to execute the
Telecommunications Right-of-Way Use Agreement with SQF, LLC doing business
as Verta, a copy of which agreement shall be substantially in the form given Clerk's
Receiving No. _____.

Passed by the City Council this _____ day of _____, 2026,
and signed in authentication of its passage this _____ day of _____,
2026.

(SEAL)

Mo Malakoutian, Mayor

Attest:

Charmaine Arredondo, City Clerk

CITY COUNCIL AGENDA TOPIC**Budget Process and Transportation Investment Workshop**

John Resha, Chief Financial Officer, Director
Ray Fleshman, Manager, Budget and Financial Planning
Finance and Asset Management Department

Andrew Singelakis, Director
Mark Poch, Deputy Director
Transportation Department

Nathan Torgelson, Office of the Grand Connection, Director
City Manager's Office

Emil King, Director
Thara Johnson, Assistant Director
Community Development Department

EXECUTIVE SUMMARY**INFORMATION
ONLY**

Staff will review and seek guidance regarding potential transportation revenue sources for the 2027-2028 budget process. Key discussion topics include:

- Process and Context for the 2027-2028 Biennial Budget Deliberations
- Transportation Needs and Policy Prioritization
- Funding and Approaches to Funding Transportation Infrastructure to Support Growth

RECOMMENDATION

N/A

BACKGROUND/ANALYSIS

As the city manager develops the Preliminary 2027-2028 Budget recommendation, staff are providing an opportunity for early City Council engagement, preliminary general guidance, or other comments regarding the funding approaches for transportation infrastructure, which has been identified as an early growth city action.

The purpose of this workshop is to:

Section 1

- Review the 2027-2028 budget process
- Discuss context for council deliberations

Section 2

- Discuss the prioritization of overall transportation needs

- Discuss anticipated prioritization approach for the 2027-2032 Capital Improvement Program

Section 3

- Discuss various revenue tools available to the city
- Discuss the most likely revenue tools to support investment tools
- Discuss public engagement for transportation investments

Based on the discussion and guidance of this workshop, the city revenue forecast, and the Public Hearing on June 23, staff will work with the city manager to develop a Preliminary 2027-2028 Biennial Budget proposal for council’s consideration and deliberation beginning in September 2026.

POLICY & FISCAL IMPACTS

Policy Impact

This workshop will inform preliminary budget recommendations, which will be transmitted in September 2026.

Fiscal Impact

There is no fiscal impact associated with a budget workshop.

OPTIONS

N/A

ATTACHMENTS

A. Discussion Materials for Workshop

AVAILABLE IN COUNCIL LIBRARY

N/A

Council Workshop Materials

Budget Workshop
April 21st 2026





Bellevue Comprehensive Plan 2044

Bellevue welcomes the world. Our diversity is our strength. We embrace the future while respecting our past.

Bellevue’s vision for the future:

In 2044, Bellevue is a vibrant international center for innovation and commerce with safe, diverse and attractive neighborhoods that feature some of America’s finest schools. The city’s neighborhoods epitomize Bellevue’s reputation as a “City in a Park” with visually breathtaking vistas, viewpoints and recreation areas. Downtown is an employment and residential hub. New business and residential centers are located in BelRed and Wilburton. Crossroads, Eastgate and Factoria feature their own unique cultural amenities and urban landscapes. These centers are home to world-renowned technology companies and tomorrow’s industry leaders. Local shopping centers throughout the city allow people to easily meet their daily needs close to home. Through the city’s growth, residents are connected to one another.

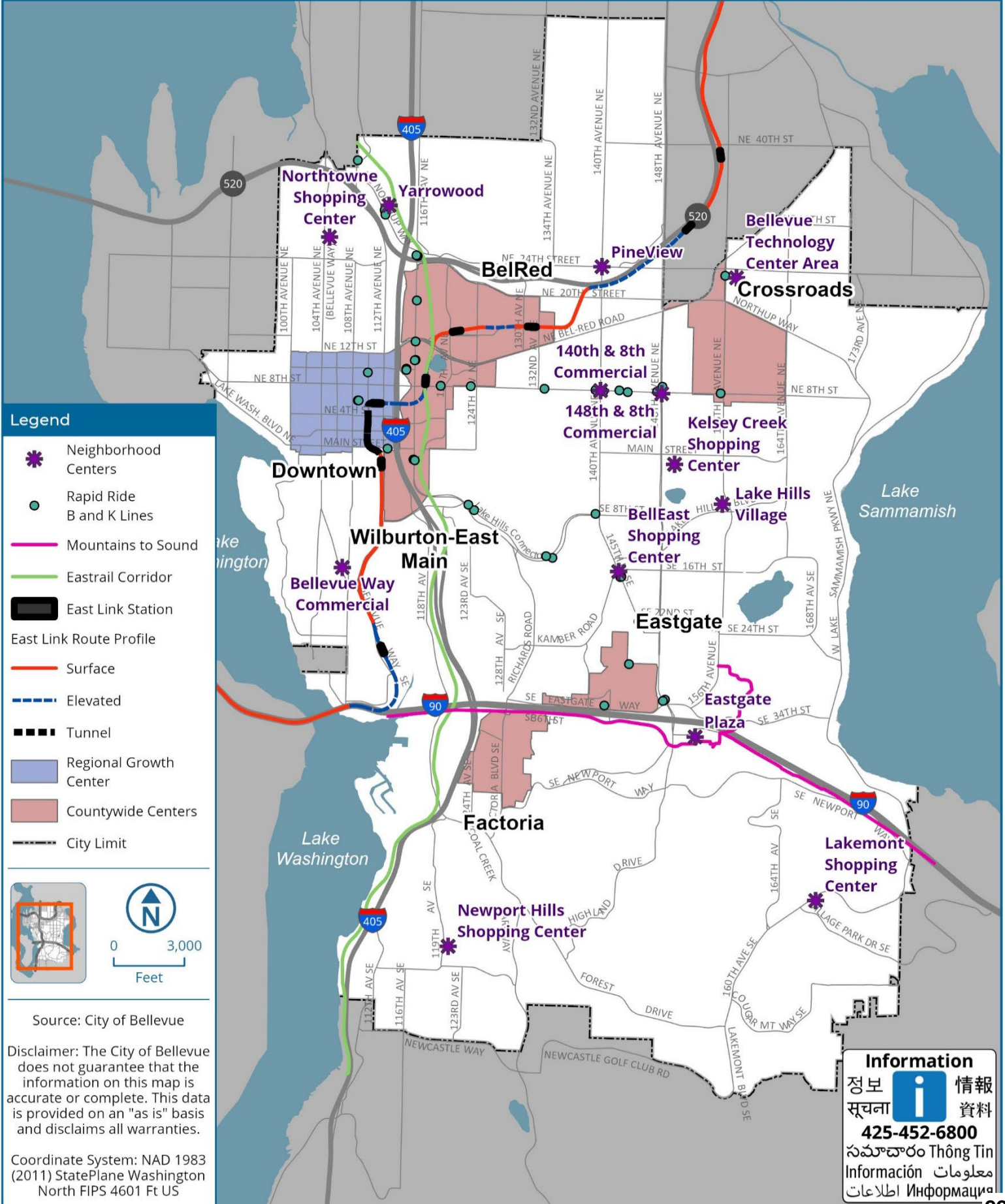
All neighborhoods have diverse housing choices, gathering spaces and local and regional commercial services. Bellevue’s people—its ultimate strength—define both the city and their neighborhoods.

This Comprehensive Plan vision will be realized by the entire city organization, in concert with the Bellevue community and regional partners. The Comprehensive Plan provides city policy direction on a range of issues, from the city’s growth strategy to environmental protection, to provision of utilities, parks and other services. Further detail is found in the vision statement for each element of the plan, occurring at the beginning of each chapter.

