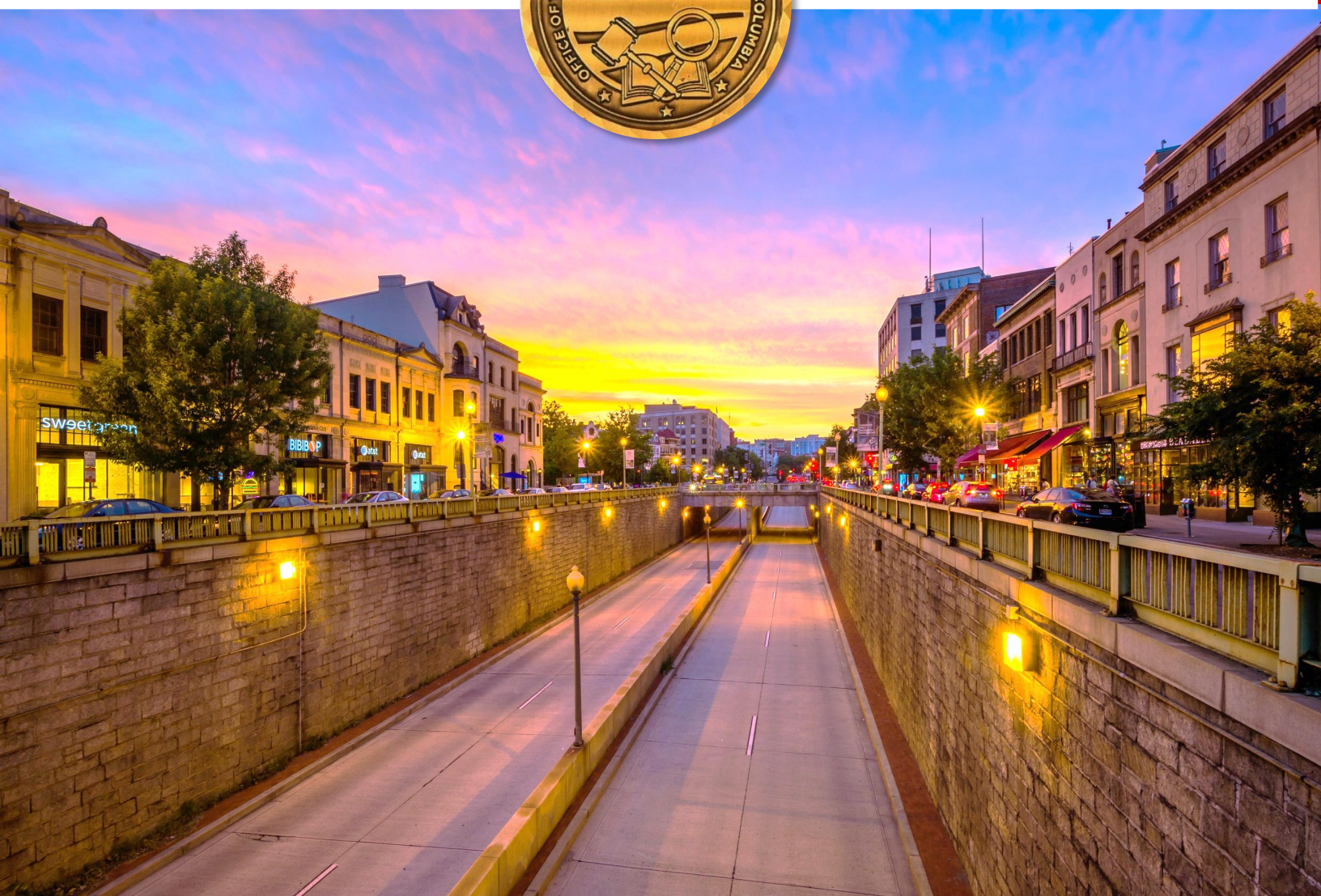


AUDIT REPORT

Highway Trust Fund

Examination of the Forecasted Statements of Estimated Funding and Uses
Together with Independent Accountant's Report
Fiscal Years Ending September 30, 2025 through 2029
OIG No. 24-1-08KA(a)

April 25, 2025



DANIEL W. LUCAS
INSPECTOR GENERAL



OUR MISSION

We independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

OUR VISION

We strive to be a world-class Office of the Inspector General that is customer focused and sets the standard for oversight excellence!

