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# Accounts

## Overview and Table of Contents

Revenue for transportation purposes is contained in and appropriated from transportation accounts. Each account is set up for certain purposes and is the repository for revenue earmarked for those purposes. For example, the Puget Sound Ferry Operations Account (PSFOA) contains revenue that is statutorily set aside out of collections from the motor fuel tax, motor vehicle registration fee, the combined licensing fee, and ferry fares. By statute, this revenue can only be spent for ferry operations.

Expenditures from accounts created “in the motor vehicle fund” are subject to the restrictions of the 18<sup>th</sup> amendment. Expenditures from other accounts may also be restricted to the extent that the source of funds includes gas tax and vehicle license fees. A list of accounts organized by whether expenditures from the account are restricted to highway purposes can be found immediately following this introduction.

Accounts in this section are arranged alphabetically. Included within each account profile are revenue estimates, excluding administrative transfers between accounts, and bond proceeds and costs carried forward from prior periods for the 2013-15 and 2015–17 biennia.

The Office of Financial Management maintains an on-line [Fund Reference Manual](#) with information about all authorized accounts for use by state agencies.

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## State transportation accounts: Restricted or not by the 18th Amendment?

The 18<sup>th</sup> Amendment to the Washington State Constitution restricts the expenditure of gas tax and vehicle license fees into the motor vehicle fund to “highway purposes.” As a result of this language, the restriction of expenditures to highway purposes may be a result of either: 1) the revenue source being a gas tax or vehicle license fee, or 2) the revenue source being deposited into the motor vehicle fund. Historically, the motor vehicle fund has been an umbrella fund for many state accounts, including the motor vehicle account. Expenditures from state accounts which receive gas taxes/vehicle license fees or are created “in the motor vehicle fund” are thus considered to be subject to the restrictions of the 18<sup>th</sup> Amendment.

### State Accounts Restricted by the 18<sup>th</sup> Amendment to highway purposes

Capital Vessel Replacement Account, [RCW 47.60.322](#)

County Arterial Preservation Account, [RCW 46.68.090 \(2\)\(i\)](#)

Department of Licensing Services Account, [RCW 46.68.220](#)

Ferry Bond Retirement Account, [RCW 47.60.600](#)

Freight Mobility Investment Account, restricted by virtue of TPA transfer, [RCW 46.68.300](#), [RCW 46.68.295](#)

Highway Bond Retirement Account, [RCW 47.10.080](#)

Highway Infrastructure Account, [RCW 46.68.240](#)

Interstate 405 Express Toll Lanes Operations Account, [RCW 47.56.884](#)

Motor Vehicle Account, [RCW 46.68.070](#)

Puget Sound Capital Construction Account, [RCW 47.60.505](#)

Puget Sound Ferry Operations Account, [RCW 47.60.530](#)

Recreational Vehicle Account, [RCW 46.68.170](#)

Rural Arterial Trust Account, [RCW 36.79.020](#)

Small City Pavement and Sidewalk Account, restricted by virtue of TPA transfer, [RCW 47.26.340](#), [RCW 46.68.295](#)

Special Category C Account, [RCW 46.68.090\(2\)\(b\)](#)

State Patrol Highway Account, [RCW 46.68.030\(2\)\(a\)](#)

Tacoma Narrows Toll Bridge Account, [RCW 47.56.165](#)

Transportation 2003 Account (Nickel Account), [RCW 46.68.280](#)

Transportation Improvement Account, [RCW 47.26.084](#)

Transportation Partnership Account, [RCW 46.68.290](#)

### Not Restricted by the 18<sup>th</sup> Amendment

Advanced Environmental Mitigation Revolving Account, [RCW 47.12.340](#)

Advance Right-of-Way Revolving Account, [RCW 47.12.244](#)

Aeronautics Account, [RCW 82.42.090](#)

Alaskan Way Viaduct Replacement Project Account, [RCW 47.56.864](#)

Columbia River Crossing Project Account, [RCW 47.56.894](#)

Essential Rail Assistance Account, [RCW 47.76.250](#)

Federal Local Rail Service Assistance Account/Local Rail Federal Assistance, [RCW 43.88.195](#) ([account authorized by OFM](#))

Freight Mobility Multimodal Account, [RCW 46.68.310](#)

Grade Crossing Protective Account, [RCW 81.53.281](#)

High-Occupancy Toll Lanes Operations Account, [RCW 47.66.090](#)

High Occupancy Vehicle Account, [RCW 81.100.070](#)

Highway Safety Account, [RCW 46.68.060](#)

Ignition Interlock Device Revolving Account, [RCW 46.68.340](#)  
Impaired Driving Safety Account, [RCW 46.68.260](#)  
King Street Railroad Station Facility Account, [RCW 47.79.150](#)  
License Plate Technology Account, [RCW 46.68.370](#)  
Miscellaneous Transportation Programs Account, [RCW 47.04.220](#)  
Motorcycle Safety Education Account, [RCW 46.68.065](#)  
Multimodal Transportation Account, [RCW 47.66.070](#)  
Passenger Ferry Account, [RCW 47.60.645](#)  
Pilotage Account, [RCW 88.16.061](#)  
Produce Railcar Pool Account, [RCW 47.76.450](#)  
Public Transportation Grant Program Account, [RCW 46.68.390](#)  
Regional Mobility Grant Program Account, [RCW 46.68.320](#)  
School Zone Safety Account, [RCW 46.61.440 \(5\)](#)  
State Route Number 520 Civil Penalties Account, [RCW 47.56.876](#)  
State Route Number 520 Corridor Account, [RCW 47.56.875](#)  
Toll Collection Account, [RCW 47.56.167](#)  
Toll Facility Bond Retirement Account, [RCW 47.10.882](#)  
Transportation Equipment Account, [RCW 47.08.120](#)  
Transportation Improvement Board Bond Retirement Account, [RCW 43.99M.080](#)  
Transportation Infrastructure Account, [RCW 82.44.190](#)  
Transportation Innovative Partnership Account, [RCW 47.29.230](#)

ACCOUNT NAME: **Advanced Environmental Mitigation Revolving Account**

ACCOUNT NUMBER: 789

AUTHORIZING RCW: [RCW 47.12.340](#) (Created in 1997)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated/Non-allotted Account

DESCRIPTION

Provides funds used to acquire and/or develop environmental mitigation sites in advance of programmed highway construction projects. Advance environmental mitigation must be conducted in a manner that is consistent with the definition of mitigation found in the council of environmental quality regulations (40 C.F.R. Sec. 1508.20) and the Governor's Executive Order on wetlands (EO 90-04). This is a non-budgeted and non-appropriated account.

