

DISTRICT DEPARTMENT OF TRANSPORTATION

REPORT ON THE EXAMINATION OF THE DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND FORECAST STATEMENTS



OIG

FOR FISCAL YEARS 2016 – 2020
WITH ACTUAL AUDITED FIGURES
FOR FISCAL YEAR 2015

DANIEL W. LUCAS
INSPECTOR GENERAL

Mission

The mission of the Office of the Inspector General (OIG) 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 administration and operations; and
- recommend and track the implementation of corrective actions.

Vision

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

Report Fraud, Waste, Abuse, or Mismanagement



OIG

Email: hotline.oig@dc.gov

Telephone: (202) 724-TIPS (8477) or
(800) 521-1639

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



April 28, 2016

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 Mr. Dormsjo and Mr. 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. 15-1-21KA(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,

A handwritten signature in blue ink, appearing to read "D. Lucas", is written over a light blue circular stamp.

Daniel W. Lucas
Inspector General

DWL/rjb

Enclosure

cc: See Distribution List

DISTRIBUTION:

The Honorable Muriel Bowser, Mayor, District of Columbia, Attention: Betsy Cavendish (via email)

Mr. Rashad M. Young, City Administrator, District of Columbia (via email)

Mr. Barry Kreiswirth, General Counsel, City Administrator, District of Columbia (via email)

Mr. Brian Kenner, Deputy Mayor for Planning and Economic Development, District of Columbia (via email)

The Honorable Phil Mendelson, Chairman, Council of the District of Columbia (via email)

The Honorable Jack Evans, Chairperson, Committee on Finance and Revenue, Council of the District of Columbia (via email)

The Honorable Mary M. Cheh, Chairperson, Committee on Transportation and the Environment (via email)

Mr. John Falcicchio, Chief of Staff, Office of the Mayor (via email)

Mr. Michael Czin, Director, Office of Communications, Executive Office of the Mayor (via email)

Mr. Matthew Brown, Director, Mayor's Office of Budget and Finance (1 copy and via email)

Ms. Nyasha Smith, Secretary to the Council (1 copy and via email)

The Honorable Karl Racine, Attorney General for the District of Columbia (via email)

Mr. Timothy Barry, Executive Director, Office of Integrity and Oversight, Office of the Chief Financial Officer (via email)

The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor, Attention: Candace McCrae (via email)

Mr. Jed Ross, Director and Chief Risk Officer, Office of Risk Management (via email)

Mr. Gary Engel, Managing Director, FMA, GAO (via email)

The Honorable Eleanor Holmes Norton, D.C. Delegate, House of Representatives, Attention: Bradley Truding (via email)

The Honorable Jason Chaffetz, Chairman, House Committee on Oversight and Government Reform, Attention: Christopher D'Angelo (via email)

The Honorable Elijah Cummings, Ranking Member, House Committee on Oversight and Government Reform, Attention: Mark Stephenson (via email)

The Honorable Ron Johnson, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: Patrick Bailey (via email)

The Honorable Thomas Carper, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs, Attention: Holly Idelson (via email)

The Honorable James Lankford, Chairman, Senate Subcommittee on Regulatory Affairs and Federal Management. Attention: John Cuaderes (via email)

The Honorable Heidi Heitkamp, Ranking Member, Senate Subcommittee on Regulatory Affairs and Federal Management, Attention: Eric Bursch (via email)

The Honorable Harold Rogers, Chairman, House Committee on Appropriations, Attention: Amy Cushing (via email)

The Honorable Nita Lowey, Ranking Member, House Committee on Appropriations,
Attention: Shalanda Young (via email)
The Honorable Ander Crenshaw, Chairman, House Subcommittee on Financial Services and
General Government, Attention: Amy Cushing (via email)
The Honorable José E. Serrano, Ranking Member, House Subcommittee on Financial
Services and General Government, Attention: Shalanda Young (via email)
The Honorable Thad Cochran, Chairman, Senate Committee on Appropriations,
Attention: Ben Hammond (via email)
The Honorable Barbara Mikulski, Ranking Member, Senate Committee on Appropriations,
Attention: Jean Kwon (via email)
The Honorable John Boozman, Chairman, Senate Subcommittee on Financial Services and
General Government, Attention: Dale Cabaniss (via email)
The Honorable Chris Coons, Ranking Member, Senate Subcommittee on Financial Services
and General Government, Attention: Marianne Upton (via email)
Mr. George Dines, Associate Chief Financial Officer, DDOT Government Services Cluster
(1 copy)
Ms. Virginia Brant, Controller, DDOT Government Services Cluster (1 copy)
Mr. Larry Lyles, Financial Manager, Government Services Cluster (1 copy)
Mr. Calvin Skinner, Agency Fiscal Officer, DDOT Government Services Cluster (1 copy)
Ms. Kathryn Valentine, Budget Officer, DDOT Government Services Cluster (1 copy)