OUR VALUES

Accountability: We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

Continuous Improvement: We view challenges not as obstacles, but as opportunities for growth. Our commitment to continuous improvement drives us to evolve, adapt, and enhance our practices.

Excellence: Mediocrity has no place in our lexicon. We strive for excellence in every facet of our work.

Integrity: Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

Professionalism: As stewards of oversight, we maintain the utmost professionalism. Our interactions, decisions, and conduct exemplify the dignity of our role.

Transparency: Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.






DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

MEMORANDUM

To: The Honorable Muriel Bowser
Mayor of the District of Columbia

The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

From: Daniel W. Lucas
Inspector General 

Date: April 25, 2025

Subject: **Highway Trust Fund Independent Audit for Fiscal Year 2024**
OIG No. 24-1-08KA(a)

This memorandum transmits the annual *Examination of the Forecasted Statements of Estimated Funding and Uses of the Highway Trust Fund Together with Independent Accountant's Report*.¹ Enclosed is the final report covering fiscal years 2025 through 2029, with comparative historical amounts for fiscal year 2024. We contracted with McConnell Jones, LLP (MJ) to conduct this examination.

On March 28, 2025, MJ opined that the accompanying forecast is presented fairly in all material respects, in accordance with the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. The underlying assumptions are suitably supported and provide a reasonable basis for management's forecast.

Should you have questions or concerns, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at (202) 792-5684.

¹ [D.C. Code § 9-109.02\(e\)](#) requires that OIG annually examine the statements forecasting the conditions and operations of the HTF for the next 5 fiscal years.

**DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND**

**Examination of the Forecasted Statements
of Estimated Funding and Uses
Together with Independent Accountant's Report**

For the Fiscal Years Ending
September 30, 2025 Through 2029
With Historical Amounts for the
Year Ended September 30, 2024

**DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND**

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McConnell
Jones

Independent Accountant's Report

The Mayor and the Council of the Government of the District of Columbia, and
Inspector General of the Government of the District of Columbia

We have examined the accompanying forecasted statements of estimated funding and uses (the Forecast) of the District of Columbia Highway Trust Fund (the Fund), for the years ending September 30, 2025 through September 30, 2029, with comparative historical amounts for the year ended September 30, 2024, based on guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). The Fund's management is responsible for preparing and presenting the forecast in accordance with the guidelines for presentation of a forecast established by the AICPA. Our responsibility is to express an opinion on the forecast based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the forecast is presented in accordance with the guidelines for the presentation of a forecast established by the AICPA, in all material respects. An examination involves performing procedures to obtain evidence about the forecast. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the forecast, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the accompanying forecast is presented, in all material respects, in accordance with the guidelines for presentation of a forecast established by the AICPA, and the underlying assumptions are suitably supported and provide a reasonable basis for management's forecast.

There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

As discussed in Note 4, the amounts for the year ended September 30, 2024, were derived from the 2024 audited financial statements of the Fund, that were included in the Government of the District of Columbia's 2024 financial statements, for which an unmodified opinion was issued on those financial statements in our report dated January 3, 2025. In our opinion, the summarized historical information presented herein for the year ended September 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

McConnell Jones LLP

Washington, DC
March 28, 2025

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DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Forecasted Statements of Estimated Funding and Uses

For the Years Ending September 30, 2025 Through 2029, with Historical Amounts for the Year Ended September 30, 2024 (in 000s)