2019-2044 Citywide Growth Targets

	Addition	2044 Total
Housing	+35,000	98,200
Jobs	+70,000	227,800

Bellevue Growth Centers



- Legend**
- Neighborhood Centers
 - Rapid Ride B and K Lines
 - Mountains to Sound
 - Eastrail Corridor
 - East Link Station
 - East Link Route Profile**
 - Surface
 - Elevated
 - Tunnel
 - Regional Growth Center
 - Countywide Centers
 - City Limit

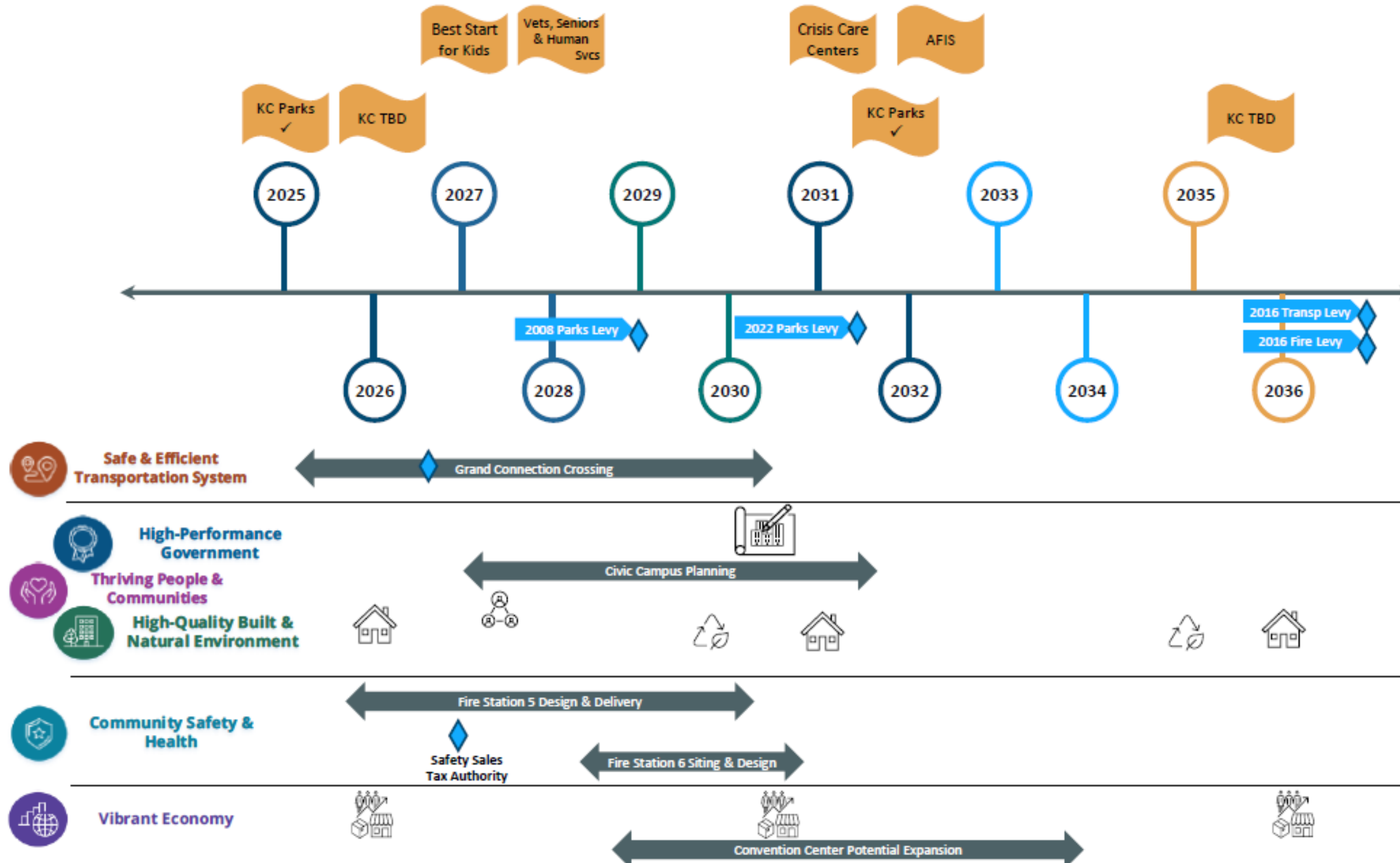
Source: City of Bellevue

Disclaimer: The City of Bellevue does not guarantee that the information on this map is accurate or complete. This data is provided on an "as is" basis and disclaims all warranties.

Coordinate System: NAD 1983 (2011) StatePlane Washington North FIPS 4601 Ft US

Information
 정보 정보
 सूचना सूचना
 సమాచారం సమాచారం
 Thông Tin Thông Tin
 Información Información
 معلومات معلومات
 اطلاعات اطلاعات
425-452-6800

Planning and Levies



The City of Bellevue's Voter-Approved Property Tax Levies

2008 Parks and Natural Areas Levy

- A **20-year voter approved** property tax levy lid lift beginning collections in 2008 and expiring after 2028.
- **Supports property acquisition** for new or expanded city parks and improvements for community centers, sports fields, and trails and natural areas.
- **Provides about \$4 million annually** with about \$3.4 million supporting Parks' Capital Improvement Program (CIP) and about \$600k in perpetuity for Parks' maintenance and operating (M&O).
- This levy **costs the median Bellevue household \$71 per year** (in 2008 dollars) or 12 cents per \$1,000 of assessed value (AV) (from voter pamphlets guide).

2016 Fire Facilities Levy

- A **20-year voter approved** property tax levy lid lift beginning collections in 2016 and expiring after 2036.
- **Supports fire facility improvements** like seismic retrofits to fire stations, building the new Fire Station 10 in downtown Bellevue, upgrading existing fire stations, and obtaining and outfitting a logistics center space.
- **Provides about \$8.5 million annually** for Fire's Capital Improvement Program (CIP) for an estimated \$120 million over 20 years.
- This levy **costs the median Bellevue household about \$80 per year** (in 2016 dollars) or 12.5 cents per \$1,000 of assessed value (AV).

2022 Parks Levy for Parks & Open Space

- A **9-year voter approved** property tax levy lid lift that beginning collections in 2023 and expiring after 2031.
- **Supports property acquisition** for new or expanded city parks and improvements for community and recreation centers, emerging sports, and trails and natural areas.
- **Provides about \$20 million annually** with about \$15 million supporting Parks' Capital Improvement Program (CIP) and about \$5 million for Parks' maintenance and operating (M&O).
- This levy **costs the median Bellevue household about \$200 per year** (in 2022 dollars) or 20 cents per \$1,000 of assessed value (AV).

2016 Transportation Levy for Neighborhood Safety, Connectivity, and Congestion

- A **20-year voter approved** property tax levy lid lift beginning collections in 2016 and expiring after 2036.
- **Supports improvements** for neighborhood safety; neighborhood congestion; new sidewalks, trails, and paths; enhanced technology for traffic management; sidewalk and trail maintenance; and new bike facilities.
- **Provides about \$10.5 million annually** for Transportation's Capital Improvement Program (CIP) for an estimated \$140 million over 20 years.
- This levy **costs the median Bellevue household about \$96 per year** (in 2016 dollars) or 15 cents per \$1,000 of assessed value

Transportation Mobility & Safety Portfolio

The Transportation Department is realigning its Capital Improvement Program to make it easier to understand, establish a consistent methodology for evaluating projects, and clearly communicate unmet needs. Through a new Portfolio Project Management approach, all work will be organized under a single “Transportation Mobility and Safety” portfolio and grouped into five Program areas: Vehicle Mobility, Pedestrian and Bike Mobility, Neighborhood Mobility, Preservation and Reconstruction, and Major Projects. This updated structure will strengthen transparency, improve decision-making, and position projects more efficiently as funding opportunities arise.

Handout includes:

1. Overview of each program within the portfolio
2. Scoring criteria for project prioritization



Vehicle Mobility

Program objectives:

- Safe management of traffic flow and congestion reduction on key corridors and intersections.
- Use technology to optimize signals, manage curb activity, and support efficient travel.
- Support future-ready mobility, including connected and new vehicle technologies.

Typical projects range: \$2-10 million

Sample projects:

- **Factoria Blvd./SE 38 St. Intersection Improvements:** Widen the west leg of the intersection to enable better signal phasing and significantly reduce congestion at Factoria Boulevard and SE 38th Street.
- **Smart Mobility:** This project implements new smart mobility strategies and supports existing smart systems to systematically reduce traffic congestion and improve safety.
- **148th Avenue SE & Kelsey Creek Center Signal:** New traffic signal to reduce congestion at Main & 148th through the improved distribution of traffic entering and exiting the Kelsey Creek Center.



Pedestrian & Bicycle Mobility

Program objectives:

- Create safe, connected walking and biking routes throughout the city.
- Fill sidewalk, crossing, and bike network gaps near schools, transit stops, and neighborhoods.
- Upgrade older pedestrian infrastructure to meet ADA and accessibility standards.
- Expand comfortable, low-stress bike and pedestrian facilities for all ages and abilities.

Sample projects:

Typical projects range: \$0.2-12 million

- **Eastrail-MTSG Regional Trail Connection:** Connect these regional trails for all users by constructing a shared-use path along 118th Ave SE from the Mountains to Sound Greenway Trail at I-90 to SE 32nd Street and add an RRFB crosswalk at SE 32nd Street.
- **Eastgate Way/Richards Road Sidewalk:** Construct sidewalk on the north side of Eastgate Way from Richards Road to 139th Ave SE to fill a gap in the pedestrian network.
- **Urban Core Bike Network Phases 1-4:** This project improves safety and connectivity by creating new protected bicycle facilities linking key corridors in the urban core including NE 1st St., NE 4th St. and Northup Way.



