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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 2017-19 and 2019-21 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 to “highway purposes”?

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 to highway purposes

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

Connecting Washington Account, [RCW 46.68.395](#)

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

County Road Administration Board (CRAB) Emergency Loan Account, [RCW 36.78.135](#)

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 Infrastructure Account, [RCW 46.68.240](#)

Interstate 405 and State Route Number 167 Express Toll Lanes Account, [RCW 47.56.884](#)

Motor Vehicle Account, [RCW 46.68.070](#)

Move Ahead WA Account, [RCW 46.68.510](#)

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

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

Puget Sound Gateway Facility Account, [RCW 47.56.897](#)

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](#)

### State Accounts Not Restricted to highway purposes

Abandoned Recreational Vehicle Disposal Account, [RCW 46.68.175](#)

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](#)

Agency Financial Transaction Account, [RCW 46.01.385](#)

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

Carbon Emissions Reduction Account, [RCW 70A.65.240](#)

Complete Streets Grant Program Account, [RCW 47.04.325](#)

Cooper Jones Active Transportation Safety Account, [RCW 46.68.480](#)

Climate Active Transportation Account, [RCW 46.68.490](#)

Climate Transit Programs Account, [RCW 46.68.500](#)

Driver Licensing Technology Support Account, [RCW 46.68.067](#)  
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 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](#)  
License Plate Technology Account, [RCW 46.68.370](#)  
Miscellaneous Transportation Programs Account, [RCW 47.04.220](#)  
Motorcycle Safety Education Account, [RCW 46.68.065](#)  
Move Ahead WA Flexible Account [RCW 46.68.520](#)  
Multimodal Transportation Account, [RCW 47.66.070](#)  
Pilotage Account, [RCW 88.16.061](#)  
Produce Railcar Pool Account, [RCW 47.76.450](#)  
Public Use General Aviation Airport Loan Revolving Account, [RCW 47.68.490](#)  
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](#)  
Vulnerable Roadway User Education Acct, [RCW 46.61.145](#)

**ACCOUNT NAME:** Abandoned Recreational Vehicle Disposal Account  
**ACCOUNT NUMBER:** 22J  
**AUTHORIZING RCW:** [RCW 46.68.175](#) (Created in 2018 -- Chapter 287, Laws of 2018; Effective May 1, 2019)  
**18<sup>TH</sup> AMENDMENT?:** Not restricted  
**BUDGET TYPE:** Appropriated Account

**DESCRIPTION**

For cost reimbursement to authorized entities for the towing, transport, storage, dismantling, and disposal of abandoned recreational vehicles, as defined by chapter 46.55 RCW, from public property.

**SOURCES OF FUNDS**

Fund transfers and appropriations, gifts, grants, and endowments.

**USES OF THE ACCOUNT**

- Reimburse registered tow truck operators and licensed dismantlers for up to one hundred percent of the total reasonable and auditable administrative costs for transport, dismantling, and disposal of abandoned recreational vehicles under RCW 46.53.010 when the last registered owner is unknown after a reasonable search effort. (Reimbursement is limited to \$10,000 per vehicle.)
- Up to fifteen percent of the expenditures from the account may be used for administrative expenses of DOL to implement the chapter.

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

The Department of Licensing may reimburse registered tow truck operators and licensed dismantlers for costs related to abandoned vehicle disposal, and may use up to fifteen percent of the expenditures in the account for DOL’s administrative expenses implementing the chapter.

**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, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23    \$ 3,126,000  
2023-25    \$ 3,047,000

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

- Includes sources of funds listed above. Estimated revenue for this account is not part of the Transportation Revenue Forecast mitigation.
- 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, administrative or statutory transfers.)

2021-23 \$ 12,000

2023-25 \$ 12,000

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, administrative or statutory transfers.)