	2024 Historical Amounts			2025 Forecasted Amounts		
	D.C. Highway Trust Fund	Federal Aid	Total	D.C. Highway Trust Fund	Federal Aid	Total
ESTIMATED FUNDING						
Beginning Balance	\$ 4,407	\$ 470,531	\$ 474,938	\$ 3,195	\$ 533,143	\$ 536,338
Motor Fuel Revenues	21,680	-	21,680	21,523	-	21,523
Right-of-Way Fee Revenues	20,707	-	20,707	21,190	-	21,190
Interest Earnings	-	-	-	45	-	45
Other Income	500	-	500	-	-	-
Fed Aid Apportionment/Obligation	-	269,002	269,002	-	369,678	369,678
Total Estimated Funds	47,294	739,533	786,827	45,953	902,821	948,774
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	27,890	27,890	-	27,890	27,890
Project Costs (Design/Construction)	40,631	178,500	219,131	43,007	202,447	245,454
Non-Participating Costs	3,468	-	3,468	-	-	-
Total Estimated Expenditures	44,099	206,390	250,489	43,007	230,337	273,344
ENDING BALANCE	\$ 3,195	\$ 533,143	\$ 536,338	\$ 2,946	\$ 672,484	\$ 675,430

	2026 Forecasted Amounts			2027 Forecasted Amounts		
	D.C. Highway Trust Fund	Federal Aid	Total	D.C. Highway Trust Fund	Federal Aid	Total
ESTIMATED FUNDING						
Beginning Balance	\$ 2,946	\$ 672,484	\$ 675,430	\$ 4,701	\$ 767,038	\$ 771,739
Motor Fuel Revenues	32,134	-	32,134	31,827	-	31,827
Right-of-Way Fee Revenues	15,757	-	15,757	17,101	-	17,101
Interest Earnings	55	-	55	88	-	88
Fed Aid Apportionment/Obligation	-	338,448	338,448	-	246,560	246,560
Total Estimated Funds	50,892	1,010,932	1,061,824	53,717	1,013,598	1,067,315
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	27,891	27,891	-	27,887	27,887
Project Costs (Design/Construction)	46,191	216,003	262,194	50,628	237,224	287,852
Total Estimated Expenditures	46,191	243,894	290,085	50,628	265,111	315,739
ENDING BALANCE	\$ 4,701	\$ 767,038	\$ 771,739	\$ 3,089	\$ 748,487	\$ 751,576

The accompanying notes are an integral part of these forecasted financial statements.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Forecasted Statements of Estimated Funding and Uses

For the Years Ending September 30, 2025 Through 2029, with Historical Amounts for the Year Ended September 30, 2024 (in 000s)

	2028 Forecasted Amounts			2029 Forecasted Amounts		
	D.C. Highway Trust Fund	Federal Aid	Total	D.C. Highway Trust Fund	Federal Aid	Total
ESTIMATED FUNDING						
Beginning Balance	\$ 3,089	\$ 748,487	\$ 751,576	\$ 3,146	\$ 733,269	\$ 736,415
Motor Fuel Revenues	31,494	-	31,494	31,204	-	31,204
Right-of-Way Fee Revenues	17,920	-	17,920	11,956	-	11,956
Interest Earnings	58	-	58	59	-	59
Fed Aid Apportionment/Obligation	-	246,561	246,561	-	246,560	246,560
Total Estimated Funds	52,561	995,048	1,047,609	46,365	979,829	1,026,194
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	27,887	27,887	-	27,889	27,889
Project Costs (Design/Construction)	49,415	233,892	283,307	43,161	204,506	247,667
Total Estimated Expenditures	49,415	261,779	311,194	43,161	232,395	275,556
ENDING BALANCE	\$ 3,146	\$ 733,269	\$ 736,415	\$ 3,204	\$ 747,434	\$ 750,638

The accompanying notes are an integral part of these forecasted financial statements.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses Fiscal Years 2025 Through 2029

1. DESCRIPTION OF THE DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

The Government of the District of Columbia (the District) established the District of Columbia Highway Trust Fund (the Fund) under the District of Columbia Emergency Highway Relief Act (the Act). The Fund was established as a dedicated highway fund to be comprised, at a minimum, of amounts equivalent to receipts from motor fuel taxes and, if necessary, motor vehicle taxes and fees collected by the District to pay the cost-sharing requirements established under Title 23 of the United States Code. The Fund is required to be separate from the general fund of the District. The Fund is a governmental fund, which is used to account for the dedicated revenues generated from motor vehicle fuel taxes, public rights-of-way (ROW) user rental fees to supplement local matching fund obligations, and interest income.

