Alternative Sidewalks Funding

Preliminary Report | December 10, 2025

About this Preliminary Report

This preliminary report is delivered to the JTC three months into a ten-month project. It functions as an early progress update on the Alternative Sidewalks Funding study and the work the study team has conducted to date: refining the scope, developing a robust approach, understanding the current landscape of funding mechanisms, and identifying alternative funding mechanisms to evaluate.

Before the 2026 session, this preliminary report will be supplemented by a Sidewalks 101 publication that will draw from a statewide survey of counties and cities to describe:

- Purpose of sidewalks
- Current landscape of sidewalks in WA
- How sidewalks are funded
- Key funding challenges

Contents

Study Overview

Purpose

The Joint Transportation Committee (JTC) of the Washington State Legislature has directed a study to:

- Evaluate how cities and counties currently fund sidewalks, and
- Explore alternative funding mechanisms to meet statewide needs.

The proviso language from the 2025-2027 Transportation Budget for this study is as follows:

> *"$200,000 of the motor vehicle account—state appropriation is for the joint transportation committee to conduct a study and make recommendations on alternative new methods for local governments to fund sidewalk improvements, including but not limited to establishing a sidewalk utility. The study must review revenue options utilized in other states and make evaluations based on fairness, stability, adequacy, regressivity, simplicity, and the effect on economic vitality."*

This directive responds to concerns raised by Washington counties and cities regarding the fiscal and policy challenges of sidewalk maintenance, construction, and improvements (see textbox below for a definition of these terms). Many communities across the state face difficulties maintaining and expanding sidewalk networks to address community safety, accessibility, connectivity, and climate goals.

Definitions

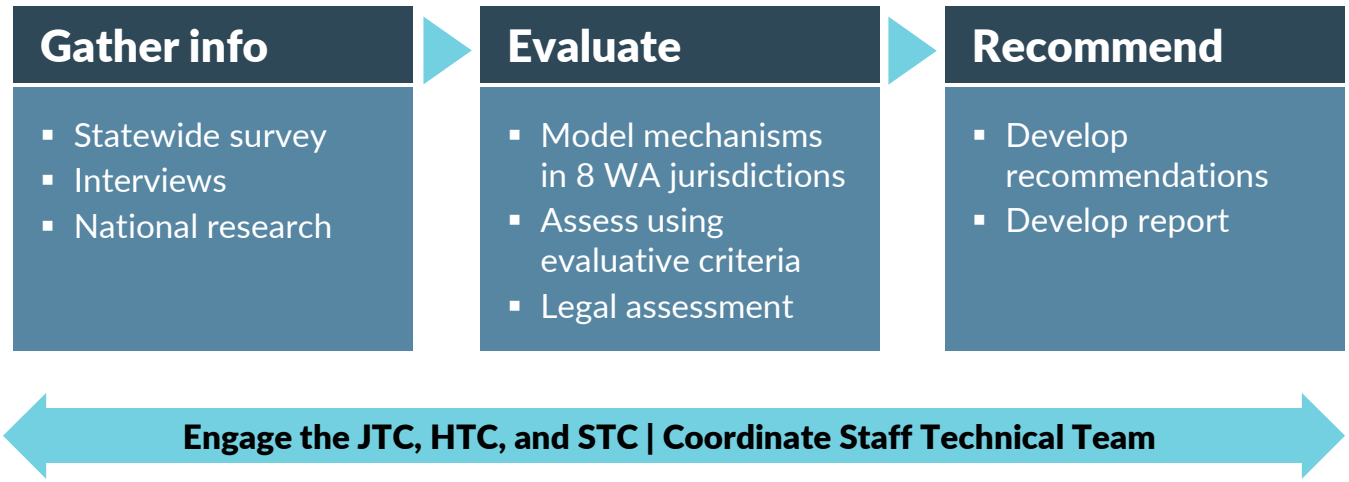
This study defines maintenance, construction, and improvements as follows:

- **Maintenance.** Routine activities to preserve the current condition and prevent deterioration of sidewalks.
- **Construction and improvement.** Sidewalk capital projects, including new construction, major reconstruction, and replacement of sidewalks.

Methodology

This study began in September 2025 and will conclude by June 2026. The study will occur in three phases and include the analytical components illustrated in Exhibit 1 and described in the bullets below.

Exhibit 1. Study Methodology



Source: BERK, 2025.