2021-23 \$ 377,000

2023-25 \$ 377,000

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, less amounts transferred to satisfy nonhighway refunds) [RCW 82.38.183](#)
- Aircraft fuel tax (11.0 cents per gallon)
- Aircraft excise tax
- 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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 12,195,000

2023-25 \$ 12,483,000



ACCOUNT NAME:                   **Agency Financial Transaction Account**

ACCOUNT NUMBER:           24K

AUTHORIZING RCW:           [RCW 46.01.385](#) (Created in 2019)

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

BUDGET TYPE:                   Appropriated Account

DESCRIPTION

To be used credit card, financial transaction fees, and other related costs incurred by state agencies.

SOURCES OF FUNDS

- Cost recovery charges for credit card and other financial transaction fees.

USES OF THE ACCOUNT

- For paying credit card, financial transaction fees, and other related costs incurred by state agencies.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing
- Department of Transportation

ESTIMATED REVENUE

(Does not include federal or local revenues)

2021-23     \$ 17,639,000

2023-25     \$ 17,254,000



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 47.60.315\(7\)](#), 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

(Includes sources of funds listed above based upon the November 2022 Revenue Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 59,514,000

2023-25 \$ 62,350,000

ACCOUNT NAME: **Carbon Emissions Reduction Account**

ACCOUNT NUMBER: 26A

AUTHORIZING RCW: [RCW 70A.65.240](#) (Created in 2021)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

Contains a portion of the cap and invest revenues generated from the Climate Commitment Act (E2SSB 5126) enacted in 2021. Expenditures from the account are intended to affect reductions in transportation sector carbon emissions through a variety of carbon reducing investments. Expenditures from the account may only be made for transportation carbon emission reducing purposes and may not be made for highway purposes authorized under the 18th Amendment of the Washington state Constitution, other than specified in the fund creation statute. When allocating funds or administering grants funded by the Climate Commitment Act, agencies are required to conduct an environmental justice assessment and establish a minimum of not less than 35 percent, and a goal of 40 percent, of total investments to provide direct and meaningful benefits to vulnerable populations within overburdened communities.

SOURCES OF FUNDS

- A specified portion of cap and invest revenues.
- Treasury deposit earnings

USES OF THE ACCOUNT

Uses include, but are not limited to:

- Transportation alternatives to single occupancy passenger vehicles;
- Reductions in single occupancy passenger vehicle miles traveled;
- Reductions in per mile emissions in vehicles, including through the funding of alternative fuel infrastructure and incentive programs;
- Emission reduction programs for freight transportation, including motor vehicles and rail, as well as for ferries and other maritime and port activities.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast before distribution to other climate accounts. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 127,341,000

2023-25 \$ 723,255,000

ACCOUNT NAME: **Climate Active Transportation Account**

ACCOUNT NUMBER: 26M

AUTHORIZING RCW: [RCW 46.68.490](#) (Created in 2022)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

Contains a portion of the revenues deposited into the Carbon Emissions Reduction Account (CERA) generated from cap and invest program under the Climate Commitment Act (E2SSB 5126) enacted in 2021. Beginning July 1, 2023, the Climate Active Transportation Account will receive 24 percent of the revenues accruing each year to the CERA.

When allocating funds or administering grants funded by the Climate Commitment Act, agencies are required to conduct an environmental justice assessment and establish a minimum of not less than 35 percent, and a goal of 40 percent, of total investments to provide direct and meaningful benefits to vulnerable populations within overburdened communities.

To be used for active transportation grant programs identified as Move Ahead AW projects including safe routes to schools, school-based bike program, bicycle and pedestrian grant program, complete streets grant program, connecting communities grant program, and other pedestrian and bicycle or active transportation projects.

SOURCES OF FUNDS

- Transfers (24 percent of the revenues accruing annually to the Carbon Emissions Reduction Account)
- Treasury deposit earnings

USES OF THE ACCOUNT

Safe routes to schools; School-based bike program; Bicycle and pedestrian grant program; Complete Streets grants program; Connecting Communities grant program; Pedestrian and bicycle or other active transportation projects identified in an omnibus transportation appropriations act as Move Ahead WA projects

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation
- Transportation Improvement Board

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, administrative or statutory transfers.)