Neighborhood Mobility

Program objectives:

- Reduce speeding and cut-through traffic to protect neighborhood livability.
- Improve safe routes to schools, parks, and community destinations.
- Implement traffic calming and systemic safety treatments on neighborhood streets.
- Address localized safety concerns quickly with targeted, community-driven projects.

Typical projects range: \$0.3 – 1.2 million

Sample projects:

- **161st Avenue SE Traffic Calming:** Add speed cushions and raised crosswalk along 161st Ave SE near Spiritridge Park.
- **Newport High School Safe Routes to School:** Add school zone flashing beacons and other safety improvements for students accessing Newport High School.
- **Local Speed Limit Reduction:** Citywide signage and pavement marking modifications to support local speed limit reductions.



Preservation and Reconstruction

Program objectives:

- Protect the city's investment in transportation infrastructure and ensure its longevity and reliability.
- Provide funding for projects that are too large or complex to be considered or funded through routine maintenance.
- Reconstruct failing or outdated infrastructure to meet current standards.
- Improve long-term reliability, safety, and sustainability of the transportation network.



Sample projects:

Typical projects range: \$0.1 – 10 million

- **School Zone Beacon Repair:** Construct new school zone flashing beacons around multiple schools to meet current City safety standards.
- **West Lake Sammamish Parkway Phases 3-5:** Determine the best options for rebuilding the remaining portions of the Parkway to enhance the long-term safety, maintainability, and mobility for all modes.
- **112th Ave NE Street Lighting:** Replace the outdated and difficult to maintain street lighting system on 112th Ave NE between NE 12th St and NE 24th St.



Major Projects

Program objectives:

- Deliver large, multi-phase, multi-functional projects that aim to transform the City of Bellevue's transportation landscape.
- Enable transformational projects that often span multiple years and can require multiple construction contracts to complete.
- Reserve seed funding for grant applications to reduce overall project costs to the City.

Typical projects range: \$13 – 75 million

Sample projects:

- **Spring Boulevard Zone 3:** Complete the NE Spring Blvd corridor by constructing the missing multimodal link between 124th Ave NE and 130th Ave NE.
- **120th Avenue NE Stage 4:** Widen and reconstruct 120th Ave NE between NE 16th St and Northup Way with new separated bicycle and pedestrian facilities.
- **Mountains to Sound Greenway Future Phases:** Construct a new 12-foot-wide pedestrian and bicycle trail, along the south side of I-90 from the pedestrian crossing near 150th Avenue SE to Lakemont Boulevard SE.



Prioritization Criteria



Safety & Vision Zero



Capacity and Growth



Multimodal Mobility



Reliable Infrastructure



Equity & Community Access



Leverage External Funding

Revenue Summary Options

Select Options for City Council Allowable Under RCW

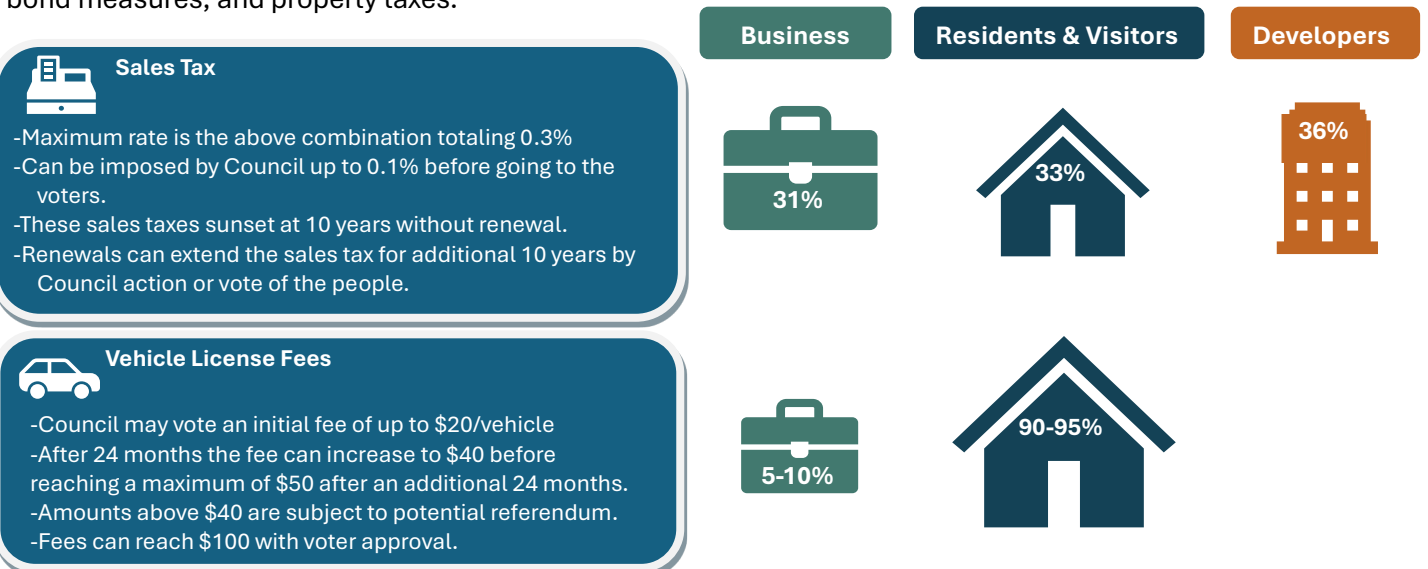
Major Tax Sources

Taxes account for **43%** of all City revenues and reflect the most flexible sources available. The following reflects the three largest City tax sources, and, at a glance, the funding options available for new or existing programs and/or projects. Additionally, for these sources an infographic is included to show who broadly pays for each tax type from businesses, developers, as well as residents and visitors.



Transportation Benefit District (TBD)

In Fall 2023, City Council enacted the governing structure of a transportation benefit district for the Bellevue. However, a revenue source was not identified and has been pending further consideration about the funding need and approach. The two primary sources are vehicle license fees and sales taxes, however, there are options for bond measures, and property taxes.



Other Options



Tax Increment Financing (TIF) (Councilmanic)

- Limited to 2 districts per city totaling no more than \$200M in assessed value.
- Receives incremental property value of properties in the TIF beyond the standard 1% allowable for other property tax levies.
- Subject to a 25-year sunset.



Local Improvement District (LID)

- Property tax levy on select properties to cover the whole or part of a specific expense.
- Requires a formal process.



Parking & Business Improvement Area (PBIA)

- Formerly known as BIDs
- PBIAs are designed to aid general economic development and collaboration within an area's business community.
- Allows business owners to establish a special assessment district which can be used on management, services, facilities and programs for the district.
- Requires an area petition process.



Debt

- Opportunistic and appropriate use of debt while recognizing the costs of servicing that obligation.



Metropolitan Park District (Vote of Council + Voters)

- Metropolitan park districts (MPD) may be created for the management, improvement, maintenance, and acquisition of parks and recreational facilities.
- MPDs can levy a property tax of \$0.75/\$1000 AV.



Public-Private Partnership (P3)

- Collaborating with partner organizations to share in funding and/or operations of projects and services as appropriate.



Regional Fire Authority (Creation=Councilmanic, Levy=Voters)

- Requires formal process to establish the authority.
- Can levy a property tax of \$0.50/\$1000 of Assessed Value (AV)
- Can also apply a Special Benefit Charge



Amusement Taxes (Councilmanic)

- Maximum rate is 5%, current City rate is 3%.
- Admissions taxes on for-profit programming.
- Unrestricted in use.
- Admissions charges cannot be placed on public facilities unless the revenues are used for construction, operations, maintenance, repair, replacement or enhancement of that public facility and its programs.



Utilities Taxes (Councilmanic)

- Captured revenues are unrestricted.
- Taxes on electric, gas, telephone, cellular (not data plans), water, sewer, storm, garbage, and cable franchise fees.
- Cable franchise fees, telephone, and cellular taxes are at the max 6%.
- Electric and gas utilities are currently at 5% but could go to 6%.
- The remaining would be taxes on the Utilities Department which would be passed onto rate payers.



Public Safety Sales Tax (Voters)

- Up to 0.1% sales tax.
- 1/3 of all money received must be used solely for criminal justice purposes, fire protection purposes, or both.
- 15% of the tax proceeds goes to King County.
- If King County increase the Criminal justice sales tax rate to above 0.2%, City can only levy for less than 0.1% as the total cannot exceed 0.3%



Parks Impact Fees (Councilmanic)

- Mostly applied to residential construction or the residential portion of a mixed-use building or development, but could also charge commercial or industrial developments, since employees (and not just residents) can directly benefit from nearby parks and recreational facilities.