Project components include:

- **Statewide survey.** This study's primary method of engaging jurisdictions in Washington is a statewide survey of all cities and counties. This survey served to gather a current understanding of how jurisdictions fund sidewalks and the challenges they face. The survey was open from November 10, 2025 through December 2, 2025 and gathered responses from 55 cities and 15 counties, including representation from cities of all sizes and both urban and rural counties. The Association of Washington Cities and the Washington State Association of Counties distributed the survey.
- **Interviews.** The study team has and will interview individuals at local jurisdictions and state agencies in Washington to understand key context around the study. See Appendix: Preliminary Interviewees for a list of interviewees to date.
- **National research.** The study team conducted a landscape scan of sidewalk funding mechanisms in other states to identify potential new approaches for consideration in Washington.
- **Modeling mechanisms in Washington jurisdictions.** This study will model potential funding mechanisms in up to eight case study jurisdictions in Washington to understand how each funding mechanism might function in the real world. See Case Studies for more information.
- **Assessing mechanisms using evaluative criteria.** The study team has developed a list of evaluative criteria to assess the overall utility of each mechanism. See Evaluative Criteria for more information.
- **Legal assessment.** The study team will evaluate the legal viability of each funding mechanism to understand potential barriers to implementation and whether changes would be required to current law.

- **Engagement with a Staff Technical Team (STT).** The STT is providing input to the direction of the study at key milestones and includes the following members:
  - Clint McCarthy | Senate Transportation Committee (STC) Fiscal Analyst
  - David Munnecke | House Transportation Committee (HTC) Counsel
  - Rachel Dean | JTC Policy Analyst (JTC Project Manager)
  - Alyson Cummings | JTC Senior Policy Analyst

Background

In Washington, a sidewalk is "property between the curb lines or the lateral lines of a roadway and the adjacent property, set aside and intended for the use of pedestrians or such portion of private property parallel and in proximity to a public highway and dedicated to use by pedestrians".[1] A sidewalk differs from a shared-use path, which can equally accommodate many forms of active transportation such as walking, biking, and sometimes horseback-riding.[2]

Sidewalks are essential public infrastructure that support a range of policy priorities, including pedestrian safety, public health, mobility, economic development, and climate resilience. Well-maintained sidewalks enable people of varying ages and abilities to move through their neighborhoods safely, connecting them to schools, jobs, transit, and community resources. Investments in sidewalk infrastructure often yield public benefits, including economic returns[3] (e.g., increased property values and local business activity), health returns[4] (e.g., improved physical and mental health outcomes), and environmental returns[5] (e.g., lower vehicle emissions).

Sidewalks can also serve as a core component of a jurisdiction's ability to meet federal requirements under the Americans with Disabilities Act (ADA)[6]. Local jurisdictions are required to develop and implement ADA Transition Plans to identify and address barriers to accessibility in the public right-of-way.

[1] RCW 46.04.540.

[2] RCW 47.04.010.

[3] Pivo, G., & Fisher, J. D. (2011). The walkability premium in commercial real estate investments. *Real estate economics*, *39*(2), 185-219.

[4] Sallis, J. F., Cerin, E., Conway, T. L., Adams, M. A., Frank, L. D., Pratt, M., ... & Owen, N. (2016). Physical activity in relation to urban environments in 14 cities worldwide: a cross-sectional study. The lancet, 387(10034), 2207-2217.

[5] Ewing, R., & Cervero, R. (2010). Travel and the Built Environment: A Meta-Analysis. Journal of the American Planning Association, 76(3), 265-294. https://doi.org/10.1080/01944361003766766.

[6] U.S. Department of Justice. (2010). ADA Standards for Accessible Design. https://www.ada.gov/2010ADAstandards_index.htm.

Key Study Concepts

Based on early research and discussions, the following key concepts serve as a foundation for this study.