2021-23 \$ 23,182,000

2023-25 \$ 173,581,000

**ACCOUNT NAME:                    Climate Transit Programs Account**

**ACCOUNT NUMBER:                26N**

**AUTHORIZING RCW:               [RCW 46.68.490](#) (Created in 2022)**

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

**BUDGET TYPE:                      Appropriated Account**

**DESCRIPTION**

Contains a portion of the revenues deposited into the Carbon Emissions Reduction Account (CERA) generated from cap and invest program under the Climate Commitment Act (E2SSB 5126) enacted in 2021. Beginning July 1, 2023, the Climate Transit Programs Account will receive 56 percent of the revenues accruing each year to the CERA.

When allocating funds or administering grants funded by the Climate Commitment Act, agencies are required to conduct an environmental justice assessment and establish a minimum of not less than 35 percent, and a goal of 40 percent, of total investments to provide direct and meaningful benefits to vulnerable populations within overburdened communities.

To be used for transit grant programs identified as Move Ahead AW projects including transit support grant program, tribal transit mobility grants, transit coordination grants, special needs transit grants, bus and bus facility grant program, green transit grants, and transportation demand management grants, and other transit projects

**SOURCES OF FUNDS**

- Transfers (56 percent of the revenues accruing annually to the Carbon Emissions Reduction Account)
- Treasury deposit earnings

**USES OF THE ACCOUNT**

Transit support grant program; Tribal transit mobility grants; Transit coordination grants; Special needs transit grants; Bus and bus facility grant program; Green transit grants; Transportation demand management grants; and other Transit projects identified in an omnibus transportation appropriations act as Move Ahead WA projects.

**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, administrative or statutory transfers.)

2021-23     \$ 53,436,000

2023-25     \$ 405,023,000

ACCOUNT NAME: **Complete Streets Grant Program Account**

ACCOUNT NUMBER: 17N

AUTHORIZING RCW: [RCW 47.04.325](#) (created in 2011)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

Provides funds for the Transportation Improvement Board (TIB) to implement the Complete Streets Grant Program. Grants are for local governments to make improvements which provide safe access to all users. Grants are for city streets, county roads, and city streets and county roads which are part of a state highway.

SOURCES OF FUNDS

- Gifts, grants, endowments from private and other sources

USES OF THE ACCOUNT

For the Complete Streets Grant Program ([RCW 47.04.320](#)).

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- No appropriations from the account (program funded by Multimodal Account appropriation to TIB)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Revenue Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 0

2023-25 \$ 0

ACCOUNT NAME: **Connecting Washington Account**

ACCOUNT NUMBER: 20H

AUTHORIZING RCW: [RCW 46.68.395](#) (created in 2015)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

For projects or improvements identified as Connecting Washington 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 (7¢ per gallon beginning August 1, 2015, and 4.9¢ per gallon beginning July 1, 2016)
- Treasurer’s transfers
- Treasury deposit earnings
- Bond proceeds

USES OF THE ACCOUNT

- Expenditures from the account must be used only for projects or improvements identified as Connecting Washington projects or improvements in the omnibus transportation appropriations act.
- Moneys in the account may not be expended on the SR 99 Alaskan Way viaduct replacement project.
- 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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23    \$ 941,334,000  
2023-25    \$ 3,363,571,000



ACCOUNT NAME: **Cooper Jones Active Transportation Safety Account**

ACCOUNT NUMBER: 24Q

AUTHORIZING RCW: [RCW 46.68.480](#) (Created in 2020)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

To be used only to fund grant projects or programs for bicycle, pedestrian, and non-motorist safety improvement administered by the Washington traffic safety commission.