Fire Impact Fees (Councilmanic)

- Fire impact fees must be used for "fire protection facilities" that are addressed by a capital facilities plan element of a comprehensive plan adopted

Property Tax - Who Pays Analysis & Takeaways

Property Tax is applied to the assessed value (AV) of all taxable real and personal property located within the city, with several exceptions such as public structures (government buildings, roads, etc.), property owned by several types of non-profit organizations, personal property (up to a specified dollar value), and others.

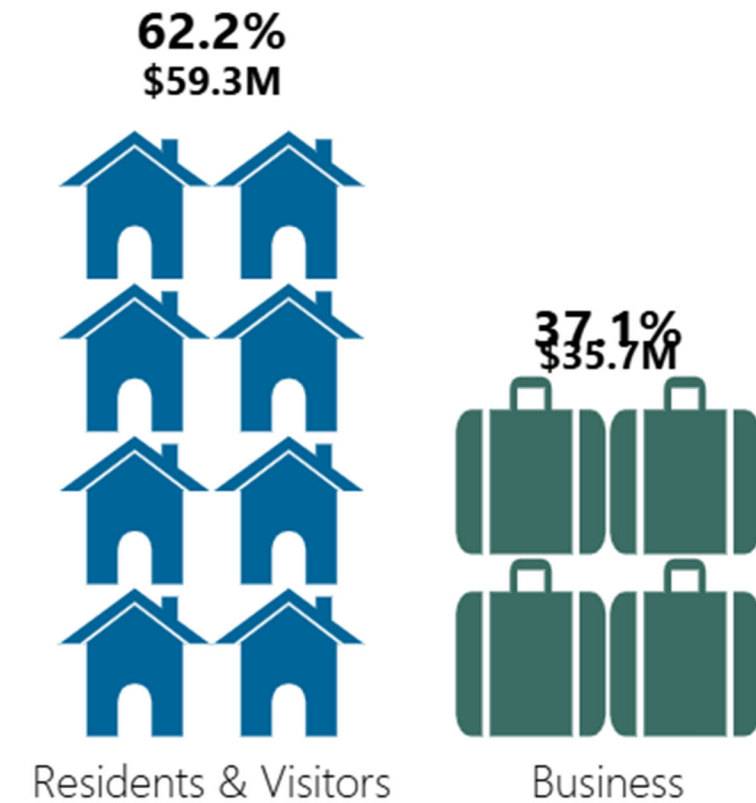
Real property includes land, buildings, and improvements to the land such as driveways. Personal property includes movable assets used in conducting a business such as machinery, supplies, and other non-inventory items. Washington State has a budget-based system of property taxation. There are three main components to the property tax: Levy, Assessed value (AV), and Levy Rate. As part of the budget process, the taxing jurisdiction establishes the amount of property tax revenue needed to fund the budget. The amount needed to fund the budget is called the levy. It is the total amount to be collected from the taxpayers by a taxing district. By November 30 of each year, the amount of taxes to be levied by taxing districts are certified to the county assessor who computes the levy rate necessary to raise that amount of revenue. The County Assessor calculates the Levy Rate necessary by dividing the total Levy amount by the assessed value of taxable property in the district. By law, this number is expressed in terms of a dollar rate per \$1,000 of valuation. For example, a rate of \$0.00025 is expressed as 25¢ per \$1,000 of assessed value.

Current law limits the Property Tax increase from the prior highest allowable Regular Levy to the lesser of 101 percent or 100 percent plus inflation, where inflation is measured by the percentage change in the [Implicit Price Deflator \(IPD\)](#) (whichever is less) ([RCW 84.55.0101](#)). It is often the case that the IPD is higher than the limit factor making the default allowable increase 101% of the prior year's Levy plus new construction.

The estimated 2025 Regular Levy AV is at \$97.2 billion which is an increase of \$4.9 billion (5.4 percent) from the 2024 AV following the King County Countywide Assessed Value Forecast (King County). The estimated 2026 Regular Levy AV would be \$103.4 billion, or 6.3 percent growth over the 2025 estimate. By these estimates each additional \$0.01 per \$1,000 assessed value (AV) of the Regular Property Tax Levy Rate generates additional property tax revenue of \$972,633 in 2025 and \$1,034,198 in 2026.

Property Tax

Percent of Revenue Source Paid by Constituencies



Average of KC City Levies Per \$1000 AV

\$0.9915

City of Bellevue Levy Rate Per \$1000 AV

\$0.9600

Banked Regular Levy Capacity

\$7.0M

2025 Budgeted Revenue

\$95M

% of COB Levy is Voter-Approved

41%

Restrictions (If Any) on Incoming Property Tax

Unrestricted

\$51.6M



2008 Parks Levy

\$4.0M



2016 Fire Levy

\$8.1M



2016 Transportation Levy

\$9.7M



2022 Parks Levy

\$21.6M



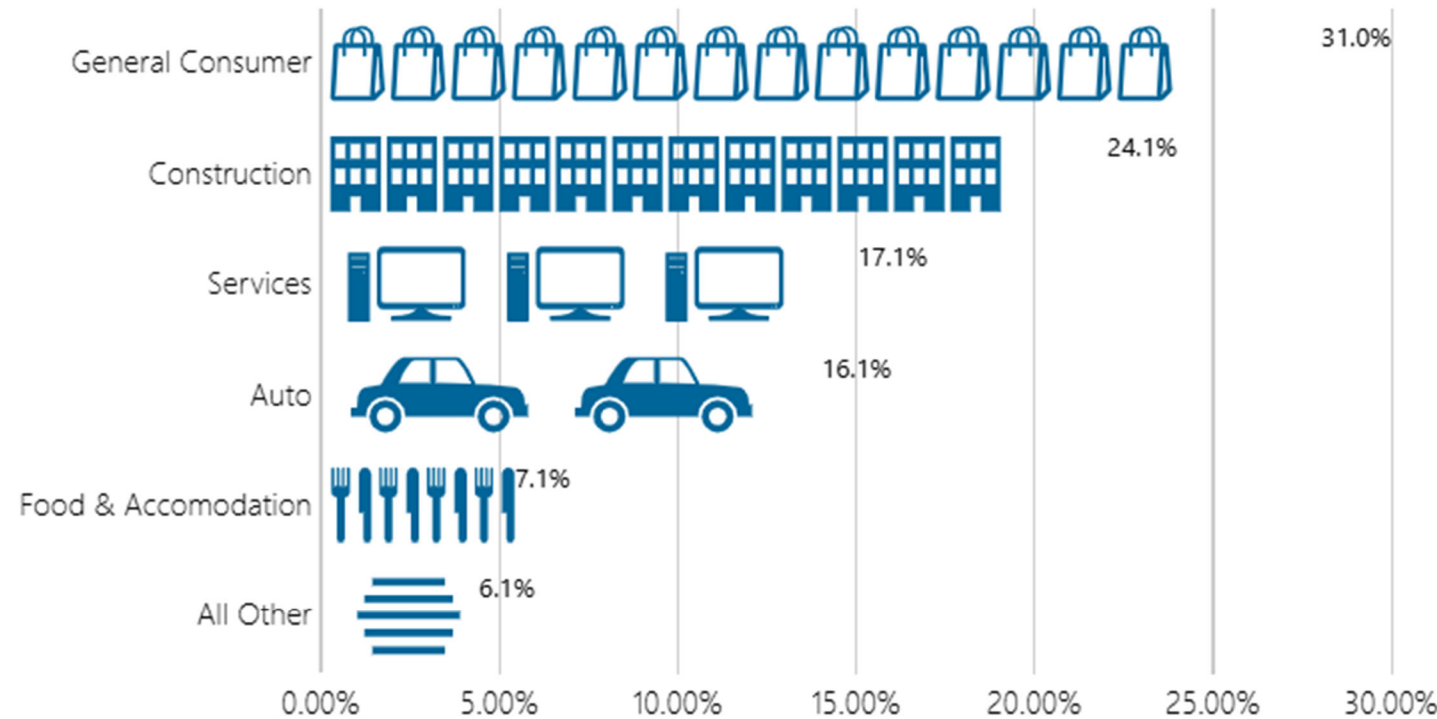
Sales Tax - Who Pays Analysis & Takeaways

Retail Sales and Use Taxes are the most volatile revenue stream for the City and follows the current economic environment. In prosperous economic times sales tax growth is quite strong; in 2007 sales tax grew 16.6 percent with construction leading the way. In poor economic times, sales tax may drop precipitously as illustrated in 2020 with an 11 percent decline from 2019 due to COVID-19.