- **Consider sidewalks and connected pedestrian infrastructure.** Sidewalks are one component of a broader system of connected pedestrian infrastructure. Other components include marked crossings, overpasses or underpasses, and pedestrian crossing signals. This study will assume that any funding mechanism to support sidewalks would also support the broader system of pedestrian connectivity.
- **Include both cities and counties.** Both cities and counties maintain sidewalks, so this study will include funding mechanisms that are available to both types of jurisdictions.
- **Focus on funding mechanisms rather than funding strategies.** This study focuses on funding mechanisms, rather than funding strategies, which are defined as follows:
  - Funding mechanism: a tool that *generates city or county revenue* for sidewalk maintenance, construction, or improvements.
  - Funding strategy: a method a jurisdiction can use to *facilitate* sidewalk maintenance, construction, or improvements. For example, a jurisdiction could require a property-owner to repair any damage to a sidewalk abutting a property before selling that property; this strategy can facilitate maintenance but does not generate any revenue for the jurisdiction.
- **Focus on options for local jurisdictions to generate new revenue.** This study focuses on identifying funding mechanisms that local jurisdictions can choose to implement and does not assume any additional allocation of state funds.
- **Learn from what already works in Washington and supplement with models from elsewhere.** There are many existing mechanisms by which local jurisdictions can raise funds for transportation infrastructure and operations. This study will first examine opportunities to modify existing mechanisms to enable local jurisdictions to raise funds for sidewalks, recognizing that existing mechanisms are tested within Washington's legal and financial context. This study will then consider models from jurisdictions outside Washington.
- **Per the proviso, consider options that are not authorized under current state statute.** The proviso directs this study to evaluate a sidewalk utility, which is not currently allowable under current state law.[7] This study will consider this funding mechanism and other potential mechanisms that would require a change to statute. This study will not consider mechanisms that conflict with the Washington State Constitution.

[7] A Washington Supreme Court decision in *Covell v. City of Seattle* (1995) invalidated a "street utility charge" that could fund sidewalks on the grounds that it was an improperly assessed property tax rather than a regulatory fee.

Funding Mechanisms

Existing Mechanisms

Local governments rely on a mix of revenues to fund sidewalk programs, detailed in the following subsections.

While there are several mechanisms available to local jurisdictions, most do not exclusively fund sidewalks. Instead, state statute allows most revenue sources to contribute to all of a jurisdiction's transportation needs, including sidewalks, roads, bridges, bicycle infrastructure, fish passage barrier removal, and ADA infrastructure. By adopted policy or local practice, a jurisdiction can designate a portion of locally generated revenues to sidewalks or other pedestrian uses. Counties and cities alike are challenged to fund rising transportation costs, meaning that sidewalks must compete with other transportation and non-transportation needs for limited funds.[8]

All existing mechanisms are available to both counties and cities.

Unrestricted Revenue Mechanisms

The following revenue mechanism is not restricted to transportation purposes.

A. Local government general fund. Jurisdictions may use general tax dollars, such as property tax, sales tax, business and occupation tax, and utility taxes, to fund transportation and non-transportation needs, including sidewalk maintenance, construction, and improvements.

Transportation-Restricted Revenue Mechanisms

The following revenue mechanisms are restricted to transportation purposes. Some are further restricted to construction and improvement purposes, while others can also be used for maintenance purposes.

Transportation-Restricted Mechanisms Further Restricted to Construction and Improvement Purposes

The following restricted revenue mechanisms are only available for construction and improvement purposes and therefore cannot be used to fund sidewalk maintenance.

B. State and federal grants.[9] Local jurisdictions can use state and federal grants to fund sidewalk construction and improvements. This can include active transportation grants, which are dedicated to pedestrian and bicycle infrastructure, and other more general transportation grants, through which a local jurisdiction may fund sidewalks as a part of a larger transportation project.

Examples of active transportation grants include:

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[8] For an overview of counties' and cities' transportation funding challenges, see the January 2025 County Transportation Funding Study Update from the Washington State Association of County Engineers and the June 2019 Assessment of City Transportation Funding Needs from the JTC, which is currently being updated.

[9] State and federal grants are typically only available for construction purposes, though there are some exceptions.

- **Washington State Department of Transportation (WSDOT)** active transportation programs fund pedestrian and bicycle infrastructure, with an allocation of over $165M for the 2025-2027 biennium.[10] While some of this funding is allocated for cycling-specific projects, nearly $131M can fund either pedestrian or bicycle improvements.
- **Transportation Improvement Board (TIB)** active transportation programs include the Urban Active Transportation Program, Small City Active Transportation Program, and Complete Streets Program. In 2024, these three programs funded 72 projects, totaling over $41M.[11]

Examples of grants that are not exclusively dedicated to active transportation but which may nonetheless support sidewalks projects include the Department of Commerce Community Development Block Grants (CDBG); the County Road Administration Board's Rural Arterial Program; and the Federal Highway Administration's Transportation Alternative program, which allocates grants through local planning organizations.

