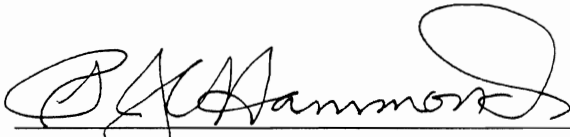




Number: E 1057.00


Secretary of Transportation

Date: March 12, 2009

Toll Revenue and Expenditure Accountability

I. Introduction

A. Purpose

This executive order provides direction regarding expenditures that are authorized to be charged to toll facility accounts and establishes quarterly financial reporting requirements.

B. Background

Given that Washington State is expected to utilize tolling mechanisms as a direct user fee for managing facilities and funding improvements in the future, it is recognized that there is the need for continued due diligence and oversight of all toll revenues and expenditures related to tolling. This due diligence extends to budgeting, financing, auditing, operating, managing, preserving, and maintaining of toll facilities as well as accounting, risk management and information technology activities.

While the Revised Code of Washington Chapters 47.46 and 47.56 provide direction to the Washington State Department of Transportation (WSDOT) regarding toll facilities, this executive order provides specific guidance to support compliance.

II. Secretary's Executive Order

WSDOT employees are directed to ensure that toll revenue shall only be used to pay eligible expenditures as defined in this order. Eligible expenditures include those costs that contribute directly to budgeting, financing, auditing, accounting, operating, managing, preserving and maintaining toll facilities. Employees are directed to use due diligence when incurring charges to appropriations from toll accounts and to continuously seek improvements to reduce eligible expenditures to maximize repayment amounts for the tolled facilities

Accordingly, the following categories of expenditures will not be charged to toll facility accounts, even if such expenditures may be related to or attributable to one or more toll facilities. Instead, such expenditures will be charged to the tolling administrative sub-program (B1) against the Motor Vehicle Account. All expenditures must comply with the provisions of RCW Chapter 43.88, Chapter 47.46, Chapter 47.56, and the State Administrative and Accounting Manual.

- Subscriptions (hard copy or on-line) to technical publications
- Employee educational expenses to include conferences, training, and tuition reimbursement
- Professional membership and/or association dues or fees
- Employee recognition and safety awards
- Meeting meals and light refreshments
- Commute trip reduction incentives
- Employee travel (in-state and out of state)

The Division of Accounting and Financial Services is further directed to produce quarterly financial statements for the Toll Collection Account and each toll facility account and make such statements available to the transportation commission and to the public on the department's web site (www.wsdot.wa.gov/operations/tolling).

VI. Executive Review and Update Requirements

All executives are responsible for informing the Assistant Secretary for Engineering and Regional Operations of changes needed for the maintenance of this document.

The Assistant Secretary for Administrative Operations is responsible for periodic review and updates to this document for review and approval by the Secretary of Transportation.

Alternate Formats: Persons with disabilities may request this information be prepared and supplied in alternate formats by calling the WSDOT ADA Accommodation Hotline collect 206-389-2839. Persons with hearing impairments may access WA State Telecommunications Relay Service at TT 1-800-833-6388, Tele-Braille 1-800-833-6385, or Voice 1-800-833-6384, and ask to be connected to (360) 705-7097.