Sales tax is imposed on the sale of most goods and some services. This tax is remitted to the State by businesses and in turn, the State provides the City with a portion of this revenue monthly. The total sales tax rate is 10.2 percent in Bellevue and the city receives 0.95 percent of this rate with 0.1 percent of the rate dedicated to affordable housing. Growth in sales tax revenue is driven by growth in sales at retail outlets, direct expenditures by households and businesses, and development activity. With the issuance of \$79.1 million in debt in 2015, of which \$10 million allows the city to redirect sales tax to address infrastructure and neighborhood needs.

Authority Granted Under: ([RCW 82.14.060](#), [RCW 82.14.415](#))

Sales Tax by Sector

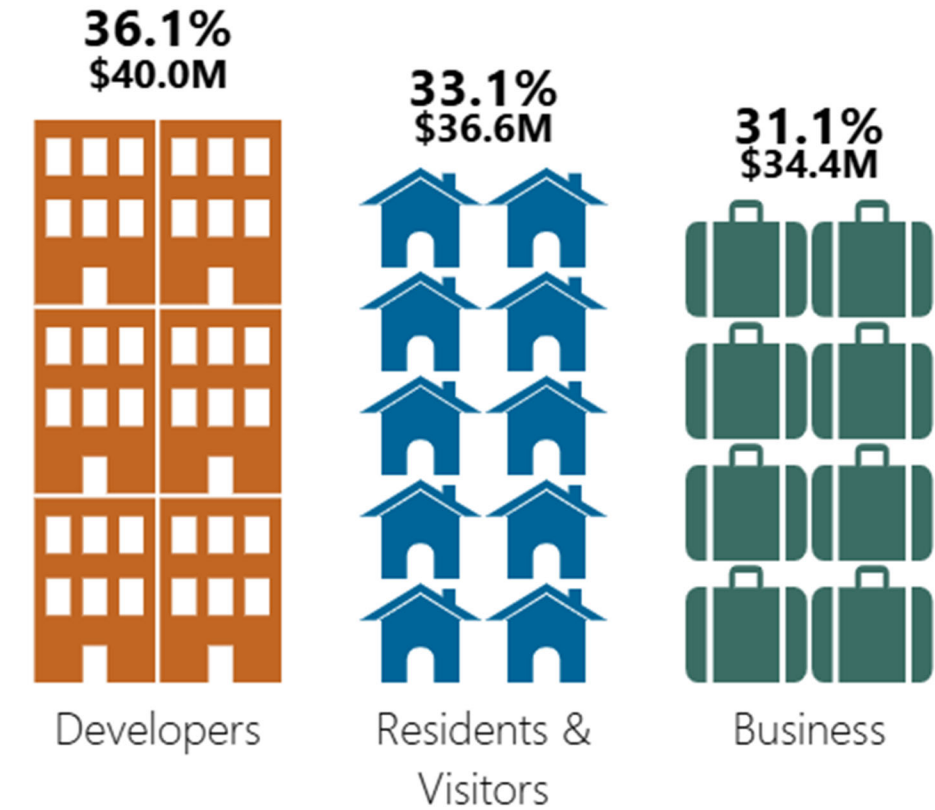


2025 Budgeted Revenue

\$111M

Sales Tax

Percent of Revenue Source Paid by Constituencies



Restrictions (If Any) on Incoming Sales Tax

Unrestricted

\$51.6M



Affordable Housing 0.1%

\$11.6M



Criminal Justice

\$6.2M



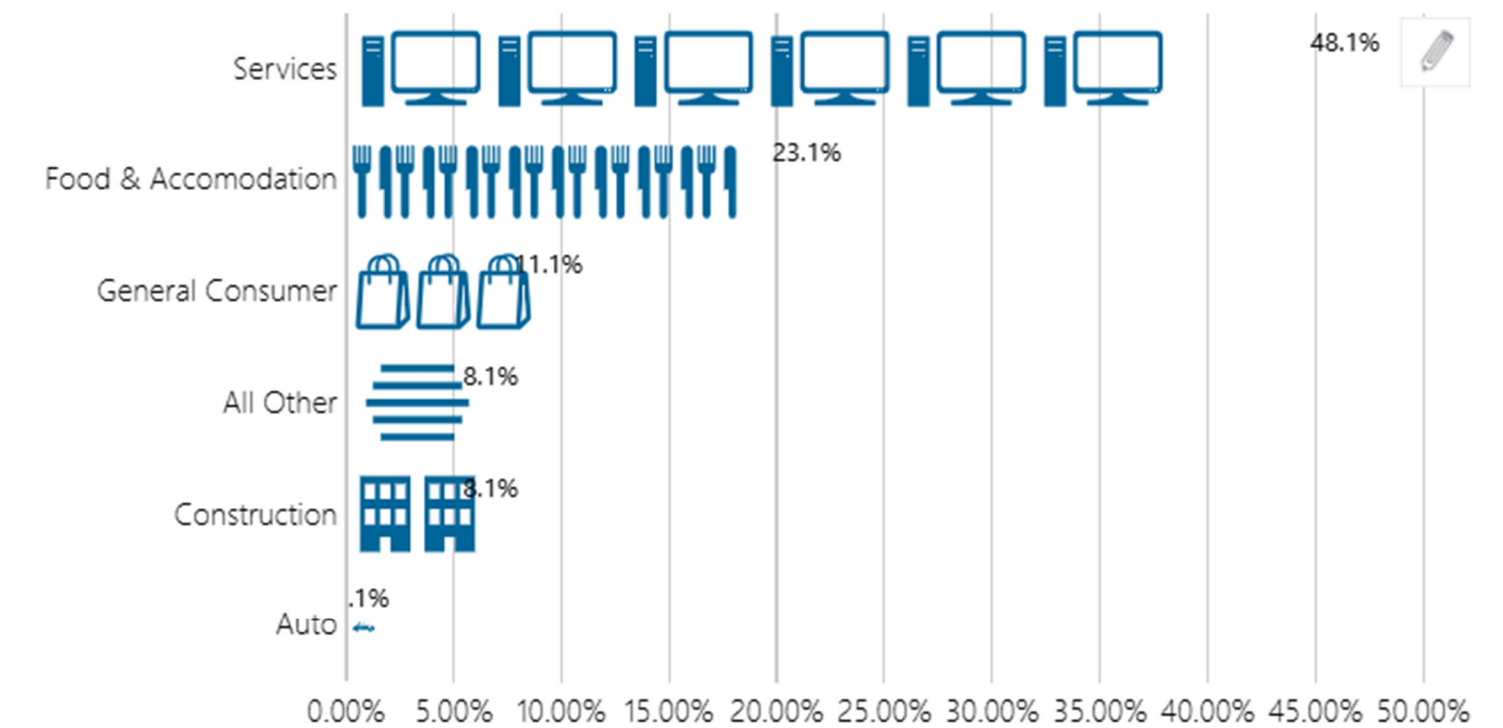
Business & Occupation Tax - Who Pays Analysis & Takeaways

Business & occupation taxes (B&O) perform similarly to sales tax, but the tax base is somewhat more expansive giving it slightly more stability than sales tax. Unlike sales tax, B&O tax is based on gross receipts for retail sales or calculated by square footage for those companies that do not necessarily have gross receipts but perform other activities such as management activities of headquarters.

Business and Occupation (B&O) Tax is made up of two components: gross receipts tax and square footage tax. The gross receipts B&O Tax is primarily measured on gross proceeds of sales or gross income. The square footage B&O tax applies to businesses whose in-city activities produce gross revenue indirectly, such as at headquarter locations. Businesses with taxable gross receipts for a business less than \$205,000 or offices with less than 250 taxable square feet are exempt from B&O Tax, but they still must file a return. The City levies the same rate for all types of business activities. The 2024 gross receipt B&O Tax rate is 0.1596 percent of receipts/income including the prior rate of 0.1496 percent and 0.01 percent rate adjustment. The quarterly square footage rate is \$0.3025034 per square foot in 2024.

Authority Granted Under: [\(RCW 82.04\)](#)

B&O Tax by Sector



2025 Budgeted Revenue

\$74M

Business & Occupation Tax

Percent of Revenue Source Paid by Constituencies



Gross Receipts Rate
Current COB Rate & Max Allowable



Restrictions (If Any) on Incoming Business & Occupation Tax

Unrestricted

\$74.2M



Transportation Benefit District (TBD) Overview

[Chapter 36.73 RCW](#) authorizes cities (see also [RCW 35.21.225](#)) and counties to form transportation benefit districts (TBDs), quasi-municipal corporations and independent taxing districts that can raise revenue for specific transportation projects, usually through vehicle fees or sales taxes. Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan ([RCW 36.73.015\(6\)](#)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

TBD Sales Taxes can be imposed by Council up to 0.1% before going to the voters. These sales taxes sunset at 10 years without renewal. Renewals can extend the sales tax for an additional 10 years by council action or vote of the people.

