

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

OIG Project No. 16-1-18KA(a)

May 2017



DISTRICT DEPARTMENT OF TRANSPORTATION:

**REPORT ON THE EXAMINATION OF THE DISTRICT OF COLUMBIA'S HIGHWAY
TRUST FUND FORECAST STATEMENTS FOR FISCAL YEARS 2017 – 2021 WITH
ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**



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*Workforce Engagement * Stakeholders Engagement * Process-oriented * Innovation
* Accountability * Professionalism * Objectivity and Independence * Communication * Collaboration
* Diversity * Measurement * Continuous Improvement*

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Our mission is to 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.

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Core Values

Excellence * Integrity * Respect * Creativity * Ownership
* Transparency * Empowerment * Courage * Passion
* Leadership



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



May 30, 2017

Leif A. Dormsjo
Director
District Department of Transportation
55 M Street, S.E., Suite 400
Washington, D.C. 20003


Jeffrey S. DeWitt
Chief Financial Officer
Office of the Chief Financial Officer
The John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Room 203
Washington, D.C. 20004

Dear Director Dormsjo and Chief Financial Officer DeWitt:

Enclosed is our report summarizing the results of the Office of the Inspector General's (OIG) examination of the District of Columbia's Highway Trust Fund (HTF) 5-year forecast of expenditure conditions and operations (OIG No. 16-1-18KA(a)). The District Department of Transportation (DDOT) and the Office of the Chief Financial Officer (OCFO) administer the HTF for the District of Columbia government and prepare the forecast.

We appreciate the cooperation and courtesies extended to our staff during this examination. If you have any questions, please contact me or Toayoa D. Aldridge, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/rjb

Enclosure

cc: See Distribution List

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GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

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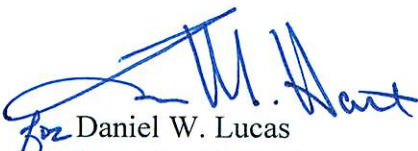
Independent Accountant's Report

To the Director, DDOT, Government of the District of Columbia; and Chief Financial Officer, OCFO, Government of the District of Columbia:

The OIG has completed an examination of the District of Columbia's Highway Trust Fund (HTF) 5-year forecast of conditions and operations for fiscal years (FYs) 2017 through 2021. DDOT and OCFO are responsible for producing the forecast. Pursuant to D.C. Code § 9-109.02 (e)(LEXIS through Mar. 31, 2017), OIG is required to annually examine the statements forecasting the conditions and operations of the HTF for the next 5 FYs. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements 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 American Institute of Certified Public Accountants, 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 our examination provides 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. However, 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.


For Daniel W. Lucas
Inspector General

May 30, 2017

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

(\$000s)

	D.C. Highway Trust Fund FY 2016			D.C. Highway Trust Fund FY 2017		
	Federal Aid FY 2016	Total FY 2016	Federal Aid FY 2017	Total FY 2017	Federal Aid FY 2017	Total FY 2017
ESTIMATED FUNDING						
Beginning Balance	\$ 66,516	\$ 413,812	\$ 480,328	\$ 68,324	\$ 460,523	\$ 528,847
Motor Fuel Revenues	25,332	-	25,332	25,133	-	25,133
Rights-of-Way Fee Revenues	-	-	-	-	-	-
Interest Earnings	21	-	21	444	-	444
Collection of Prior FY Accounts						
Receivable and FHWA Adjustments	-	4,510	4,510	-	(13,623)	(13,623)
Fed Aid Apportionment/Obligation	-	168,150	168,150	-	173,173	173,173
Total Estimated Funds	\$ 91,869	\$ 586,472	\$ 678,341	\$ 93,901	\$ 620,073	\$ 713,974
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	11,770	11,770	-	11,770	11,770
Project Costs						
(Management/Design/Construction)	20,345	114,179	134,524	57,602	270,599	328,201
Non-Participating Costs	3,200	-	3,200	-	-	-
Total Estimated Expenditures	23,545	125,949	149,494	57,602	282,369	339,971
ENDING BALANCE	\$ 68,324	\$ 460,523	\$ 528,847	\$ 36,299	\$ 337,704	\$ 374,003

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

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

(\$000s)