The Fund is managed within the District's Office of the Chief Financial Officer. The Fund is a capital project fund of the District, restricted for the purpose of executing Federal highway projects.

2. BACKGROUND AND OVERVIEW OF THE FORECAST

D.C. Code § 9-109.02(e) requires the Office of the Inspector General to examine the statements of the Fund's forecasted conditions and operations for a 5-year period. The forecast is to be used to determine the District's ability to meet future cost-sharing requirements, for a 5-year period, under the Federal Highway Administration (FHWA) program for capital improvements to the District's transportation infrastructure.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The forecasted statements of estimated funding and uses (the Forecast) of the Fund report on the expected results of its operations, as well as the related Federal Aid for the District. The Forecast of the Fund is intended to present only the expected results of operations of the Fund and the related Federal Aid, and does not purport to, and does not present the financial results of the District. Additionally, the Fund's accompanying Forecast is not indicative of the Fund as if it were a stand-alone entity.

Forecasted Information. The Fund's Forecast was prepared using a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America (U.S. GAAP). The forecasted motor fuel revenues, ROW fees, interest earnings, debt payments and project costs are recorded on a cash basis of accounting. The Federal Aid Apportionment/ Obligation is recorded based on the expected obligations of funding from FHWA.

The dedicated revenues consist of excise taxes earned on motor fuel sold in the District, at the wholesale level, and interest income earned on the Fund's bank balances. Motor fuel taxes are recognized as revenue when the sale takes place. The fund balance is restricted for the District's cost-sharing requirements for eligible Federal-aid highway projects.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses Fiscal Years 2025 Through 2029

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Project associated costs eligible for Federal funding and for the District's matching share of the Federal-aid highway project cost are recorded as participating expenditures. Nonparticipating expenditures are project associated costs not eligible for Federal funding, which are undertaken for the benefit of the District and are included in the project funding plan in addition to Federally funded items. Major initiatives of the District of Columbia Department of Transportation (DDOT) may be financed from the Fund without funding from Federal FHWA grants once current year matching of the Federal obligation is satisfied. The detailed expenditures are classified into categories listed in Note 6.

The Fund's balance must be sufficient to cover the cost sharing requirements established under Title 23, United States Code, based on the 6-year projected Fund's performance. The ending fund balance is carried over to the following fiscal year as the beginning balance.

Use of Estimates

The preparation of the Forecast requires management to make estimates and assumptions that affect the reported amounts of estimated revenues and expenditures for the periods presented. Actual results could differ from these estimates. The assumptions disclosed in Note 5 are those that management believes are significant to the Fund's Forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently change due to the nature of the activities covered by the Fund (e.g., major design and construction changes and delays), and those differences may be material.

The fiscal year 2025 amounts are based on funding levels at the time the prospective is prepared. The District's budget book is prepared approximately 1½ years in advance, which can result in a variance in the projected amounts. DDOT prepares spending plans in order to meet its goals, which could be impacted by unforeseen litigation and/or procurement delays. These delays may cause DDOT to miss its target spending for fiscal year 2025 by a material amount.

4. HISTORICAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2024

The amounts presented for the year ended September 30, 2024, were derived from the 2024 audited financial statements of the Fund. Those financial statements were prepared using a modified accrual basis of accounting for the Fund and the related Federal Aid. For purposes of the Forecast, the financial information presented by adjusting accounts to the cash basis of accounting for the forecasted motor fuel revenues, ROW fees, interest earnings, debt payments and project costs, and expected obligations for the Federal Aid funding from FHWA is recognized when expected to be obligated.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses Fiscal Years 2025 Through 2029

5. SUMMARY OF SIGNIFICANT ASSUMPTIONS

The Forecast summarizes the estimated funding and uses of resources for the fiscal years ending September 30, 2025 through 2029. The “D.C. Highway Trust Fund” columns represent estimated local motor fuel tax revenue, ROW revenue, interest, and estimated local share of expenditures. The “Federal Aid” columns represent obligated and estimated Federal aid commitment balances and projection of matching grants for known highway projects, anticipated discretionary funding, borrowed funding for various projects, and estimated Federal share of expenses.