C. Impact fee. An impact fee is a fee on new development to fund infrastructure projects that support that new development. A local jurisdiction can use transportation impact fees for sidewalk improvements if the sidewalks are publicly owned or within the public right-of-way and connect two or more destinations.

D. Latecomer agreements. A local jurisdiction that implements a latecomer agreement finances street improvement projects up front, and is eventually reimbursed by property owners who later develop property and use those improvements. Latecomer assessments are triggered if a property owner submits an application for development that would have required similar improvements.

E. Developer fee-in-lieu. A local jurisdiction may offer an option for developers to pay fees as an alternative to constructing sidewalks as part of a development project.

Transportation-Restricted Mechanisms Available for Maintenance, Construction, and Improvement Purposes

The following restricted revenue mechanisms can be used for maintenance as well as construction and improvement purposes.

F. Motor vehicle fuel tax (MVFT, or "state gas tax"). The State collects MVFT and allocates funds to cities and counties based on a formula. The funds can be used for streets, roads, and highways, including sidewalks that connect to destinations (i.e., does not include sidewalks that are primarily recreational or located within parks). Each city is required to spend at least 0.42% of its MVFT funds during each state fiscal year (July 1 to June 30) on pedestrian, equestrian, or bicycle trails.

G. Real estate excise tax (REET). REET is a tax on the sale of real property. REET revenues must be primarily spent on capital projects identified in a capital facilities plan or capital improvement plan, with a limited allowance for maintenance expenditures.

H. Transportation benefit district (TBD): vehicle license fee. A local jurisdiction that has formed a TBD may impose a vehicle license fee up to $50 without voter approval and up to $100 with voter approval to fund transportation maintenance, construction, and operating costs.

[10] WSDOT, December 2024.

[11] TIB, 2025.

I. **TBD: sales tax.** A local jurisdiction that has formed a TBD may also impose a sales tax of 0.1% without voter approval and up to 0.3% with voter approval to fund transportation maintenance, construction, and operating costs.

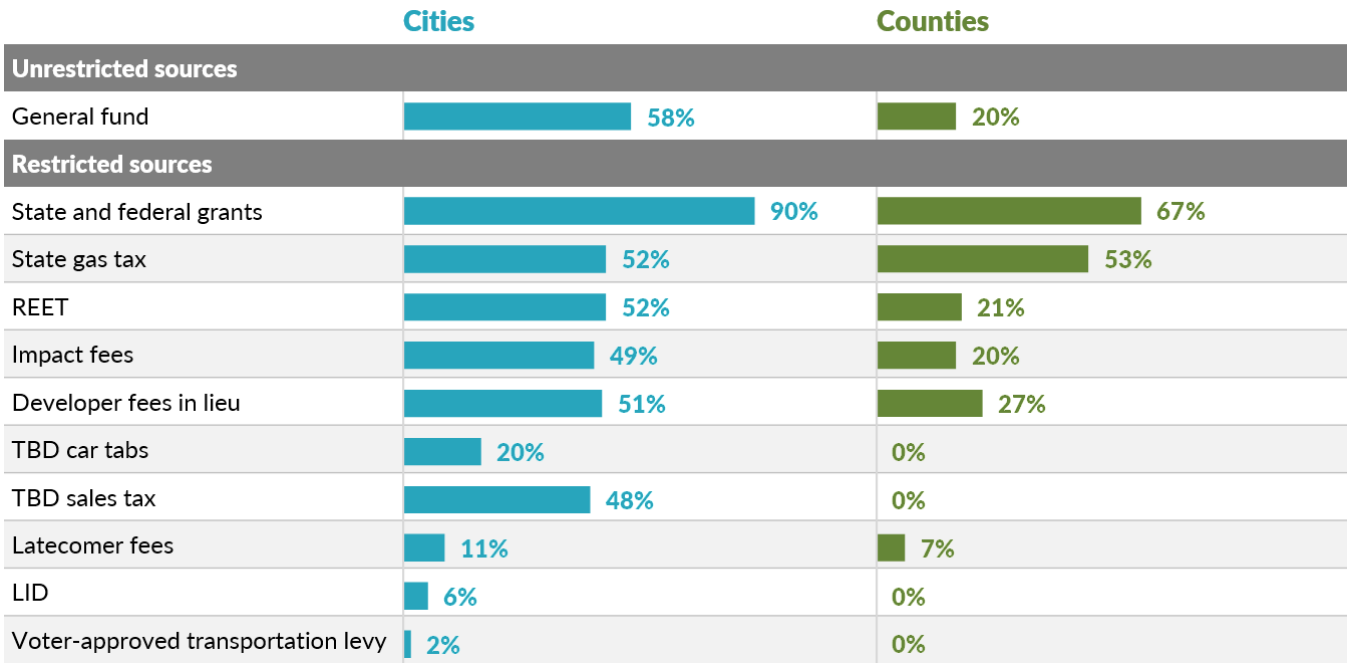
J. **Local improvement district (LID) or county road improvement district (RID).** Residents in a geographic area may vote to establish a LID or county RID through which property owners in that area finance improvements that provide a benefit to them.

