ANNUAL REPORT TO CONGRESS
ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR
FISCAL YEAR 1999

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ANNUAL REPORT TO CONGRESS ON THE STATUS OF THE HARBOR MAINTENANCE TRUST FUND FOR FISCAL YEAR 1999

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EXECUTIVE SUMMARY

BACKGROUND

The Harbor Maintenance Tax (HMT) and Trust Fund (HMTF) were established by Title XIV of the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The HMT is applied as a 0.125 percent *ad valorem* fee on the value of commercial cargo transported on vessels using Federally maintained navigation projects. HMT revenues collected by the U.S. Customs Service are transferred to the HMTF for disbursal upon appropriation by Congress. The HMT is used to recover 100 percent of the U.S. Army Corps of Engineers (Corps) eligible operations and maintenance (O&M) expenditures for commercial navigation, along with 100 percent of the O&M cost of the St. Lawrence Seaway by the St. Lawrence Seaway Development Corporation (SLSDC). Beginning in Fiscal Year 1998 the Federal shares of Corps dredged material disposal sites are also eligible for recovery from the HMTF in accord with Section 201 of WRDA 1996.

The dredging of navigable channels is the primary maintenance activity for which Corps expenditures are recovered from the HMTF. These Federally maintained navigation channels and associated facilities are vital to the waterborne transportation of American trade goods and essential to U.S. economic competitiveness within the global marketplace. Since 1987 the HMTF has supported the O&M of approximately 650 commercial navigation projects maintained by the Federal government. These projects facilitate safe, reliable, and cost-effective conveyance of waterborne vessels at approximately 300 coastal ports, 55 Great Lakes ports, 25 inland harbors, and the St. Lawrence Seaway. In 1998 U.S. waterborne commerce exceeded 2.34 billion tons, including 841 million tons of imports, 405 million tons of exports, and 1.09 billion tons of domestic trade.

To operate and maintain navigable waterways within the Nation's ports and harbors, the Corps has removed an average of 236 million cubic yards of dredged material from Federal channels annually over the last ten years (Fiscal Years 1990-1999). Private contractors have accomplished approximately 79 percent of this work. In FY 1999, navigation maintenance dredging totaled approximately 242 million cubic yards of material.

SUMMARY OF HMTF OPERATIONS IN FY 1999

Deposits into the HMTF during FY 1999 totaled $615,601,000, including $552,835,000 in HMT receipts and $62,766,000 in interest. Transfers from the HMTF totaled $295,662,000 in FY 1999. These transfers included: $281,202,000 to the Corps; $11,260,000 to the SLSDC for the operation and maintenance (O&M) of the U.S. portion of the St. Lawrence Seaway; $200,000 to the Department of Transportation for SLSDC rent payments; and, $3,000,000 to the Department of Treasury, U.S. Customs Service for expenses incurred in the administration of the HMT.

Revenue deposited into the HMTF continues to exceed transfers out of the fund. The Energy and Water Development Appropriations Act for FY 1999 (P.L. 105-245) did not provide for the recovery of Corps

of Engineers operations and maintenance (O&M) expenditures from the HMTF. This acted to reduce FY 1999 transfers from the fund, with the unexpended balance at the close of the fiscal year growing to $1.609 billion.

Note that the actual balance at the end of FY 1999 was lower than had been projected (a surplus in excess of $1.9 billion was anticipated). Although there were no HMTF transfers for the Corps regular O&M expenditures at Federal harbor projects in FY 1999, transfers did include $178,001,910 in adjustments by the Treasury Department for O&M carried out in FYs 1997 and 1998, and the recovery of $99,000,000 that was appropriated in the Omnibus Appropriations Act FY 1999 for the Corps emergency O&M work in response to tropical storms and hurricanes. The only other Corps expenditure eligible for recovery from the HMTF for FY 1999 was $3,500,000 for the Federal shares of the construction of dredged material disposal facilities (DMDFs).

Table ES-1 displays a summary of actual HMTF revenues and transfers in FY's 1998 and 1999, and those projected for FY 2000. Highlights of other developments regarding the HMT and the HMTF are discussed below.

Balances shown in this report differ from the President's Budget (denoted Budget Request) for two reasons: timing and accounting systems. The FY 2000 column in the FY 2001 Budget is an estimate whereas the FY2000 column in this report is based on final (although unaudited) data. In addition, this Corps report is based on accrual accounting whereas the budget is based on cash/obligations accounting. The major divergence occurs in annual investment income.

Challenges to the Harbor Maintenance Tax

Supreme Court Ruling. The U.S. Supreme Court's March 31, 1998 ruling on *U.S. Shoe Corp. v. The United States* found that the HMT violates the export clause of the Constitution. As a result of the Supreme Court's decision the U.S. Customs Service halted HMT collections on U.S. exports in FY 1998. HMT revenue from exports had exceeded $200 million in FY's 1995, 1996 and 1997.

The *U.S. Shoe* decision struck down the HMT as it applies to exports, but the U.S. Government is statutorily required to continue collecting the HMT from other cargo and passenger categories, including imports. Therefore, collection of the HMT on these other categories continued in FY1999. Historically, approximately 60 percent of the O&M costs for port and harbor projects were borne by importers, who market their products to U.S. consumers, with exporters contributing about 30 percent. The remaining ten percent was collected from domestic and foreign trade zone cargo and passengers subject to the tax. After *U.S. Shoe*, approximately 80 percent of HMT collections in FY 1999 were from imports**,** with the remaining domestic, foreign trade zone, and passenger categories representing eleven, eight and one percent of HMT revenues.

Late in 1998 the Department of Justice ruled that refunds to exporters will not be drawn from the HMTF. Instead, the refunds will be paid out of the fund established by 31 U.S.C. 1322, which allows repayments of amounts which have been erroneously collected into the Treasury. Meanwhile, the Federal Circuit Court has held that exporters who filed tax protests may be allowed to seek refunds of all HMT amounts paid since collections of the tax began in 1987, but also ruled that exporters who filed suit against the government directly, rather than first filing a tax protest with the U.S. Customs Service, are not entitled to recover interest on HMT amounts refunded to them.

HMT collections received during the judgement period total $1.08 billion. HMT refunds are available to claimants who must follow procedures established by the U.S. Court of International Trade (CIT). Approximately $1.386 billion in HMT revenue has been collected on U.S. exports (net of $49.6 million in credits made in FY 1999). Refunds issued during FY 1999 totaled $696 million.

Other Legal Challenges. In a separate ruling (*Carnival Cruise Lines, Inc., v. United States*) the CIT ruled that the statutory provision exacting revenue from exports was severable from the remainder of the law and that the *U.S. Shoe* decision would not apply to traffic other than exports (i.e., imports, foreign trade zones and passengers). Subsequent court decisions have established that the HMT is constitutional as applied to interstate (domestic) shipments and the embarkation of cruise line passengers, regardless of whether or not cruise origination or termination points were HMT-exempt ports. Other CIT designated test cases on issues relating to the constitutionality of the HMT on imports into foreign trade zones and imports in general remain in litigation.

World Trade Organization Proceedings

European Union Request for Consultation. On February 6, 1998, the European Union (EU) requested WTO consultations with the United States on the HMT's impact on U.S. imports. The EU claims that the HMT violates several articles of the General Agreement on Tariffs and Trade (GATT), 1994. A first round of consultations took place on March 25, 1998.

The Supreme Court decision on March 31, 1998 heightened the international focus on the HMT as it relates to the GATT. Second rounds of WTO consultations were requested on April 8, 1998. These consultations, which also included Japan, Norway and Canada in addition to the EU, were held on June 10, 1998. In these and other discussions with U.S. trading partners, the U.S. Trade Representative (USTR) has made it clear that any changes made to the HMT after *U.S. Shoe* will be done to comply with the ruling of the U.S. Supreme Court and to maintain consistency with WTO obligations.

The EU had indicated that if satisfactory legislation was not passed by January 1, 2000, it will ask for a dispute resolution panel. No panel has been requested as of September 30, 1999. If a panel is requested in the future, the outcome of such a procedure could take approximately one year.

Administration's Legislative Proposal to Replace the Harbor Maintenance Tax.

Harbor Services Fund Proposal. Subsequent to *U.S. Shoe* the Administration proposed a new mechanism, the Harbor Services Fund (HSF), to replace the HMTF. The purpose of this proposal was to establish secure funding for the O&M and Federal shares of construction for USACE port and harbor projects. The new mechanism was aimed at satisfying the Supreme Court test for constitutionality by establishing a close link between the revenue collected and the services provided to project users, while being consistent with the GATT and other U.S. international obligations. The proposal was formulated on a nationwide basis and was crafted so as to not cause significant alteration of the existing competitive balance among U.S. ports. The Administration's HSF proposal was transmitted to Congress on April 30, 1999. The proposal was subsequently introduced in the House of Representatives on May 26, 1999 as H.R. 1947. The proposed bill was referred to the House Committee on Transportation and Infrastructure, Subcommittee on Water Resources and the Environment. No subcommittee action has been taken on the bill through July 2000.

Budget Treatment. The President's Budget Request for FY 2001 is based on the enactment of the Administration's HSF legislative proposal. Under this proposal, user fee revenues would be placed

in the HSF and appropriations for port and harbor activities made from this fund. Expenditures from the HSF account would be subject to annual appropriations and would be offset by HSF revenues. In addition, the existing HMT and HMTF would be abolished, and balances from the HMTF would be transferred to the HSF. It is projected that the HMTF balance at the close of FY 2000 will be approximately $1.668 billion. Accordingly, Table ES-1 does not display a HMTF balance beyond FY 2000, assuming that the HMTF balance will be deposited into the HSF consistent with the FY 2001 Budget Request.

Adequacy of the Harbor Maintenance Trust Fund

Overall, much uncertainty still exists with regard to the future balance of the Trust Fund because of the remaining outstanding issues associated with the ongoing GATT action and continuing legal challenges to the HMT as applied to the remaining collection categories. The current HMTF balance, $1.609 billion entering FY 2000, is projected to exceed $1.668 billion at the end of the fiscal year. This balance, in conjunction with the revenue stream that remains from HMT collections on imports, domestic shipments, passengers and foreign trade zone cargo (an estimated $700-800 million annually), in conjunction with interest payments, should be sufficient to recover eligible expenditures until an alternative funding source is in place.

Table ES-1
Harbor Maintenance Trust Fund Revenues and Transfers:
Actual (Fiscal Years 1998 -2000) and Projected (Fiscal Year 2001)
(thousands of dollars)

	FY 1998 1)	**FY 1999 2)**	**FY 2000 3)**	**FY 2001 5)**
Initial Balance	$ 1,112,241	$ 1,289,018	$ 1,609,000	NA
Revenues (HMT & Interest)	687,870	615,601	761,000	NA
Total Available	1,800,111	1,904,619	2,370,000	NA
Transfers (Expenditures)	511,093	295,662 (4)	702,000	NA
Surplus/(Deficit)	$ 1,289,018	$ 1,608,957	$1,668,000	NA

1), 2) and 3) FY 1998,FY 1999, and 2000 amounts are from the Bureau of the Public Debt, Office of Public Debt Accounting, Division of Federal Investments, Trust Fund Management Branch.

4) The Energy and Water Development Appropriations Act for FY 1999 did not provide for the recovery of USACE O&M expenditures from the HMFT. For FY 1999 the $295,662,000 that was transferred was for the adjustment of actual USACE expenditures in FYs 1997 and 1998 ($178,001,910); the reimbursement of USACE emergency O&M activities in response to tropical storms and hurricanes as appropriated in the Omnibus Appropriations Act of FY 1999 ($99,700,000); and the Federal share of constructing dredged material disposal facilities $3,500,000); the .S. Department of Treasury's administration of the fund ($3,000,000); and O&M and rent payments for the St. Lawrence Seaway ($11,460,000).

5) The FY 2001 Budget request is based on enactment of Harbor Services Fund legislation to replace the HMTF. Consistent with this proposal, the balance of the HMTF funds at the close of FY 2000 would be transferred to the new HSF in FY 2001.

Note: FY 2000 amounts (millions) in the FY 2001 Budget are: Initial Balance $1,736; Revenues $751; Total Available $2,487; Transfers $729; and Surplus of $ 1,758.

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FOR FISCAL YEAR 1999

BACKGROUND

1. **Authority.** This report is provided in compliance with Section 330 of the Water Resources Development Act of 1992 (P.L. 102-580). This is the eighth *Annual Report to Congress* on the status of the Harbor Maintenance Tax (HMT) and Trust Fund (HMTF). These reports are required to cover the financial condition and results of operations of the fund for the past fiscal year and its expected condition and operations over the next five years. Previous reports covered the HMTF status for Fiscal Years (FYs) 1992-1998.

2. **Introduction.** The HMT and HMTF were established by Title XIV of the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The HMT is applied on an *ad valorem* basis on the value of commercial cargo involved in "*any port use*" of Federally maintained navigation projects. The term "*port use*" is defined in Section 1401 of WRDA 1986 [26 USC 4462] as the loading or unloading of commercial cargo to or from a commercial vessel at a port. "*Port*" is defined as any channel or harbor (or component thereof) in the United states which: (a) is not an inland waterway and (b) is open to public navigation. The "*commercial cargo*" subject to the fee is defined as any cargo transported on a commercial vessel, including passengers transported for compensation or hire, but not including bunker fuel, ship's stores, sea stores, the legitimate equipment necessary for the operation of a vessel, nor any fish or other aquatic animal life caught and not previously landed on shore.

3. WRDA 1986 also set forth a number of exclusions from the above definitions. For the purposes of the Act, ferries are not considered as commercial vessels; no tax is imposed on cargo moving to and from Alaska, Hawaii and other U.S. possessions (except for Alaskan crude oil, which is subject to the HMT); and, the *ad valorem* tax is not imposed on any cargo associated with vessel movements to or from and on the inland waterways fuel taxed system. Thus, although there are certain exceptions, the tax is generally imposed against most imports, domestic shipments, foreign trade zone cargo, and passengers.

4. Monies collected by the U.S. Customs Service pursuant to the Act, are transferred to the HMTF for recovery of expenditures of eligible funds in accordance with Congressional appropriations. The Act, as amended, authorizes 100 percent of the U.S. Army Corps of Engineers (Corps) eligible operations and maintenance (O&M) expenditures for commercial navigation at harbors to be recovered from the HMTF, along with 100 percent of the expenditures by the St. Lawrence Seaway Development Corporation (SLSDC) for the maintenance of the Seaway. In addition, Section 201 of WRDA 96 authorizes the recovery of the Federal expenditures for construction of confined disposal facilities required for operation and maintenance of any harbor or inland harbor; dredging and disposal of contaminated sediments that are in or that affect the maintenance of Federal navigation channels; mitigation of operation and maintenance impacts, and operation and maintenance of dredged material disposal facilities.

5. The list of ports subject to the HMT is defined and administered by the Customs Service. Costs recovered from the HMTF include the Corps O&M expenditures for commercial navigation projects,

except those on the inland waterways fuel taxed system. The dredging of navigable channels is the primary maintenance activity for which Corps expenditures are recovered from the HMTF. (For additional background, refer to the *First Annual Report to Congress*, which covers the origin and history of the HMTF).

6. **HMT Rate.** Section 1402 of WRDA 1986 [26 USC 4461] originally established an *ad valorem* rate of 0.04 percent of the value of the cargo subject to the tax. The revenue generated from this 0.04 percent tax rate was intended to be sufficient to recover not more than 40 percent of eligible U.S. Army Corps of Engineers O&M costs assigned to commercial navigation, and 100 percent of the SLSDC's eligible O&M costs for the St. Lawrence Seaway. However, Section 11214 of the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508) subsequently increased the HMT from 0.04 to 0.125 percent, effective January 1, 1991, in conjunction with an authorized increase in the recovery level of the Corps O&M expenditures on behalf of commercial navigation up to 100 percent in accord with and Section 316 of WRDA 1990 (P.L. 101-640).