	D.C. Highway Trust Fund FY 2018	Federal Aid FY 2018	Total FY 2018	D.C. Highway Trust Fund FY 2019	Federal Aid FY 2019	Total FY 2019
ESTIMATED FUNDING						
Beginning Balance	\$ 36,299	\$ 337,704	\$ 374,003	\$ 17,094	\$ 266,015	\$ 283,109
Motor Fuel Revenues	24,936	-	24,936	24,740	-	24,740
Rights-of-Way Fee Revenues	-	-	-	5,000	-	5,000
Interest Earnings	236	-	236	111	-	111
Fed Aid Apportionment	-	173,173	173,173	-	173,174	173,174
Total Estimated Funds	<u>\$ 61,471</u>	<u>\$ 510,877</u>	<u>\$ 572,348</u>	<u>\$ 46,945</u>	<u>\$ 439,189</u>	<u>\$ 486,134</u>
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	16,374	16,374	-	23,872	23,872
Project Costs						
(Management/Design/Construction)	<u>44,377</u>	<u>228,488</u>	<u>272,865</u>	<u>44,759</u>	<u>218,763</u>	<u>263,522</u>
Total Estimated Expenditures	<u>44,377</u>	<u>244,862</u>	<u>289,239</u>	<u>44,759</u>	<u>242,635</u>	<u>287,394</u>
ENDING BALANCE	<u>\$ 17,094</u>	<u>\$ 266,015</u>	<u>\$ 283,109</u>	<u>\$ 2,186</u>	<u>\$ 196,554</u>	<u>\$ 198,740</u>

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

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

(\$000s)

	D.C. Highway Trust Fund FY 2020	Federal Aid FY 2020	Total FY 2020	D.C. Highway Trust Fund FY 2021	Federal Aid FY 2021	Total FY 2021
ESTIMATED FUNDING						
Beginning Balance	\$ 2,186	\$ 196,554	\$ 198,740	\$ 1,553	\$ 188,182	\$ 189,735
Motor Fuel Revenues	24,545	-	24,545	24,353	-	24,353
Rights-of-Way Fee Revenues	5,000	-	5,000	5,000	-	5,000
Interest Earnings	14	-	14	10	-	10
Fed Aid Apportionment	-	173,174	173,174	-	173,174	173,174
Total Estimated Funds	<u>\$ 31,745</u>	<u>\$ 369,728</u>	<u>\$ 401,473</u>	<u>\$ 30,916</u>	<u>\$ 361,356</u>	<u>\$ 392,272</u>
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	35,371	35,371	-	35,371	35,371
Project Costs (Management/Design/Construction)	<u>30,192</u>	<u>146,175</u>	<u>176,367</u>	<u>26,102</u>	<u>128,985</u>	<u>155,087</u>
Total Estimated Expenditures	<u>30,192</u>	<u>181,546</u>	<u>211,738</u>	<u>26,102</u>	<u>164,356</u>	<u>190,458</u>
ENDING BALANCE	<u>\$ 1,553</u>	<u>\$ 188,182</u>	<u>\$ 189,735</u>	<u>\$ 4,814</u>	<u>\$ 197,000</u>	<u>\$ 201,814</u>

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

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

OVERVIEW

The objective of our engagement was to perform an examination of the District of Columbia’s HTF 5-year forecast statements of conditions and operations for FYs 2017-2021. The HTF forecast can be used to provide a reasonable assessment of the District’s ability to meet future local matching requirements under the U.S. Department of Transportation, Federal Highway Administration (FHWA) program for capital improvements to the District’s transportation infrastructure. We conducted our examination in accordance with the American Institute of Certified Public Accountants standards and *Government Auditing Standards* for attestation engagements and included such tests as we considered necessary under the circumstances. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

BACKGROUND

D.C. Code § 9-109.02(e) (LEXIS through Mar. 31, 2017) requires the OIG to examine the statements of the HTF’s expected conditions and operations for the next 5 fiscal years. The forecast can be used to determine the District’s ability to meet future cost-sharing requirements under the FHWA program for capital improvements to the District’s transportation infrastructure.

SUMMARIES OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTING POLICIES

Note 1: Nature of Forecasts

The DDOT annually prepares a 6-year forecast for the HTF, which is part of the Capital Improvement Plan of the District. The current forecast reflects management’s judgment regarding the expected conditions, operations, and course of action for the HTF as of May 30, 2017. The assumptions disclosed herein are those that management believes are significant to the HTF 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 HTF (e.g., major design and construction), and those differences may be material.

Note 2: Summary of Significant Accounting Policies

- A. Basis of Accounting - The financial forecast has been prepared using the modified accrual basis of accounting, which also was used to prepare historical HTF financial statements. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. “Measurable” means that the amount of the transaction can be determined and “available” refers to its collectability within the current period or soon thereafter to be used to pay liabilities of the current period.

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

Those revenues susceptible to accrual include: motor fuel excise taxes, federal contributions and grants, and interest income. Taxes are recognized as revenue when the sale and use take place. Interest is estimated as revenue through the passage of time.

- B. Fund Accounting – Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is a separate entity with a self-balancing set of accounts. 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 user rental fees to supplement local matching fund obligations, and interest income.
- C. Restricted Fund Balance - The fund balance is restricted as to use by federal and local legislation.
- D. Estimates - The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- E. Classification of Expenditures - For forecast purposes, DDOT does not separate expenditures into project phases – Design, Site, Construction, and Equipment; Project Management; and Non-participating Costs. Instead, forecast expenditures are shown as a yearly, lump sum amount. The estimated expenditures are classified in the 10 categories listed in Attachment A.