Expenditures for fiscal years 2025 through 2029, were projected based on an obligation plan and the related spending plan and were submitted to the Mayor as part of the budget. This budget is expected to be published in June 2025. Changes in the spending plan that affect local matching contributions are subject to approval by Council.

Estimated Funding Sources

Motor Fuel Revenues. The projections for motor fuel tax revenues are provided by Office of the Chief Financial Officer’s (OCFO), Office of Revenue Analysis (ORA) and certified by the Chief Financial Officer of the District of Columbia. The estimates were developed using a statistical model to predict motor fuel gallons taxed, based on the annual average price of motor fuel in the District, the annual average personal income per household, and the amount of fuel consumption based on trends in motor vehicle fuel efficiencies. For fiscal year 2025, ORA forecasted a decrease of 3.6% in motor vehicle fuel tax compared to fiscal year 2024, and a 1.93% decrease compared to fiscal year 2023 on the District’s motor fuel tax revenue. The motor vehicle fuel tax revenue is expected to decrease by 0.7% in fiscal year 2025, followed by a series of small annual decreases, of 1.7% through fiscal year 2029. The current fuel tax rate of \$0.235 per gallon was used for all years presented in the forecast.

Rights-of-Way Revenues. The ROW revenues projection was prepared by ORA based on D.C. Code § 9-111.01a and 9-111.01(d)(3), limiting dedicated funding to the Fund from all local sources to a maximum of 22% of the projected annual Federal Aid Highway Trust Fund expenditures. In determining the budget request for ROW revenues, several factors are considered, including the anticipated spending level of the Fund, and also the available fund balance carryover. For each year, the amounts of supplemental funding from ROW revenues were adjusted in a manner where the year end fund balance is not in a deficit. As a result, the Fund expects to incorporate ROW into its budget request beginning in 2025. Management no longer has a goal to maintain a fund balance in excess of \$25 million as a cushion for settlements and judgments that might be incurred/imposed during the fiscal year as the Fund is now able to pay any settlements and judgments from the City's settlements and judgments fund.

Interest Income. The interest income is estimated for future years by OCFO’s Office of Finance and Treasury as funds are now held in a Citi account that has an expected annual overnight rate of 1.42%.

Other Income. Other income is funds in excess of project expenditures that are reimbursed from various utilities. These reimbursements are not expected to exceed project expenditures in future years.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses Fiscal Years 2025 Through 2029

5. SUMMARY OF SIGNIFICANT ASSUMPTIONS *(continued)*

Federal-Aid Apportionment. Federal funding is provided to all states and the District through legislation enacted by Congress and administered through the FHWA. Public Law No. 11494, the “Fixing America’s Surface Transportation Act” or “FAST Act,” is the current funding legislation, effective October 1, 2015. DDOT estimates its future Federal funding for the budget year and the following years based on the latest FHWA-provided amounts included in the U.S. Department of Transportation FHWA Fiscal Management System. For 2025, the amount provided by FHWA was \$222,508,918.

Additionally, there is typically a redistribution that occurs each August, whereby FHWA reallocates funds across all of the states, at their discretion. To determine the estimate for 2025, DDOT averaged the last 5 years of redistributed funds from FHWA. For the year ending September 30, 2025, the forecasted amount is \$22,203,209.

DDOT was awarded Discretionary Grants for the Bridge Formula Program (BFP), and the Highway Safety Improvement Program (HSIP). Discretionary Grants are in addition to the Federal formula apportionment and August redistribution funding received from FHWA. For BFP, the Discretionary Grants provide funding to replace, rehabilitate, preserve, protect and construct highway bridges. For HSIP, the Discretionary Grants provide funding to continue to achieve a significant reduction in traffic fatalities and serious injuries on non-State-owned public roads and roads on tribal land. For the year ending September 30, 2025, the forecasted amount is \$124,965,863.