7. **Summary of HMTF Operations in FY 1999.** Deposits into the HMTF during FY 1999 totaled $615,601,000. These deposits consisted of $552,835,000 in HMT receipts, and $62,766,000 in interest. Fiscal Year 1999 transfers from the HMTF totaled $295,662,000. HMTF revenues and transfers will be discussed in more detail later in the report. In summary, the FY 1999 transfers included:

o $281,202,000 for the U.S. Army Corps of Engineers operation and maintenance (O&M) and dredged material disposal facility construction activities in connection with Federal harbor projects, and including $178,001,910 in U.S. Department of Treasury HMTF adjustments for prior fiscal years (FYs 1997 & 1998), $99,700,000 appropriated in the Omnibus Appropriations Act of FY 1999 for emergency O&M activities in response to tropical storms and hurricanes, and $3,500,000 for the Federal share of constructing dredged material disposal facilities;

o $11,460,000 for the St. Lawrence Seaway Development Corporation (SLSDC) operation and maintenance and rent payments associated with the St. Lawrence Seaway; and,

o $3,000,000 for the Department of Treasury, U.S. Customs Service, for expenses incurred in the administration of the HMT.

COSTS ELIGIBLE FOR RECOVERY

8. **Defining Expenditures Eligible for Recovery**. Section 210 of WRDA 1986 (P.L. 99-662) specifically authorizes appropriations out of the HMTF for 100 percent of the *"eligible operations and maintenance costs of those portions of the St. Lawrence Seaway operated and maintained by the St. Lawrence Seaway Development Corporation,"* and *"not more than 40 percent*" [amended under Section 316 of WRDA 1990 (P.L. 101-640) to *100 percent*] *"of the eligible operations and maintenance costs assigned to commercial navigation of all harbors and inland harbors within the United States."* Section 201 of WRDA 1996 authorized the HMTF to be used to recover: the Federal share of construction costs for dredged material disposal facilities (DMDFs) associated with the O&M of Federal commercial navigation projects; the dredging and disposal of contaminated sediments that are in/or affect the maintenance of Federal channels; the mitigation of O&M impacts; and the O&M of DMDFs.

9. In addition to the recovery of eligible operations and maintenance costs by the Corps of Engineers and SLSDC, the current 0.125 percent *ad valorem* rate was also intended to be sufficient to reimburse the National Oceanic and Atmospheric Administration (NOAA) for approximately $45.5 million annually (an amount approximating 0.01 percent of the *ad valorem* tax) for its activities pertaining to commercial navigation. Despite numerous attempts, the authority to withdraw funds from the HMTF has never been obtained by NOAA, and the revenue intended for its use has been accumulating in the HMTF since January 1, 1991.

10. Prior to Fiscal Year 1995, the tolls collected on that portion of the St. Lawrence Seaway under United States jurisdiction were deposited into the HMTF, but then fully rebated back to the vessel operating companies paying the tolls in accordance with Section 805 of WRDA 1986. However, with the passage of Section 339 of Public Law 103-331, the collection of tolls on the U.S. portion of the Seaway were eliminated, effective October 1, 1994. Approximately $9.55 million in Seaway tolls were rebated back to the vessel operating companies during the last full year of toll collections on the U.S. portion of the Seaway (FY 1994). Toll rebates from the HMTF averaged about $9.5 million per year from FY 1988 - 1994.

11. **U.S. Army Corps of Engineers Expenditures Eligible for Recovery.** The Corps of Engineers interprets the term *"commercial navigation"* referenced in Section 210 to mean any project authorized by Congress with commercial navigation as an authorized purpose. O&M costs for these projects are accounted by the Corps of Engineers Financial Management System (CEFMS). Transfers for current year expenditures are based on budget estimates, allocated monthly. Most Federal deep and shallow draft harbor projects are "*single-purpose*" commercial navigation projects. All O&M costs for such "*single-purpose*" navigation projects are subject to recovery from the HMTF. There are also some projects with a commercial navigation purpose that have other authorized purposes as well. Such purposes may include recreation, hydropower, flood control, water supply, and other allied water resources uses. For "*multi-purpose*" projects, only expenditures on behalf of commercial navigation are subject to recovery from the fund. Expenditures for other specific purposes, such as hydropower, for example, are not eligible for HMTF monies. All joint-use costs associated with "*multi-purpose*" projects are allocated to the project's various purposes in proportion to the benefits realized for each purpose.

Table 1
U.S. Army Corps of Engineers Operations and Maintenance Expenditures Eligible for Recovery from the Harbor Maintenance Trust Fund by State
(thousands of dollars)

Fiscal Year 1998

Louisiana	$106,365.25	Washington	$19,409.60	Mississippi	$ 6,258.43	Missouri	$ 488.06
New Jersey	63,509.24	Georgia	18,786.75	Pennsylvania	5,865.63	New Hampshire	473.82
California	49,765.76	Maryland	18,109.88	Minnesota	4,112.09	Rhode Island	393.71
Delaware	46,978.14	Virginia	17,189.78	Alaska	3,086.47	American Samoa	280.72
Texas	35,733.62	Ohio	16,394.36	Tennessee	1,463.40	Hawaii	160.55
Oregon	35,604.86	North Carolina	15,048.84	Indiana	1,309.57	Wash. D.C.	19.52
Florida	34,955.87	South Carolina	14,764.50	West Virginia	1,112.42	Connecticut	8.99
Michigan	31,361.74	Massachusetts	12,495.60	Kentucky	836.84	Iowa	6.00
New York	30,281.32	Wisconsin	7,867.96	Arkansas	795.59	Puerto Rico	0.00
Alabama	22,956.14	Illinois	7,089.07	Maine	608.73	Vermont	0.00

Source: USACE Navigation Cost Recovery Database System, Fiscal Year 1998.

Fiscal Year 1999*

Louisiana	144,483.53 ($70,000,00)	Massachusetts	$26,120.04	Hawaii	$4,932.87	Rhode Island	$1,041.46
California	48,435.97	Maryland	22,981.79	New Jersey	4,370.01	Pennsylvania	969.38
Oregon	43,417.29	Georgia	21,582.35	Tennessee	3,027.47	Connecticut	855.58
Alabama	41,119.61 (11,829.34)	North Carolina	15,757.65	Alaska	2,982.89	Missouri	796.76
Texas	39,136.39	Virginia	14,812.97	Minnesota	2,843.71	Kentucky	338.67
Michigan	39,091.83	Ohio	14,651.25	Maine	2,357.38	Vermont	278.95
Delaware	32,787.81	South Carolina	13,747.50	Indiana	1,797.79	Iowa	67.46
Florida	32,079.54 (1,564.00)	Mississippi	10,306.44 (4,512.00)	Arkansas	1,461.77	New Hampshire	42.71
New York	30,029.00	Illinois	8,708.35	West Virginia	1,281.23	Wash. D.C.	16.56
Washington	29,477.67	Wisconsin	8,220.03	Puerto Rico	1,046.83	Virgin Island	2.37
						American Samoa	0.42

Source: USACE Navigation Cost Recovery Database System, Fiscal Year 1999.

- Total expenditures are shown, with the supplemental appropriations expenditures eligible for recovery shown in parenthesis.

12. In past fiscal years HMTF transfers were made to recover the USACE's eligible O&M costs for Federal harbor projects. However, the Energy and Water Development Appropriations Act for Fiscal Year 1999, Public Law 105-245, dated 7 October 1998, did not include language that provided for the reimbursement of eligible Corps O&M expenditures from the HMTF. Therefore, no HMTF transfers were made in FY 1999 to recover the costs associated with Corps O&M activities that were funded with P.L. 105-245 monies. Note however, that P.L. 105-245 did include language providing for recovery of USACE expenditures associated with the construction of dredged material disposal facilities in FY 1999. Although there was no recovery of Corps O&M expenditures in FY 1999, transfers did include a $178,001,910 adjustment by the Treasury Department for O&M costs from prior years (FYs 1997 & 1998), and $99,700,000 for the recovery of Corps emergency O&M work in response to tropical storms and hurricanes that was appropriated in the Omnibus Appropriations Act FY 1999. The only FY 1999 expenditure that was eligible for recovery from the HMTF in FY 1999 was $3,500,000 for the Federal shares of the construction of USACE dredged material disposal facilities (DMDFs).

13. Table 1 provides a summary of actual O&M expenditures by state for Fiscal Years 1998 and 1999. Appendix A (beginning on page 25) displays the Corps' actual FY 1999 O&M project expenditures. *[Note again, however, that these O&M costs were not recovered from the HMTF because of the absence of language providing for such reimbursement in P.L. 105-245.]* These costs are displayed on two tables: Table 1D presents O&M costs for deep draft projects (projects with channel depths greater than 14 feet) and Table 21S displays costs for shallow draft projects (depths of 14 feet and less). O&M expenditures in both tables are identified by state/territory and by project name.

14. Table 2 lists the 40 states/territories transporting waterborne shipments in excess of one million tons in 1998. Of course, the cargo movements associated with this commerce include origins and/or final destinations throughout the United States, and thus benefit importers, exporters, and domestic shippers far beyond those states listed. For example, the foreign waterborne commerce originating in or destined for most states is handled by approximately 15 different ports, many located outside the state's own boundaries.

Table 2
U.S. Waterborne Commerce by State in 1998
(millions of short tons)

Louisiana	493.0	Kentucky	89.6	Mississippi	45.0	Georgia	20.5
Texas	427.3	Michigan	84.6	Virgin Islands	44.5	Connecticut	18.8
California	170.2	Alaska	79.6	Wisconsin	40.5	Maine	18.5
Ohio	136.2	Indiana	77.6	Oregon	36.3	Iowa	14.4
Florida	133.8	Virginia	77.0	Missouri	31.7	North Carolina	13.7
Pennsylvania	127.1	West Virginia	76.3	Puerto Rico	29.2	Arkansas	13.4
Illinois	114.1	Alabama	73.2	Massachusetts	28.0	Rhode Island	8.1
New York	107.9	Minnesota	55.0	Delaware	25.5	Oklahoma	4.5
Washington	102.5	Tennessee	47.2	Hawaii	20.6	New Hampshire	4.2
New Jersey	95.6	Maryland	46.0	South Carolina	20.6	Idaho	2.0

Source: *Waterborne Commerce of the United States, Calendar Year 1998, Part 5 - National Summaries*, USACE WCSC

15. Federally maintained navigation channels and associated facilities are vital to the waterborne transportation of American trade goods and essential to the economic viability of the United States within the global marketplace. Waterborne commerce at United States ports in 1998 totaled approximately 2.34 billion tons, including 841 million tons of imports and 405 million tons of exports. In addition, 1.09 billion tons of cargo moved in domestic trade through these ports (see Table 3).

16. Table 3 also presents Bureau of the Census data on the annual value of U.S. waterborne imports and exports from 1988 through 1998. Data on merchandise shipped through the United States in transit from one foreign country to another, when documented with U.S. Customs, are also reflected in the import/export values. The yearly valuation data is useful in interpreting overall trends in HMT collections based on the *ad valorem* rate of 0.125 percent of cargo value in place since 1991 (see paragraph 38on "Collections and Receipts" and Table 4).

Table 3
U.S. Waterborne Commerce: Annual Tonnage by Category
and Total Value of Imports and Exports, 1988 - 1998
(millions of tons & millions of dollars)

	EXPORTS		IMPORTS		DOMESTIC*	TOTAL
Year	**Tonnage**	**Value**	**Tonnage**	**Value**	**Tonnage**	**Tonnage**
1988	426.3	$ 132,878	549.9	$ 267,821	1,111.7	2,088
1989	448.4	$ 151,111	589.5	$ 290,189	1,102.5	2,140
1990	441.6	$ 158,377	600.0	$ 299,578	1,122.3	2,164
1991	458.2	$ 172,132	555.4	$ 289,640	1,078.6	2,092
1992	450.8	$ 185,236	586.7	$ 310,324	1,094.6	2,132
1993	411.3	$ 176,609	648.8	$ 335,520	1,068.2	2,128
1994	396.2	$ 189,284	719.5	$ 376,423	1,099.0	2,215
1995	474.7	$ 228,195	672.7	$ 391,526	1,093.0	2,240
1996	450.8	$ 238,234	732.6	$ 389,143	1,100.6	2,284
1997	432.3	$ 232,209	788.3	$ 443,605	1,112.5	2,333
1998	404.7	$ 212,743	840.7	$ 451,249	1,094.1	2,339

Source: Annual Tonnages -*Waterborne Commerce of the United States, Annual,* USACE WCSC. Tons are short tons (2000 lbs).
Value Estimates - U.S. Waterborne Exports & General Imports, U.S. Dept. of Commerce, Bureau of the Census (1988-1996) and US Department of Transportation, Maritime Administration (1997 & 1998). Foreign trade includes in-transit data.

- Values of domestic waterborne commerce not available.

17. Total foreign waterborne trade for 1998 reached a record 1.245 billion tons (short tons of 2,000 lbs) worth approximately $664 billion. For waterborne imports, both the total tonnage and value of imports reached record levels in 1997: 841 million tons worth over $451 billion. This surpassed the previous record levels for imports in 1997. The value of U.S. waterborne exports shrank for the second consecutive year to $213 billion, the lowest amount since 1994. Meanwhile the 1998 export total of 405 million tons continued the decline from the record total of 475 million tons in 1995, as it dropped to the second lowest level since 1987.

18. Domestic waterborne trade in 1998 represents one of the four lowest totals over the last eleven years. 1988's 1,094 million tons was 18 million less than 1997 and 19 million less than 1988. The decrease in the portion of U.S. domestic trade that is subject to the HMT has been even greater. Since 1988 the combined total of coastwise and lakewise traffic, which are generally subject to the HMT, has declined by 63 million tons (coastwise traffic declined by approximately 75 million tons while lakewise traffic rose by about 12 million tons). During the same period internal traffic, which is generally not subject to the HMT, has risen by approximately 37 million tons. Thus, although domestic traffic has remained flat over the last eleven years (2 percent decrease), the combined coastwise and lakewise traffic which account for the majority of the domestic HMT revenue, has fallen off by approximately 28 percent.

19. **St. Lawrence Seaway Development Corporation Revenues and Expenditures.** One hundred percent of the O&M expenditures for the St. Lawrence Seaway Development Corporation (SLSDC) are taken from the HMTF. During FY 1999, $11,260,000 was transferred to the SLSDC for the operation and maintenance of the Seaway. In addition, $200,000 for SLSDC rent payments was transferred to the Department of Transportation.

20. **Use of the HMTF by the National Oceanic and Atmospheric Administration (NOAA).** As detailed in previous *Annual Reports to Congress*, the FY 1991 increase in the HMT from 0.04 percent to 0.125 percent included an amount not to exceed 0.01 percent, or about $45.5 million for NOAA. It was intended that NOAA would utilize these funds to support their activities related to commercial navigation, such as the creation of navigation charts, marine weather forecasting, and similar services. NOAA has been unsuccessful in obtaining Congressional authorization for this share of HMT collections since FY 1991.

21. **Use of the HMTF for Administrative Expenses**. During the 103rd Congress, legislation was enacted which allows the Department of the Treasury, the Corps, and the Department of Commerce to share a maximum total of $5 million per year for expenses incurred in the administration of the HMT. Under this law, Section 683 of Public Law 103-182 (107 Stat. 2057), funds were to be made available as of the beginning of FY 1995; however, enactment was too late to include monies in the FY 1995 budget. Since FY 1996, $3 million has been annually transferred to the Department of Treasury, U.S. Customs Service, for administration of the HMT. In addition, $575,000 was made available to the Corps in FY 1999 to collect and validate domestic and foreign shipper information required for auditing HMT collections, tracking O&M expenditures, and to coordinate with the U.S. Customs Service on data collection and enforcement issues.