SOURCES OF FUNDS

- 80% of treasury deposit earnings
- Sales tax on leaded racing fuel ([RCW 82.32.394](#))
- The sale of property or environmental mitigation rights (e.g., for highway construction purposes).

USES OF THE ACCOUNT

- Acquisition of property, water, or air rights for the purposes of advance environmental mitigation.
- Development of property for the purposes of improved environmental protection.
- Engineering costs necessary for such purchase and development.
- The use of advance environmental mitigation sites to fulfill project environmental permit requirements.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

The Department of Transportation is authorized to use this account for projects that are included in the State Highway System Plan. Advance environmental mitigation may also be conducted in partnership with federal, state, or local government agencies, tribal governments, interest groups, or private parties.

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast. Does not include carryover from prior biennium.)

2013-15 \$100,000

2015-17 \$200,000

ACCOUNT NAME: **Advance Right-of-Way Revolving Account**

ACCOUNT NUMBER: 880

AUTHORIZING RCW: [RCW 47.12.244](#) (Created in 1969)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated/Non-allotted Account

DESCRIPTION

Provides funds used to purchase property in advance of highway construction right of way requirements. This is a non-budgeted and non-appropriated account.

SOURCES OF FUNDS

- 80% of treasury deposit earnings
- Property sales to highway projects
- Lease and rental income
- Miscellaneous revenue

USES OF THE ACCOUNT

- Advance highway construction right of way purchases

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation (Capital Programs)

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast. Does not include carryover from prior biennium.)

2013-15 \$7,959,000

2015-17 \$6,032,000

ACCOUNT NAME: **Aeronautics Account**

ACCOUNT NUMBER: 039

AUTHORIZING RCW: [RCW 82.42.090](#)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds for the administration of the Aviation Division of the Department of Transportation, support of state and local airports, and maintenance of state-owned airports.

SOURCES OF FUNDS

- Motor fuel tax transfer (0.028% of gross gasoline tax collections)
- Aircraft fuel tax (11.0 cents per gallon)
- Aircraft excise tax (10% of excise (use) tax collected)
- Aircraft registration fees (\$15 per year per aircraft)
- Federal aviation funding
- Aircraft dealer license fees (\$75 per year per dealer)
- Miscellaneous revenues (e.g., Federal Aviation Administration inspections, hangar rental income, sale of timber and other property)
- Treasury deposit earnings

USES OF THE ACCOUNT

- To assist planning and technical assistance
- Grants to local airports
- Maintenance of state-owned airports

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation (Aviation Division)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$8,356,000

2015-17 \$10,327,000

ACCOUNT NAME: **Alaskan Way Viaduct Replacement Project Account**

ACCOUNT NUMBER: 535

AUTHORIZING RCW: [RCW 47.56.864](#)

18<sup>th</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION:

For the construction and operation of the Alaskan Way viaduct.

SOURCES OF FUNDS

- Bond proceeds
- Tolls and other revenues from the operation of the toll facility
- Interest earnings
- Sale of surplus real property acquired for the purpose of building the AWW replacement project
- Damages, liquidated or otherwise, collected under any contract involving the construction of the AWW replacement project

USES OF THE ACCOUNT

- Provides funds for the Alaskan Way Viaduct Replacement project
- Debt service on bonds

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Washington Department of Transportation

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Capital Vessel Replacement Account**

ACCOUNT NUMBER: 18J

AUTHORIZING RCW: [RCW 47.60.322](#)

18<sup>th</sup> AMENDMENT? Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

For the construction or purchase of ferry vessels and to pay the principal and interest on bonds authorized for the construction or purchase of ferry vessels.

SOURCES OF FUNDS

- Vessel replacement surcharge under RCW 47.60.316 (7), and service fees
- Vehicle Transaction Service fees under RCW 46.17.040

USES OF THE ACCOUNT

- Construction or purchase of ferry vessels
- Pay the principal and interest on bonds authorized for the construction or purchase of ferry vessels.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

2013-15 \$17.8 million

2015-17 \$46.79 million

ACCOUNT NAME: **Columbia River Crossing Project Account**

ACCOUNT NUMBER: 563

AUTHORIZING RCW: [RCW 47.56.894](#)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Intended to provide funds for a bi-state, multimodal corridor improvement program between the state route number 500 interchange in Vancouver, Washington, and the Victory Boulevard interchange in Portland, Oregon. The project is designated an eligible toll facility.

SOURCES OF FUNDS

Bond & loan proceeds, federal funds, tolls, interest earnings, surplus real property sales, and any contract damages collected.

USES OF THE ACCOUNT

- Provides funds for the Columbia River Crossing project
- Debt service on bonds

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Washington State Department of Transportation

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **County Arterial Preservation Account**

ACCOUNT NUMBER: 186

AUTHORIZING RCW: [RCW 46.68.090 \(2\)\(i\)](#) (Created in 1990)

18<sup>TH</sup> AMENDMENT? Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds for preservation of arterials in unincorporated areas of each county; distribution based on paved arterial lane miles in unincorporated areas.

SOURCES OF FUNDS

- Motor fuel tax (1.9565% of 23-cent gas tax collections)
- Treasury deposit earnings
- Statutory transfer from Transportation Partnership Account

USES OF THE ACCOUNT

For pavement resurfacing and rehabilitation of county paved arterials through the County Arterial Preservation Program.

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Appropriated to the County Road Administration Board for distribution to counties

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$28,672,800

2015-17 \$29,047,200

ACCOUNT NAME: **Department of Licensing Services Account**

ACCOUNT NUMBER: 201

AUTHORIZING RCW: [46.68.220](#) (Created in 1992)

18<sup>TH</sup> AMENDMENT? Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Created in 1992 (Chapter 216, Laws of 1992) to provide funding for information and service delivery systems of the Department of Licensing and for reimbursement of county licensing activities.

SOURCES OF FUNDS

- DOL service fee (50 cents on each new and renewal vehicle registration)
- Treasury deposit earnings

USES OF THE ACCOUNT

- Support of DOL information and service delivery systems
- Assistance to counties that do not cover the cost of motor vehicle licensing activities through service fees.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing
- Counties

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$6,100,600

2015-17 \$6,382,800

ACCOUNT NAME: **Essential Rail Assistance Account**

ACCOUNT NUMBER: 02M

AUTHORIZING RCW: [RCW 47.76.250](#) (Created in 1996)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides low-interest loans to counties, port districts, first class cities, and small railroads for purchase of rail lines to preserve existing freight rail service. The Essential Rail Banking Account was merged into this account and abolished in 1995.