SOURCES OF FUNDS

- penalties

USES OF THE ACCOUNT

- Expenditures from the account may be used only to fund grant projects or programs for bicycle, pedestrian, and nonmotorist safety improvement administered by the Washington traffic safety commission.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Traffic Safety Commission

ESTIMATED REVENUE

2021-23 \$ 480,000

2023-25 \$ 480,000

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 ([RCW 46.68.295](#))

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 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 28,756,000

2023-25 \$ 29,503,000

ACCOUNT NAME: **CRAB Emergency Loan Account**

ACCOUNT NUMBER: 23M

AUTHORIZING RCW: [RCW 36.78.135](#)(Created in 2019)

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

BUDGET TYPE: Budgeted (Nonappropriated/Allotted)

DESCRIPTION

Used only for emergency loans to qualifying counties for emergency road and bridge reconstruction; and for related administrative costs.

SOURCES OF FUNDS

Receipts for loan repayments; transfers, gifts, grants, or bequests for emergency projects.

USES OF THE ACCOUNT

- Counties with population of less than 800,000 (as of April 1, 2019) are eligible for loans to address emergency projects that are either temporary or permanent to restore roads and bridges; the emergency must be the result of a sudden natural or man-made event and the road or bridge must be damaged to a degree that it would be closed or restricted in use if not repaired.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- County Road Administration Board

ESTIMATED REVENUE

(Revenue noted is loan repayments)

2021-23 \$2,000,000

2023-25 Not Available

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

ACCOUNT NUMBER: 201

AUTHORIZING RCW: [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.
- Reimbursement of county licensing activities.
- County auditor or other agent and subagent support, including, but not limited to, the replacement of department-owned equipment in the possession of county auditors or other agents, and subagents.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing
- Counties

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 7,698,000

2023-25 \$ 8,384,000

ACCOUNT NAME: **Driver Licensing Technology Support Account**  
25W

ACCOUNT NUMBER:

AUTHORIZING RCW: [RCW 46.68.067](#) (Created in 2021)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

To be used for certain administrative costs of the Department of Licensing

SOURCES OF FUNDS

- Assessments on traffic infractions
- Fees on driver license and identicards

USES OF THE ACCOUNT

- The account must be used only to support information technology systems used by the Department of Licensing to communicate with the judicial information system, and manage driving records and implement court orders.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing

ESTIMATED REVENUE

2021-23 \$ 600,000

2023-25 \$ 4,800,000

ACCOUNT NAME: **Electric Vehicle Charging Infrastructure Account**

ACCOUNT NUMBER: 20J

AUTHORIZING RCW: [RCW 82.44.200](#) (created in 2015)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

For a pilot program to deploy electric vehicle charging infrastructure supported by private financing.

SOURCES OF FUNDS

- Proceeds from the principal and interest payments made on loans from the account
- One-time treasurer’s transfer of \$1,000,000 from the Multimodal Transportation Account in 2015 Is this correct? Has there only been the one transfer?
- Treasury deposit earnings

USES OF THE ACCOUNT

- Identify corridors for installing electric vehicle infrastructure
- Solicit bids for projects with private sector partners for installation and operation of the infrastructure; projects must be profitable and sustainable for the owner-operator and the private partner
- Issuance of grants or loans to successful proposers

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation Economic Partnerships Office

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Revenue Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 36,245,000

2023-25 \$ 45,377,000

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

May be used by WSDOT or distributed to cities, county rail districts, counties, economic development councils, port districts, and privately or publicly owned railroads for rail purposes. Currently supporting the rehabilitation and maintenance of the state's Palouse and Coulee City Railroad.

SOURCES OF FUNDS

- Repayment of loans by local jurisdictions (must be repaid within 15 years)
- Franchise fees, trackage rights fees
- 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 (Rail, Freight and Ports Division)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 1,423,000

2023-25 \$ 276,000

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

2021-23 \$ 1,000

2023-25 \$ 1,000



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

2021-23    \$ 82,000  
2023-25    \$ 82,000

**ACCOUNT NAME:** Freight Mobility Investment 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
- Administrative transfers from the Connection WA and Motor Vehicle Accounts
- 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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 112,000  
2023-25 \$ 112,000

**ACCOUNT NAME:** Freight Mobility Multimodal 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 motor vehicle weight fee revenue
- Administrative transfers from the Multimodal Transportation Account
- \$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

**ESTIMATED REVENUE**

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23	\$ 6,083,000
2023-25	\$ 6,083,000

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.