22. Collections are generally expected to continue to improve over the next few years with a continued focus on improving compliance and expected improvements in supporting regulatory data connecting traffic, cargo value and shippers. This is particularly true in the domestic sector where differences between projections and actual receipts have been the greatest. See paragraphs 38-42 for additional discussion.

CHALLENGES TO THE HARBOR MAINTENANCE TAX

23. **Supreme Court Affirms that HMT is Unconstitutional as Applied to Exports.** On October 25, 1995, the U.S. Court of International Trade (CIT) issued a summary judgment in the case *United States Shoe Corp. v. The United States, 907 F. Supp. 408*, finding the HMT unconstitutional under the export clause of the Constitution (Article I, Section 9, Clause 5) that provides that "*No Tax or Duty shall be laid on Articles exported from any State.*" It also enjoined the Customs Service from collecting the fee. However, in response to a motion filed by the U. S. Department of Justice, the CIT agreed to let Customs continue to collect the fee until the conclusion of any appellate proceedings.

24. The CIT's ruling was affirmed in a 4-to-1 decision issued on June 3, 1997 by the U.S. Court of Appeals for the Federal Circuit, *114 F. 3d 1564*, and on March 31, 1998 by the U.S. Supreme Court, *140 L. Ed. 2d 453; 118 S.Ct. 1290.* In its unanimous decision, the U.S. Supreme Court confirmed that levying a tax on the value of commercial cargo loaded for export violated the export clause of the Constitution. The Supreme Court had previously held that the export clause categorically bars Congress from imposing any tax on exports (*United States v. International Business Machines Corp., 517 U.S. 843 (1996)*). The export clause does not, however, prohibit a user fee, provided the fee lacks the attributes of a generally applicable tax or duty and is, instead, a charge designed as compensation for Government supplied services. The Supreme Court cited *Pace v. Burgess, 92 U.S. 372, 375-376 (1896),* as an acceptable user fee. *Pace* established that the connection between the service that the Government renders and the compensation it receives for that service must be related and not excessive. Such a fee must be based on a fair approximation of use and must not be excessive in relation to the Government's cost of the conferred benefits.

25. The Supreme Court reaffirmed this principle in *U.S. Shoe,* noting that its decision "*does not mean the exporters are exempt from any and all user fees designed to defray the cost of harbor development and maintenance.*" The Court held, however, that such a fee must fairly match the exporter's use of port services, and that the HMT did not satisfy this test. There must be a close connection between the services provided by the Government and the compensation received and the *ad valorem* tax does not provide such a connection because the value of exports does not correlate reliably with the Federal harbor services used by exporters. Instead, "*the extent and manner of port use depend on factors such as the size and tonnage of a vessel, the length of time it spends in port, and the services it requires, for instance, harbor dredging*".

26. The *U.S. Shoe* decision affects only exports, which represented approximately 30 percent of HMTF revenues during FYs 1996 and 1997 (Table 4). As a result of the ruling, the U.S. Customs Service published notice in the Federal Register advising exporters that they should stop paying the HMT effective April 25, 1998. Late in 1998 the Department of Justice ruled that refunds to exporters will be paid out of the fund established by *31 U.S.C. 1322*, which allows repayments of amounts which have erroneously been collected into the Treasury. Meanwhile, the Federal Circuit has also held that exporters who filed tax protests may be allowed to seek refunds of all HMT amounts paid since collections of the fee began in 1987: *Swisher International v. United States, No. 99-1277* (Fed. Cir. February 28, 2000). Finally, the Federal Circuit has ruled that exporters who filed suit against the government directly, rather than first filing a tax protest with the Customs Service, are not entitled to recover interest on HMT amounts refunded to them: *International Business Machines v. United States, 201 F.3d 1367 (2000).* Other issues are still being litigated.

27. HMT collections received during the judgement period total $1.08 billion (U.S. Customs Service, Accounting Services Division). Approximately $1.386 billion in HMT revenue has been collected on U.S. exports (net of $49.6 million in credits made in FY 1999). HMT refunds are available to claimants who must follow CIT procedures requiring the filing of a claim by the claimant and review and approval of the Court. Refunds issued during FY 1999 totaled $696 million. Amounts collected during the judgement period and still available for refund, subject to the receipt of a valid claim approved by the Court, total $369 million as of January 2000. The total amount to be repaid to exporters could still be a formidable sum, possibly exceeding $1 billion or even approaching the $1.386 billion collected.

28. **Other HMT Challenges**. In a separate ruling, *Carnival Cruise Lines, Inc., v. United States, 929 F. Supp. 1570 (C.I.T., 1996*), the CIT ruled that the statutory provision exacting revenue from exports was severable from the remainder of the law and that this challenge would not apply to traffic other than exports (i.e., imports and passengers). Subsequent court decisions have established that the HMT is constitutional as applied to interstate shipments: *Florida Sugar Marketing and Terminal Association v. United States, 40 F. Supp. 2d 479 (Ct. Int. Trade 1999)*, and cruise line passengers: *Carnival Cruise Lines v. United States, 200 F.3d 1361 (Fed. Cir. 2000)*, regardless of whether or not cruise origination or termination points were HMT-exempt ports: *Princess Cruises v. United States, 201 F.3d 1352 (Fed. Cir. 2000).*

29. On June 29, 2000, the U.S. Supreme Court declined to review the latter *Princess Cruises v. United States* ruling that the HMT is constitutional as applied to the embarkation of cruise passengers, *120S.CT.2741*. (The decision by U.S. Court of Appeals for the Federal Circuit had reversed a previous ruling by the CIT (*Princess Cruises, Inc., v. United States, 1998 Court of International Trade LEXIS 70 (June 9, 1998)*). Other CIT designated test cases on issues relating to the constitutionality of the HMT on imports into foreign trade zones and imports in general remain in litigation.

30. **World Trade Organization (WTO) Proceedings on the HMT.** In 1992, the European Community (EC, now European Union) members of the *General Agreement on Tariff and Trade* requested a "consultation" on the HMTF surplus through the Office of the U.S. Trade Representative (USTR). At that time, the Fund's surplus was about $70 million. After consultations occurred, the EC did not pursue the matter, and no further formal action was taken at that time under GATT.

31. On February 6, 1998, prior to the Supreme Court's *U.S. Shoe* decision, the European Union (EU) requested WTO consultations with the United States on the HMT's impact on U.S. imports. The EU claims that the HMT violates Articles I, II, III, VIII and X of the *General Agreement on Tariffs and Trade* (GATT, 1994). The EU estimates that the HMT costs European exporters $86 million annually. Approximately 60 percent of HMT revenues had come from imports prior to the Supreme Court ruling.

32. On March 25, 1998, a first round of consultations took place with the EU in Geneva, with Canada, Japan, and Norway also participating. During these consultations the United States responded to factual questions posed by its trading partners regarding the HMT and how it is assessed and used, but declined to engage in a discussion of the international legal merits of the case or to speculate on how a Supreme Court decision might affect WTO obligations.

33. On April 8, 1998, (after the Supreme Court decision in *U.S. Shoe*) the EU requested a second round of consultations on the HMT. These consultations (which included Japan, Canada, and Norway) were held on June 10, 1998. In these and other discussions with U.S. trading partners, the USTR has made it

clear that any changes made to the HMT after *U.S. Shoe* will be done to comply with the ruling of the U.S. Supreme Court and to maintain consistency with WTO obligations.

34. Under WTO dispute settlement rules the EU could move to request establishment of a panel of experts to examine its legal claims. The EU had indicated that if satisfactory legislation were not passed by January 1, 2000, it would ask for a panel. No panel has been requested as of September 30, 1999. In the event a panel is requested in the future, the outcome of such a procedure could take approximately one year.

35. If a WTO member nation is found to be in violation of WTO rules, it may be granted a "reasonable period of time" to correct the violation; generally a member nation has a maximum of fifteen months within which it must correct the violation or face trade retaliation. If the violating party fails to take such corrective action by the end of this fifteen month period, any party having invoked the dispute settlement procedure may request authorization to suspend the application of concessions or other obligations under the WTO agreements with respect to the violating party. The Administration believes that it is in the best interest of the U.S. to resolve the HMT issue with its trading partners.

HARBOR MAINTENANCE TAX REVENUES

36. **Collections and Receipts**. All commerce subject to the HMT incurs the same 0.125 percent *ad valorem* tax. Historically, imports have provided the largest share of HMT revenue as they have led in both the total volume and value of cargo subject to the tax (see Table 3). Key imports tend to consist of higher value commodities (e.g., electronics, automobiles, etc.), while U.S. exports and domestic cargo have generally been dominated by lower value cargoes (e.g. grain, coal, paper, etc.). Table 4 shows revenue paid into the HMTF since Fiscal Year 1987, based on actual collections reported by the U.S. Customs Service through the last day of each Fiscal Year.

37. Total revenue collections shown in this table differ slightly from the "official" HMT deposits discussed in paragraphs 43-44 (Table 6) because the Treasury Income Statement of the HMTF, like the Budget of the United States, must rely on revenue estimates prepared weeks or months before the close of the fiscal year. The Department of the Treasury reconciles differences between actual fee receipts as reported by the Customs Service and its estimates on a monthly basis, as well as at the beginning of each fiscal year. Only the U.S. Customs Service reports actual revenue by source.

Table 4
Harbor Maintenance Tax and Trust Fund
Collections by Source - Fiscal Years 1987 through 1999
(thousands of dollars)

Fiscal Year	Imports	Exports	Foreign Trade Zone	Domestic	Passengers	Net Collections	Cumulative Total
FY 1987	$ 43,249	$ 6,777	$ 677	$ 2,414	$ 120	$ 53,237	$ 53,237
FY 1988	99,793	35,938	3,120	9,170	551	148,572	201,809
FY 1989	105,927	44,618	3,876	8,590	666	163,677	365,486
FY 1990	109,215	45,808	4,020	9,069	559	168,671	534,157
FY 1991	258,321	93,194	9,166	19,518	1,977	382,176	916,333
FY 1992	342,402	142,916	16,974	28,451	3,275	534,018	1,450,351
FY 1993	361,678	169,141	20,959	31,858	4,748	588,384	2,038,735
FY 1994	391,679	168,241	21,895	34,558	4,811	621,184	2,659,919
FY 1995	418,858	214,821	14,548	20,241	2,792	671,260	3,331,179
FY 1996	409,708	209,217	27,982	26,788	3,179	676,874	4,008,053
FY 1997	438,395	209,439	48,444	32,828	3,865	732,971	4,741,024
FY 1998	462,895	94,998	45,319	39,158	2,460	644,830	5,385,854
FY 1999	484,169	-49,552	66,674	48,801	1,213	551,305	5,937,159
Totals	**$3,926,289**	**$1,385,556**	**$283,654**	**$ 311,444**	**$30,216**	**$5,937,159**	**$5,937,159**

Source: Office of Finance, U.S. Customs Service, Department of the Treasury

Notes: HMT collections will differ from deposits into the HMTF due to reporting time and estimate errors.
Effective January 1, 1991, the HMT increased from 0.04% *ad valorem*, to 0.125%
HMT collections on exports halted April 25, 1998. Negative amount for exports in FY 1999 reflects adjustments by U.S. Customs.

38. **Collections, Shortfalls and Enforcement**. The HMT on imports is collected in conjunction with the U.S. customs duties. Because the mechanism for administering, collecting, and enforcing customs fees is well established and well enforced, compliance within the import component of the HMT is high. Application of the current *ad valorem* rate of 0.125 percent to the Bureau of Census/Maritime Administration (MARAD) data on the total annual value of U.S. waterborne imports since 1991 (Table 3) provides a macro estimate of the potential upper-ceiling for import collections. (Note that the Census/MARAD data also includes values for foreign trade zone (FTZ) cargo, and also exempt cargo and trade at subsistence ports not subject to the HMT.) Actual HMT import receipts displayed on Table 4 represent approximately 90 percent of the potential ceiling for import and FTZ collections based on the Census/MARAD data, generally confirming a high level of compliance for imports. For exports, Shipper Export Declarations (SED) are routinely reported to the Department of Commerce, but were used only for statistical purposes prior to the implementation of the HMT. HMT receipts on exports generally represented less than 75 percent of the potential ceiling for export collections based on the Census/MARAD annual valuation data. This implies that a significantly lower level of HMT compliance was realized on export cargo.

39. A comparison of actual revenue collections against a potential ceiling based on valuation data is not currently available for domestic cargo. Domestic vessel operators routinely report tonnage movements to the U.S. Army Corps of Engineers Waterborne Commerce Statistical Center (WCSC) in accord with Section 11 of the Rivers and Harbors Act of 1922 (42 Stat. 1403). However, the value of domestic cargo is not generally available to the vessel operating companies and is currently not reported to WCSC. Traditionally the tonnage data have been used for statistical purposes only.

40. Collections for imports, domestic traffic and foreign trade zone cargo were all at record levels in FY 1999. HMT revenue in FY 1999 totaled $600,857,000 before U.S. Treasury Department credit adjustments for prior year receipts on exports that were paid subsequent to April 25, 1998. FY 1999 represents the first full fiscal year after *U.S. Shoe*. Approximately 80 percent of the FY 1999 receipts were from imports ($484,169,000), with the remaining foreign trade zone ($66,674,000), domestic ($48,801,000), and passenger ($1,213,000) categories representing eleven, eight and one percent of FY 1999 revenues.

41. Collections for imports had previously declined in FY 1996 before rising to record highs in FYs 1997-1999 (Table 4). The magnitude of the FY 1996 decline in import revenue cannot be explained by a drop in the value of waterborne imports as the import values in 1996 and 1997 were nearly the same. Similarly, the slight drop in 1996 and 1997 HMT receipts from exports does not correlate with a decline in the total value of U.S. exports, as the value of U.S. exports for these years exceeded 1995 (see Table 3 and paragraphs 15-17 for additional discussion). The potential cause for at least part of these drop-offs is likely confusion over the 1995 decision by the Court of International Trade that the HMT is unconstitutional as applied to exports, perhaps with a lessoning of compliance in the other collection sectors as well.

42. Collections on passengers experienced a sharp drop in FY 1995, and collections in subsequent years have not approached the historical trend. The FY 1999 amount of $1.2 million is far below the passenger receipt total for every year since 1991. Inquiries to the U.S. Customs Service concerning the drop in receipts revealed no accounting anomalies. This revenue drop cannot be explained by a decline in the number of passengers. Passenger growth was steady between 1991 (3.98 million passengers) and 1993 (4.48 million), before experiencing slight declines in 1994-95, and then rebounding in 1996 (4.66

million). Now that five years have passed without pinpointing the causes of the revenue drop, it has been concluded that there likely has been under-reporting. There are relatively few carriers involved in passenger traffic, and tax disputes with a few companies may be limiting payments in this sector.

THE HARBOR MAINTENANCE TRUST FUND BALANCES

43. **Transfers From the Harbor Maintenance Trust Fund.** Transfers from the HMTF for the U.S. Army Corps of Engineers and the St. Lawrence Seaway Development Corporation (SLSDC) are shown in Table 5 for FYs 1987-1999. Note that before 1998 prior year expenditures were used as the basis for transfers for the following fiscal year. However, beginning in FY 1998 the Corps used current year budget estimates as the basis for Corps transfers from the HMTF. This accounts for the FY 1998 transfer for the Corps being somewhat lower than expected. The FY 1999 transfers include $178,001,910 in adjustments by the U.S. treasury Department for Corps O&M expenditures in FYs 1997 and FY 1998.