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	1
HIGHWAY TRUST FUND FORECAST STATEMENTS	2
OVERVIEW	5
BACKGROUND	5
SUMMARIES OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTING POLICIES.....	5
ATTACHMENT A: MASTER PROJECT EXPENSE CATEGORIES	11

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



Independent Auditor'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 HTF 5-year forecast of conditions and operations for fiscal years (FYs) 2016 through 2020. DDOT and OCFO are responsible for producing the forecast. Pursuant to D.C. Code §9-109.02 (e) (Supp. 2011), OIG is required to annually examine the statements forecasting the conditions and operations of the Highway Trust Fund for the next 5 fiscal years. 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 and included examining, on a test basis, evidence supporting the HTF 5-year forecast of expenditure conditions and operations (forecast) and performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The FY 2015 federal aid obligation information on page 2 (and referenced in Note 4.F.) is not a required part of the basic financial statements of the HTF. Therefore, we did not audit or apply limited procedures to this information and as such, do not express any assurances.

In our opinion, the accompanying forecast is presented in conformity with the guidelines for presentation of a forecast established by the AICPA, and the underlying assumptions 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 our examination.

A handwritten signature in blue ink, appearing to read "D. Lucas", written over a light blue horizontal line.

Daniel W. Lucas
Inspector General

April 28, 2016

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

(\$000s)

	D.C. Highway Trust Fund FY 2015	Federal Aid (Unaudited) FY 2015	Total FY 2015	D.C. Highway Trust Fund FY 2016	Federal Aid FY 2016	Total FY 2016
ESTIMATED FUNDING						
Beginning Balance	\$ 61,709	\$ 440,111	\$ 501,820	\$ 66,516	\$ 413,812	\$ 480,328
Motor Fuel Revenues	25,256	-	25,256	25,003	-	25,003
Rights-of-Way Fee Revenues	14,954	-	14,954	-	-	-
Interest Earnings	34	-	34	133	-	133
Collection of Prior FY Accounts						
Receivable and FHWA Adjustments	-	(15,719)	(15,719)	-	4,510	4,510
Fed Aid Apportionment/Obligation	-	185,833	185,833	-	161,894	161,894
Total Estimated Funds	<u>\$ 101,953</u>	<u>\$ 610,225</u>	<u>\$ 712,178</u>	<u>\$ 91,652</u>	<u>\$ 580,216</u>	<u>\$ 671,868</u>
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	11,768	11,768	-	11,770	11,770
Project Costs						
(Management/Design/Construction)	31,062	184,645	215,707	47,260	237,252	284,512
Non-Participating Costs	4,375	-	4,375	-	-	-
Total Estimated Expenditures	<u>35,437</u>	<u>196,413</u>	<u>231,850</u>	<u>47,260</u>	<u>249,022</u>	<u>296,282</u>
ENDING BALANCE	<u>\$ 66,516</u>	<u>\$ 413,812</u>	<u>\$ 480,328</u>	<u>\$ 44,392</u>	<u>\$ 331,194</u>	<u>\$ 375,586</u>

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

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

(\$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
ESTIMATED FUNDING						
Beginning Balance	\$ 44,392	\$ 331,194	\$ 375,586	\$ 30,020	\$ 265,274	\$ 295,294
Motor Fuel Revenues	24,753	-	24,753	24,506	-	24,506
Rights-of-Way Fee Revenues	-	-	-	4,500	-	4,500
Interest Earnings	89	-	89	60	-	60
Fed Aid Apportionment/Obligation	-	160,634	160,634	-	160,634	160,634
Total Estimated Funds	\$ 69,234	\$ 491,828	\$ 561,062	\$ 59,086	\$ 425,908	\$ 484,994
ESTIMATED USES						
Debt Payment - GARVEE Bonds	-	11,774	11,774	-	11,772	11,772
Project Costs						
(Management/Design/Construction)	39,214	214,780	253,994	38,230	202,439	240,669
Total Estimated Expenditures	39,214	226,554	265,768	38,230	214,211	252,441
ENDING BALANCE	\$ 30,020	\$ 265,274	\$ 295,294	\$ 20,856	\$ 211,697	\$ 232,553