K. **Voter-approved transportation levy.** Voters in a local jurisdiction may pass a property tax levy lid lift to fund transportation improvements. This may be designed to specifically fund pedestrian maintenance, construction, and improvements.

Use of Existing Mechanisms

See Exhibit 2 for the extent to which jurisdictions use each mechanism to fund sidewalks, as captured in a November and December 2025 statewide survey of 55 cities and 15 counties.

Exhibit 2. Use of Existing Sidewalk Funding Mechanisms in Washington



Source: BERK, 2025.

Alternative Mechanisms

The study team conducted a scan of revenue mechanisms used in local jurisdictions across the US to fund sidewalk maintenance, construction, and improvements. See Exhibit 3 for an overview of the types of mechanisms this research identified.

Many of the options identified in this analysis have limited application to this study. This is because some identified options:

- **Are already available to local jurisdictions in Washington.** Existing mechanisms include bonds (used in Kansas City, MO; Charlotte, NC; and Howard County, MD), sales taxes (used in San Antonio, TX), and property taxes (used in Ann Arbor, MI).
- **Would conflict with the Washington State Constitution**. For example, Berkeley, CA has a parcel tax that would conflict with Washington's constitutional uniformity requirements and the constitutional requirement that property taxes be based on the value of the property.
- **Do not directly generate revenue for local jurisdictions.** See Key Study Concepts for a discussion of this study's focus on options that directly generate revenue for local jurisdictions.

As a result, this research concludes that few jurisdictions are implementing sidewalk funding mechanisms that are (a) constitutionally viable and (b) new to Washington. The primary exception to this is a sidewalk utility. Denver, CO and Syracuse, NY both implement versions of a sidewalk utility; neither is directly portable to Washington, but offer options for modeling a hypothetical, Washington-specific utility fee.

While national research yielded few new ideas, this study is also considering modifications to existing funding mechanisms in Washington. As a result, the Mechanisms Proposed for Evaluation section below includes multiple options that are based on existing funding mechanisms.

Exhibit 3. Overview of Funding Mechanisms in Other States

Funding Tool	Jurisdictions	Overview	Available in WA
Bonds	▪ Portland, OR (planned) ▪ Kansas City, MO ▪ Charlotte, NC ▪ Howard County, MD ▪ Montgomery County, MD	Councilmanic or voter-approved financing for a project. Revenues to pay debt service on bonds typically come from general taxes.	Yes.
Sidewalk maintenance fee	▪ Denver, CO ▪ Syracuse, NY ▪ Corvallis, OR ▪ Ithaca, NY	An annual flat fee collected from each property owner, regardless of property size or value. This can also be imposed on all utility accounts. Ithaca collects the fee by districts, while the others collect the fees citywide.	No. Not currently authorized in statute. Covell v. Seattle establishes the required criteria for a utility fee.
Transportation utility fee	▪ Hillsboro, OR	A monthly user charge designed to be roughly proportional to the benefit that each property gets from the transportation system, as measured by the average weekday traffic that developed properties generate.[12]	No. A street utility fee is not currently allowed in WA.
Local income tax	▪ Fort Wayne, IN[13]	A local income tax dedicated to sidewalk and alleyway repairs, as well as riverfront development.	No. A local income tax is not currently allowed in WA.
Property tax	▪ Ann Arbor, MI	A share of property tax used for sidewalk construction.	Yes.
Sales tax	▪ San Antonio, TX	A share of sales tax used for sidewalk construction and improvements.	Yes. Local jurisdictions can impose a 1% sales tax that collects unrestricted revenue that can be used for sidewalks. Further, many WA cities have a Transportation Benefit District, which collects sales tax dedicated for transportation.
Parcel tax	▪ Berkeley, CA	A flat property tax that is not based on the value of property.	No. Not allowable due to WA constitutional uniformity requirements for property tax.