Table 5
Transfers From the Harbor Maintenance Trust Fund
Fiscal Years 1987 through 1999
(thousands of dollars)

Fiscal Year	CORPS	St. Law. Seaway	Toll Rebates	D.O.T.*	Admin. Cost	Net Transfers
1987	$ 35,000	$ 4,000	$ 3,998	$ 0	$ 0	$ 42,998
1988	148,000	9,424	8,895	0	142	166,461
1989	159,026	10,382	10,977	0	167	180,552
1990	159,074	11,397	9,041	0	169	179,681
1991	333,401	9,075	10,298	0	186	352,960
1992	462,229	10,950	9,565	16	184	482,944
1993	446,434	13,584	8,074	160	124	468,376
1994	476,620	10,765	9,546	175	0	497,106
1995	519,196	10,193	1,512	181	0	531,082
1996	482,126	9,539	0	169	3,000	494,834
1997	535,987	10,322	0	193	3,000	549,502
1998	496,899	11,000	0	193	3,000	511,092
1999	281,202	11,260	0	200	3,000	295,662
Totals	**$4,535,194**	**$131,891**	**$71,906**	**$1,287**	**$12,972**	**$4,753.250**

Source: Funds Accounting Branch, Financial Management Services, Department of the Treasury
* Payment of rent for the St. Lawrence Seaway Development Corporation authorized under PL 102-143

44. **Harbor Maintenance Trust Fund Revenue and Transfers**. Table 6 summarizes the revenues deposited into, the transfers from, and the operating surplus/deficit of the HMTF since FY 1987. This table is prepared from data provided by the Department of the Treasury. The transfers shown are from Table 5. However, the revenues shown do not agree exactly with actual collections reported by the Customs Service because of the time it takes for Treasury to account for revenue transfers from Customs. Reconciliation between actual collections by Customs and revenue estimates by Treasury are made each month; however, end of year differences are inevitable. The Financial Management Services, Department of the Treasury, is the official source of HMTF financial data, and is the only source for obtaining HMTF interest income.

45. Revenue deposited into the HMTF continues to exceed transfers out of the fund. The Energy and Water Development Appropriations Act for FY 1999 (P.L. 105-245) did not provide for the recovery of Corps of Engineers operations and maintenance (O&M) expenditures from the HMTF. This acted to reduce the FY 1999 transfers from the fund, with the unexpended balance at the close of the fiscal year growing to $1.609 billion. Note that the actual balance at the end of FY 1999 was lower than had been projected (a surplus in excess of $1.9 billion was anticipated). There were no HMTF transfers for the Corps O&M expenditures at Federal harbor projects in FY 1999. However, as previously noted, FY 1999 transfers did include $178,001,910 in adjustments by the Treasury Department for Corps O&M expenditures in FYs 1997 and 1998, and the recovery of $99,700,000 that was appropriated in the Omnibus Appropriations Act FY 1999 for emergency O&M work in response to tropical storms and hurricanes. The only other Corps expenditure eligible for recovery from the HMTF for FY 1999 was $3,500,000 for the Federal shares of the construction of Dredged Material Disposal Facilities (DMDFs).

46. **Compliance.** With the passage of Section 683 of P.L. 103-182 (107 Stat. 2057), funds were authorized for the administration and enforcement of the HMT. However, it was not until FY 1996 that monies were appropriated for this purpose. As shown in Table 4, revenue in FY 1995 from domestic shippers and passenger vessels showed a conspicuous decline, as did revenue from foreign trade zones. Given these decreases in revenue, most of the past efforts by the Department of Treasury have focused on addressing these sectors. These efforts to improve compliance appear to have been partially successful as domestic and foreign trade zone collections have significantly increased over those in FY 1995. However, as previously discussed, passenger collections have continued to decline, with the FY 1999 revenue ($1,213,000) representing the lowest amount since FY 1991.

47. In addition to the administration and enforcement funding provided to the U.S. Customs Service for FYs 1996-1999, funding has also been made available to the Corps to work with Customs to improve the collection and analysis of domestic receipts. The funding is being used to develop a system to collect and validate shipper information required by the Customs Service for auditing domestic HMT collections. In light of the past variations in the level of domestic collections and concerns expressed by the WTO that the U.S. has not fully collected fees due from domestic shippers, every reasonable effort is being taken to assure full compliance on the domestic side. The goal of this effort is to increase the accuracy and completeness of domestic shipping information in order to improve the ability of the Federal government to verify the level of compliance.

48. The Corps' Waterborne Commerce Statistics Center (WCSC) is continuing to collect domestic shipper information for waterborne cargo movements that are subject to the Harbor Maintenance Fee. In addition, the Corps has improved the accuracy of delineation of ports where moves are subject to the fee and the facilities contained in these ports. With the transfer of the U.S. Foreign Waterborne Transportation Statistics Program from Census to the Corps on 1 October 1998, the WCSC is now involved in identification of foreign cargo movements subject to the fee. The Corps is working with Customs to improve the geographic accuracy of foreign vessel movements in U.S. ports, and has improved the computer programs that match the cargo to the vessel moves. As a result both the domestic and foreign data are better suited for Customs to use for verifying compliance

49. **Harbor Maintenance Trust Fund Balances**. According to the Financial Management Services Division of the Department of the Treasury, the FY 1999 closing balance was $1,608,957,000. The year-end Treasury Income Statement shows "Net Receipts" of $615,601,000 for FY 1999, including "Interest Income" of $62,766,000. "Interest" represents the total interest accrued on interest bearing securities

during the fiscal year. This includes interest actually realized from HMTF funds invested in securities that mature during that year, along with estimates of interest earnings on HMTF funds invested in longer-term securities. Only the former (the interest actually collected) is available for transfer from the fund and is reported by the Treasury Department to the Office of Management and Budget.

50. **Harbor Maintenance Trust Fund Projections.** As a result of the *U. S. Shoe* decision, the HMT is no longer being collected on exported goods. Under existing law U.S. Customs will continue to collect the HMT on imports, domestic shipments, foreign trade zone cargo and passengers. Table 7 shows actual HMTF revenues and transfers for Fiscal Years 1997-1999 and the corresponding estimated amounts for Fiscal Year 2000.

Table 6
Harbor Maintenance Trust Fund Revenues and Transfers
Fiscal Years 1988 through 1999
(thousands of dollars)

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Beginning Balance	$15,199	$9,715	$12,312	$30,254	$72,795	$120,931	$303,277	$451,385	$621,194	$866,063	$1,112,241	1,289,018
Revenues:												
Harbor Maint. Tax	$144,001	$166,000	$180,493	$374,420	505,827	$628,462	$622,253	$670,532	$698,267	$735,534	$621,500	552,835
Toll Receipts	$10,448	$9,806	$8,849	$9,267	$8,733	$8,739	$11,112	$173	$0	$0	$0	0
Interest*	$6,528	$7,343	$8,281	$11,814	$16,502	$13,521	$12,826	$30,186	$40,870	$53,632	$66,370	62,766
Net Revenue	$160,977	$183,149	$197,623	$395,501	$531,062	$650,722	$646,191	$700,891	$739,137	$789,166	$687,870	615,601
Net Available	$176,176	$192,864	$209,935	$425,755	$603,571	$771,653	$949,468	$1,152,276	$1,360,331	$1,655,230	$1,800,111	1,904,619
Transfers:												
Corps of Engineers	$148,000	$159,026	$159,074	$333,401	$462,229	$446,434	$476,620	$519,196	$482,126	$535,987	$496,900	281,202
St. Lawrence Seaway	$9,424	$10,382	$11,397	$9,075	$10,950	$13,584	$10,765	$10,193	$9,539	$10,322	$11,000	11,260
SLS Toll Rebates	$8,895	$10,977	$9,041	$10,298	$9,565	$8,074	$9,546	$1,512	$0	$0	$0	0
Dept. of Transportation	$0	$0	$0	$0	$16	$160	$175	$181	$169	$193	$193	200
Administrative Costs	$142	$167	$169	$186	$184	$124	$0	$0	$3,000	$3,000	$3,000	3,000
Net Expenditures	$166,461	$180,552	$179,681	$352,960	$482,944	$468,376	$497,106	$531,082	$494,834	$549,502	$511,093	295,662
Surplus/(Deficit)	$9,715	$12,312	$30,254	$72,795	$120,627	$303,277	$452,362	$621,194	$865,497	$1,105,728	$1,289,018	1,608,957

Source: Funds Accounting Branch, Financial Management Services, Department of the Treasury
***** Does not include Interest Income which is not available for obligation ($229,200 in FY 1999).

**Interest" represents the total interest accrued on interest bearing securities during the fiscal year, including interest from securities that matured in FY 1998 and an estimate of interest earnings on longer-term investments. For FY 1999 the interest actually deposited in the fund was $ 53.6 million.

51. Note that Table 7 is consistent with the President's Budget Request for FY 2001, which is based on the enactment of the Administration's proposed Harbor Services Fund (HSF) legislation. This legislation would establish the HSF to replace the current HMTF. Under this proposal, user fee revenues would be placed in the HSF and appropriations for port and harbor activities (including expenditures for eligible O&M and the Federal share of construction) made from this fund. Expenditures from the HSF account would be subject to annual appropriations. However, the Surplus/Deficit in the Budget Request is $1,758,000 and the reason for this difference was explained previously.

52. In addition, under the HSF proposal the existing HMT and HMTF would be abolished, and the remaining balance from the HMTF would be transferred to the HSF. Accordingly, Table 7 does not display a HMTF balance beyond FY 2000, assuming that the balance will be deposited into the HSF consistent with the FY 2001 Budget Request. It is projected that the HMTF balance at the close of FY 2000 will be approximately $1.668 billion.

53. An alternative forecast for the HMTF is provided in Table 8. This projection is for FY 2000 through FY 2004 and is based on the assumption that there is no HSF or other new legislation enacted and that all eligible USACE operation and maintenance and dredged material disposal facility construction costs are reimbursed from the HMTF. It also assumes continued HMT collections on imports, domestic and foreign trade cargo, and passengers. In addition to Corps of Engineers costs, expenditures for the St. Lawrence Seaway Authority, Department of Transportation, and administration costs for the U.S. Treasury Department are also assumed to be reimbursed through 2004.

54. **Adequacy of HMTF to Fund Maintenance Needs.** At the beginning of Fiscal Year 2000, the Trust Fund balance was approximately $1.609 billion. Overall, much uncertainty still exists with regard to the future balance of the Trust Fund because of the remaining issues associated with the ongoing GATT action and continuing legal challenges to the HMT as applied to the remaining collection categories. However, the current HMTF balance, in conjunction with the revenue stream from remaining HMT collections (an estimated $700-800 million annually), should remain sufficient to recover eligible O&M expenditures until an alternative funding source is in place.

55. **Potential for Alternative Financing Mechanism for Harbor Maintenance**. On May 20, 1998, the Administration provided Congress an outline of its proposal to establish a new financing mechanism, the Harbor Service Fund (HSF), to replace the HMTF. The purpose of this proposal is to establish a secure funding source for the operation and maintenance and the Federal share of construction for congressionally authorized port and harbor projects. The proposed new mechanism is aimed at satisfying the Supreme Court test for constitutionality by establishing a close link between the revenue collected and the services provide to project users, while being consistent with GATT and other international obligations.

56. The Administration’s proposal is based on the principle that project user beneficiaries should continue to pay for harbor services. The HSF would support the Federal share of the Corps harbor construction activities, as well as the operation and maintenance and other activities currently recovered from the existing HMTF. The proposal was formulated on a nationwide basis and crafted to not cause significant alteration of the existing competitive balance between U.S. ports, nor impact U.S. competitiveness with foreign ports. The HSF proposal was transmitted to Congress on April 30, 1999. The proposal was subsequently introduced as H.R. 1947 in the U.S. House of Representatives on May 26, 1999, and referred to the Committee on Transportation and Infrastructure, Subcommittee on Water Resources and the Environment.

Table 7
Harbor Maintenance Trust Fund Revenues and Transfers:
Actual (Fiscal Years 1997-2000)
(thousands of dollars)

	FY 1997	FY 1998	FY 1999	FY 2000
Beginning Balance [1]	$ 866,063	$ 1,112,241	$ 1,289,018	$ 1,609,000
Revenues:				
Harbor Maintenance Tax				
Imports	434,037	458,193	485,874	559,000
Exports	214,017	90,682	(52,778)	(20,000)
Other Categories [2]	87,480	72,625	119,739	139,000
HMT Total	735,534	621,500	552,835	678,000
Interest [3]	53,632	66,370	62,766	83,000
Net Revenue	789,166	687,870	615,601	760,000
Total Funds Available	1,655,230	1,800,111	1,904,619	2,370,000
Transfers:				
USACE O&M	536,000	496,900	277,702	685,000
USACE Construction DMDF	0	0	3,500	2,000
St. Lawrence Seaway	10,322	11,000	11,260	11,800
Dept. of Transportation	193	193	200	200
Administrative Costs [4]	3,000	3,000	3,000	3,000
Total Expenditures	549,502	511,093	295,662	702,000
Surplus/(Deficit)	$ 1,105,728	$ 1,289,018	$ 1,608,957	$ 1,668,000

Source: FY 2000 projection data are from Bureau of the Public Debt. President's Fiscal Year 2001 Budget Request proposed terminating the HSF and enactment of Harbor Services Fund (HSF) legislation to replace the HMTF. When enacted, the HMTF balance at the close of FY 2000 would be transferred into the new HSF. The Surplus shown in the FY2001 Budget was $1,758,000,000.

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[1] "*Beginning Balance*" and "*Surplus*" estimates are rounded to next million for outyear projection.

[2] Includes HMT revenues from domestic shipments, and foreign trade zone cargo and passenger categories.

[3] Interest" represents the total interest accrued on interest bearing securities during the fiscal year, including interest from securities that matured in FY 1999 and an estimate of interest earnings on longer-term investments. For FY 1999 the interest actually deposited in the fund was $ 53.6 million.

[4] Costs shown are for U.S. Department of Treasury only. Not shown are funds provided to USACE beginning in FY 1998 to improve the collection and analysis of data on domestic waterborne commerce subject to the HMT.

Table 8
Harbor Maintenance Trust Fund Revenues and Transfers:
Actual (Fiscal Years 1997-2000) and Projected (Fiscal Years 2001-2004)
in Absence of Enactment of Replacement Funding Legislation
(*thousands of dollars*)

(000)	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Initial Balance	$ 866,063	$ 1,112,241	$ 1,289,018	$ 1,609,000	$ 1,668,000	$ 1,696,000	$ 1,747,000	$ 1,827,000
Revenues (HMT & Interest)	789,167	687,870	615,601	761,000	748,000	801,000	860,000	920,000
Total Available	1,655,230	1,800,111	1,904,619	2,370,000	2,416,000	2,497,000	2,607,000	2,747,000
Transfers (Expenditures)	549,502	511,093	295,662[1]	702,000	720,000	750,000	780,000	810,000
Surplus/(Deficit)	$ 1,105,728	$ 1,289,018	$ 1,608,957	$ 1,668,000	$ 1,696,000	$ 1,747,000	$ 1,827,000	$ 1,937,000

Note: Projections for FY 2001 through FY 2004 are estimates based on continued collections on imports, domestic, foreign trade, and passenger vessels. These estimates assume there is no new legislation enacted and that all eligible operation and maintenance and disposal area dike construction costs are reimbursed from the HMTF. In addition to Corps of Engineers costs, expenditures for the St. Lawrence Seaway Authority, Department of Transportation, and Administration costs for the U.S. Treasury Department are reimbursed. Projections assume that FY 2001 transfers grow at baseline rates assumed in FY01 Budget Request and revenues grow at rates assumed in Mid-Session Review.

[1] The FY 1999 Energy and Water Development Appropriations Act did not provide for eligible operation and maintenance costs to be reimbursed from the Trust Fund. Included in the $295,662 eligible reimbursement is $178,001,910 in adjustments for FY 1997 and FY 1998 actual expenditures transferred from the U.S. Treasury in FY 1999; $99,700,000 appropriated in the Omnibus Appropriations Act of FY 1999 for emergency operations and maintenance activities caused by Tropical storms and hurricanes, and $3,500,000 for the Federal share of constructing confined disposal areas; $11,460,000 for the St. Lawrence Seaway Development Authority; and $3,000,000 for the U.S. Customs Service.