Any TBD may impose vehicle fees up to \$100 with simple majority voter approval. Alternatively, any TBD that includes all the territory within the boundaries of the jurisdiction(s) that formed the TBD may impose councilmanic (non-voted) vehicle license fees up to \$50 in a series of graduated steps as follows:

- The TBD may impose a license fee up to \$20 at any time, although the fees may not be collected until six months after approval.
- The fee may be increased up to \$40, but only if a \$20 fee has been in effect for at least 24 months.
- The fee may be increased up to \$50, but only if a \$40 fee has been in effect for at least 24 months. Any non-voted fee higher than \$40 is subject to potential referendum, as provided in [RCW 36.73.065\(6\)](#).

Source: MRSC

\$20 Vehicle Fee

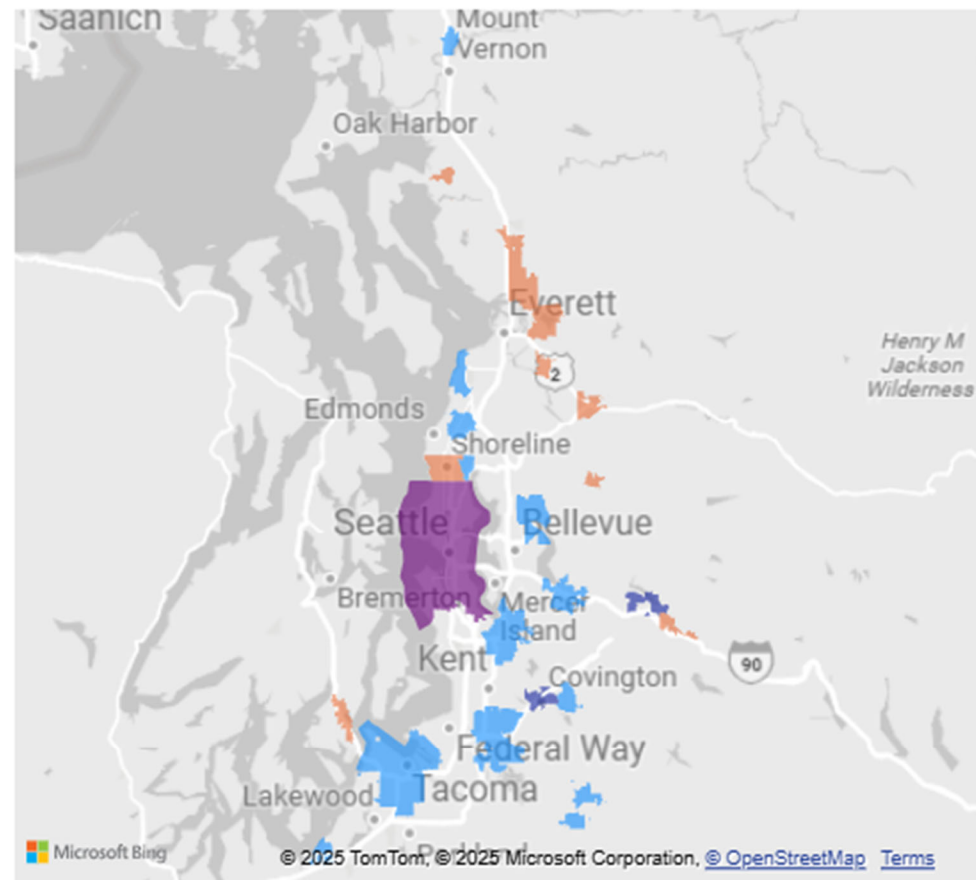
\$2M

0.1% Sales Tax

\$11M

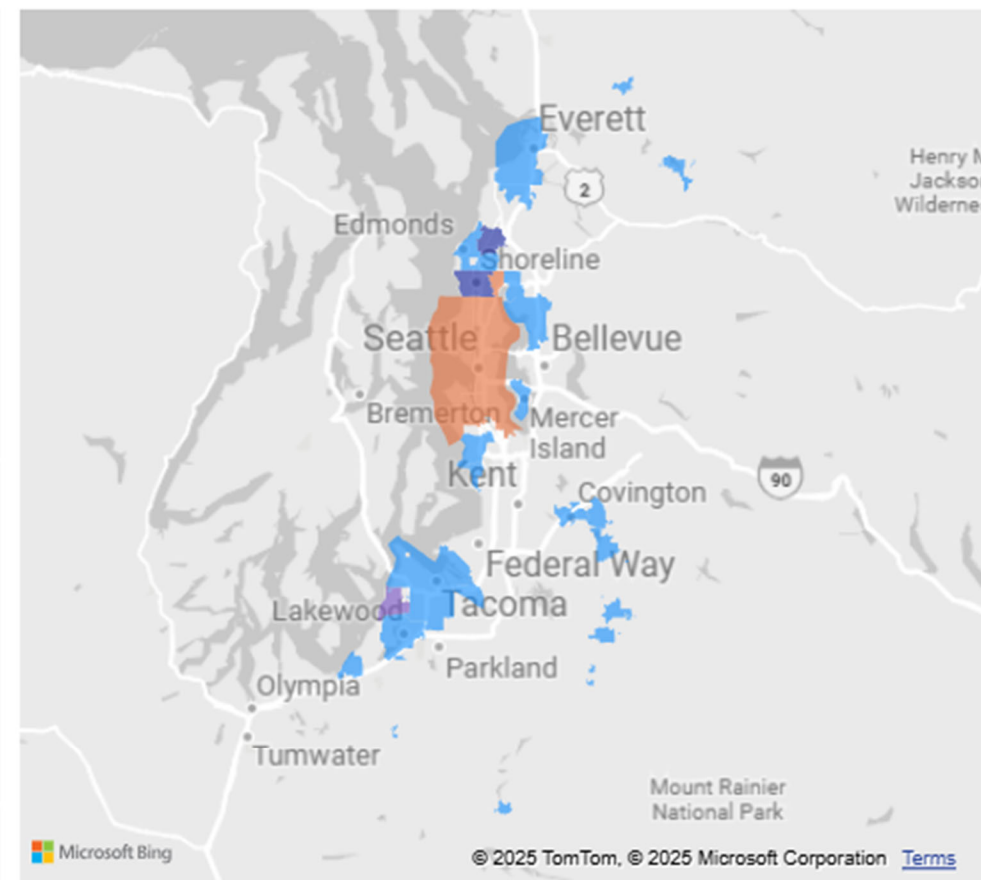
TBD Sales Tax by Seattle Metro Cities

Sales Tax ● 0.10% ● 0.15% ● 0.20% ● 0.30%



Vehicle Fee by Seattle Metro Cities

Vehicle Fee ● \$10 ● \$20 ● \$40 ● \$50



King County TBDs Detail Table

City/County	Powers Assumed?	Sales Tax %	Vehicle Fee
Black Diamond	Yes		\$20
Burien	Yes		\$20
Covington	Yes	0.30%	\$20
Des Moines, WA	Yes		\$40
Duvall	Yes	0.20%	
Enumclaw	No	0.10%	\$20
Issaquah	No	0.10%	
Kenmore	Yes		\$20
King County	No		
Kirkland	No		\$20
Lake Forest Park	Yes	0.10%	\$50
Maple Valley	Yes	0.10%	\$20
Mercer Island	Yes		\$20
Normandy Park	Yes		\$20
North Bend	Yes	0.20%	
Redmond	Yes	0.10%	
Renton	Yes	0.10%	
Seattle	Yes	0.15%	\$50
Shoreline	Yes	0.20%	\$40
Snoqualmie	Yes	0.30%	

Transportation-Specific Revenue Options

Select Options for City Council Allowable Under RCW

Transportation Benefit District

In Fall 2023, City Council enacted the governing structure of a transportation benefit district (TBD) for Bellevue. However, a revenue source was not identified and has been pending further consideration about the funding need and approach. TBD revenue may be used for transportation improvements included in a local transportation plan. Improvements may include roads, sidewalks, transit, and demand management. Construction, maintenance, and operations costs are all eligible.

TBD Vehicle Fees (Councilmanic + Voters)

- Council may vote an initial fee of up to \$20/vehicle which would **generate \$2M annually**.
- After 24 months the fee can increase to \$40 before reaching a maximum of \$50 after an additional 24 months.
- Amounts above \$40 are subject to potential referendum, and Fees can reach \$100 with voter approval.
- Paid by **residents and businesses** with licensed vehicles.

TBD Sales Tax (Councilmanic + Voters)

- Maximum rate is 0.3%.
- Can be imposed by Council up to 0.1% before going to the voters.
- These sales taxes sunset at 10 years without renewal.
- Renewals can extend the sales tax for additional 10 years by Council action or vote of the people.
- Paid by **residents, businesses, and developers**.
- Staff estimate a 0.1% tax **could generate approx. \$11M annually**.