SOURCES OF FUNDS

- Repayment of loans by local jurisdictions (must be repaid within 15 years) Treasury deposit earnings

USES OF THE ACCOUNT

- Acquisition, maintenance, or improvement of branch rail lines
- Purchase of railroad equipment necessary to maintain essential rail service
- Construction of trans-loading facilities to increase business on light density lines
- Mitigation of the impacts of abandonment
- Preservation of service along viable light density lines

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation (Public Transportation and Rail Division)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$1,092,000

2015-17 \$469,000

ACCOUNT NAME: **Federal Local Rail Service Assistance Account/Local Rail Federal Assistance**

ACCOUNT NUMBER: 688

AUTHORIZING RCW: [RCW 43.88.195](#) (Authorized by OFM)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated Account

DESCRIPTION

Contains federal funds used to address impacts of rail line abandonments on light density lines. Provides funds on a 70% federal to 30% local basis. Distributed as short-term low-interest loans. New federal funding for this program is no longer available. However, the program continues, based on accumulated cash balances and loan repayments. This is a non-budgeted and non-appropriated account.

SOURCES OF FUNDS

- Loan repayments
- 80% of Treasury deposit earnings

USES OF THE ACCOUNT

- Rehabilitation of lines that are considered for abandonment due to poor physical condition
- Construction of new rail facilities that enable service to be retained or enhanced
- Provision of substitute service such as highway improvements allowing alternative transportation to alleviate the adverse impacts of abandonment
- Purchase of a line for operation by another carrier or to preserve the right of way for future use

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

The Department of Transportation (Public Transportation and Rail Division) provides loans to public and private light density railroad operators.

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Ferry Bond Retirement Account**  
ACCOUNT NUMBER: 304  
AUTHORIZING RCW: [RCW 47.60.600](#) (Created in 1977)  
18<sup>TH</sup> AMENDMENT? Restricted  
BUDGET TYPE: Bond/Debt Service Withholding Account

DESCRIPTION

Repository for motor fuel tax revenues to be used by the State Treasurer for payment of principal and interest on ferry construction bonds authorized in 1977 and in 1992.

SOURCES OF FUNDS

- Transfers from Motor Vehicle Account (which may be reimbursed from the Puget Sound Capital Construction Account)
- Treasury deposit earnings

USES OF THE ACCOUNT

- Payment of ferry construction bond principal and interest

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- State Treasurer

ESTIMATED REVENUE

N/A

**ACCOUNT NAME:** Freight Congestion Relief Account  
**ACCOUNT NUMBER:** 09E  
**AUTHORIZING RCW:** [RCW 46.68.300](#) (Created in 2005)  
[RCW 46.68.295](#) (statutory transfer from Transportation Partnership Account)  
**18<sup>TH</sup> AMENDMENT?:** Restricted by virtue of TPA transfer  
**BUDGET TYPE:** Appropriated Account

**DESCRIPTION**

For freight mobility projects identified in the omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

**SOURCES OF FUNDS**

- \$3,000,000 annual statutory transfer from the Transportation Partnership Account’s licenses, permits and fees revenue
- Treasury deposit earnings

**USES OF THE ACCOUNT**

Expenditures from the account may be used only for freight mobility projects identified in the omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

**AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT**

- Freight Mobility Strategic Investment Board (4110)

**ESTIMATED REVENUE**

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$6,030,000

2015-17 \$6,030,000

**ACCOUNT NAME:** Freight Mobility Investment Account  
**ACCOUNT NUMBER:** 11E  
**AUTHORIZING RCW:** [RCW 46.68.310](#) (Created in 2006)  
[RCW 46.68.415](#) (distribution of motor vehicle weight fee)  
**18<sup>th</sup> AMENDMENT?:** Not restricted  
**BUDGET TYPE:** Appropriated Account

**DESCRIPTION**

For freight mobility projects identified in the omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

**SOURCES OF FUNDS**

- \$3,000,000 annual statutory distribution of licenses, permits and fees revenue
- \$3,700,000 one-time contribution in 2006 Supplemental Transportation budget (Chapter 370, Laws 2006, Section 406 (12)) from Union Pacific (deferred revenue)
- Treasury deposit earnings

**USES OF THE ACCOUNT**

Expenditures from the account may be used only for freight mobility projects identified in the omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

**AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT**

- Freight Mobility Strategic Investment Board (4110)

**ESTIMATED REVENUE**

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$7,342,000

2015-17 \$7,362,000

ACCOUNT NAME: **Grade Crossing Protective Account**

ACCOUNT NUMBER: 080

AUTHORIZING RCW: [RCW 81.53.281](#) (Created in 1969)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds for the installation or upgrading of signals or other warning devices at railroad grade crossings. Up to 60% of the cost of these projects may qualify for reimbursement from this account.

SOURCES OF FUNDS

- Statutory transfer from Public Service Revolving Fund's Miscellaneous Fees and Penalties accounts monies
- Federal funds
- Treasury deposit earnings

USES OF THE ACCOUNT

- Cover costs of installation and maintenance of railroad signals
- Cover administration costs of the Utilities and Transportation Commission

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Utilities and Transportation Commission (Agency 2150)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$625,000

2015-17 \$625,000

ACCOUNT NAME: **High-Occupancy Toll Lanes Operations Account**

ACCOUNT NUMBER: 09F

AUTHORIZING RCW: [RCW 47.66.090](#) (Created in 2005)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated

DESCRIPTION

A repository for tolls collected from high-occupancy toll lanes (HOT lanes). The HOT lanes are a pilot program and are due to expire in June 2015.

SOURCES OF FUNDS

- Toll charges from high-occupancy toll lane users
- Treasury deposit earnings, including interest on unearned revenue held in account 495 for customer-prepaid HOT Lanes tolls.

USES OF THE ACCOUNT

HOT Lanes revenue is used for, but not limited to, debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of high-occupancy toll lanes and to increase transit, vanpool and carpool, and trip reduction services in the corridor.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast.)