U. S. ARMY CORPS OF ENGINEERS ACTIVITIES

57 **Operations and Maintenance Activities**. To operate and maintain the Nation's commercial navigation channels the USACE removed approximately 242 million cubic yards of material in FY 1999, with just over 80 percent of the O&M dredging accomplished by private contractors. Table 9 displays O&M dredging quantities for the last ten years, during which private contractors have accomplished approximately 79 percent of the maintenance dredging.

Table 9
U.S. Army Corps of Engineers Operations and Maintenance
Dredging Quantity Summary Fiscal Years 1990 through 1999[1]
(millions of cubic yards)

Fiscal Year	USACE Accomplished O&M Dredging	Contractor (Industry) Accomplished Dredging	Total O&M Dredging [2]
FY 1990	35.0	174.7	209.7
FY 1991	62.4	209.2	271.6
FY 1992	52.4	164.0	216.3
FY 1993	38.3	197.2	235.5
FY 1994	52.5	212.2	264.7
FY 1995	53.8	163.4	217.1
FY 1996	52.5	181.8	234.3
FY 1997	67.8	185.0	252.7
FY 1998	42.4	168.9	211.3
FY 1999	45.8	195.9	241.7
Avg. FY 1990-99	50.3	185.2	235.5

Source: *Summary of FY 2000 Continuing Analysis of Dredging Costs and Quantities*, prepared by US Army IWR for Headquarters USACE Dredging/Navigation Branch, Operations, Construction and Readiness Division.

[1]Dredging quantities shown are total navigation O&M amounts reported by the USACE, which includes a limited amount of navigation dredging on fuel taxed inland waterways for which costs are not recovered from the HMTF.
[2]Totals may not add across columns due to rounding.

58. As previously discussed, no transfers from the HMTF to recover the cost of routine maintenance of the Nation's port and harbor projects were made in FY 1999 because no cost recovery language for Corps O&M was provided in the Energy and Water development Appropriations Act for FY 1999 (P.L.105-245). Costs to remove shoaling caused by tropical storms and hurricanes were recoverable, since the Omnibus Appropriations Act of FY 1999 included language providing for the recovery of the $99,700,000 appropriated therein. Actual Omnibus Appropriations Act expenditures in FY 1999 were $88,955,000. Total actual O&M expenditures in FY 1999 totaled a record $683,976,000 (Table 10). This total was driven by the record O&M amounts expended on deep-draft ($585,375,000) and shallow-draft ($98,601,000) navigation categories. This level of spending can be attributed to increased appropriations of O&M funding as compared to the FY 1999 budget request, in conjunction with

emergency supplemental appropriations for harbor channel O&M in prior years.

59. Appendix A contains a listing of actual O&M expenditures in FY 1999 for Corps deep draft (Table 1D) and shallow draft (Table 21S) projects, listed by state/territory. Table 10 provides a summary of actual annual O&M expenditure totals for commercial navigation projects for the last ten years, including costs for both deep draft and shallow draft (not subject to the inland waterway fuel tax) projects.

Table 10
U.S. Army Corps of Engineers
Operations and Maintenance Expenditures:
Deep Draft and Shallow Draft (non-Fuel Taxed System)
Navigation Projects Fiscal Years 1990 through 1999
(thousands of dollars)

Fiscal Year	Deep Draft O&M Costs Actual ($000)	Shallow Draft O&M Costs - Actual ($000)	Total O&M Costs Actual ($000)
FY 1990	303,185	67,259	370,444
FY 1991	393,946	68,284	462,229
FY 1992	376,307	59,675	437,981
FY 1993	415,667	61223	476,890
FY 1994	436,277	82,920	519,196
FY 1995	418,893	63,234	482,126
FY 1996	461,722	74,264	535,987
FY 1997	498,002	80,334	578,336
FY 1998	570,308	62,244	632,552
FY 1999	585,375	98,601	683,976

Source: USACE Navigation Cost Recovery Database System, FY 1999 results and historical record published in *Navigation Operations and Maintenance: Expenditures for Harbors & Waterways, FY 1996*, IWR Report 97-R-2.
NOTE: Annual O&M expenditures may differ from transfers from the HMTF in some years due to reporting time, post audit adjustments and estimate errors.

60. **Construction of Dredged Material Disposal Facilities.** Revenue/transfer projections (Tables 7 and 8) reflect the effect of Section 201 of the Water Resources Development Act (WRDA) of 1996, which authorized the use of the Harbor Maintenance Trust Fund monies for the Federal share of construction of dredged material disposal facilities (DMDFs) associated with the O&M of Federal projects for commercial navigation. The projections for FY 2000 includes $9 million for the construction of DMDFs, while the amounts projected for FY 2001 is $5 million.

APPENDIX A TABLE SYMBOLS

Div/Dist Symbol	Division/District Name
PWI	Project Work Item
LRB	Great Lakes & Ohio River Division - Buffalo District
LRC	Great Lakes & Ohio River Division - Chicago District
LRE	Great Lakes & Ohio River Division - Detroit District
LRH	Great Lakes & Ohio River Division - Huntington District
MVD	Mississippi Valley Division
MVK	Mississippi Valley Division - Vicksburg District
MVM	Mississippi Valley Division - Memphis District
MVN	Mississippi Valley Division - New Orleans District
MVP	Mississippi Valley Division - St. Paul District
MVR	Mississippi Valley Division - Rock Island
NAB	North Atlantic Division - Baltimore District
NAE	North Atlantic Division - New England District
NAN	North Atlantic Division - New York District
NAO	North Atlantic Division - Norfolk District
NAP	North Atlantic Division - Philadelphia District
NWO	Northwestern Division - Omaha District
NWP	Northwestern Division - Portland District
NWS	Northwestern Division - Seattle District
SAC	South Atlantic Division - Charleston District
SAJ	South Atlantic Division - Jacksonville District
SAM	South Atlantic Division - Mobile District
SAS	South Atlantic Division - Savannah District
SAW	South Atlantic Division - Wilmington District
POA	Pacific Ocean Division - Alaska District
POH	Pacific Ocean Division - Honolulu District
SPL	South Pacific Division - Los Angeles District
SPN	South Pacific Division - San Francisco District
SPK	South Pacific Division - Sacramento District
SWF	Southwestern Division - Fort Worth District
SWG	Southwestern Division - Galveston District
SWL	Southwestern Division - Little Rock District

Appendix A:

Fiscal Year 1999 Operations and Maintenance (O&M) Expenditures

For

U.S. Army Corps of Engineers Navigation Projects

- **Table 1D Deep Draft Navigation Projects By State/Territory**
- **Table 21S Shallow Draft Navigation (non-Fuel Taxed System) Projects by State/Territory**