Estimated Uses

Debt Payments. Grant Anticipation Revenue Vehicles (*GARVEE*) Bonds. Future Federal-aid apportionments will service bonds issued through the GARVEE program and partially finance the 11th Street Bridge project and South Capitol Street Bridge.

Below is a summary of the principal balances outstanding from the GARVEE Bonds as of September 30, 2024 (in 000s):

Bond Series	Maturity Date	Interest Rate	Amount Outstanding
Series 2011	December 1, 2025	2.00% - 5.25%	\$ 13,818
Series 2012	December 1, 2027	2.00% - 5.00%	13,660
Series 2020	December 1, 2034	5.00%	196,257
			\$ 223,735

The borrowed funding (Series 2011, 2012 and 2020) is used to partially finance the 11th Street Bridge project and support the replacement and realignment of the Frederick Douglass Memorial Bridge and building of new interchanges between the bridge and Suitland Parkway, the bridge and Potomac Avenue, S.W., Suitland Parkway and Interstate 295, and Suitland Parkway and Martin Luther King, Jr. Avenue.

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses
Fiscal Years 2025 Through 2029

5. SUMMARY OF SIGNIFICANT ASSUMPTIONS *(continued)*

The estimated future minimum payments for each of the outstanding series is listed below (in 000s):

Fiscal Years Ending September 30,	Principal and Interest Payments Due			
	Series 2011	Series 2012	Series 2020	Total
2025	\$ 7,782	\$ 3,990	\$ 16,118	\$ 27,890
2026	7,779	3,988	16,124	27,891
2027	-	3,992	23,895	27,887
2028	-	3,988	23,899	27,887
2029	-	-	27,889	27,889

Project Costs. The estimated uses for project management, design, site, construction, equipment, and non-participating costs are based on the actual estimated completion date for the phase of each Federal-aid highway project in progress. The project management, design, site, construction, and equipment costs that are eligible for matching Federal Aid are allocated based on the Federal and local share of each individual project. The non-participating costs, if any, are those costs that are not eligible for Federal Aid match and include overhead; construction engineering costs; utility and sewer repair; construction enhancements not covered by FHWA; and disallowed costs reimbursable to the FHWA.

The project costs can be classified into 3 categories: (1) projects in process; (2) projects obligated, but not started; and (3) projects planned, but not yet obligated. Projects that are in process have been approved and obligated by FHWA and are in active design or construction. The forecast costs for these projects are estimated using the costs to complete. Certain projects have been obligated by FHWA but have not yet been started by DDOT. Additionally, DDOT is required to complete a Statewide transportation improvement plan in accordance with 23 CFR § 450.218, which results in certain projects that are planned, but not yet obligated. These project costs are estimated by using historical information primarily related to maintenance, and ongoing repairs.

Non-participating Costs. Non-participating costs, while included in the funding budgets submitted to FHWA, are not specifically budgeted from the Highway Trust Fund (Fund 0320). Monies from the Local Transportation Fund and Enterprise Fund for Transportation Initiatives (e.g., ROW fees) are used to pay for non-participating and overhead costs that are associated with federally funded capital projects. The budget for these costs is provided through a separate Master Project (external to Fund 0320) where all non-participating and overhead costs associated with Fund 0320 projects are allocated as needed.

6. FORECASTED EXPENDITURES BY MASTER PROJECT CATEGORY

DDOT budgets expenditures for the Fund at the Master Project category level. The various Master Project categories are:

- Maintenance;
- Major Rehabilitation, Reconstruction, Replacement, or New Construction;

DISTRICT OF COLUMBIA HIGHWAY TRUST FUND

Notes to the Forecasted Statements of Estimated Funding and Uses Fiscal Years 2025 Through 2029

6. FORECASTED EXPENDITURES BY MASTER PROJECT CATEGORY *(continued)*

- Operations, Safety, and System Efficiency;
- Planning, Management and Compliance;
- South Capitol Corridor;
- Travel Demand Management;
- South Capital Street GARVEE;
- Theodore Roosevelt Memorial Bridge;
- Benning Road Bridges and Transportation; and
- 11th Street Bridges GARVEE.