2013-15 \$2,659,000

2015-17 N/A

ACCOUNT NAME: **High Occupancy Vehicle Account**

ACCOUNT NUMBER: 737

AUTHORIZING RCW: [RCW 81.100.070](#) (Created in 1990)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated Account

DESCRIPTION

For deposit and distribution of HOV local option tax revenue collected by the Department of Revenue or the Department of Licensing. Only King, Pierce, and Snohomish counties are eligible to levy these taxes, with voter approval; however, no jurisdiction has imposed the HOV local option tax to date.

SOURCES OF FUNDS

- Local option HOV motor vehicle excise tax
- Local option HOV employer tax
- Treasury deposit earnings

USES OF THE ACCOUNT

- Distribution to counties on whose behalf the revenue was collected
- To finance or accelerate construction of HOV lanes
- To support programs that encourage or monitor the use of HOV lanes

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- King, Pierce, and Snohomish counties

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast. Does not include carryover from prior biennium.)

2013-15 \$0

2015-17 \$0

ACCOUNT NAME: **Highway Bond Retirement Account**  
ACCOUNT NUMBER: 303  
AUTHORIZING RCW: [RCW 47.10.080](#) (Created in 1951)  
18<sup>TH</sup> AMENDMENT? Restricted  
BUDGET TYPE: Bond Retirement/Debt Service Withholding Account

DESCRIPTION

Payments of principal and interest on outstanding bonds issued for Department of Transportation highway construction projects. This account is administered by the State Treasurer.

SOURCES OF FUNDS

- Transfer in of motor fuel taxes (as required)
- Treasury deposit earnings

USES OF THE ACCOUNT

- Debt service on bonds issued

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- State Treasurer

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Highway Infrastructure Account**

ACCOUNT NUMBER: 096

AUTHORIZING RCW: [RCW 46.68.240](#) (Created in 1996)

18<sup>TH</sup> AMENDMENT? Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

A repository for funds used as part of a "state infrastructure bank" to support innovative financing strategies that benefit the state's highway infrastructure.

SOURCES OF FUNDS

- Federal funds
- Loan repayments
- Treasury deposit earnings

USES OF THE ACCOUNT

- Support the issuance of public or private debt
- Provide credit enhancements for such debt
- Provide direct loans to public or private entities
- Facilitate investment in highway facilities

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$1,408,000

2015-17 \$202,000

**ACCOUNT NAME:** Highway Safety Account  
**ACCOUNT NUMBER:** 106  
**AUTHORIZING RCW:** [RCW 46.68.060](#) (Created in 1961)  
**18<sup>TH</sup> AMENDMENT?** Not restricted  
**BUDGET TYPE:** Appropriated Account

**DESCRIPTION**

To carry out laws relating to driver licensing; driver improvement; financial responsibility; and cost of furnishing abstracts of driving records and maintaining such case records.

**SOURCES OF FUNDS**

- Driver license fees
- Motor vehicle fees, fines and forfeitures
- Copies of records and driving record abstracts
- Treasury deposit earnings
- Federal traffic safety programs/driver schools

**USES OF THE FUND**

Administrative costs of the Department of Licensing and to carry out the purposes of the Washington Traffic Safety Commission. During the 2011-2013 and 2013-2015 fiscal biennia, the Legislature transferred Highway Safety Account funds to the Puget Sound Ferry Operations Account, the Motor Vehicle Account, and the Multimodal Transportation Account amounts reflecting the excess fund balance of the Highway Safety Account.

**AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT**

- Department of Licensing
- Traffic Safety Commission

**ESTIMATED REVENUE**

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$289,223,000  
2015-17 \$281,595,000

ACCOUNT NAME: **Ignition Interlock Device Revolving Account**

ACCOUNT NUMBER: 14V

AUTHORIZING RCW: [RCW 46.68.340](#) (Created in 2008)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

For administering and operating the ignition interlock device revolving account program.

SOURCES OF FUNDS

- Applicant fees

USES OF THE ACCOUNT

- For administering and operating the ignition interlock device revolving account program and for implementing Target Zero strategies. In the 2013-15 Omnibus Appropriations Act, the Legislature authorized \$2.2 million in appropriations from the Account for substance abuse programs for offenders (3ESSB 5034, 2013 2<sup>nd</sup> Special Session).

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$3,834,700

2015-17 \$3,966,000

ACCOUNT NAME: **Impaired Driving Safety Account**

ACCOUNT NUMBER: 281

AUTHORIZING RCW: [RCW 46.68.260](#) (Created in 1998)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

To provide funding for projects designed to reduce impaired driving and to offset local governments' costs of enforcing laws related to impaired driving and boating.

SOURCES OF FUNDS

- Driver license reinstatement fees for alcohol- and drug-related driving arrests (63% of \$150 reinstatement fee).

USES OF THE FUND

- To fund projects to reduce impaired driving
- To provide funding to local governments for costs associated with enforcing laws related to impaired driving and boating.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Distributions to the County Criminal Justice Account, according to counties' population, crime rate, and per capita superior court cases ([RCW 82.14.310](#))
- Distributions to the Municipal Criminal Justice Account, according to municipalities' population, crime rate, history of violent crime, and other factors such as implementation of crime prevention programs ([RCW 82.14.320](#) and [RCW 82.14.330](#))

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2012 Forecast. Does not include carryover from prior biennium.)

2013-15 \$4,083,500

2015-17 \$4,229,600

ACCOUNT NAME: **King Street Railroad Station Facility Account**

ACCOUNT NUMBER: 432

AUTHORIZING RCW: [RCW 47.79.150](#) (Created in 2001)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated/Non-allotted, local account

DESCRIPTION

To provide funding for operation and maintenance, as well as capital improvement projects for the King Street Railroad station.

SOURCES OF FUNDS

- Treasury deposit earnings
- Capital facility sales, leases, parking fees, etc. investment income, contributions, grants, donations, other miscellaneous revenue

USES OF THE FUND

The legislation creating this account assumed the account's major purpose would be to provide funding for payment of debt service on bonds issued by a nonprofit organization to finance a rehabilitation of the King Street Station. Since the account was created, the rehabilitation and financing plan has been modified. The Department of Transportation now plans to use funds in the account together with federal funds and private/local funding sources to directly pay for capital improvements to the station.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast. Does not include carryover from prior biennium.)

2013-15 \$0

2015-17 \$0

ACCOUNT NAME: **License Plate Technology Account**

ACCOUNT NUMBER: 06T

AUTHORIZING RCW: [RCW 46.68.370](#) (Created in 2003)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

To support current and future license plate technology and system integration upgrades.