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
ALABAMA									
BAYOU LA BATRE	1120	Single Pur Nav	SAM	4,595.18	4,595.18	0	0	4,595.18	2,828.00
LIDAR BATHYMETER (SHOALS)	8242	Single Pur Nav	SAM	2,600.00	2,600.00	0	0	2,600.00	0.00
MOBILE HARBOR	11670	Single Pur Nav	SAM	32,281.41	32,192.40	88.02	0.99	32,192.40	8,537.00
SUBTOTAL				**39,476.58**	**39,387.58**	**88.02**	**0.99**	**39,387.58**	**11,365.00**
ALASKA									
ANCHORAGE HARBOR	360	Single Pur Nav	POA	1,657.73	1,657.73	0	0	1,657.73	
HAINES HBR AK	80506	Single Pur Nav	POA	0	0	0	0	0	
HOMER SMALL BOAT HARBOR	80508	Single Pur Nav	POA	198.11	211.24	-13.13	0	211.24	
HOONAH HARBOR	76001	Single Pur Nav	POA	0	0	0	0	0	
HUMBOLDT HARBOR	74949	Single Pur Nav	POA	0	0	0	0	0	
ILIULIUK HARBOR, UNALASKA	72796	Single Pur Nav	POA	0	0	0	0	0	
KETCHIKAN BAR POINT HARBOR	87071	Single Pur Nav	POA	-33.62	0	-33.62	0	0	
KETCHIKAN THOMAS BASIN	631	Single Pur Nav	POA	0	0	0	0	0	
KING COVE HBR AK	72714	Single Pur Nav	POA	0	0	0	0	0	
KODIAK HARBOR	72753	Single Pur Nav	POA	0	0	0	0	0	
METLAKATLA HARBOR, AK	76002	Single Pur Nav	POA	0	0	0	0	0	
PETERSBURG HARBOR	72759	Single Pur Nav	POA	0	0	0	0	0	
SELDOVIA HARBOR	72763	Single Pur Nav	POA	0	0	0	0	0	
SERGIUS AND WHITESTONE NARROWS	72744	Single Pur Nav	POA	0	0	0	0	0	
SEWARD HARBOR	72765	Single Pur Nav	POA	0	0	0	0	0	
SITKA CRESCENT BAY HARBOR, AK	55030	Single Pur Nav	POA	0	0	0	0	0	
SITKA WESTERN CHANNEL	72845	Single Pur Nav	POA	0	0	0	0	0	
SKAGWAY HARBOR	72846	Single Pur Nav	POA	0	0	0	0	0	
ST. PAUL HARBOR	10169	Single Pur Nav	POA	4.99	4.99	0	0	4.99	
WRANGEL NARROWS	72852	Single Pur Nav	POA	253.32	247.97	5.35	0	247.97	
SUBTOTAL				**2,080.52**	**2,121.93**	**-41.41**	**0**	**2,121.93**	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
AMERICAN SAMOA									
OFU HARBOR	87038	Single Pur Nav	POH	0	0	0	0	0	
SUBTOTAL				**0**	**0**	**0**	**0**	**0**	
CALIFORNIA									
CHANNEL ISLANDS HARBOR CA	14360	Single Pur Nav	SPL	2,975.90	2,900.44	75.46	0	2,900.44	
CRESCENT CITY HARBOR	4270	Single Pur Nav	SPN	144.53	144.67	-0.14	0	144.67	
DANA POINT HARBOR CA	4430	Single Pur Nav	SPL	0	0	0	0	0	
HUMBOLDT HARBOR AND BAY	7860	Single Pur Nav	SPN	4,125.34	4,132.44	-7.09	0	4,132.44	
LOS ANGELES-LONG BEACH HARBOR MODEL	76101	Single Pur Nav	SPL	157.75	157.75	0	0	157.75	
LOS ANGELES-LONG BEACH HARBORS	74719	Single Pur Nav	SPL	1,823.55	1,655.94	167.62	0	1,655.94	
MARINA DEL REY	37690	Single Pur Nav	SPL	2,879.77	2,861.27	18.5	0	2,861.27	
MORRO BAY HARBOR CA	11860	Single Pur Nav	SPL	1,034.46	1,000.60	33.86	0	1,000.60	
MOSS LANDING HARBOR, CA	11880	Single Pur Nav	SPN	1,299.93	1,299.73	0.2	0	1,299.73	
NAPA RIVER	74703	Single Pur Nav	SPN	1,627.68	1,617.76	9.92	0	1,617.76	
NEWPORT HARBOR	74720	Single Pur Nav	SPL	1,818.90	1,796.98	21.92	0	1,796.98	
OAKLAND HARBOR	12990	Single Pur Nav	SPN	3,720.41	3,697.14	23.28	0	3,697.14	
OCEANSIDE HARBOR CA	13080	Single Pur Nav	SPL	689.54	689	0.54	0	689	
OCEANSIDE SAND BYPASS SYSTEM	13085	Single Pur Nav	SPL	228.39	227.74	0.64	0	227.74	
PORT HUENEME	74656	Single Pur Nav	SPL	160.57	159.72	0.85	0	159.72	
PORT SAN LUIS	232	Single Pur Nav	SPL	0	0	0	0	0	
REDWOOD CITY	15100	Single Pur Nav	SPN	2,866.55	2,783.64	82.91	0	2,783.64	
RICHMOND HARBOR	15280	Single Pur Nav	SPN	2,969.83	2,965.38	4.46	0	2,965.38	
SACRAMENTO RIVER (30 FOOT CHANNEL)	15870	Single Pur Nav	SPK	2,445.31	2,076.61	368.7	0	2,076.61	
SAN DIEGO HARBOR	16110	Single Pur Nav	SPL	7.97	7.97	0	0	7.97	
SAN DIEGO RIVER-MISSION BAY	15750	Single Pur Nav	SPL	0	0	0	0	0	
SAN FRANCISCO BAY - DELTA MODEL STRUCTURE	76029	Single Pur Nav	SPN	2,073.43	1,161.34	912.09	0	1,161.34	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SAN FRANCISCO BAY LONG STRAT	88920	Single Pur Nav	SPN	214.72	65.91	148.81	0	65.91	
SAN FRANCISCO HARBOR	16130	Single Pur Nav	SPN	1,080.51	1,077.18	3.33	0	1,077.18	
SAN FRANCISCO HAR&BAY DRIFT REM	16140	Single Pur Nav	SPN	1,661.85	1,690.23	-28.38	0	1,690.23	
SAN JOAQUIN RIVER	16180	Single Pur Nav	SPK	1,633.12	1,812.34	-179.22	0	1,812.34	
SAN PABLO BAY AND MARE IS STRAIT	16230	Single Pur Nav	SPN	2,583.38	2,583.34	0.04	0	2,583.34	
SAN PEDRO BAY PORTS,CA	10089	Single Pur Nav	SPL	0	0	0	0	0	
SANTA BARBARA HARBOR CA	15730	Single Pur Nav	SPL	1,719.92	1,718.67	1.24	0	1,718.67	
SANTA CRUZ HARBOR	16340	Single Pur Nav	SPN	0	0	0	0	0	
SUISUN BAY CHANNEL	17720	Single Pur Nav	SPN	1,834.04	1,828.66	5.38	0	1,828.66	
VENTURA HARBOR CA	24190	Single Pur Nav	SPL	3,978.79	3,810.56	168.23	0	3,810.56	
SUBTOTAL				**47,756.17**	**45,923.02**	**1,833.15**	**0**	**45,923.02**	
COMM OF NORTHN MARIANA IS									
ROTA HARBOR, ROTA IS., CNMI	87237	Single Pur Nav	POH	0	0	0	0	0	
SUBTOTAL				**0**	**0**	**0**	**0**	**0**	
CONNECTICUT									
BLACK ROCK HBR BRDGPORT CT	1075	Single Pur Nav	NAE	0	0	0	0	0	
BRIDGEPORT HBR CONN	73360	Single Pur Nav	NAE	0	0	0	0	0	
CONNECTICUT RIVER BE HARTFORD, CT	3760	Single Pur Nav	NAE	0	0	0	0	0	
HOUSATONIC RVR CONN	241	Single Pur Nav	NAE	0	0	0	0	0	
MYSTIC R CT	73370	Single Pur Nav	NAE	0	0	0	0	0	
NEW HAVEN HARBOR CT	12380	Single Pur Nav	NAE	0	0	0	0	0	
NEW LONDON HBR CONN	249	Single Pur Nav	NAE	0	0	0	0	0	
STAMFORD HBR CONN	39137	Single Pur Nav	NAE	0	0	0	0	0	
THAMES RIVER CT	255	Single Pur Nav	NAE	0	0	0	0	0	
WILSON POINT CT	259	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**0**	**0**	**0**	**0**	**0**	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
DELAWARE									
C AND D CANAL - ST. GEORGES BRIDGE	8215	Single Pur Nav	NAP	12,504.76	16.85	12,487.91	0	16.85	
C&D BRIDGES MAJOR REHAB,DE	73836	Single Pur Nav	NAP	0	0	0	0	0	
DELAWARE BAY HARBOR OF REFUGE	10064	Single Pur Nav	NAP	0	0	0	0	0	
DELAWARE RIVER, PHILADELPHIA TO THE SEA	4570	Single Pur Nav	NAP	17,232.49	17,026.89	205.6	0	17,026.89	
IWW DELAWARE RIVER TO CHESAPEAKE BAY	8160	Single Pur Nav	NAP	12,194.11	11,626.51	565.6	2	11,626.51	
WILMINGTON HARBOR	20040	Single Pur Nav	NAP	3,372.63	3,300.07	72.46	0.1	3,300.07	
SUBTOTAL				**45,303.99**	**31,970.33**	**13,331.50**	**2.1**	**31,970.33**	
DISTRICT OF COLUMBIA									
WASHINGTON HARBOR	19500	Single Pur Nav	NAB	16.56	16.56	0	0	16.56	
SUBTOTAL				**16.56**	**16.56**	**0**	**0**	**16.56**	
FLORIDA									
CANAVERAL HARBOR FL	2520	Single Pur Nav	SAJ	4,297.91	4,268.27	29.64	0	4,268.27	
CARRABELLE HARBOR	76018	Single Pur Nav	SAM	1.16	1.16	0	0	1.16	
CHARLOTTE HARBOR FL	3000	Single Pur Nav	SAJ	2,701.38	2,697.86	3.52	0	2,697.86	
FERNANDINA HARBOR FL	5840	Single Pur Nav	SAJ	5,196.49	5,120.12	76.36	0	5,120.12	
FORT PIERCE HARBOR FL	6260	Single Pur Nav	SAJ	96.21	67.17	29.04	0	67.17	
JACKSONVILLE HARBOR FL	8410	Single Pur Nav	SAJ	3,418.08	3,382.78	35.3	0	3,382.78	
KEY WEST HBR FL	8970	Single Pur Nav	SAJ	0	0	0	0	0	
MANATEE HARBOR, FL	10166	Single Pur Nav	SAJ	4,178.36	1,752.55	2,425.80	0	1,752.55	
MIAMI HARBOR FL	74378	Single Pur Nav	SAJ	123.55	101.05	22.5	0	101.05	
PALM BEACH HARBOR FL	13590	Single Pur Nav	SAJ	1,727.18	1,718.24	8.94	0	1,718.24	
PANAMA CITY HARBOR	13640	Single Pur Nav	SAM	490.65	490.65	0	0	490.65	490.65
PENSACOLA HARBOR	13830	Single Pur Nav	SAM	31.11	31.11	0	0	31.11	
PORT EVERGLADES HARBOR	76031	Single Pur Nav	SAJ	65.42	46.45	18.98	0	46.45	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
PORT ST. JOE HARBOR	14390	Single Pur Nav	SAM	0	0	0	0	0	
ST PETERSBURG HBR	74390	Single Pur Nav	SAJ	196.14	196.6	-0.47	0	196.6	
TAMPA HARBOR FL	17960	Single Pur Nav	SAJ	3,832.32	2,810.98	1,021.34	0	2,810.98	0.00
SUBTOTAL				**26,355.97**	**22,685.00**	**3,670.96**	**0**	**22,685.00**	**490.65**
GEORGIA									
BRUNSWICK HARBOR	2080	Single Pur Nav	SAS	6,303.95	6,298.54	1.17	4.24	6,298.54	
DARIEN HARBOR	74576	Single Pur Nav	SAS	0	0	0	0	0	
SAVANNAH HARBOR	75085	Single Pur Nav	SAS	14,585.00	14,539.23	38.15	7.62	14,539.23	
SAVANNAH HBR LONG TERM MAINT STRATEGY	8232	Single Pur Nav	SAS	0	0	0	0	0	
ST. MARYS RVR GA-FL	74572	Single Pur Nav	SAS	0	0	0	0	0	
SUBTOTAL				**20,888.95**	**20,837.76**	**39.32**	**11.86**	**20,837.76**	
HAWAII									
BARBERS PT HBR, HI	910	Single Pur Nav	POH	1,334.31	1,245.14	89.16	0	1,245.14	
HILO HARBOR, HILO, HI	7550	Single Pur Nav	POH	0.84	0.84	0	0	0.84	
HONOLULU HARBOR, OAHU, HI	7660	Single Pur Nav	POH	1,373.92	1,373.92	0	0	1,373.92	
KAHULUI HARBOR, MAUI, HI	8660	Single Pur Nav	POH	856.93	856.93	0	0	856.93	
KAUNAKAKAI HARBOR HI	73019	Single Pur Nav	POH	0	0	0	0	0	
KAWAIHAE HBR HI	990	Single Pur Nav	POH	0	0	0	0	0	
NAWILIWILI HARBOR, KAUAI, HI	73336	Single Pur Nav	POH	930.5	930.5	0	0	930.5	
PORT ALLEN HARBOR, KAUAI, HI	73338	Single Pur Nav	POH	286.81	286.81	0	0	286.81	
SUBTOTAL				**4,783.30**	**4,694.13**	**89.16**	**0**	**4,694.13**	
ILLLINOIS									
CALUMET HARBOR AND RIVER	2410	Single Pur Nav	LRC	1,389.78	1,380.70	9.08	0	1,380.70	
CHICAGO HARBOR	45009	Single Pur Nav	LRC	4,455.24	4,418.48	36.77	0	4,418.48	
CHICAGO RIVER, IL	3810	Single Pur Nav	LRC	285.43	285.43	0	0	285.43	
WAUKEGAN HARBOR IL	19560	Single Pur Nav	LRC	1,563.03	1,557.25	5.77	0	1,557.25	
SUBTOTAL				**7,693.48**	**7,641.86**	**51.62**	**0**	**7,641.86**	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
INDIANA									
BURNS WATERWAY HARBOR IN	2250	Single Pur Nav	LRC	1,183.84	1,173.56	10.28	0	1,173.56	
INDIANA HARBOR	18120	Single Pur Nav	LRC	480.52	376.7	103.82	0	376.7	
MICHIGAN CITY HARBOR IN	11060	Single Pur Nav	LRC	157.36	154.36	3	0	154.36	
SUBTOTAL				**1,821.72**	**1,704.62**	**117.1**	**0**	**1,704.62**	
LOUISIANA									
7.5 MCY STANDBY TIME, LA	8236	Single Pur Nav	MVN	0	0	0	0	0	
ATCH RIVER & BAYOU CHEN BOEUF& BL	680	Single Pur Nav	MVN	11,536.81	11,519.88	16.93	0	11,519.88	4,000.00
CALC RIVER & PASS	2440	Single Pur Nav	MVN	13,778.84	13,759.54	18.82	0.48	13,759.54	7,000.00
HOUMA NAV CANAL	7760	Single Pur Nav	MVN	4,328.56	4,326.00	0.88	1.68	4,326.00	3,500.00
MERMENTAU RIVER	11030	Multi Pur w/o Alloc	MVN	2,478.93	2,436.79	42.14	0	2436.79	
MISS RIVER - BR TO GULF	68	Single Pur Nav	MVN	61,557.72	59,100.45	154.85	2,302.42	59,100.45	16,000.00
MISS RIVER - GULF OUTLET (MRGO)	11410	Single Pur Nav	MVN	41,789.59	41,468.91	319.12	1.55	41,468.91	33,500.00
SUBTOTAL				**135,470.45**	**132,611.56**	**552.74**	**2,306.14**	**132,611.56**	**64,000.00**
MAINE									
BELFAST HBR ME	21750	Single Pur Nav	NAE	0	0	0	0	0	
CAPE PORPOISE ME	333	Single Pur Nav	NAE	0	0	0	0	0	
CARVER'S HBR VINALHN, ME	334	Single Pur Nav	NAE	0	0	0	0	0	
DEER ISLAND THRGHFARE ME	341	Single Pur Nav	NAE	0	0	0	0	0	
GEORGES RVR, ME	344	Single Pur Nav	NAE	0	0	0	0	0	
KENNEBEC RIVER, ME	8890	Single Pur Nav	NAE	0	0	0	0	0	
PENOBSCOT HBR ME	13820	Single Pur Nav	NAE	0	0	0	0	0	
PORTLAND HARBOR, MAINE	367	Single Pur Nav	NAE	2,345.73	2,345.73	0	0	2,345.73	
ROCKLAND HBR ME	373	Single Pur Nav	NAE	0	0	0	0	0	
SEARSPORT HBR ME	377	Single Pur Nav	NAE	0	0	0	0	0	
STOCKTON HBR ME	383	Single Pur Nav	NAE	0	0	0	0	0	
TENNANTS HBR ME	386	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**2,345.73**	**2,345.73**	**0**	**0**	**2,345.73**	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
MARYLAND									
ANNAPOLIS HARBOR	73550	Single Pur Nav	NAB	0	0	0	0	0	
BALT HBR PREV OF OBST & INJ DEP	872	Single Pur Nav	NAB	562.41	562.41	0	0	562.41	
BALTI HBR DRIFT REMOVAL	871	Single Pur Nav	NAB	373.56	380.46	-6.91	0	380.46	
BALTIMORE HARBOR & CHANNELS	74955	Single Pur Nav	NAB	11,169.08	11,562.07	-392.99	0	11,562.07	
BALTIMORE HARBOR AND CHANNELS	870	Single Pur Nav	NAB	5,993.40	5,993.40	0	0	5,993.40	
CAMBRIDGE HARBOR	73556	Single Pur Nav	NAB	0	0	0	0	0	
POTOMAC RIV BELOW WASH	294	Single Pur Nav	NAB	233.58	233.58	0	0	233.58	
POTOMAC RIVER DRIFT REMOVAL	14520	Single Pur Nav	NAB	762.18	764.74	-2.56	0	764.74	
SUSQUEHANNA R AB/HAVRE DE GRACE	73597	Single Pur Nav	NAB	0	0	0	0	0	
TOLCHESTER CHANNEL, MD	8289	Single Pur Nav	NAB	67.87	67.87	0	0	67.87	
SUBTOTAL				**19,162.08**	**19,564.53**	**-402.46**	**0**	**19,564.53**	
MASSACHUSETTS									
BEVERLY HARBOR MA	396	Single Pur Nav	NAE	0	0	0	0	0	
BOSTON HARBOR, MA	1960	Single Pur Nav	NAE	15,267.77	15,255.10	12.67	0	15,255.10	
CAPE COD CANAL	2620	Single Pur Nav	NAE	10,153.47	8,375.81	1,777.65	0	8,375.81	
CHELSEA R MA	76132	Single Pur Nav	NAE	0	0	0	0	0	
CROSSRIP SHL NNTK SND MA	408	Single Pur Nav	NAE	0	0	0	0	0	
DORCHESTER BAY MA	4900	Single Pur Nav	NAE	0	0	0	0	0	
EDGARTOWN HBR MA	411	Single Pur Nav	NAE	0	0	0	0	0	
FALL RVR HBR MA	9410	Single Pur Nav	NAE	0	0	0	0	0	
GLOUCSTR HBR & ANNIS R, MA	418	Single Pur Nav	NAE	0	0	0	0	0	
LYNN HBR MA	10023	Single Pur Nav	NAE	0	0	0	0	0	
MYSTIC RVR MA	431	Single Pur Nav	NAE	0	0	0	0	0	
NANTUCKET HARBOR OF REF) MA	21760	Single Pur Nav	NAE	0	0	0	0	0	
NEW BEDFORD AND FAIRHAVEN HARBOR	432	Single Pur Nav	NAE	0.51	0.51	0	0	0.51	
PLYMOUTH HARBOR, MA	14200	Single Pur Nav	NAE	0	0	0	0	0	
POLLOCK RIP SHLS MA	435	Single Pur Nav	NAE	0	0	0	0	0	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SALEM HARBOR, MASS	439	Single Pur Nav	NAE	102.34	102.34	0	0	102.34	
VINEYARD HAVEN HBR MA	449	Single Pur Nav	NAE	0	0	0	0	0	
WEYMOUTH BACK R MA	453	Single Pur Nav	NAE	0	0	0	0	0	
WEYTH-FR TWN R MA	19790	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**25,524.09**	**23,733.76**	**1,790.33**	**0**	**23,733.76**	
MICHIGAN									
ALPENA HARBOR MICHIGAN	74196	Single Pur Nav	LRE	75.86	75.66	0.2	0	75.66	
BLACK RIVER PORT HURON MICHIGAN	1110	Single Pur Nav	LRE	0	0	0	0	0	
CHANNELS IN LAKE ST. CLAIR MICHIGAN	2940	Single Pur Nav	LRE	114.18	114.31	-0.14	0	114.31	
CHANNELS IN STRAITS OF MACKINAC MI	74201	Single Pur Nav	LRE	0	0	0	0	0	
CHARLEVOIX HARBOR MICHIGAN	2990	Single Pur Nav	LRE	151.19	151.16	0.03	0	151.16	
CHEBOYGAN HARBOR MICHIGAN	74203	Single Pur Nav	LRE	0	0	0	0	0	
DETROIT RIVER MICHIGAN	4710	Single Pur Nav	LRE	2,432.21	2,432.07	0.14	0	2,432.07	
FRANKFORT HARBOR MICHIGAN	6130	Single Pur Nav	LRE	49.85	50.14	-0.3	0	50.14	
GRAND HAVEN HARBOR MICHIGAN	6670	Single Pur Nav	LRE	888.61	879.42	9.18	0	879.42	
GRAND HAVEN HAR- MITI OF SHORE DAM	6671	Single Pur Nav	LRE	104.49	104.18	0	0.31	104.18	
GRAND MARAIS HARBOR MICHIGAN	46064	Single Pur Nav	LRE	0	0	0	0	0	
GRAYS REEF MI	74160	Single Pur Nav	LRE	0	0	0	0	0	
GREAT LAKES SEDIMENT MODEL	8266	Single Pur Nav	LRD	386.6	24.42	0	362.18	24.42	
HARBOR BEACH HARBOR MICHIGAN	7300	Single Pur Nav	LRE	5.22	4.89	0.33	0	4.89	
HOLLAND HARBOR MICHIGAN	7610	Single Pur Nav	LRE	321.8	322.52	-0.72	0	322.52	
HOLLAND HAR – MIT SHORE DAMAGE	7611	Single Pur Nav	LRE	70.65	70.16	0.49	0	70.16	
KEWEENAW WATERWAY MICHIGAN	8960	Single Pur Nav	LRE	443.83	443.71	0.12	0	443.71	
LITTLE BAY DE NOC, GLADSTONE HAR	74158	Single Pur Nav	LRE	0	0	0	0	0	
LUDINGTON HARBOR MICHIGAN	10270	Single Pur Nav	LRE	1,722.89	1,708.76	14.13	0	1,708.76	
LUDINGTON HARBOR-MITIGATION	10271	Single Pur Nav	LRE	19.91	19.91	0	0	19.91	
MANISTEE HARBOR MICHIGAN	10480	Single Pur Nav	LRE	259.3	259.3	0	0	259.3	
MANISTIQUE HARBOR MICHIGAN	10490	Single Pur Nav	LRE	228.73	228.63	0.1	0	228.63	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
MARQUETTE HARBOR MICHIGAN	48013	Single Pur Nav	LRE	36.16	36.16	0	0	36.16	
MENOMINEE HARBOR MICHIGAN & WIS	45044	Single Pur Nav	LRE	141.53	141.72	-0.19	0	141.72	
MONROE HARBOR MICHIGAN	11760	Single Pur Nav	LRE	1,008.68	1,008.86	-0.18	0	1,008.86	
MONROE HBR DIKE DISPOSAL MI	46086	Single Pur Nav	LRE	0	0	0	0	0	
MUSKEGON HARBOR MICHIGAN	12060	Single Pur Nav	LRE	501.92	502.69	-0.82	0.05	502.69	
MUSKEGON HARBOR - MIT SHORE DAM	12061	Single Pur Nav	LRE	2.99	2.99	0	0	2.99	
ONTONAGON HARBOR MICHIGAN	13330	Single Pur Nav	LRE	830.13	788.84	41.29	0	788.84	
PENTWATER HARBOR MICHIGAN	13850	Single Pur Nav	LRE	862.81	843.84	18.97	0	843.84	
PORTAGE LAKE HARBOR MICHIGAN	21530	Single Pur Nav	LRE	24.81	25.21	-0.4	0	25.21	
PRESQUE ISLE HARBOR MICHIGAN	48012	Single Pur Nav	LRE	0	0	0	0	0	
ROUGE RIVER MICHIGAN	15590	Single Pur Nav	LRE	443.94	554.45	-110.52	0	554.45	
SAGINAW RIVER - DIKE DISPOSAL	44064	Single Pur Nav	LRE	0	0	0	0	0	
SAGINAW RIVER MICHIGAN	57420	Single Pur Nav	LRE	2,091.98	2,089.74	2.24	0	2,089.74	
SOUTH HAVEN HARBOR MICHIGAN	17180	Single Pur Nav	LRE	164.54	124.54	40	0	124.54	
SOUTH HAVEN HAR - MIT OF SHORE DAM	17181	Single Pur Nav	LRE	131.09	321.09	-190	0	321.09	
ST. CLAIR RIVER MICHIGAN	17300	Single Pur Nav	LRE	822.69	732.73	25.77	64.19	732.73	
ST. JOSEPH HARBOR MICHIGAN	17350	Single Pur Nav	LRE	902.71	904.81	-2.1	0	904.81	
ST. JOSEPH HARBOR - MIT SHORE DAM	17351	Single Pur Nav	LRE	180.61	369.77	-189.16	0	369.77	
ST. MARYS RIVER MICHIGAN	17380	Multi Pur w/o Alloc	LRE	22,287.09	15,703.41	3,898.70	2,684.98	268.5	
WHITE LAKE HARBOR MICHIGAN	19810	Single Pur Nav	LRE	702.5	702.75	-0.25	0	702.75	
WHITE LAKE HAR - MITOF SHORE DAM	74176	Single Pur Nav	LRE	0	0	0	0	0	
SUBTOTAL				**38,411.51**	**31,742.86**	**3,556.93**	**3,111.72**	**32,011.35**	
MINNESOTA									
DULUTH ALT. TECH PROJ	8276	Single Pur Nav	LRE	234.11	234.11	0	0	234.11	
DULUTH-SUPERIOR HARBOR MINN	5050	Single Pur Nav	LRE	2,911.32	2,418.68	492.64	0	2,418.68	
DULUTH-SUPERIOR MJR REHAB, MN	5051	Single Pur Nav	LRE	0	0	0	0	0	
GRAND MARAIS HARBOR MINNESOTA	99871	Single Pur Nav	LRE	0	0	0	0	0	
TWO HARBORS HARBOR MINNESOTA	18700	Single Pur Nav	LRE	0	0	0	0	0	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SUBTOTAL				**3,145.43**	**2,652.79**	**492.64**	**0**	**2,652.79**	
MISSISSIPPI									
GULFPORT HARBOR	7150	Single Pur Nav	SAM	6,189.23	6,189.16	0.07	0	6,189.16	3,995.00
PASCAGOULA HARBOR	13680	Single Pur Nav	SAM	2,055.07	2,055.84	-0.77	0	2,055.84	0.00
SUBTOTAL				**8,244.30**	**8,245.00**	**-0.7**	**0**	**8,245.00**	**3,995.00**
NEW HAMPSHIRE									
PTSMTH HBR PISTAQUA R ME	512	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				0	0	0	0	0	
NEW JERSEY									
ABSECON INLET	80	Single Pur Nav	NAP	0	0	0	0	0	
COLD SPRING INLET	22140	Single Pur Nav	NAP	158.75	158.75	0	0	158.75	
DELAWARE RIVER AT CAMDEN	43005	Single Pur Nav	NAP	0	0	0	0	0	
MANTUA CREEK NJ	73883	Single Pur Nav	NAP	0	0	0	0	0	
NEW YORK & NEW JERSEY CHANNELS	12520	Single Pur Nav	NAN	999.64	996.07	3.57	0	996.07	
NEWARK BAY HACKENSACK & PASSAIC R	12550	Single Pur Nav	NAN	88.3	87.83	0.47	0	87.83	
RARITAN RIVER	14860	Single Pur Nav	NAN	103.03	103.03	0	0	103.03	
RARITAN R TO ARTHUR KILL CUTOFF	21870	Single Pur Nav	NAN	114.38	114.38	0	0	114.38	
SALEM RIVER	24950	Single Pur Nav	NAP	46.53	7.49	39.05	0	7.49	
SUBTOTAL				**1,510.63**	**1,467.55**	**43.08**	**0**	**1,467.55**	
NEW YORK									
BAYRIDGE & RED HOOK CHANNELS NY	1040	Single Pur Nav	NAN	0	0	0	0	0	
BLACK ROCK CHAN &TONAWANDA HAR	1660	Single Pur Nav	LRB	3,550.17	3,403.02	147.14	0	3,403.02	
BUFFALO HARBOR	2140	Single Pur Nav	LRB	1,467.98	1,467.98	-0.01	0	1,467.98	
BUFFALO HARBOR ENVIRONL DREDGING	8277	Single Pur Nav	LRB	80.17	74.35	5.82	0	74.35	
BUTTERMILK CHANNEL	41015	Single Pur Nav	NAN	364.89	364.89	0	0	364.89	
CAPE VINCENT HBR NY	44037	Single Pur Nav	LRB	0	0	0	0	0	
CONEY ISLAND CHANNEL, NY	73679	Single Pur Nav	NAN	0	0	0	0	0	
DUNKIRK HARBOR	50600	Single Pur Nav	LRB	356.52	356.11	0.41	0	356.11	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
EAST RIVER	41062	Single Pur Nav	NAN	0	0	0	0	0	
FLUSHING BAY AND CREEK	41016	Single Pur Nav	NAN	2.87	2.87	0	0	2.87	
GOWANUS CREEK CHANNEL	41023	Single Pur Nav	NAN	0	0	0	0	0	
GREAT SODUS BAY HARBOR	6860	Single Pur Nav	LRB	0	0	0	0	0	
HARLEM RIVER, NY	73694	Single Pur Nav	NAN	0	0	0	0	0	
HUDSON RIVER CHANNEL	7800	Single Pur Nav	NAN	0	0	0	0	0	
HUDSON RIVER NY (MAINT)	7810	Single Pur Nav	NAN	1,301.68	1,299.19	2.49	0	1,299.19	
HUDSON RIVER NY (O&C)	7820	Single Pur Nav	NAN	1,401.88	1,382.82	19.06	0	1,382.82	
JAMAICA BAY	54000	Single Pur Nav	NAN	1,494.63	1,494.63	0	0	1,494.63	
LITTLE SODUS BAY HARBOR	9970	Single Pur Nav	LRB	2.45	2.45	0	0	2.45	
NEW YORK HARBOR	12490	Single Pur Nav	NAN	3,512.26	3,536.97	-24.7	0	3,536.97	
NEW YORK HARR NY (DRIFT REMOVAL)	12500	Single Pur Nav	NAN	4,888.20	4,784.32	103.88	0	4,784.32	
NEWTOWN CREEK	12590	Single Pur Nav	NAN	0	0	0	0	0	
NY HBR PREV OF OBST & INJ DEP	17760	Single Pur Nav	NAN	763.19	759.31	3.88	0	759.31	
OGDENSBURG	13130	Single Pur Nav	LRB	0	0	0	0	0	
OSWEGO HARBOR	13440	Single Pur Nav	LRB	254.49	254.49	0	0	254.49	
PORT JEFFERSON HARBOR NY	73749	Single Pur Nav	NAN	0	0	0	0	0	
ROCHESTER HARBOR	15390	Single Pur Nav	LRB	1,005.94	1,005.94	0	0	1,005.94	
WALLABOUT CHANNEL NY	73714	Single Pur Nav	NAN	0	0	0	0	0	
SUBTOTAL				**20,447.31**	**20,189.34**	**257.97**	**0**	**20,189.34**	
NORTH CAROLINA									
BEAUFORT HARBOR NC	1210	Single Pur Nav	SAW	342.98	342.98	0	0	342.98	
CAPE FEAR RIVER ABOVE WILMINGTON NC	2640	Single Pur Nav	SAW	556.76	511.16	45.6	0	511.16	
MOREHEAD CITY HARBOR NC	11810	Single Pur Nav	SAW	4,856.22	4,857.71	-1.49	0	4,857.71	
WILMINGTON HARBOR NC	20030	Single Pur Nav	SAW	3,930.77	3,931.02	-0.25	0	3,931.02	
SUBTOTAL				**9,686.73**	**9,642.87**	**43.86**	**0**	**9,642.87**	
OHIO									
ASHTABULA HARBOR	650	Single Pur Nav	LRB	416.06	428.9	-12.84	0	428.9	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
CLEVELAND HARBOR	3430	Single Pur Nav	LRB	5,001.39	5,005.06	-3.67	0	5,005.06	
CONNEAUT HARBOR	3770	Single Pur Nav	LRB	927.14	927.14	0	0	927.14	
FAIRPORT HARBOR	5760	Single Pur Nav	LRB	857.37	835.96	21.41	0	835.96	
HURON HARBOR	7920	Single Pur Nav	LRB	699.52	695.56	3.96	0	695.56	
LORAIN HARBOR	10060	Single Pur Nav	LRB	692.83	667.68	25.15	0	667.68	
SANDUSKY HARBOR	16260	Single Pur Nav	LRB	900.23	880.03	20.2	0	880.03	
TOLEDO HARBOR	18280	Single Pur Nav	LRB	4,241.44	4,156.49	84.95	0	4,156.49	
SUBTOTAL				**13,735.98**	**13,596.82**	**139.17**	**0**	**13,596.82**	
OREGON									
7.5 MCY STANDBY TIME, OR	8238	Single Pur Nav	NWP	0	0	0	0	0	
BONNEVILLE LOCK AND DAM-LAKE BONNEVILLE	80546	Multi Pur w/ Alloc	NWP	17,010.65	713.62	11,692.00	4,605.03	2,302.51	
C AND LW RIVERS BELOW VANCVR WA AND PRTLND, OR	3630	Single Pur Nav	NWP	18,228.65	18,204.12	24.53	0	18,204.12	
COL RVR BET VANCOUVER WA AND THE DALLES, OR	3620	Single Pur Nav	NWP	290.04	290.04	0	0	290.04	
COLUMBIA RIVER AT MOUTH, OR AND WA	3600	Single Pur Nav	NWP	6,381.32	6,381.37	-0.05	0	6,381.37	
COOS BAY, OR	3840	Single Pur Nav	NWP	5,676.84	5,700.52	-23.68	0	5,700.52	
MULTNOMAH CHANNEL OR	66013	Single Pur Nav	NWP	0	0	0	0	0	
OREGON SLOUGH, OR	66005	Single Pur Nav	NWP	0	0	0	0	0	
PORT ORFORD OR	14370	Single Pur Nav	NWP	816.2	815.67	0.53	0	815.67	
SIUSLAW RIVER, OR	16860	Single Pur Nav	NWP	267.73	267.73	0	0	267.73	
SKIPANON CHANNEL, OR	16930	Single Pur Nav	NWP	159.62	159.62	0	0	159.62	
TILLAMOOK BAY AND BAR, OR	18230	Single Pur Nav	NWP	21.8	21.8	0	0	21.8	
UMPQUA RIVER, OR	18750	Single Pur Nav	NWP	976.85	976.85	0	0	976.85	
WESTPORT SLOUGH, OR	72823	Single Pur Nav	NWP	0	0	0	0	0	
YAQUINA BAY AND HARBOR OR	20290	Single Pur Nav	NWP	6,436.29	6,436.58	-0.29	0	6,436.58	
SUBTOTAL				**56,266.01**	**39,967.94**	**11,693.00**	**4,605.03**	**42,270.45**	
PENNSYLVANIA									
7.5 MCY STANDBY TIME, PA	8237	Single Pur Nav	NAP	0	0	0	0	0	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
DELAWARE RIVER PHILA TRENTON NJ	4550	Single Pur Nav	NAP	423.65	398.4	25.25	0	398.4	
ERIE HARBOR	5600	Single Pur Nav	LRB	14.88	16.33	-1.46	0	16.33	
SCHUYLKILL RIVER	16550	Single Pur Nav	NAP	566.78	554.65	12.14	0	554.65	
SUBTOTAL				**1,005.30**	**969.38**	**35.92**	**0**	**969.38**	
PUERTO RICO									
ARECIBO HARBOR, PR	20500	Single Pur Nav	SAJ	179.47	140.51	38.96	0	140.51	140.51
MAYAGUEZ HARBOR, PR	22280	Single Pur Nav	SAJ	0	0	0	0	0	
PONCE HARBOR, PR	75007	Single Pur Nav	SAJ	0	0	0	0	0	
SAN JUAN HARBOR, PR	16190	Single Pur Nav	SAJ	916.8	906.32	10.48	0	906.32	906.32
SUBTOTAL				**1,096.27**	**1,046.83**	**49.44**	**0**	**1,046.83**	**1,046.83**
RHODE ISLAND									
BLOCK ISLAND HARBOR OF REFUGE	73445	Single Pur Nav	NAE	17.38	17.38	0	0	17.38	
GREAT SALT POND RI	559	Single Pur Nav	NAE	0	0	0	0	0	
NEWPORT HARBOR RI	72599	Single Pur Nav	NAE	0	0	0	0	0	
POINT JUDITH POND & HARBOR OF REFUGE	72611	Single Pur Nav	NAE	0	0	0	0	0	
PROVIDENCE RIVER AND HARBOR	566	Single Pur Nav	NAE	1,270.03	1,024.08	245.95	0	1,024.08	
SAKONNET HBR R.I.	568	Single Pur Nav	NAE	0	0	0	0	0	
SEEKONK R RI	571	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**1,287.41**	**1,041.46**	**245.95**	**0**	**1,041.46**	
SOUTH CAROLINA									
ASHLEY RIVER	74464	Single Pur Nav	SAC	0	0	0	0	0	
CHARLESTON HARBOR REDIVERSION (FISH LIFT), SC	8221	Single Pur Nav	SAC	2,295.76	0.86	2,294.90	0	0.86	
CHARLESTON HARBOR SC	2980	Single Pur Nav	SAC	6,911.37	6,911.30	0.07	0	6,911.30	
COOPER RIVER CHARLESTON HAR SC	74354	Single Pur Nav	SAC	3,047.33	3,678.69	-631.36	0	3,678.69	
GEORGETOWN HARBOR SC	6480	Single Pur Nav	SAC	2,632.66	2,602.25	30.41	0	2,602.25	
PORT ROYAL HARBOR SC	14380	Single Pur Nav	SAC	114.66	114.66	0	0	114.66	
SHIPYARD RIVER SC	16730	Single Pur Nav	SAC	32.73	32.73	0	0	32.73	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SUBTOTAL				**15,034.51**	**13,340.48**	**1,694.03**	**0**	**13,340.48**	
TEXAS									
BARBOUR TERMINAL SHIP CHANNEL, TX	88912	Single Pur Nav	SWG	701.19	701.19	0	0	701.19	
BAYPORT SHIP CHANNEL, TX	88910	Single Pur Nav	SWG	3,162.44	3,162.83	-0.39	0	3,162.83	
BRAZOS ISLAND HARBOR	1990	Single Pur Nav	SWG	3,153.02	3,164.01	-10.99	0	3,164.01	
CHANNEL TO PORT BOLIVAR	2930	Single Pur Nav	SWG	12.12	12.12	0	0	12.12	
CORPUS CHRISTI SHIP CHANNEL	14340	Single Pur Nav	SWG	6,922.34	6,845.93	76.4	0	6,845.93	
FREEPORT HARBOR	6170	Single Pur Nav	SWG	5,971.58	5,977.15	-5.58	0	5,977.15	
GALVESTON HARBOR AND CHANNEL	6340	Single Pur Nav	SWG	194.59	196.88	-2.29	0	196.88	
GREENS BAYOU CHANNEL, TX	88911	Single Pur Nav	SWG	0	0	0	0	0	
HOUSTON SHIP CHANNEL	7780	Single Pur Nav	SWG	3,079.75	3,088.51	-8.76	0	3,088.51	
MATAGORDA SHIP CHANNEL	10810	Single Pur Nav	SWG	3,256.18	3,236.60	19.58	0	3,236.60	
MSC, CHANNEL TO RED BLUFF	8213	Single Pur Nav	SWG	54.39	2.4	51.99	0	2.4	
SABINE-NECHES WATERWAY	15780	Single Pur Nav	SWG	8,303.20	8,306.16	-2.95	0	8,306.16	
TEXAS CITY CHANNEL	18130	Single Pur Nav	SWG	3,452.54	3,453.44	-0.9	0	3,453.44	
SUBTOTAL				**38,263.32**	**38,147.22**	**116.11**	**0**	**38,147.22**	
VIRGIN ISLANDS									
CHRISTIANSTED HBR, ST CROIX, VI	10085	Single Pur Nav	SAJ	2.37	2.37	0	0	2.37	2.37
ST THOMAS HBR VI	74400	Single Pur Nav	SAJ	0	0	0	0	0	0
SUBTOTAL				**2.37**	**2.37**	**0**	**0**	**2.37**	**2.37**
VIRGINIA									
CAPE CHARLES CITY HARBOR	73772	Single Pur Nav	NAO	0	0	0	0	0	
CHANNEL TO NEWPORT NEWS , VIRGINIA	73783	Single Pur Nav	NAO	504.85	504.85	0	0	504.85	
HAMPTON ROADS DRIFT REMOVAL, VA	1001	Single Pur Nav	NAO	894.53	895.76	-1.23	0	895.76	
HAMPTON ROADS PREV OF OBST & INJ DEP	15170	Single Pur Nav	NAO	245.72	245.72	0	0	245.72	
JAMES RIVER , VIRGINIA	8430	Single Pur Nav	NAO	4,193.28	4,207.45	-14.16	0	4,207.45	
LITTLE RIVER (CREEK) VA	73780	Single Pur Nav	NAO	0	0	0	0	0	
NORFOLK HARBOR , VIRGINIA	12801	Single Pur Nav	NAO	5,702.57	5,705.20	-2.63	0	5,705.20	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
POTOMAC RIVER AT ALEXANDRIA	597	Single Pur Nav	NAB	215.3	215.29	0	0	215.29	
THIMBLE SHOAL CHANNEL,VA	73800	Single Pur Nav	NAO	188.96	188.96	0	0	188.96	
YORK RIVER - VIRGINIA	73803	Single Pur Nav	NAO	0	0	0	0	0	
SUBTOTAL				**11,945.20**	**11,963.22**	**-18.02**	**0**	**11,963.22**	
WASHINGTON									
ANACORTES HARBOR	67300	Single Pur Nav	NWS	2.12	2.12	0	0	2.12	
BELLINGHAM HARBOR WA	1310	Single Pur Nav	NWS	0	0	0	0	0	
EDIZ HOOK	79205	Single Pur Nav	NWS	5.19	5.19	0	0	5.19	
EVERETT HARBOR AND SNOHOMISH RIVER	5700	Single Pur Nav	NWS	1,550.73	1,550.73	0	0	1,550.73	
FRIDAY HARBOR	24370	Single Pur Nav	NWS	18.88	18.88	0	0	18.88	
GRAYS HARBOR AND CHEHALIS RIVER	6770	Single Pur Nav	NWS	13,638.76	13,501.95	136.81	0	13,501.95	
KENMORE NAVIGATION CHANNEL	87153	Single Pur Nav	NWS	1.77	1.77	0	0	1.77	
LAKE CROCKETT (KEYSTONE HARBOR)	72920	Single Pur Nav	NWS	11.37	11.37	0	0	11.37	
LAKE WASHINGTON SHIP CANAL	9400	Single Pur Nav	NWS	6,965.96	8,504.31	-1,538.34	0	8,504.31	
OLYMPIA HARBOR	67310	Single Pur Nav	NWS	221.72	221.72	0	0	221.72	
PORT ANGELES HARBOR, WA	10342	Single Pur Nav	NWS	0	0	0	0	0	
PORT GAMBLE HBR WA	72893	Single Pur Nav	NWS	0	0	0	0	0	
PORT ORCHARD BAY WA	72894	Single Pur Nav	NWS	0	0	0	0	0	
PUGET SOUND AND TRIBUTARY WATERS	13970	Single Pur Nav	NWS	630.75	632.57	-1.82	0	632.57	
SEATTLE HARBOR	67318	Single Pur Nav	NWS	1,769.13	1,736.84	7.29	25	1,736.84	
SEATTLE HARBOR-EAST WATERWAY	8264	Single Pur Nav	NWS	31.59	31.59	0	0	31.59	
TACOMA HARBOR	72902	Single Pur Nav	NWS	0	0	0	0	0	
WILLAPA RIVER AND HARBOR	19990	Single Pur Nav	NWS	2,222.05	2,211.92	10.14	0	2,211.92	
WW CON PT TOWNSEND & OAK BAY	72903	Single Pur Nav	NWS	0	0	0	0	0	
SUBTOTAL				**27,070.04**	**28,430.97**	**-1,385.90**	**25**	**28,430.97**	
WISCONSIN									
ASHLAND HARBOR WISCONSIN	630	Single Pur Nav	LRE	62.04	62.04	0	0	62.04	
GREEN BAY WISCONSIN	6910	Single Pur Nav	LRE	2,953.93	2,955.96	-2.06	0.03	2,955.96	