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

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

(\$000s)

	D.C. Highway Trust Fund FY 2019	Federal Aid FY 2019	Total FY 2019	D.C. Highway Trust Fund FY 2020	Federal Aid FY 2020	Total FY 2020
ESTIMATED FUNDING						
Beginning Balance	\$ 20,856	\$ 211,697	\$ 232,553	\$ 14,328	\$ 158,649	\$ 172,977
Motor Fuel Revenues	24,261	-	24,261	24,018	-	24,018
Rights-of-Way Fee Revenues	6,000	-	6,000	7,500	-	7,500
Interest Earnings	42	-	42	29	-	29
Fed Aid Apportionment/Obligation	-	160,634	160,634	-	160,634	160,634
Total Estimated Funds	<u>\$ 51,159</u>	<u>\$ 372,331</u>	<u>\$ 423,490</u>	<u>\$ 45,875</u>	<u>\$ 319,283</u>	<u>\$ 365,158</u>
ESTIMATED USES						
Debt Payment - GARVEE Bonds	4,550	34,221	38,771	4,550	34,221	38,771
Project Costs (Management/Design/Construction)	<u>32,281</u>	<u>179,461</u>	<u>211,742</u>	<u>26,716</u>	<u>159,277</u>	<u>185,993</u>
Total Estimated Expenditures	<u>36,831</u>	<u>213,682</u>	<u>250,513</u>	<u>31,266</u>	<u>193,498</u>	<u>224,764</u>
ENDING BALANCE	<u>\$ 14,328</u>	<u>\$ 158,649</u>	<u>\$ 172,977</u>	<u>\$ 14,609</u>	<u>\$ 125,785</u>	<u>\$ 140,394</u>

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

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

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 2016-2020. 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 our examination.

BACKGROUND

D.C. Code § 9-109.02(e) (2013) 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 April 28, 2016. 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.

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

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 the amount of the transaction can be determined and “available” means collectible within the current period or soon thereafter to be used to pay liabilities of the current period.

Those revenues susceptible to accrual include: taxes, federal contributions and grants, and investment 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 no longer separates the expenditures in 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.

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

The "Federal Aid" columns represent 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 2015 amounts are based on actual amounts included in the HTF's financial statements audited by the OIG and issued January 29, 2016. 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, 2015. The federal aid amount includes current year appropriations less the federal share of FHWA financed projects in progress or completed, but not closed. Federal aid amounts are for informational purposes only and have not been audited by OIG.

The FY 2016 amounts are based on current 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.

Note 4: Estimated Funding

- A. **Beginning Balance** - The beginning balance for FY 2016 consists of the actual FY 2015 ending HTF balance carried forward in FY 2016. 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 (0.20%) 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) (2013) 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. MAP-

**DISTRICT OF COLUMBIA’S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

21 (Public Law No. 112-141), the legislation that formally provided funding to states, expired on September 30, 2014. Under legislative extensions, States were able to continue to operate. Public Law No. 114-94, the Fixing America’s Surface Transportation Act or “Fast Act,” is the current funding legislation, effective December 4, 2015. DDOT estimates its future federal funding for the budget year and the following years based on the latest FHWA-provided figures. Included in the projected funding are the following:

- a. base funding at FY 2016 actual obligation level;
- b. August redistribution – money reallocated from the states that have unobligated funds, as determined by the FHWA – based on the last 5-year average; and
- c. 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 – Beginning with FY 2015, DDOT changed the method of reporting the actual federal aid beginning balance. The beginning balance will include accounts receivable and other miscellaneous adjustments, when required, including FHWA adjustments. The new method will enhance the accuracy of the forecast and ensure proper alignment of available funding by fiscal year.

The District’s beginning balance for federal obligation in FY 2015 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		440,111
District Accounts Receivable for FHWA	(16,797)	
FHWA Adjustments	1,078	
Total Adjustments	<u> </u>	(15,719)
Beginning Balance FHWA Obligation		<u>424,392</u>

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	<u> </u>	4,510

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
FORECAST STATEMENTS FOR FISCAL YEARS 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

Beginning Balance FHWA Obligation

418,322

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 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 2016 - 2020
WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2015**

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;
- Transit Operations and Dedicated Facilities; and
- 11th Street Bridge.