SOURCES OF FUNDS

- License Plate Technology Fee

USES OF THE ACCOUNT

Used to support the Department of Licensing's current and future license plate technology and system integration upgrades. In 2011-13 and 2013-15, the Legislature authorized transfers from the account to the highway safety account to reflect excess fund balance in the account.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$3,051,000

2015-17 \$3,191,400

ACCOUNT NAME: **Miscellaneous Transportation Programs Account**

ACCOUNT NUMBER: 784

AUTHORIZING RCW: [RCW 47.04.220](#) (Created in 1997)

18<sup>TH</sup> AMENDMENT? Not restricted

BUDGET TYPE: Non-appropriated/Non-allotted Account

DESCRIPTION

Created to account for federal funds that are administered by the Department of Transportation and are passed through to local governments; and for expenditures and reimbursements for services the department provides to other government agencies for which the department receives full reimbursement. Also known as the Fiduciary Fund.

SOURCES OF FUNDS

- Federal grants-in-aid
- Charges to local governments to cover indirect costs
- Other miscellaneous revenue

USES OF THE ACCOUNT

- To administer pass-through federal funds to local governments
- For public or private reimbursable transportation services

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast. Does not include carryover from prior biennium.)

2013-15 \$527,671,000

2015-17 \$490,270,000

**ACCOUNT NAME:**                   **Motor Vehicle Account**  
**ACCOUNT NUMBER:**            108  
**AUTHORIZING RCW:**            [RCW 46.68.070](#) (Created in 1961)  
**18<sup>TH</sup> AMENDMENT?**            Restricted  
**BUDGET TYPE:**                 Appropriated Account

**DESCRIPTION**

Support of highway programs, including construction and maintenance of state, city and county roads, and the vehicle services programs of the Department of Licensing.

**MAJOR SOURCES OF FUNDS**

- Motor vehicle fuel tax (44.387% of 23-cent gas tax collections)
- Motor vehicle licenses, permits, and fees
- Miscellaneous revenues
- Federal highway grants
- Local funds
- Bond proceeds
- Treasury deposit earnings

**USES OF THE ACCOUNT**

- Refunds for non-highway uses of motor fuel and tax-exempt highway uses
- Cost of fuel tax collection
- Debt service on bonds
- Statutory distribution of motor fuel tax revenues to other transportation accounts and cities and counties for road programs
- Support of Department of Transportation operating and capital highway programs (includes highway construction and maintenance, ferries, and support services)
- Appropriations to other state agencies engaged in highway-related activities

**AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT**

**Statutory Distributions of Fuel Tax**

- Cities
- Counties

**Appropriated to State Transportation Agencies**

- County Road Administration Board
- Department of Licensing
- Department of Transportation
- Freight Mobility Strategic Investment Board
- Legislative Transportation Committees
- Washington State Transportation Commission
- Joint Transportation Committee

**Appropriated to Other State Agencies**

- Department of Agriculture
- Office of the Governor; tort claim payments
- State Parks and Recreation Commission
- Legislative Evaluation and Accountability Program Committee
- Department of Enterprise Services
- Department of Archeology Historic Preservation
- Department of Fish and Wildlife

ESTIMATED REVENUE

(Includes sources of funds listed above after statutory fuel tax distributions to other accounts and local governments. Based upon the November 2014 Forecast. Does not include bond proceeds or carryover from prior biennium.)

2013-15 \$2,527,432,000

2015-17 \$2,060,951,000

ACCOUNT NAME: **Motorcycle Safety Education Account**

ACCOUNT NUMBER: 082

AUTHORIZING RCW: [RCW 46.68.065](#) (Created in 1982)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds for the administration of motorcycle driver licensing and safety education; subsidizes basic and advanced motorcycle training courses.

SOURCES OF FUNDS

- Motorcycle operator license fees
- Treasury deposit earnings

USES OF THE ACCOUNT

Support administrative costs of the Department of Licensing, Driver Services Division, required to carry out the motorcycle licensing and safety education program.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$4,322,700

2015-17 \$4,662,400

ACCOUNT NAME: **Multimodal Transportation Account**

ACCOUNT NUMBER: 218

AUTHORIZING RCW: [RCW 47.66.070](#) (Created in 2000)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

This account provides funds for both highway and non-highway transportation expenditures.

SOURCES OF FUNDS

- Licenses, permits, and fees
- Rental car tax
- Sales tax on new and used cars
- Mass transit distributions
- Bond proceeds
- Treasury deposit earnings
- Awards, miscellaneous revenue
- Federal grant-in-aid

USES OF THE ACCOUNT

- Provides support for all types of transportation projects and programs including highway preservation and public transportation.
- Debt service on bonds

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above after statutory distributions to other accounts based upon the November 2014 Forecast. Does not include bond proceeds or carryover from prior biennium.)

2013-15 \$597,441,000

2015-17 \$574,548,000

ACCOUNT NAME: **Passenger Ferry Account**  
ACCOUNT NUMBER: 203  
AUTHORIZING RCW: [RCW 47.60.645](#) (Created in 1995)  
18<sup>TH</sup> AMENDMENT?: Not restricted  
BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funding for the passenger-only ferry capital construction program.

SOURCES OF FUNDS

- Revenues into this account were eliminated with the enactment of Chapter 1, 1st Sp. Sess., Laws of 2000.
- Sale of passenger-only ferries

USES OF THE ACCOUNT

- Passenger-only ferry capital construction

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not forecasted by the Transportation Revenue Forecast Council. Does not include carryover from prior biennium.)

N/A

ACCOUNT NAME: **Pilotage Account**  
ACCOUNT NUMBER: 025  
AUTHORIZING RCW: [RCW 88.16.061](#)  
18<sup>TH</sup> AMENDMENT?: Not restricted  
BUDGET TYPE: Budgeted (Non-appropriated/Allotted) (as of July 2009)

DESCRIPTION

Provides funds to ensure the maintenance of safe and efficient, compulsory marine pilot service in the Puget Sound and Grays Harbor Pilotage Districts, as well as other activities of the Board of Pilotage Commissioners.

SOURCES OF FUNDS

- Pilots license fees
- Pilotage Commission training program; performance/disciplinary fines
- Miscellaneous revenues
- Treasury deposit earnings

USES OF THE ACCOUNT

- Provides funds to support the activities of the Board of Pilotage Commissioners

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Board of Pilotage Commissioners

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not forecasted by the Transportation Revenue Forecast Council. Does not include carryover from prior biennium.)