Other Transportation-Specific Options

Tax Increment Financing (TIF) (Councilmanic)

- Limited to 2 districts per city totaling no more than \$200M in assessed value.
- Receives incremental property value of properties in the TIF beyond the standard 1% allowable for other property tax levies.
- Subject to a 25-year sunset.
- Current authority expires in June.
- Paid by **property owners**.
- Staff estimate **approx. \$3M annually generated from TIF**

Transportation Impact Fees (Councilmanic)

- Must be used for transportation facilities that are addressed by capital facilities plan element of Comprehensive Plan.
- Cannot be used to fund operating and maintenance.
- Cannot be the sole source for funding improvements; must be proportionate to growth.
- Paid by **developers**.
- Currently used for vehicle infrastructure improvements. Available to also be used for pedestrian, bicycle, and transit infrastructure.
- **Estimate depends on negotiated fee setting.**

Automated Traffic Safety (ATS) Cameras

- The city is expanding its traffic safety camera program this year by installing an additional 14 cameras to improve traffic safety.
- Though revenue generation is not the goal of ATS cameras, staff do expect an increase due to added cameras.
- Paid by **residents and visitors**
- Staff **estimate \$2M annually**

Curb Management (Councilmanic)

- Paid on-street parking may be adopted by council, with the city able to set its own parameters on neighborhood areas, parking time limits, and rates.
- Paid by **residents and visitors**
- Staff **estimate \$2M annually**

Grants

- Any grants would be project-specific, but have regularly been successful in the past
- Subject to available funding by grantors, such as state or federal funding.
- Paid by **grantors**.
- Staff **estimate \$10M annually** could be covered by grants.

Partnership and Philanthropy

- Collaborating with partner organizations to support funding projects and services as appropriate.
- Paid by select **partner organizations**.
- Staff **estimates \$20-50 million** could be raised via partners.

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Property Taxes	<input checked="" type="checkbox"/>	Annual 1% or Implicit Price Deflator	The “levy lid” – also known as the “1% increase limit” or “101% limit” – restricts how much your city’s levy amount (the total property tax revenue received) can grow each year and was enacted due to concerns about property taxes levies rising faster than inflation. The 1% annual levy lid applies to all city levies except one-year excess O&M levies, excess levies for the repayment of general obligation bonds, and refund levies.	Unrestricted for Regular Property Tax Certain Property Tax Levies are Eligible to Increase with 1% or Implicit Price Deflator	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 84.55.0101	ORD 6882	Bellevue Assessed Value	N/A	N/A	\$930K
Property Taxes	<input type="checkbox"/>	Property Tax Regular Banked Capacity	...any city may take less than the maximum allowed 1% levy increase in any given year and preserve (“bank”) the remaining dollar amount to use at some future date (RCW 84.55.092). With this mechanism, the city’s “maximum allowable levy” calculated under state statute increases the full 1% each year, plus add-ons, as long as it has adopted the required levy ordinance requesting some percentage less than the maximum allowed. Essentially, a city’s banked capacity is the difference between its maximum allowable levy and its actual levy. If the city is levying its maximum allowable levy, it has no banked capacity available. If a city is levying less than its maximum allowable levy, it has banked capacity available.	Unrestricted	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>		RES 10555	Bellevue Assessed Value	N/A	N/A	N/A
Property Taxes	<input checked="" type="checkbox"/>	Property Tax Regular Levy	Primary source of property tax revenue for cities; may generally be used for any lawful governmental purpose. Maximum levy rate varies between \$1.60 and \$3.825 depending on whether city is annexed to a fire/library district, participated in a regional fire authority, and/or has a pre LEOFF firefighters’ pension fund. May also potentially be increased through “banked capacity” or levy lid lifts.	Unrestricted	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 84.52.043	ORD 6882	Bellevue Assessed Value	N/A	0.53/\$1000 AV	\$52,454K
Property Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Property Tax	(1) A district may levy an ad valorem property tax in excess of the one percent limitation upon the property within the district for a one-year period whenever authorized by the voters of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution. (2) A district may provide for the retirement of voter-approved general obligation bonds, issued for capital purposes only, by levying bond retirement ad valorem property tax levies in excess of the one percent limitation whenever authorized by the voters of the district pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056.	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	37%	63%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.060	N/A	Bellevue Assessed Value	N/A	N/A	N/A