Note 3: Significant Assumptions

The “D.C. Highway Trust Fund” columns represent estimated local motor fuel tax revenue, Rights-of-Way (ROW) supplemental funding, interest earnings, and estimated local share of expenses.

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 the 11th Street Bridge project, and estimated federal share of expenses.

The FY 2016 amounts are based on actual amounts included in the HTF’s financial statements audited by the OIG and issued February 1, 2017. The amounts include the beginning HTF balances for the local share and unobligated federal aid. The local share amount equals the audited fund balance as of September 30, 2016. The federal aid amount

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

includes current year appropriations less the federal share of FHWA financed projects in progress or completed, but not closed.

The FY 2017 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 the agency to miss its target spending for FY 2017 by a material amount.

Expenditures for FY 2018 through FY 2021, were projected based on an obligation plan and the related spending plan and submitted to the Mayor, as the budget, which was published on April 4, 2017. Increases in the spending plan that affect local matching contributions, are subject to approval by Council.

Note 4: Estimated Funding

- A. Beginning Balance - The beginning balance for FY 2017 consists of the actual FY 2016 ending HTF balance carried forward in FY 2017. In each subsequent FY, the beginning balance is the ending balance brought forward from the prior FY.
- B. Motor Fuel Tax - The projections for motor fuel tax revenues are provided by OCFO's 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 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.
- C. Interest - The interest earnings are estimated using an annual rate (0.65%) determined by OCFO's Office of Finance and Treasury and applied on the previous year-end fund balance.
- D. Rights-of-Way Revenue - The ROW projections were prepared by ORA based on D.C. Code § 9-111.01a (c-1) (LEXIS through Mar. 31, 2017) limiting dedicated funding to the HTF from all local sources to a maximum of 22 percent of the projected annual federal-aid HTF expenditures. In consultation with the Executive Office of the Mayor, the amounts of supplemental funding from ROW were adjusted in a manner where the year-end fund balance is not in a deficit.
- E. 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. 114-94, the Fixing America's Surface Transportation Act or "Fast Act," is the current funding legislation, effective October 1, 2015. DDOT estimates its future federal

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

funding for the budget year and the following years based on the latest FHWA-provided figures. Included in the projected funding are the following:

- i. base funding at FY 2017 actual obligation level;
- ii. August redistribution – money reallocated from the states that have unobligated funds, as determined by the FHWA – based on the last 5-year average; and
- iii. money authorized by the FHWA for Demonstration Projects – projects considered by the FHWA to accelerate the adoption of innovations and technologies.

F. Federal-Aid Apportionment Beginning Balance –DDOT reports the actual federal aid beginning balance to include accounts receivable and other miscellaneous adjustments, when required, including FHWA adjustments. This method enhances the accuracy of the forecast and ensures proper alignment of available funding by fiscal year.

The District’s beginning balance for federal obligation in FY 2016 is reconciled to the beginning balance of the FHWA obligation as follows:

<u>Description</u>	<u>Reconciling Items</u>	<u>Balance</u>
Beginning Balance District Record for Federal Obligation		413,812
District Accounts Receivable for FHWA	4,649	
FHWA Direct Vendor Payments	(92)	
FHWA Adjustments	(47)	
Total Adjustments	4,510	
Beginning Balance FHWA Obligation		418,322

The District’s beginning balance for federal obligation in FY 2017 is reconciled to the beginning balance of the FHWA obligation as follows:

<u>Description</u>	<u>Reconciling Items</u>	<u>Balance</u>
Beginning Balance District Record for Federal Obligation		460,523
District Accounts Receivable for FHWA	(13,783)	
FHWA Direct Vendor Payments	(36)	
FHWA Adjustments	196	
Total Adjustments	(13,623)	
Beginning Balance FHWA Obligation		446,900

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

Note 5: Estimated Uses

- A. Forecasted 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. 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 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.
- B. Non-participating and Overhead Costs - Non-participating costs and overhead costs are no longer 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 Project¹ (external to the Fund 0320) to where all non-participating and overhead costs associated with HTF projects are allocated as needed.
- C. Bond Servicing Costs - Future federal-aid apportionments will service bonds issued through the Grant Anticipation Revenue Vehicles (GARVEE) program and partially finance the 11th Street Bridge project. Local funding for the 11th Street Bridge project will come from general obligation bond proceeds and parking tax revenues dedicated to the project in prior years. The local estimated funding and uses for the 11th Street Bridge project are not part of the HTF forecasts. In FY 2018 and FY 2019, DDOT anticipates additional GARVEE borrowing for the South Capital Replacement Bridge project.

