

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
STATE ROUTE 520 CIVIL PENALTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
STATE FISCAL YEAR 2026, QUARTER ENDED DECEMBER 31, 2025

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
REVENUES						
Civil penalty	1	\$ 1,606,166	\$ 1,815,590			\$ 3,421,756
Interest income		101,651	157,234			258,885
TOTAL REVENUES		<u>1,707,817</u>	<u>1,972,824</u>	<u>-</u>	<u>-</u>	<u>3,680,641</u>
EXPENDITURES						
Goods and Services						
Adjudication system vendor contract	2	109,349	109,268			218,617
Administrative hearing	3	171	140			311
Credit card and bank fees		20,936	84,228			105,164
Other	4	63,480	65,636			129,116
Total Goods and Services		193,936	259,272	-	-	453,208
Salaries and benefits		14,612	14,813			29,425
TOTAL EXPENDITURES		<u>208,548</u>	<u>274,085</u>	<u>-</u>	<u>-</u>	<u>482,633</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>1,499,269</u>	<u>1,698,739</u>	<u>-</u>	<u>-</u>	<u>3,198,008</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in		-	-			-
Operating transfers out	5	(375,000)	(375,000)			(750,000)
TOTAL OTHER FINANCING USES		<u>(375,000)</u>	<u>(375,000)</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
NET CHANGE IN FUND BALANCE		\$ 1,124,269	\$ 1,323,739	\$ -	\$ -	\$ 2,448,008
FUND BALANCE - BEGINNING		\$ 20,383,981	\$ 21,508,250			\$ 20,383,981
FUND BALANCE - ENDING		<u>\$ 21,508,250</u>	<u>\$ 22,831,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,831,989</u>

The notes to the financial statements are an integral part of this statement

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Detailed Notes

- 1. Civil Penalty** - Revenue is recognized when an unpaid toll escalates to a Notice of Civil Penalty (NOCP), which can occur 80 days after the toll trip date per RCW 46.63.160. Civil penalty revenue, comprising the toll amount plus a \$40 Civil Penalty, is recorded when the NOCP is issued to the registered owner of the tolled vehicle.
- 2. The Adjudication System Vendor Contract** – 520 Bridge share of the adjudication system vendor contract with ETAN for the adjudication system module.
- 3. Administrative hearing** – The Office of Administrative Hearings (OAH) has the necessary expertise to provide fair and impartial Administrative Law Judges (ALJs) to preside over the toll violation dispute processes. OAH provides ALJs to preside over and/or decide the toll violation disputes. These costs include labor hours for the ALJs for their services performed for toll adjudication, training and administration.
- 4. Other Goods and Services** – Expenditures for the 520 Bridge’s share of adjudication costs. These costs include supplies, communications, services provided by outside vendors, printing, and settlement costs.
- 5. Operating Transfers out** – The 2025-27 enacted budget includes a \$3 million transfer from the SR 520 Civil Penalties Account to the Motor Vehicle Account to repay a loan to the SR 520 Corridor Account in the 2019-21 Biennium. This transfer has been divided evenly over each quarter throughout the 2025-27 Biennium. Also included is an administrative transfer to account 16J.