Sources: City of Ann Arbor, MI; City of Berkeley, CA; City of Charlotte, NC; City of Corvallis, OR; City of Denver, CO; City of Fort Wayne, IN; City of Hillsboro, OR; Howard County, MD; City of Ithaca, NY; City of Kansas City, MO; Montgomery County, MD; City of Portland, OR; City of San Antonio, TX; City of Syracuse, NY; McGrath, Nicole, "Footing the Bill: Evaluating Local Government Funding Mechanisms for Sidewalk Infrastructure in Austin, Texas", 2019; Bike Portland, 2025; BERK, 2025.

[12] To estimate traffic generation, Hillsboro uses a regional traffic model that determines that 52% of weekday trips are from residential properties and 48% from nonresidential properties. Each residential property pays the same amount, designed to recover 52% of the revenue target. Nonresidential properties pay in different categories based on their daily trip generation per the ITE trip manual, which is used in traffic impact fee studies.

[13] Counties in Indiana can levy an income tax in addition to the state tax. The City of Fort Wayne requested an increase in its local income tax rate, which was approved by a county income tax council, to fund sidewalk infrastructure improvements and economic development.

Mechanisms Proposed for Evaluation

Overview

The following section outlines four options the study team proposes for full evaluation through case study analysis (see accompanying case study document for details). Key components of these options include:

- **County and city eligibility:** Three of the four options would be available to both cities and counties, while one option (a real estate excise tax) would be available only to counties.
- **Statutory change:** We anticipate all options would require a change to state law, though some may be more substantial than others.

Mechanisms

A. Sidewalk utility.

- ***Current status:*** Current State law does not explicitly authorize local governments to impose a sidewalk utility fee. Such a fee would have to be distinct from a tax, or it would likely run afoul of the Washington State constitution's uniformity clause for property taxes. The Washington State Supreme Court has outlined a three-part test that all fees, including a sidewalk utility fee, must meet. The test focuses on (1) the primary purpose of the charge, (2) how the funds are used, and (3) whether there is a clear relationship between the charge and the burden imposed on services received by each payer. These factors establish important parameters on the structure and implementation of a sidewalk utility fee.
- ***Potential structure to evaluate:*** Enact State enabling legislation for a sidewalk utility fee that meets the criteria for regulatory fees. For cities that assign maintenance responsibility to an adjacent property-owner, per RCW 35.69.020, that responsibility would shift to the city upon implementation of a sidewalk utility fee. A sidewalk utility may include a deferral for property-owners that have recently made private investments in sidewalks.
- ***Source:*** Modeled after Denver and Syracuse.

B. Modified transportation benefit district (TBD) sales tax.

- ***Current status:*** TBD revenues—both sales tax revenues and vehicle license fees—can fund transportation maintenance, construction, and operating costs, including but not limited to sidewalks. A local jurisdiction that has formed a TBD may impose a sales tax of 0.1% without voter approval and up to 0.3% with voter approval. According to the Municipal Research and Services Center (MRSC), 127 cities and 6 counties have established TBDs; 84 cities have councilmanic-approved or voter-approved sales tax measures that range from 0.1% to the upper limit of 0.3%.[14] 9 of those 84 cities currently impose the 0.3% limit.[15]

[14] MRSC, 2025.

[15] MRSC, 2025. Those cities are: Airway Heights, Chelan, Covington, Friday Harbor, Moses Lake, Port Angeles, Port Townsend, Snoqualmie, and Stevenson.

- ***Potential structure to evaluate:***
  - **Option 1.** Add an option of a 0.1% councilmanic-approved sales tax restricted to pedestrian improvements, thereby increasing the total councilmanic approval authority to a total of 0.2%. However, do not increase the total statutory limit of 0.3% sales tax. That is, in no case could the combination of councilmanic- and voter-approved sales taxes exceed 0.3%.
  - **Option 2.** As in option 1, add an option of a 0.1% councilmanic-approved sales tax restricted to pedestrian improvements, thereby increasing the total councilmanic approval authority to a total of 0.2%. Increase the total statutory limit to 0.4%, with voter approval required for any amount over 0.2%.
- ***Source:*** Modification to existing revenue source.