**SOURCES OF FUNDS**

- Commission may transfer funds from Public Service Revolving Fund's Miscellaneous Fees and Penalties accounts as needed for these purposes
- 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
- For the 2015-17 and 2017-19 biennia, the Commission was permitted to waive rules regarding local matching fund requirements, maximum awards for individual projects, and other application requirements as necessary to expedite funding of under-protected grade crossings identified by the Commission.

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

- Utilities and Transportation Commission

**ESTIMATED REVENUE**

(Includes sources of state funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 11,000

2023-25 \$ 11,000

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

To collect and distribute excise taxes that class AA and certain Class A counties may impose, subject to voter approval, as follows: (a) A fifteen percent surcharge on the state motor vehicle excise tax paid under RCW 82.44.020(1), to be collected by the Department of Licensing; (b) An excise tax of up to two dollars per employee per month on all employers or any class or classes of employers, public and private. If both taxes are imposed the total proceeds from both tax sources each year shall not exceed the maximum amount which could be collected under the motor vehicle surcharge. 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 are eligible to impose the HOV local option tax, but have not done so to date.

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, administrative or statutory transfers.)

2021-23 Not Available

2023-25 Not Available

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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 1,139,000

2023-25 \$ 20,000

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, traffic safety, and regulation of limousines and for hire vehicles.

SOURCES OF FUNDS

- Driver license fees
- Motor vehicle fees, fines and forfeitures
- Copies of records and driving record abstracts
- Treasury deposit earnings
- Federal grants

USES OF THE FUND

Administrative costs of the Department of Licensing and to carry out the purposes of the Washington Traffic Safety Commission.

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 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 298,461,000  
2023-25 \$ 312,942,000

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.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 10,846,000

2023-25 \$ 10,366,000



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 local governments based on population, crime rate, and superior court filings.  
<https://www.tre.wa.gov/partners/for-local-governments/revenue-distribution/revenue-distribution-impaired-driving-dui/>

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23	\$2,975,000
2023-25	\$3,383,000

ACCOUNT NAME: **Interstate 405 and State Route Number 167 Express Toll Lanes Account**

ACCOUNT NUMBER: 595

AUTHORIZING RCW: [RCW 47.56.884](#)

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

BUDGET TYPE: Appropriated

DESCRIPTION

Used to construct, improve, preserve, maintain, manage, or operate the express toll lanes on Interstate 405 and State Route 167; to cover operating costs of toll facilities; to meet obligations for repayment of debt and interest.

SOURCES OF FUNDS

- Toll charges collected from Interstate 405 and State Route 167 express toll lane users
- Treasury deposit earnings
- Proceeds of bonds and loans
- Proceeds from sale of surplus real property

USES OF THE ACCOUNT

- Provides funds for the I-405 & SR 167 Express Toll Lanes 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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 47,445,000

2023-25 \$ 78,128,000

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 current and future license plate technology and system integration upgrades for the Department of Licensing and the Department of Correctional Industries.
- May be used to reimburse the motor vehicle account for any appropriation made to implement the digital license plate system.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Licensing
- Department of Correctional Industries

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 3,623,000

2023-25 \$ 3,720,000

**ACCOUNT NAME:** Marine Fuel Tax Refund Account

**ACCOUNT NUMBER:** 048

**AUTHORIZING RCW:** [RCW 79A.25.040](#) (created in 1965)

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

**BUDGET TYPE:** Appropriated Account

**DESCRIPTION**

For payment of claims submitted for refunds of taxes on marine fuel.

**SOURCES OF FUNDS**

- Statutory transfer of one percent of the motor fuel tax moneys collected monthly, except that the Treasurer may not place in the account more than the greater of the following: (1) an amount equal to two percent of all money paid as motor vehicle fuel tax for such period or (2) an amount necessary to meet all approved claims for refund of tax on marine fuel for such period.