¹ Master Projects are the categories of projects within the District of Columbia's approved budget from which funding is allocated to related projects (subprojects) as the FHWA approves projects for federal funding.

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2017 - 2021
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2016**

D. Master Project Categories - In FY 2016 and going forward, DDOT budgets expenditures for the HTF at the Master Project category level. The various Master Project categories are:

- Maintenance;
- Major Rehabilitation, Reconstruction, Replacement, or New Construction;
- Operations, Safety, and System Efficiency;
- Economic Development;
- Planning, Management and Compliance;
- South Capitol Corridor;
- Streetcars;
- Travel Demand Management;
- South Cap GARVEE; 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 sub-project, the budget authority within the umbrella Master Project is reduced accordingly.

E. Ending Balance - The ending balance each year is determined by adding the amount of forecasted revenues, less the use of funds, to the beginning balance. The ending balance is carried over to the following fiscal year as the beginning balance.

Attachment A

OIG Final Report No. 16-1-18KA(a)

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2017 - 2021**

(\$000s)

	D.C.			D.C.		
	Highway	Federal	Total	Highway	Federal	Total
	Trust Fund	Aid		Trust Fund	Aid	
	FY 2017	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
Expenditure Categories:						
Maintenance	\$ 9,039	\$ 46,278	\$ 55,317	\$ 9,163	\$ 46,470	\$ 55,633
Major Rehabilitation, Reconstruction, Replacement, or New Construction	13,882	65,950	79,832	20,483	101,870	122,353
Operations, Safety, and System Efficiency	6,831	39,417	46,248	9,674	54,171	63,845
Economic Development	388	1,912	2,300	135	665	800
Planning, Management and Compliance	4,370	20,978	25,348	3,036	15,742	18,778
South Capitol Corridor	21,323	87,481	108,804	50	450	500
Streetcars	-	-	-	-	-	-
Travel Demand Management	1,769	8,583	10,352	1,836	9,120	10,956
South Cap GARVEE	-	-	-	-	4,600	4,600
11th Street Bridges GARVEE	-	11,770	11,770	-	11,774	11,774
Total Detailed Expenditures	<u>\$ 57,602</u>	<u>\$ 282,369</u>	<u>\$ 339,971</u>	<u>\$ 44,377</u>	<u>\$ 244,862</u>	<u>\$ 289,239</u>

Attachment A

OIG Final Report No. 16-1-18KA(a)

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2017 - 2021**

(\$000s)

	D.C.			D.C.		
	Highway	Federal	Total	Highway	Federal	Total
	Trust Fund	Aid		Trust Fund	Aid	
	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020
Expenditure Categories:						
Maintenance	\$ 8,679	\$ 43,792	\$ 52,471	\$ 8,233	\$ 41,442	\$ 49,675
Major Rehabilitation, Reconstruction, Replacement, or New Construction	21,303	107,789	129,092	9,077	46,723	55,800
Operations, Safety, and System Efficiency	7,922	42,402	50,324	6,618	36,139	42,757
Economic Development	-	-	-	-	-	-
Planning, Management and Compliance	2,435	12,840	15,275	2,435	12,840	15,275
South Capitol Corridor	-	-	-	-	-	-
Streetcars	253	1,247	1,500	842	4,158	5,000
Travel Demand Management	4,167	10,693	14,860	2,987	4,873	7,860
South Cap GARVEE	-	12,100	12,100	-	23,600	23,600
11th Street Bridges GARVEE	-	11,772	11,772	-	11,771	11,771
Total Detailed Expenditures	<u>\$ 44,759</u>	<u>\$ 242,635</u>	<u>\$ 287,394</u>	<u>\$ 30,192</u>	<u>\$ 181,546</u>	<u>\$ 211,738</u>

Attachment A

OIG Final Report No. 16-1-18KA(a)

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2017 - 2021**

(\$000s)

	D.C. Highway Trust Fund FY 2021	Federal Aid FY 2021	Total FY 2021
Expenditure Categories:			
Maintenance	\$ 8,039	\$ 40,486	\$ 48,525
Major Rehabilitation, Reconstruction, Replacement, or New Construction	6,555	32,345	38,900
Operations, Safety, and System Efficiency	6,520	35,657	42,177
Economic Development	-	-	-
Planning, Management and Compliance	2,446	12,889	15,335
South Capitol Corridor	-	-	-
Streetcars	758	3,742	4,500
Travel Demand Management	1,784	3,866	5,650
South Cap GARVEE	-	23,600	23,600
11th Street Bridges GARVEE	-	11,771	11,771
Total Detailed Expenditures	<u>\$ 26,102</u>	<u>\$ 164,356</u>	<u>\$ 190,458</u>