C. New real estate excise tax (REET) option for counties.

- ***Current status:*** Construction of sidewalks is an eligible expenditure of both REET 1 and REET 2 funds. REET expenditures on sidewalk maintenance are limited.
- ***Potential structure to evaluate:*** Authorize counties to impose a countywide 1% REET for maintenance, construction, and improvements of sidewalks and other pedestrian transportation facilities, analogous to the county REET option for the acquisition and maintenance of conservation areas (RCW 82.46.070).[16]
- ***Source:*** Modeled after Washington county REET option for the acquisition and maintenance of conservation areas.

D. Modified stormwater utility fee.

- ***Current status:*** 147 cities and counties have stormwater utility fees.[17] Sidewalks are part of the stormwater management infrastructure; for example, installation of ADA-compliant sidewalk ramps typically include stormwater improvements that could be eligible for funding through the stormwater utility. Use of stormwater utility fee revenues for projects to retrofit sidewalks for ADA compliance is neither explicitly allowed nor disallowed.
  - ***Potential structure to evaluate:*** Amend the definitions sections of RCW 35.67.010 and RCW 36.94.010 to explicitly authorize expenditures for projects to retrofit sidewalks for ADA that simultaneously improve stormwater infrastructure. A jurisdiction could determine whether to use existing stormwater utility revenues or to raise their stormwater utility fee.
  - ***Source:*** Modification to existing revenue source.

Exhibit 4 offers an overview of these four mechanisms, including whether each idea would generate new local revenue or rely on existing revenue and whether the revenue can fund maintenance and/or construction.

[16] San Juan County has imposed this.

[17] Department of Ecology, 2025.

Exhibit 4. Overview of Funding Mechanisms Proposed for Evaluation

Funding Mechanism	Type	New or existing revenue	Restricted to construction
Authorize a Sidewalk Utility	Fee	**New**	No
Modify the TBD sales tax	Sales tax	**New**	No
Develop a new REET option	Excise tax	**New**	Construction only
Amend the existing stormwater system definition	Utility fee	**Existing** or **New**	Construction only

Source: BERK, 2025.

Evaluation Approach

Case Studies

In the next phase of work, this study will model potential funding mechanisms in up to eight case study jurisdictions in Washington to understand how each funding mechanism might function in the real world, including:

- How much could a funding mechanism generate?
- How does this compare to the locally identified need?
- Is this option feasible in this community?

Methodology to Select Jurisdictions

This study considered the following factors in selecting case study jurisdictions:

- **Jurisdiction type.** Case studies will reflect counties and cities. There are substantially more cities than counties in Washington (281 cities compared to 39 counties. To reflect this distribution, there will be more case studies of cities.
- **Population size.** Case studies will reflect a range of population sizes:
  - **For cities:** Case studies will represent a range of small, medium, and large cities and towns based on the typology from the concurrent, in-progress 2025 update to the 2019 JTC Assessment of City Transportation Funding Needs. There is the widest range in population sizes in the Large category, so this study will include more cities in this category.
  - **For counties:** Case studies will represent both rural and urban counties as defined by OFM.
- **Geography.** Case studies will represent all of WSDOT's six transportation regions: Olympic, Northwest, Southwest, South Central, North Central, and Eastern.

Exhibit 5 illustrates the approximate expected distribution of attributes for case study jurisdictions.

Exhibit 5. Distribution of Case Study Jurisdictions

#	Type	Region
1	Small city	North Central
2	Medium city	Southwest
3	Medium city	Northwest
4	Large city	South Central
5	Large city	Olympic
6	Large city	Eastern
7	Urban County	Northwest
8	Rural County	South Central

Source: BERK, 2025.

Evaluative Criteria

In the next phase of work, this study will evaluate potential funding mechanisms for sidewalks in eight case study jurisdictions across Washington. We will evaluate the mechanisms based on the evaluative criteria outlined in Exhibit 6. We organize the criteria into three categories: effectiveness, community impact, and viability.