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

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2016 - 2020**

	(\$000s)					
	D.C.			D.C.		
	Highway Trust Fund	Federal Aid	Total	Highway Trust Fund	Federal Aid	Total
	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017
Expenditure Categories:						
Maintenance	\$ 9,348	\$ 48,204	\$ 57,552	\$ 8,320	\$ 42,254	\$ 50,574
Major Rehabilitation, Reconstruction, Replacement, or New Construction	8,652	42,615	51,267	17,278	88,068	105,346
Operations, Safety, and System Efficiency	4,365	34,642	39,007	5,539	41,528	47,067
Economic Development	155	1,253	1,408	290	2,610	2,900
Planning, Management and Compliance	4,405	21,589	25,994	4,663	22,900	27,563
South Capitol Corridor	18,013	72,159	90,172	-	-	-
Streetcars	-	-	-	-	-	-
Travel Demand Management	2,036	15,376	17,412	2,450	14,094	16,544
Transit Operations and Dedicated Facilities	-	-	-	-	-	-
11th Street Bridge ²	<u>286</u>	<u>13,184</u>	<u>13,470</u>	<u>674</u>	<u>15,100</u>	<u>15,774</u>
Total Detailed Expenditures	<u>\$ 47,260</u>	<u>\$ 249,022</u>	<u>\$ 296,282</u>	<u>\$ 39,214</u>	<u>\$ 226,554</u>	<u>\$ 265,768</u>

² This expenditure category includes debt service on GARVEE bonds.

Attachment A

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2016 - 2020**

	(\$000s)					
	D.C.			D.C.		
	Highway Trust Fund	Federal Aid	Total	Highway Trust Fund	Federal Aid	Total
	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
Expenditure Categories:						
Maintenance	\$ 8,380	\$ 42,505	\$ 50,885	\$ 7,110	\$ 36,284	\$ 43,394
Major Rehabilitation, Reconstruction, Replacement, or New Construction	16,136	82,195	98,331	11,168	63,582	74,750
Operations, Safety, and System Efficiency	4,864	34,745	39,609	4,245	31,855	36,100
Economic Development	-	-	-	-	-	-
Planning, Management and Compliance	3,101	15,103	18,204	2,809	13,664	16,473
South Capitol Corridor	2,359	11,641	14,000	4,718	23,282	28,000
Streetcars	295	1,455	1,750	969	4,781	5,750
Travel Demand Management	2,842	13,548	16,390	1,262	6,013	7,275
Transit Operations and Dedicated Facilities	-	-	-	-	-	-
11th Street Bridge ³	<u>253</u>	<u>13,019</u>	<u>13,272</u>	<u>4,550</u>	<u>34,221</u>	<u>38,771</u>
Total Detailed Expenditures	<u>\$ 38,230</u>	<u>\$ 214,211</u>	<u>\$ 252,441</u>	<u>\$ 36,831</u>	<u>\$ 213,682</u>	<u>\$ 250,513</u>

³ This expenditure category includes debt service on GARVEE bonds.

Attachment A

**DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND
SUPPLEMENTAL SCHEDULE OF
MASTER PROJECT EXPENSE CATEGORIES
FOR FISCAL YEARS 2016 - 2020**

(\$000s)

	D.C. Highway Trust Fund FY 2020	Federal Aid FY 2020	Total FY 2020
Expenditure Categories:			
Maintenance	\$ 7,814	\$ 39,756	\$ 47,570
Major Rehabilitation, Reconstruction, Replacement, or New Construction	9,705	63,745	73,450
Operations, Safety, and System Efficiency	3,660	28,719	32,379
Economic Development	-	-	-
Planning, Management and Compliance	2,882	14,137	17,019
South Capitol Corridor	1,163	5,738	6,901
Streetcars	421	2,079	2,500
Travel Demand Management	1,072	5,103	6,175
Transit Operations and Dedicated Facilities	-	-	-
11th Street Bridge ⁴	<u>4,549</u>	<u>34,221</u>	<u>38,770</u>
Total Detailed Expenditures	<u>\$ 31,266</u>	<u>\$ 193,498</u>	<u>\$ 224,764</u>

⁴ This expenditure category includes debt service on GARVEE bonds.