Funds are allocated down to the “sub-project” level (also known as the “related project” level) once approved by the FHWA, where actual expenditures will be captured for design, construction, direct labor, and non-participating costs. Once the budget is moved to a subproject, the budget authority within the umbrella Master Project is reduced accordingly.

The Forecasted master project category for the years ending September 30, 2025 through September 30, 2029, are as follows (in 000s):

	2025			2026		
	D.C. Highway Trust Fund	Federal Aid	Total	D.C. Highway Trust Fund	Federal Aid	Total
Expenditure Categories:						
Maintenance	\$ 12,318	\$ 58,643	\$ 70,961	\$ 12,006	\$ 56,794	\$ 68,800
Major Rehabilitation, Reconstruction, Replacement, or New Construction	8,908	37,398	46,306	14,766	61,027	75,793
Operations, Safety, and System Efficiency	10,527	52,005	62,532	10,059	49,906	59,965
Planning, Management and Compliance	4,680	23,708	28,388	3,864	21,498	25,362
South Capital Corridor	1,368	6,751	8,119	-	-	-
Travel Demand Management	3,040	13,256	16,296	1,398	6,558	7,956
South Capital Street GARVEE	-	16,118	16,118	-	16,124	16,124
Theodore Roosevelt Memorial Bridge	2,166	10,687	12,853	3,249	16,029	19,278
Benning Road Bridges and Transportation	-	-	-	849	4,191	5,040
11th Street Bridges GARVEE	-	11,771	11,771	-	11,767	11,767
Total Forecasted Expenditures	\$ 43,007	\$ 230,337	\$ 273,344	\$ 46,191	\$ 243,894	\$ 290,085

	2027			2028		
	D.C. Highway Trust Fund	Federal Aid	Total	D.C. Highway Trust Fund	Federal Aid	Total
Expenditure Categories:						
Maintenance	\$ 8,954	\$ 42,714	\$ 51,668	\$ 10,896	\$ 50,541	\$ 61,437
Major Rehabilitation, Reconstruction, Replacement, or New Construction	18,226	77,670	95,896	16,321	72,044	88,365
Operations, Safety, and System Efficiency	9,335	45,682	55,017	8,819	43,803	52,622
Planning, Management and Compliance	3,231	17,771	21,002	3,282	17,947	21,229
Travel Demand Management	1,273	5,973	7,246	678	3,080	3,758
South Capital Street GARVEE	-	23,895	23,895	-	23,899	23,899
Theodore Roosevelt Memorial Bridge	6,159	30,389	36,548	5,279	26,048	31,327
Benning Road Bridges and Transportation	3,450	17,025	20,475	4,140	20,430	24,570
11th Street Bridges GARVEE	-	3,992	3,992	-	3,987	3,987
Total Forecasted Expenditures	\$ 50,628	\$ 265,111	\$ 315,739	\$ 49,415	\$ 261,779	\$ 311,194

**DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND**

Notes to the Forecasted Statements of Estimated Funding and Uses
Fiscal Years 2025 Through 2029

6. FORECASTED EXPENDITURES BY MASTER PROJECT CATEGORY *(continued)*

	2029		
	D.C. Highway Trust Fund	Federal Aid	Total
Expenditure Categories:			
Maintenance	\$ 9,833	\$ 46,261	\$ 56,094
Major Rehabilitation, Reconstruction, Replacement, or New Construction	12,337	54,453	66,790
Operations, Safety, and System Efficiency	8,695	43,911	52,606
Planning, Management and Compliance	4,960	24,654	29,614
South Capital Corridor	754	3,017	3,771
Theodore Roosevelt Memorial Bridge	1,760	8,682	10,442
Benning Road Bridges and Transportation	4,140	20,430	24,570
Travel Demand Management	682	3,099	3,781
South Capital Street GARVEE	-	27,888	27,888
Total Forecasted Expenditures	\$ 43,161	\$ 232,395	\$ 275,556



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