This analysis will be qualitative because many of these criteria do not lend themselves to quantitative assessment. The study team will instead conduct a qualitative analysis for each funding mechanism using a "green-yellow-red" approach:

- **Green:** More substantial benefits than drawbacks
- **Yellow:** Equal benefits and drawbacks
- **Red:** Less substantial benefits than drawbacks

We will evaluate some criteria at the statewide level and others at a jurisdiction-specific level:

- **Statewide:** For these criteria, a mechanism will perform uniformly across the state.
- **Jurisdiction-specific:** For these criteria, a mechanism may perform differently in different case study jurisdictions.

This assessment weights all criteria equally.

This analysis will offer an understanding of the relative utility of each funding mechanism: mechanisms with more "green" evaluations have a higher potential utility than those with more "red" evaluations. This assessment will be one input into development of recommendations for the final report.

Exhibit 6. Evaluative Criteria

Criteria	Statewide or jurisdiction-specific evaluation
Effectiveness: Can it efficiently fund sidewalks?	
Adequacy. The extent to which the funding mechanism can generate sufficient revenue in various jurisdiction sizes to meet sidewalk maintenance and improvement needs.	**Jurisdiction-specific**
Stability. The reliability of the funding source over time, including its resilience to economic downturns or shifts in political support.	**Statewide**
Simplicity. The practicality of implementing and managing the funding mechanism, including alignment with the capacity of local jurisdiction staff; data and systems requirements; the anticipated length of time to begin collecting revenue; and the level of interdepartmental coordination needed for successful administration. Simplicity also includes the ease with which the funding mechanism can be understood by the public and implemented by local jurisdiction staff, including transparency in billing and accountability.	**Jurisdiction-specific**
Community impact: Who pays and who benefits?	
Fairness. How the funding burden is distributed across different populations, accounting for ability to pay, use of sidewalks, and historical disparities in infrastructure investment.	**Statewide**
Regressivity. The extent to which the funding burden disproportionately impacts residents with lower incomes, renters, and historically underserved communities, either directly (i.e., through charges or assessments) or indirectly (i.e., through rent increases or displacement). This includes considering how models distribute financial burden and how they support—or hinder—accessibility, safety, and neighborhood investment.	**Statewide**
Effects on economic vitality. How the funding approach may impact business activity, property values, development, and the broader local economy. While sidewalks can enhance economic activity, the cost of constructing and maintaining sidewalks can be prohibitive to investment when margins are lean.	**Jurisdiction-specific**
Viability: Are there barriers to implementation?	
Political acceptability. The likelihood that the funding strategy will be supported by key stakeholders, including elected officials, property owners, advocacy groups, and the general public.	**Jurisdiction-specific**
Legal viability. The extent to which the funding mechanism is currently allowable under state law and the degree of legal risk it poses, such as potential conflicts with constitutional limitations, statutory authority, or precedent (e.g. Covell v. Seattle).	**Statewide**

Source: BERK, 2025.

Next Steps

The next phase of work will include:

- Delivery of a “Sidewalks 101” document before the 2026 session.
- Refinement of potential funding mechanisms to evaluate.
- Case study analysis of local jurisdictions.
- Overall evaluation of funding mechanisms.
- Development of recommendations and a final report.

The final report will be completed by June 2026.

Appendix: Preliminary Interviewees

This study's primary method of engaging jurisdictions in Washington is a statewide survey of all cities and counties, conducted in November 2025. To enable the study team to effectively design this survey, the study team interviewed individuals from some local jurisdictions and state agencies that reached out expressing interest in this study. Those interviewees are listed in Exhibit 7.

Exhibit 7. Preliminary Interviewees

Jurisdictions	Interviewee(s)
City of Lacey	Aubrey Collier, Scott Devlin, and Scott Egger
City of Olympia	Max DeJarnatt, Michelle Swanson
Pierce County	Clint Ritter, Bekah Osterhaus
City of Snohomish	Heather Thomas-Murphy
City of Spokane	Jon Snyder
City of Tacoma	Jeff Jenkins
City of West Richland	Roscoe Slade
State Agencies	**Interviewee(s)**
TIB	Ashely Probart
WSDOT	Barb Chamberlain
Legislature	**Interviewee(s)**
JTC	Co-Chair: Representative Jake Fey
Other Organizations	**Interviewee(s)**
UW Taskar Center for Accessible Technology OpenSidewalks Project	Anat Caspi, Paulo Nunes-Ueno

Source: BERK, 2025.