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Sales & Use Taxes	<input checked="" type="checkbox"/>	Base City Sales Tax	Each 0.1% = ~\$11M Maximum rate totaling 0.3%	Unrestricted	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14	BCC 4.12	Value of Eligible Purchases & Uses	0.50%	0.50%	\$98,328K
Sales & Use Taxes	<input type="checkbox"/>	TBD City Sales Tax	These sales taxes sunset at 10 years without renewal. Renewals can extend the sales tax for additional 10 years by Council action or vote of the people. Each 0.1% = ~\$11M	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	31%	33%	36%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.065	N/A	Value of Eligible Purchases & Uses	0.30%	N/A	N/A
Sales & Use Taxes	<input type="checkbox"/>	Public Safety Sales Tax	Up to 0.1% sales tax. 15% of the tax proceeds goes to King County. If King County increase the Criminal justice sales tax rate to above 0.2%, City can only levy for less than 0.1% as the total cannot exceed 0.3% Each 0.1% = ~\$11M	1/3 of all money received must be used solely for criminal justice purposes, fire protection purposes, or both.	31%	33%	36%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 82.14.450	N/A	Value of Eligible Purchases & Uses	0.10%	N/A	N/A
Sales & Use Taxes	<input type="checkbox"/>	Criminal Justice Sales Tax (Must enact by June 30 2028)	Each 0.1% = ~\$11M.	Must be expended for criminal justice purposes, such as domestic violence services, public defenders, diversion programs, reentry work for inmates, community outreach and assistance programs, etc.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.345	N/A	Value of Eligible Purchases & Uses	0.10%	N/A	N/A
Sales & Use Taxes	<input checked="" type="checkbox"/>	Housing and Related Services Sales Tax	Sales tax up to 0.1% for affordable housing and related services, including behavioral health facilities and treatment programs. Each 0.1% = ~\$11M	Only affordable housing and related treatment services.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.540	BCC 4.12	Value of Eligible Purchases & Uses	0.10%	0.10%	\$11,568K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Affordable Housing Sales Tax Credit	Credit against 6.5% state sales tax. Credit is either 0.0073% or 0.0146% depending on whether city had a "qualifying local tax" in place by July 28, 2020. Had to be adopted no later than July 27, 2020; expires after 20 years.	Revenues may be used for affordable and supportive housing; cities under 100,000 population may also use revenues for rental assistance.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.530	BCC 4.12	Value of Eligible Purchases & Uses	0.0146%	0.0073%	\$635K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Hotel/Motel Sales & Use Tax	Most cities may impose a tax up to 4% on the sale of short-term lodging less than 30 days, of which 2% is a credit against the state sales tax. Revenues must generally be spent for tourism promotion, but may also be used to repay debt for affordable workforce housing near transit stations.	Revenues must generally be spent for tourism promotion, but may also be used to repay debt for affordable workforce housing near transit stations.	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 67.28.180	BCC 4.19	Percent of Eligible Stays	4%	3%	\$4,056K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Sales & Use Taxes	<input checked="" type="checkbox"/>	Brokered Natural Gas Sales and Use Tax	Use tax upon brokered natural gas sales that are not otherwise subject to utility tax; rate must be equivalent to city's utility tax rate.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.230	N/A	Value of Brokered Gas	5%	5%	\$40K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Criminal Justice Sales Tax	City's portion (XX%) county-enacted criminal justice sales tax.	Resources distributed are to be used exclusively for criminal justice purposes.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.345	BCC 4.12	Value of Eligible Purchases & Uses			\$6,442K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Admissions Taxes	Excludes public facilities and events hosted by non-profit providers.	Unrestricted	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.280	BCC 4.04	Percent of Eligible Admissions Sales	5%	3%	\$520K
Business & Occupation (B&O)	<input type="checkbox"/>	Gross Receipts Tax (Above 0.2%)	Voters must approve B&O Gross Receipts Rate increases above 0.2%. Each 0.01% increase equates to roughly \$4.7M.	Unrestricted	100%	0%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 82.04	BCC 4.09	Business Gross Receipts	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gross Receipts Tax (Below 0.2%)	Council may vote on increasing B&O Gross Receipts tax rate up to 0.2%. Each 0.01% increase equates to roughly \$4.7M.	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.04	BCC 4.09	Business Gross Receipts	0.20%	0.1596%	\$74,831K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Cable TV	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>		BCC 4.10	Percent of Utility's Income	N/A	4.80%	\$1K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Cell Phones (Above 6%)	Excludes data plan portions of cellular plans.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Cell Phones (Below 6%)	Excludes data plan portions of cellular plans.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	6%	\$996K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Electricity (Above 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Electricity (Below 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	5%	\$10,932K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Gas Distribution (Above 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Gas Distribution (Below 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	5%	\$3,389K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Sewer	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$880K	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	5%	\$4,400K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Solid Waste	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$380K	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	4.50%	\$1,711K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Stormwater	No limit prescribed by state or federal law. All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates.	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	N/A	\$1,803K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Telephone/Pagers (Above 6%)	Significant historical decline due to less Plain Old Telephone Service (POTS) lines.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Telephone/Pagers (Below 6%)	Significant historical decline due to less Plain Old Telephone Service (POTS) lines. Each 1% increase = \$166K	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	6%	\$996K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Water	No limit prescribed by state or federal law. All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$744K	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	10.4%	\$7,709K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Sales of Puchboards & Pull-Tabs	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$98K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Bingo Games	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$0.03K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Raffles	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$0K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Amusement Games	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	2%	2%	\$125K
Excise Taxes	<input checked="" type="checkbox"/>	Leasehold Tax	Excise tax up to 4% on most leases of tax exempt properties in lieu of property tax; credited against state and county leasehold excise taxes. May be used for any lawful governmental purpose.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.29A	BCC 4.18	Value of Eligible Leases	4%	4%	\$350K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Excise Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Vehicle License Fees (VLF)	<p>Any TBD may impose vehicle license fees up to \$100 with simple majority voter approval.</p> <p>Alternatively, any TBD that includes all the territory within the boundaries of the jurisdiction(s) that formed the TBD may impose councilmanic (non-voted) vehicle license fees up to \$50 in a series of graduated steps as follows:</p> <ul style="list-style-type: none"> -The TBD may impose a license fee up to \$20 at any time, although the fees may not be collected until six months after approval. -The fee may be increased up to \$40, but only if a \$20 fee has been in effect for at least 24 months. -The fee may be increased up to \$50, but only if a \$40 fee has been in effect for at least 24 months. Any nonvoted fee higher than \$40 is subject to potential referendum, as provided in RCW 36.73.065(6). <p>Each \$20 increase is roughly \$2M based on approximately 100,000 registered vehicles in Bellevue.</p>	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	5%	95%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 36.73.065	N/A	# of Vehicles Registered in Bellevue	\$80/Vehicle	N/A	N/A
Excise Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Vehicle License Fees (VLF) (Voted)	See Non-Voted TBD VLF	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	5%	95%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.065	N/A	# of Vehicles Registered in Bellevue	\$100/Vehicle	N/A	N/A
Excise Taxes	<input checked="" type="checkbox"/>	Real Estate Excise Tax (REET) I	<p>Any city, town, or county may impose a 0.25% real estate excise tax – known as "REET 1" or the "first quarter percent"</p> <p>Does not require voter Approval.</p>	Excise tax of 0.25% on real estate sales. May be used for certain capital projects, depending on city's population and whether it fully plans under the Growth Management Act (GMA). For cities fully planning under GMA, eligible projects must be listed within the comp plan capital facilities element. May also be used for limited O&M costs, with additional reporting requirements.	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.46.010	N/A	Sale Price of Real Estate Sold in Bellevue	0.25%	0.25%	\$9,177K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Excise Taxes	<input checked="" type="checkbox"/>	Real Estate Excise Tax (REET) II	Any city, town, or county that is fully planning under the <u>Growth Management Act (GMA)</u> may impose an additional 0.25% real estate excise tax – known as "REET 2" or the "second quarter percent" (<u>RCW 82.46.035</u>). If a county imposes REET 2, it is applied within the unincorporated areas only.	Additional excise tax of 0.25% on real estate sales. May be used for certain capital transportation, water/storm/sewer, and park capital purposes listed in the city's capital facilities plan (CFP). May also be used for limited REET 1 purposes or capital facility maintenance, with additional reporting requirements. Use of revenues is somewhat more restrictive than REET 1	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.46.035	N/A	Sale Price of Real Estate Sold in Bellevue	0.25%	0.25%	\$9,177K
Licenses & Permits	<input type="checkbox"/>	Annual Business License Fee	RCW 35.90.010(4) defines a "general business license" as "a license, not including a regulatory license or a temporary license, that a city requires all or most businesses to obtain to conduct business within that city." Any city or town may require a general business license for any person or company "engaging in business" within city limits. This includes businesses that are physically located within the city, as well as businesses that are physically located elsewhere but engage in business within the city. However, cities may not require licenses for entities that are not "engaging in business" within the jurisdiction (RCW 35.90.060).	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.90	N/A	New Businesses Conducting Activity in Bellevue	N/A	N/A	N/A
Licenses & Permits	<input checked="" type="checkbox"/>	One-Time Business License Fee	RCW 35.90.010(4) defines a "general business license" as "a license, not including a regulatory license or a temporary license, that a city requires all or most businesses to obtain to conduct business within that city." Any city or town may require a general business license for any person or company "engaging in business" within city limits. This includes businesses that are physically located within the city, as well as businesses that are physically located elsewhere but engage in business within the city. However, cities may not require licenses for entities that are not "engaging in business" within the jurisdiction (RCW 35.90.060).	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.90	BCC 4.03	Businesses Conducting Activity in Bellevue	N/A	\$80.00	\$237K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Licenses & Permits	<input checked="" type="checkbox"/>	Franchise Fees and Royalties	Franchise agreements are contracts between the city and public or private utility providers that allow the utility providers to use the city's rights-of-way to deliver their services. A franchise agreement allows the utility provider to install, maintain, and repair utility infrastructure within the right-of-way while minimizing interference with public use of the right-of-way. Typically, these agreements last for 10 to 20 years or longer. Cities may impose franchise fees on utility providers to recoup the costs of administering the franchise. RCW 35.21.860 limits electricity, natural gas, and telephone franchise fees to actual administrative expenses. These franchise fees are not revenue generators as they are in some states. In addition, cities and towns may impose franchise fees to recover administrative costs on sewer and water.60 A reasonable franchise fee may be imposed on solid waste providers.	Unrestricted	100%	0%	0%	<input type="checkbox"/>	<input type="checkbox"/>	Multiple	Multiple	Varies	N/A	N/A	\$1,441K
Licenses & Permits	<input checked="" type="checkbox"/>	Street & Curb Permits; Right of Way Leases; Sidewalk Café Leases; Telecom Facilities		Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Multiple	Multiple	Varies	N/A	N/A	\$3,788K
Intergovernmental Revenues	<input checked="" type="checkbox"/>	Motor Vehicle Fuel Tax - City Streets	Monthly distribution from state to all cities based on population.	Revenues must be used for designated street, road, and highway purposes; must use at least 0.42% for pedestrian, equestrian, or bicycle trails unless such amount would be \$500 or less per year.	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input type="checkbox"/>	RCW 46.68.090	N/A	Bellevue's Proportion of Washington's Population	N/A	N/A	\$1,488K
Charges for Goods and Services	<input checked="" type="checkbox"/>	Tourism Promotion Services	Nightly per-room fee on lodging businesses on lodging businesses with 40 or more rooms; must be used for tourism promotion that increases the number of tourists to the area. BCC: "There shall be a lodging charge on the furnishing of lodging by lodging businesses located within the Bellevue-Redmond Tourism Promotion Area (BRTPA) as follows: A. Base Charge: \$2.00 per night, per stay at each lodging business in the Bellevue and Redmond zones; B. Additional Charge: \$0.50 per night, per stay at each lodging business in the Bellevue and Redmond zones. Absent an amendment to RCW 35.101.057, the "additional charge" shall expire on July 1, 2027.	Lodging charges imposed within a Tourism Promotion Area (TPA) are defined in RCW 35.101.010.	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.101	BCC 4.60	Per Night Stay	\$2.50/Night Stay	\$2.50/Night Stay	\$4,096K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Charges for Goods and Services	<input type="checkbox"/>	Fire Impact Fees	Fire impact fees must be used for “fire protection facilities” that are addressed by a capital facilities plan element of a comprehensive plan adopted	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an “extraordinary and compelling reason” for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	N/A	N/A	N/A	N/A	N/A
Charges for Goods and Services	<input type="checkbox"/>	Parks Impact Fees	Mostly applied to residential construction or the residential portion of a mixed-use building or development, but could also charge commercial or industrial developments, since employees (and not just residents) can directly benefit from nearby parks and recreational facilities.	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an “extraordinary and compelling reason” for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	N/A	N/A	N/A	N/A	N/A

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Charges for Goods and Services	<input checked="" type="checkbox"/>	Transportation Impact Fees	Transportation impact fees must be used for transportation facilities that are addressed by a capital facilities plan element of a comprehensive plan adopted	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an "extraordinary and compelling reason" for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	BCC 22.16.070	N/A	N/A	Negotiated	\$1,563K