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
GREEN BAY HARBOR - DIKE DISPOSAL	74180	Single Pur Nav	LRE	0.1	0.1	0	0	0.1	
KENOSHA HARBOR WISCONSIN	8910	Single Pur Nav	LRE	435.12	435.12	0	0	435.12	
KEWAUNEE HARBOR WISCONSIN	76050	Single Pur Nav	LRE	281.87	281.87	0	0	281.87	
MANITOWOC HARBOR WISCONSIN	10510	Single Pur Nav	LRE	169.12	194.1	-24.98	0	194.1	
MILWAUKEE HARBOR WISCONSIN	11270	Single Pur Nav	LRE	801.78	800.28	1.5	0	800.28	
OCONTO HARBOR WISCONSIN	23370	Single Pur Nav	LRE	0	0	0	0	0	
PORT WASHINGTON HARBOR WI	14420	Single Pur Nav	LRE	135.7	135.7	0	0	135.7	
PORT WING HARBOR WISCONSIN	74190	Single Pur Nav	LRE	-7.2	-7.2	0	0	-7.2	
RACINE HBR, WI	14820	Single Pur Nav	LRE	0	0	0	0	0	
SHEBOYGAN HARBOR WISCONSIN	66700	Single Pur Nav	LRE	71.19	71.19	0	0	71.19	
STURGEON BAY-LAKE MICH CANAL, WI	17760	Single Pur Nav	LRE	238.16	188.59	49.57	0	188.59	
TWO RIVERS HARBOR WISCONSIN	18710	Single Pur Nav	LRE	1.19	1.26	-0.07	0	1.26	
SUBTOTAL				**5,143.00**	**5,119.02**	**23.96**	**0.03**	**5,119.02**	
TOTAL				**630,974.93**	**582,804.50**	**38,107.58**	**10,062.86**	**585,375.51**	**80,899.95**