**USES OF THE ACCOUNT**

- Refunds to marine users of fuel who have submitted claims, which are administered by the Department of Licensing.
- Account deposits attributable to time limited, unclaimed refunds of tax on marine fuel are transferred to the Recreation Resource Account per RCW 79A.25.070.

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

- Department of Licensing

**ESTIMATED REVENUE**

(This account is not forecasted. Minimal funds reside in this account, only those monies needed to pay approved claims are transferred here.)

2021-23: Minimal

2023-25: Minimal

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, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 860,926,000

2023-25 \$ 942,254,000

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

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)
- Facilities for pedestrians, bicyclists, and equestrians as described in [RCW 47.30.030](#)
- 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 motor vehicle fuel tax, LPFs (excluding Capron) and miscellaneous revenues before statutory fuel tax distributions to other accounts and local governments. Includes sources of funds listed above based upon the November 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23	\$ 4,114,527,000
2023-25	\$ 4,200,167,000

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 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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 5,338,000

2023-25 \$ 5,358,000



ACCOUNT NAME: **Move Ahead WA Account**

ACCOUNT NUMBER: 26P

AUTHORIZING RCW: [RCW 46.68.510](#)

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

BUDGET TYPE: Appropriated

DESCRIPTION

To be used only for projects or improvements identified as Move Ahead WA projects or improvements in an omnibus transportation appropriations act, including any principal and interest on bonds authorized for the projects or improvements.

SOURCES OF FUNDS

- Fees
- Treasury deposit earnings
- Transfers

USES OF THE ACCOUNT

- Expenditures from the account must be used only for projects or improvements identified as Move Ahead WA projects or improvements in the omnibus transportation appropriations act.

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Transportation Revenue Forecast.)

2021-23 \$ 105,335,000

2023-25 \$ 245,791,000

ACCOUNT NAME: **Move Ahead WA Flexible Account**

ACCOUNT NUMBER: 26Q

AUTHORIZING RCW: [RCW 46.68.520](#)

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

BUDGET TYPE: Appropriated

DESCRIPTION

To be used only for the transportation projects, programs, or activities identified as Move Ahead WA projects, programs, or activities in an omnibus transportation appropriations act.

SOURCES OF FUNDS

- Fees
- Treasury deposit earnings
- Transfers

USES OF THE ACCOUNT

- Provides support for Move Ahead WA Flexible transportation projects and programs

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Transportation Revenue Forecast.)

2021-23 \$ 10,909,000

2023-25 \$ 33,454,000



ACCOUNT NAME: **Multiuse Roadway Safety Account**

ACCOUNT NUMBER: 571

AUTHORIZING RCW: [RCW 46.09.540](#) (created in 2013)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

For impacts of wheeled all-terrain vehicles (WATVs) on roadways: safety engineering analysis by counties, signage that WATVs may be present, enforcement and accident investigation by law enforcement.

SOURCES OF FUNDS

- \$12 annual fee for a WATV “road legal” decal
- Treasury deposit earnings

USES OF THE ACCOUNT

- Provides support for local jurisdictions with WATVs operating on roadways

AGENCIES/JURISDICTIONS OPERATING OUT OF THE ACCOUNT

- Department of Transportation, Local Programs

ESTIMATED REVENUE

(Includes sources of funds listed above. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 474,000

2023-25 \$ 489,000

**ACCOUNT NAME:** Pilotage Account  
**ACCOUNT NUMBER:** 025  
**AUTHORIZING RCW:** [RCW 88.16.061](#)  
**18<sup>TH</sup> AMENDMENT?:** Not restricted  
**BUDGET TYPE:** Until July 1, 2019: Budgeted (Non-appropriated/Allotted)  
Beginning July 1, 2019: Appropriated

**DESCRIPTION**

Provides funds for the Board of Pilotage Commissioners to ensure the maintenance of safe and efficient, compulsory marine pilot service in the Puget Sound and Grays Harbor Pilotage Districts, and the Utilities and Transportation Commission for setting pilotage tariffs.