2013-15 \$1,086,000

2015-17 \$1,079,000

ACCOUNT NAME: **Produce Railcar Pool Account**  
ACCOUNT NUMBER: 07N  
AUTHORIZING RCW: [RCW 47.76.450](#) (created in 2003)  
18<sup>TH</sup> AMENDMENT?: Not restricted  
BUDGET TYPE: Budgeted (Non-appropriated/Allotted)

DESCRIPTION

Used to account for the operation of produce railcar pool program.

SOURCES OF FUNDS

Receipts from per diem charges, mileage charges, and freight billing charges paid by railroads and shippers that use the railcars in the Washington Produce Railcar Pool.

USES OF THE ACCOUNT

The Department of Transportation uses this account to track revenues received from produce railcar pool program operations and for payment of expenditures for operation and maintenance, and rail car replacement.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above. Estimated revenue for this account is not forecasted by the Transportation Revenue Forecast Council. Does not include carryover from prior biennium.

2013-15 \$0

2015-17 \$0

ACCOUNT NAME: **Public Transportation Grant Program Account**

ACCOUNT NUMBER: 18W

AUTHORIZING RCW: [RCW 46.68.390](#) (Created in 2012)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

This account is effective from October 1, 2012, until July 1, 2015, to provide grants to transit authorities.

SOURCES OF FUNDS

- Administrative transfers

USES OF THE ACCOUNT

- Grants to aid transit authorities with operations

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Office of the State Treasurer

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$26,000,000

2015-17 \$0

ACCOUNT NAME: **Puget Sound Capital Construction Account**

ACCOUNT NUMBER: 099

AUTHORIZING RCW: [RCW 47.60.505](#) (Created in 1970)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provide funding for ferry vessel and terminal acquisition, construction, and improvements, and for repayment of bonds issued for these purposes.

SOURCES OF FUNDS

- Motor fuel tax (2.3726% of 23-cent gas tax collections)
- Federal grants
- Local funds
- Bond proceeds
- Administrative transfers

USES OF THE ACCOUNT

- Debt service on 1992 bonds
- Debt service on 1977 bonds
- Vessel acquisition and construction and improvements
- Emergency repairs
- Repairs to maintain continuity of service
- Terminal construction and improvements
- Hood Canal Bridge

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include bond proceeds, administrative transfers or carryover from prior biennium.)

2013-15 \$34,770,834

2015-17 \$35,224,900

ACCOUNT NAME: **Puget Sound Ferry Operations Account**

ACCOUNT NUMBER: 109

AUTHORIZING RCW: [RCW 47.60.530](#) (Created in 1972)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provide tax support for operations and maintenance of Washington State Ferries.

SOURCES OF FUNDS

- Motor fuel tax (2.3283% of 23-cent gas tax collections)
- Capron act redistributions (RCW 46.080.68(5))
- Motor vehicle registration fee (\$2.02 per new registration, \$0.93 per renewal)
- Combined licensing fees (1.375% of collections)
- Treasury deposit earnings
- Concessions and other miscellaneous revenue

USES OF THE ACCOUNT

- Department of Transportation ferry operation and maintenance
- Activities of the Marine Employees Commission

AGENCIES OPERATING OUT OF ACCOUNT

- Department of Transportation (Washington State Ferries)
- Marine Employees Commission

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include administrative transfers or carryover from prior biennium.)

2013-15 \$398,700,000

2015-17 \$420,588,000

ACCOUNT NAME: **Recreational Vehicle Account**

ACCOUNT NUMBER: 097

AUTHORIZING RCW: [RCW 46.68.170](#) (Created in 1980)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds to the Department of Transportation for the construction and maintenance of recreational vehicle sanitary disposal systems at rest areas on federal-aid highways. Revenue is transferred into the Motor Vehicle Account for these purposes.

SOURCES OF FUNDS

- Three-dollar surcharge collected from recreational vehicle owners at the time their RV is registered each year.
- Treasury deposit earnings

USES OF THE ACCOUNT

For preliminary engineering and construction and maintenance of sanitary disposal systems at roadside rest areas. During the 2011-13 and 2013-15 biennia, the Legislature authorized transfers from the account to the Motor Vehicle Account to reflect excess fund balance in the account.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$1,337,000

2015-17 \$1,371,000

ACCOUNT NAME: **Regional Mobility Grant Program Account**

ACCOUNT NUMBER: 11B

AUTHORIZING RCW: [RCW 46.68.320](#) (Created in 2006)

18<sup>TH</sup> AMENDMENT?: Not Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

A grant program to aid local governments in funding projects such as intercounty connectivity service, park and ride lots, rush hour transit service, and capital projects that improve the connectivity and efficiency of our transportation system.

SOURCES OF FUNDS

- A statutory transfer of \$50 million per biennium from the Multimodal Transportation Account
- Treasury deposit earnings

USES OF THE ACCOUNT

- Expenditures from the account may be used only for the grants provided under RCW [47.66.030](#)

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$40,000,000

2015-17 \$50,000,000

ACCOUNT NAME: **Rural Arterial Trust Account**

ACCOUNT NUMBER: 102

AUTHORIZING RCW: [RCW 36.79.020](#) (Created in 1983)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Construction and improvement of county major and minor collectors in rural areas, for the construction of replacement bridges funded by the federal bridge replacement program on access roads in rural areas, and for administrative expenses of the County Road Administration Board.

SOURCE OF FUNDS

- Motor fuel tax (2.5363% of 23-cent gas tax collections)
- Treasury deposit earnings

USES OF THE ACCOUNT

- For the construction and improvement of county rural arterials and collectors.
- For the construction of replacement bridges funded by the federal bridge replacement program on access roads in rural areas.
- For those expenses of the County Road Administration Board associated with the administration of the rural arterial program.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Appropriated to the County Road Administration Board for distribution to local agencies.

ESTIMATED REVENUE (Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$37,170,000

2015-17 \$37,560,000

**ACCOUNT NAME:**            **School Zone Safety Account**  
**ACCOUNT NUMBER:**        780  
**AUTHORIZING RCW:**        [RCW 46.61.440 \(5\)](#) (Created in 1996)  
**18<sup>TH</sup> AMENDMENT?:**        Not restricted  
**BUDGET TYPE:**              Budgeted (Non-appropriated/Allotted)

**DESCRIPTION**

Serves as repository for fines assessed against persons speeding in school/playground speed zones.