**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 and Utilities and Transportation Commission

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

- Board of Pilotage Commissioners
- Utilities and Transportation Commission

**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, administrative or statutory transfers.)

2021-23 \$ 4,691,000  
2023-25 \$ 4,190,000

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, administrative or statutory transfers.)

2021-23 \$ 0

2023-25 \$ 0

**ACCOUNT NAME:** Public Use General Aviation Airport Loan Revolving Account  
**ACCOUNT NUMBER:** 22L  
**AUTHORIZING RCW:** [RCW 47.68.490](#) (created in 2021)  
**18<sup>TH</sup> AMENDMENT?:** Not restricted  
**BUDGET TYPE:** Budgeted (Nonappropriated/Allotted)

**DESCRIPTION**

To provide direct loans to political subdivisions of the state and privately owned airports for the purpose of improvements at public use airports that primarily support general aviation activities.

**SOURCES OF FUNDS**

Appropriations, loan repayments

**USES OF THE ACCOUNT**

Washington State public use airports may utilize the account for the purpose of airport improvements that primarily support general aviation activities.

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

- Department of Transportation

**ESTIMATED REVENUE**

2021-23 Not Available  
2023-25 Not Available

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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 34,769,000

2023-25 \$ 35,675,000



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
- During the 2017-19 biennium, transfers to the Connecting Washington account

AGENCIES OPERATING OUT OF ACCOUNT

- Department of Transportation (Washington State Ferries)

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 412,895,000

2023-25 \$ 488,138,000

ACCOUNT NAME: **Puget Sound Gateway Facility Account**

ACCOUNT NUMBER: 23S

AUTHORIZING RCW: [RCW 47.56.897](#) (Created in 2019)

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

BUDGET TYPE: Appropriated

DESCRIPTION

Authorized bond proceeds shall be used to make progress toward completion of the Puget Sound Gateway facility and to provide noise mitigation on specified areas of SR 509.

SOURCES OF FUNDS

- Toll charges
- Treasury deposit earnings
- Proceeds of bonds and loans
- Proceeds from sale of surplus real property

USES OF THE ACCOUNT

- Provides funds for the Puget Sound Gateway 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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 8,400,000

2023-25 \$ 0

ACCOUNT NAME: **Recreation Resources Account**

ACCOUNT NUMBER: 267

AUTHORIZING RCW: [RCW 79A.25.200](#)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

To be used to benefit watercraft recreation

SOURCES OF FUNDS

- Marine fuel tax
- Grants and gifts
- Motor Vehicle Fuel Tax
- Federal Grants
- Miscellaneous Revenue

USES OF THE ACCOUNT

The Department of Fish and Wildlife to use this account for the purposes of activities related to aquatic and marine enforcement.

AGENCIES OPERATING OUT OF ACCOUNT

- Department of Fish and Wildlife

ESTIMATED REVENUE

(Includes sources of funds listed above based upon the November 2018 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 Not Available

2023-25 Not Available

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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 1,612,000

2023-25 \$ 1,626,000

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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23    \$500,000

2023-25    \$500,000

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 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 39,255

2023-25 \$ 41,640

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 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 405,000

2023-25 \$ 605,000

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 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 1,914,000

2023-25 \$ 1,963,000



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% of 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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23    \$ 47,929,000

2023-25    \$ 49,176,000

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, \$23.60 per registration ([RCW 46.68.030](#))
- License Fee by Weight, 22.36% of each collection ([RCW 46.68.035](#))
- Copy of records/driving abstract, \$6.50 per each \$13 fee ([RCW 46.52.130\(4\)](#))
- 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 2022 Forecast. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 458,353,000  
2023-25 \$ 475,327,000

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; funds must be used to fund legal obligations associated with bond and loan payments and certain other costs associated with SR 520 when toll revenues are insufficient to cover legal obligations.