**SOURCES OF FUNDS**

- Fines for speeding violations in school zones

**USES OF THE ACCOUNT**

- Funds are available for use by community organizations to improve safety near school zones.

**AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT**

- Washington Traffic Safety Commission
- Community organizations

**ESTIMATED REVENUE**

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15	\$1,236,000
2015-17	\$1,200,000

ACCOUNT NAME: **Small City Pavement and Sidewalk Account**

ACCOUNT NUMBER: 08M

AUTHORIZING RCW: [RCW 47.26.340](#) (Created 2005)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

A grant program to aid small cities to fund pavement and sidewalk projects.

SOURCES OF FUNDS

- 1% of cities' 2.96 cents gas tax distribution ([RCW 46.68.110](#))
- \$1,000,000 annual statutory transfer from the Transportation Partnership Account ([RCW 46.68.295](#))
- Treasury deposit earnings

USES OF THE ACCOUNT

Used for small city pavement and sidewalk projects of improvements selected by the Transportation Improvement Board, to pay principal and interest on bonds authorized for these projects of improvements, to make grants or loans, or to pay for engineering feasibility studies.

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Transportation Improvement Board

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$3,888,000

2015-17 \$3,908,000

ACCOUNT NAME: **Special Category C Account**

ACCOUNT NUMBER: 215

AUTHORIZING RCW: [RCW 46.68.090\(2\)\(b\)](#) (Created in 1990)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

To serve as a repository for motor vehicle fuel tax and special fuel tax revenue to be distributed to the Department of Transportation for Special Category C projects, which require special financing measures due to their high cost.

SOURCES OF FUNDS

- Motor fuel tax (3.2609% 23¢ gas tax collections)
- Bond proceeds
- Treasury deposit earnings

USES OF THE ACCOUNT

- To finance high-priority, high-cost Department of Transportation capacity improvement projects.
- Debt service on bonds

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include bond proceeds or carryover from prior biennium.)

2013-15 \$47,724,000

2015-17 \$48,219,000

ACCOUNT NAME: **State Patrol Highway Account**  
ACCOUNT NUMBER: 081  
AUTHORIZING RCW: [RCW 46.68.030\(2\)\(a\)](#) (Created in 1981)  
18<sup>TH</sup> AMENDMENT?: Restricted  
BUDGET TYPE: Appropriated Account

DESCRIPTION

Used solely to fund highway activities of the Washington State Patrol.

MAJOR SOURCES OF FUNDS

- Passenger vehicle registration fee (\$20.35 per registration)
- License Fee by Weight (22.36% of each collection)
- Copy of records/driving abstract (\$6.50 per each \$13 fee)
- Other permit, review, access and penalty fees
- Terminal safety inspection fees from Utilities and Transportation Commission
- 100% of Treasury deposit earnings
- Federal Motor Carrier Safety grants
- Local funds

USES OF THE ACCOUNT

Used solely for highway activities of the Washington State Patrol.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Washington State Patrol

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15	\$338,778,500
2015-17	\$350,255,200

ACCOUNT NAME: **State Route Number 520 Civil Penalties Account**

ACCOUNT NUMBER: 17P

AUTHORIZING RCW: [RCW 47.56.876](#) (Created in 2010)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

To help fund any project within the state route number 520 bridge replacement and HOV program, including mitigation.

MAJOR SOURCES OF FUNDS

- Civil penalties (\$40 plus the photo tolls and associated fees) generated from the nonpayment of tolls on the state route number 520 corridor

USES OF THE ACCOUNT

Provides funds for the 520 bridge replacement and HOV program, including mitigation.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 revenue forecast.)

2013-15 \$18,334,000

2015-17 \$18,334,000

ACCOUNT NAME: **State Route Number 520 Corridor Account**

ACCOUNT NUMBER: 16J

AUTHORIZING RCW: [RCW 47.56.875](#) (Created in 2009)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

To help finance the construction of the 520 bridge replacement and HOV program.

MAJOR SOURCES OF FUNDS

- Bond proceeds
- Toll charges, transponder equipment, and other toll related revenue
- Treasury deposit earnings, including interest on unearned revenue held in account 495 for customer-prepaid 520 Corridor tolls.
- Other miscellaneous revenue

USES OF THE ACCOUNT

- Provides funds for the 520 bridge replacement and HOV program.
- Debt service on bonds.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include bond proceeds or carryover from prior biennium.)

2013-15 \$132,112,000

2015-17 \$128,003,000

ACCOUNT NAME: **Tacoma Narrows Toll Bridge Account**

ACCOUNT NUMBER: 511

AUTHORIZING RCW: [RCW 47.56.165](#) (Created in 2002)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Funds the construction, toll operation, and debt service payments necessary to build the second Tacoma Narrows Bridge.

SOURCES OF FUNDS

- Bond proceeds
- Toll charges, transponder equipment, violations (only in 09-11 biennium), civil penalties
- Treasury deposit earnings, including interest on unearned revenue held in account 495 for customer-prepaid Tacoma Narrows Bridge tolls.
- Other miscellaneous revenue

USES OF THE ACCOUNT

- Provides funds for the second Tacoma Narrows Toll Bridge project
- Debt service on bonds

AGENCIES/JURISDICTIONS THAT OPERATED OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon November 2014 Forecast; excludes bond proceeds and carryover.)

2013-15 \$138,413,000

2015-17 \$159,757,000

ACCOUNT NAME: **Toll Collection Account**  
ACCOUNT NUMBER: 495  
AUTHORIZING RCW: [RCW 47.56.167](#) (Created in 2008)  
18<sup>TH</sup> AMENDMENT?: Not restricted  
BUDGET TYPE: Non-appropriated/Non-allotted account

DESCRIPTION

Special revenue treasury trust to hold prepaid customer tolls.

SOURCES OF FUNDS

- Transponder account deposits
- Treasury deposit earnings

USES OF THE ACCOUNT

- To account for receipts from prepaid customer tolls. Distributions may be used only to refund customers' prepaid tolls or for distributions into the appropriate toll-facility account.

AGENCIES/JURISDICTIONS THAT OPERATED OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Toll Facility Bond Retirement Account**  
ACCOUNT NUMBER: 389  
AUTHORIZING RCW: [RCW 47.10.882](#) (Created in 2009)  
18<sup>TH</sup> AMENDMENT?: Not restricted  
BUDGET TYPE: Bond Retirement/Debt Service Withholding Account

DESCRIPTION

To be used for the payment of principal and interest on toll facility bonds. This account is administered by the State Treasurer.