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 ([RCW 46.63.160\(8\)](#))

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 2022 Forecast and treasury deposit earnings. Does not include carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 384,000

2023-25 \$ 5,378,000

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 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 333,338,000

2023-25 \$ 389,918,000

ACCOUNT NAME: **State Vehicle Parking Account**

ACCOUNT NUMBER: 045

AUTHORIZING RCW: [RCW 43.01.225](#) (Created in 1993)

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

BUDGET TYPE: Part-Appropriated Account

DESCRIPTION

Funds the costs of operating, maintaining, and enforcing regulations in state parking facilities; supports lease and capital investment costs of state vehicle parking facilities; and supports state agency commute trip reduction programs.

SOURCES OF FUNDS

- Parking rental income from parking fees established by the Department of Enterprise Services at state-owned or leased property.

USES OF THE ACCOUNT

- Construction, operations, and maintenance of state parking facilities
- Appropriated to WSDOT to pay program costs of the Commute Trip Reduction program.

AGENCIES/JURISDICTIONS THAT OPERATED OUT OF THE ACCOUNT

- Department of Enterprise Services
- Department of Transportation

ESTIMATED REVENUE

(Includes sources of funds listed above and payment of debt service. Estimated revenue for this account is not forecasted by the Transportation Revenue Forecast Council. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 0

2023-25 \$ 0

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 the November 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 161,745,000

2023-25 \$ 155,540,000

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

- 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

2021-23	\$ 280,000
2023-25	\$ 280,000

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

2021-23 \$ 53,000

2023-25 \$ 53,000



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
  - 5.237% of the License Fee by Weight ([RCW 46.17.355](#), [RCW 46.68.035](#))
  - Various Vehicle Title Fees ([RCW 46.68.020](#))
- 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

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 412,346,000

2023-25 \$ 424,783,000

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

Commonly called the Transportation Equipment Fund (TEF). 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. 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 based upon November 2022 Forecast. Does not include carryover from prior biennium, administrative or statutory transfers.)

2021-23 \$ 248,000

2023-25 \$ 248,000

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 (7.5597% and 5.6739% of 23-cent gas tax collections) [RCW 46.68.090\(2\)\(e\) & \(f\)](#)
- Statutory transfer of \$2.5m per year from the Transportation Partnership Account ([RCW 48.68.295](#))
- 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

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 195,995,000

2023-25 \$ 202,470,000

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

2021-23 \$ 48,000

2023-25 \$ 48,000

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. ([RCW 82.44.195](#))

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 2022 Forecast Does not include carryover from prior biennium, administrative or statutory transfers. Does not include federal or local revenues.)

2021-23 \$ 5,284,000

2023-25 \$ 4,531,000

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
  - License Fee by Weight ([RCW 46.17.355](#))
  - Proportional Registration ([RCW 46.87.140](#))
  - Farm Vehicle Reduced Gross Weight ([RCW 46.17.330](#)) and Trip Permit Fees ([RCW 46.17.400](#))
  - Private, Single Axle Trailer Fee ([RCW 46.17.350\(1\)\(k\)](#))
- 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

(Includes sources of funds listed above based upon the November 2022 Forecast. Does not include bond proceeds or carryover from prior biennium, American Rescue Plan Act distributions, administrative or statutory transfers.)

2021-23 \$ 607,615,000

2021-25 \$ 626,036,000

ACCOUNT NAME: **Vulnerable Roadway User Education Acct**

ACCOUNT NUMBER: 23G

AUTHORIZING RCW: [RCW 46.61.145](#) (Created in 2019)

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

BUDGET TYPE: Appropriated Account

DESCRIPTION

Used to provide education of law enforcement officers, prosecutors, and judges about opportunities for enforcement of traffic violations committed against vulnerable roadway users; to increase awareness by the public of the risks and penalties associated with these traffic violations.

SOURCES OF FUNDS

- Fees and assessments imposed for traffic violations related to vulnerable roadway users, Interest earnings

USES OF THE ACCOUNT

- For education and programs supporting awareness of vulnerable roadway users, primarily for law enforcement, officers, prosecutors, and judges

AGENCIES/GOVERNMENTS OPERATING OUT OF THE ACCOUNT

- Traffic Safety Commission

ESTIMATED REVENUE

2021-23 Not Available

2023-25 Not Available