SOURCES OF FUNDS

- Toll revenue
- Transfer in of motor vehicle taxes (as required).
- Treasury deposit earnings

USES OF THE ACCOUNT

- Debt service of bonds issued

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- State Treasurer

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Transportation 2003 Account (Nickel Account)**

ACCOUNT NUMBER: 550

AUTHORIZING RCW: [RCW 46.68.280](#) (Created in 2003)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Support of highway programs, including construction and maintenance of state, city, and county roads.

MAJOR SOURCES OF FUNDS

- Motor fuel tax (100% of net 5-cent gas tax collections)
- Motor vehicle licenses, permits, and fees
- Miscellaneous revenues
- Bond proceeds
- Treasury deposit earnings

USES OF THE ACCOUNT

- Debt service on bonds
- Support of Department of Transportation operating and capital highway programs (includes highway construction and maintenance, ferries, and support services)

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(November 2014 Forecast; excludes bond proceeds and carryover.)

2013-15 \$394,765,000

2015-17 \$399,497,000

ACCOUNT NAME: **Transportation Equipment Account**

ACCOUNT NUMBER: 410

AUTHORIZING RCW: [RCW 47.08.120](#) (Created in 1961)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Non-appropriated Account (in practice)

DESCRIPTION

Provides vehicles and equipment necessary to carry out the responsibilities of the Department of Transportation (DOT). Costs associated with purchase and provision of equipment are paid through rental rates charged to the DOT divisions using the equipment. Commonly called the Transportation Equipment Fund (TEF), in practice, the account is not appropriated; however it is created in the state treasury, which generally designates an appropriated account.

SOURCES OF FUNDS

- Rental rates paid by department users
- Sales and vanpool revenue
- Treasury deposit earnings

USES OF THE ACCOUNT

Salaries, wages, and operations required for the repair, replacement, purchase, and operation of equipment, and for the purchase of equipment, material, and supplies used as follows:

- Administration and operation of the account
- For the administration, maintenance, and construction of highway facilities
- For the operation of an automobile pool of state-owned vehicles

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above. Does not include carryover from prior biennium.)

2013-15 \$142,670,000

2015-17 \$144,588,000

ACCOUNT NAME: **Transportation Improvement Account**

ACCOUNT NUMBER: 144

AUTHORIZING RCW: [RCW 47.26.084](#) (Created in 1988)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

Funds support the Transportation Improvement Board (TIB).

SOURCES OF FUNDS

- Motor fuel tax (5.6739% of 23-cent gas tax collections)
- Statutory transfer of \$2.5m per year from the Transportation Partnership Account
- Treasury deposit earnings
- Bond proceeds

USES OF THE ACCOUNT

- Grants for multijurisdictional urban transportation projects that address congestion
- Administration of the Transportation Improvement Board
- Debt service on bonds

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Transportation Improvement Board
- State Treasurer

ESTIMATED REVENUE

(November 2014 Forecast; excludes bond proceeds and carryover.)

2013-15 \$198,772,000

2015-17 \$200,777,000

ACCOUNT NAME: **Transportation Improvement Board Bond Retirement Account**

ACCOUNT NUMBER: 305

AUTHORIZING RCW: [RCW 43.99M.080](#) (Created in 1997)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Bond Retirement/Debt Service Withholding Account

DESCRIPTION

Payment of principal and interest on and retirement of bonds authorized by the Legislature.

SOURCES OF FUNDS

- Treasury deposit earnings
- Transfers Transportation Improvement Account

USES OF THE ACCOUNT

- Debt service on bonds issued

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Transportation Improvement Board

ESTIMATED REVENUE

N/A

ACCOUNT NAME: **Transportation Infrastructure Account**

ACCOUNT NUMBER: 094

AUTHORIZING RCW: [RCW 82.44.190](#) (Created in 1996)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

A repository for funds used as part of a "state infrastructure bank" to support innovative financing strategies that benefit the state's general transportation infrastructure.

SOURCES OF FUNDS

- Additional administrative transfer from Multimodal Account in 07-09
- Loan repayments from clients of the state infrastructure bank
- Treasury deposit earnings
- Federal expenditures

USES OF THE ACCOUNT

- Support the issuance of public or private debt
  - Provide credit enhancements for such debt
- Provide direct loans to public or private entities
- Facilitate investment in general transportation facilities

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2014 Forecast. Does not include carryover from prior biennium.)

2013-15 \$6,609,000

2015-17 \$6,609,000

ACCOUNT NAME: **Transportation Innovative Partnership Account**

ACCOUNT NUMBER: 08T

AUTHORIZING RCW: [RCW 47.29.230](#) (Created in 2005)

18<sup>TH</sup> AMENDMENT?: Not restricted

BUDGET TYPE: Non-appropriated Account

DESCRIPTION

Special revenue treasury trust to repay loan guarantees or extension of credit made to or on behalf of private entities engaged in the planning, acquisition, financing, development, design, construction, reconstruction, replacement, improvement, maintenance, preservation, management, repair, or operation of any eligible project.

Moneys in the Transportation Innovative Partnership Account may only be expended upon evidence of approval by the Washington State Legislature, either upon appropriation of supporting state funds or by other statutory direction.

SOURCES OF FUNDS

- Revenue received from any transportation project, donations, grants, contracts, etc.
- Bond proceeds

USES OF THE ACCOUNT

Used for the repayment of loan guarantees or extension of credit for private entities.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

No activity

ACCOUNT NAME: **Transportation Partnership Account**

ACCOUNT NUMBER: 09H

AUTHORIZING RCW: [RCW 46.68.290](#) (Created in 2005)

18<sup>TH</sup> AMENDMENT?: Restricted

BUDGET TYPE: Appropriated Account

DESCRIPTION

For projects or improvements identified as 2005 transportation projects or improvements in the omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

SOURCES OF FUNDS

- Motor Fuel Tax (83.3334% of 6¢ in FY 2007, and 100% of 2¢ in FY 2008 and 1.5¢ in FY 2009)
- Licenses, permits and fees distribution
- Treasury deposit earnings
- Bond proceeds

USES OF THE ACCOUNT

- Expenditures from the account must be used only for projects or improvements identified as 2005 transportation partnership projects or improvements in the omnibus transportation appropriations act.
- Debt service on bonds

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(November 2014 Forecast; excludes bond proceeds and carryover)

2013-15 \$568,389,000

2015-17 \$574,765,000