[1] No transfers from the HMTF to recover the cost of routine maintenance of the Nation's port and harbor projects were made in FY 1999 because no cost recovery language for Corps O&M was provided in the Energy and Water development Appropriations Act for FY 1999 (P.L.105-245). Costs to remove shoaling caused by tropical storms and hurricanes were recoverable, since the Omnibus Appropriations Act of FY 1999 included language providing for the recovery.

[2] Supplemental navigation appropriations recovered are also included in total navigation column.

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	1)SUPP 2) NAV RECOV
ALABAMA									
BAYOU CODEN, AL	74520	Single Pur Nav	SAM	217.08	217.08	0	0	217.08	217.08
BON SECOUR RIVER	76060	Single Pur Nav	SAM	0	0	0	0	0	
CAHABA R, AL	74521	Single Pur Nav	SAM	0	0	0	0	0	
DAUPHIN ISLAND BAY	4480	Single Pur Nav	SAM	2.43	2.43	0	0	2.43	2.43
DOG AND FOWL RIVERS	20710	Single Pur Nav	SAM	230.74	232.4	-1.66	0	232.4	232.40
FLY CREEK	5970	Single Pur Nav	SAM	113.02	113.02	0	0	113.02	13.00
PERDIDO PASS CHANNEL, AL	13880	Single Pur Nav	SAM	1,167.11	1,167.11	0	0	1,167.11	1.09
TALLA POOSA R, AL	74523	Single Pur Nav	SAM	0	0	0	0	0	0.00
SUBTOTAL				**1,730.37**	**1,732.03**	**-1.66**	**0**	**1,732.03**	**466.00**
ALASKA									
BETHEL SMALL BOAT HARBOR	24100	Single Pur Nav	POA	0	0	0	0	0	
CORDOVA HBR, AK	3950	Single Pur Nav	POA	0	0	0	0	0	
CRAIG HBR, AK	72788	Single Pur Nav	POA	0	0	0	0	0	
DILLINGHAM SMALL BOAT HARBOR	4800	Single Pur Nav	POA	390.36	399.7	-9.34	0	399.7	
DOUGLAS HARBOR	72789	Single Pur Nav	POA	0	0	0	0	0	
DRY PASS ALASKA	72791	Single Pur Nav	POA	0	0	0	0	0	
EGEGIK RIVER	72792	Single Pur Nav	POA	0	0	0	0	0	
ELFIN COVE	72793	Single Pur Nav	POA	0	0	0	0	0	
GASTINEAU, AK	72794	Single Pur Nav	POA	0	0	0	0	0	
JUNEAU HARRIS BASIN	72797	Single Pur Nav	POA	0	0	0	0	0	
NINILCHIK HARBOR	12640	Single Pur Nav	POA	188.82	189.87	-1.04	0	189.87	
NOME HARBOR	72742	Single Pur Nav	POA	273.18	271.39	1.79	0	271.39	
OLD HBR, AK	65017	Single Pur Nav	POA	0	0	0	0	0	
PELICAN HARBOR	72758	Single Pur Nav	POA	0	0	0	0	0	
PORT LIONS, AK	80524	Single Pur Nav	POA	0	0	0	0	0	
ROCKY PASS IN KEKU STRAIT	72762	Single Pur Nav	POA	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
STIKINE RIVER SNAGGING	17500	Single Pur Nav	POA	0	0	0	0	0	
VALDEZ HBR, AK	72849	Single Pur Nav	POA	0	0	0	0	0	
WRANGELL HARBOR	21500	Single Pur Nav	POA	0	0	0	0	0	
SUBTOTAL				**852.36**	**860.96**	**-8.6**	**0**	**860.96**	
AMERICAN SAMOA									
AUASI HARBOR, AM SAMOA	87108	Single Pur Nav	POH	0.01	0.01	0	0	0.01	
AUNUU HARBOR	87036	Single Pur Nav	POH	0.41	0.41	0	0	0.41	
TAU HARBOR, SAMOA	87034	Single Pur Nav	POH	0	0	0	0	0	
SUBTOTAL				**0.42**	**0.42**	**0**	**0**	**0.42**	
ARKANSAS									
HELENA HARBOR	7440	Single Pur Nav	MVM	336.72	336.72	0	0	336.72	
JACKSONPORT STATE PARK	87076	Single Pur Nav	SWL	4.79	4.79	0	0	4.79	
MR&T-HELENA HBR	99985	Single Pur Nav	MVD	398	398	0	0	398	
OSCEOLA HARBOR	13430	Single Pur Nav	MVM	561.64	561.64	0	0	561.64	
YELLOW BEND PORT, AR	87282	Single Pur Nav	MVK	160.33	160.63	-0.3	0	160.63	
SUBTOTAL				**1,461.47**	**1,461.77**	**-0.3**	**0**	**1,461.77**	
CALIFORNIA									
BODEGA BAY, CA	1850	Single Pur Nav	SPN	0	0	0	0	0	
FISHERMAN'S WHARF AREA, CA	10145	Single Pur Nav	SPN	0	0	0	0	0	
MONTEREY BAY HARBOR	11790	Single Pur Nav	SPN	0	0	0	0	0	
NOYO RIVER AND HARBOR	12940	Single Pur Nav	SPN	1.07	1.07	0	0	1.07	
PETALUMA RIVER	13940	Single Pur Nav	SPN	799.89	797.48	2.41	0	797.48	
PILLAR POINT (HALFMOON BAY) HARBOR	74701	Single Pur Nav	SPN	0	0	0	0	0	
REDONDO BEACH-KING HARBOR	74722	Single Pur Nav	SPL	1,026.04	1,016.07	9.95	0.01	1,016.07	
SACRAMENTO RIVER (SHALLOW DRAFT CHANNEL)	8187	Single Pur Nav	SPK	115.37	57.78	57.58	0	57.78	
SACRAMENTO RIVER DEBRIS CONTROL	15810	Single Pur Nav	SPK	1,088.09	400.43	687.66	0	400.43	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SAN LEANDRO MARINA - JACK D. MALTESTER CHANNEL	76063	Single Pur Nav	SPN	22.32	22.32	0	0	22.32	
SAN RAFAEL CREEK, CA	74709	Single Pur Nav	SPN	62.65	24.37	38.28	0	24.37	
SUISUN CHANNEL (SLOUGH)	17730	Single Pur Nav	SPN	0	0	0	0	0	
YUBA RIVER	20410	Single Pur Nav	SPK	193.43	193.43	0	0	193.43	
SUBTOTAL				**3,308.84**	**2,512.95**	**795.88**	**0**	**2,512.95**	
CONNECTICUT									
BRANFORD HBR CT	234	Single Pur Nav	NAE	0	0	0	0	0	
CLINTON HBR, CT	39136	Single Pur Nav	NAE	0	0	0	0	0	
FIVE MILE RIVER, CT	5910	Single Pur Nav	NAE	855.58	855.58	0	0	855.58	
GREENWICH HBR, CT	7040	Single Pur Nav	NAE	0	0	0	0	0	
GUILFORD HARBOR,GUILFORD,CT	231	Single Pur Nav	NAE	0	0	0	0	0	
MIANUS RVR CT	243	Single Pur Nav	NAE	0	0	0	0	0	
MILFORD HBR CT	244	Single Pur Nav	NAE	0	0	0	0	0	
NORTH COVE,CT	72430	Single Pur Nav	NAE	0	0	0	0	0	
NORWALK HBR, CT	21770	Single Pur Nav	NAE	0	0	0	0	0	
PATCHOGUE RIVER, CT	87008	Single Pur Nav	NAE	0	0	0	0	0	
SOUTHPORT HBR CT	252	Single Pur Nav	NAE	0	0	0	0	0	
STONINGTON HBR, CT	73378	Single Pur Nav	NAE	0	0	0	0	0	
STONY CREEK, CT	76064	Single Pur Nav	NAE	0	0	0	0	0	
WESTCOTT COVE CT	256	Single Pur Nav	NAE	0	0	0	0	0	
WTPRT HBR & SAUGTUCK RCT, CT	257	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**855.58**	**855.58**	**0**	**0**	**855.58**	
DELAWARE									
BROAD CK RVR, DE	73548	Single Pur Nav	NAB	0	0	0	0	0	
CEDAR CREEK, DE	87211	Single Pur Nav	NAP	157.71	157.71	0	0	157.71	
INDIAN RIVER INLET AND BAY	8110	Single Pur Nav	NAP	218.86	218.86	0	0	218.86	
IWW CHINCOTEAGUE BAY TO DEL BAY	8150	Single Pur Nav	NAP	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
IWW, REHOBOTH BAY TO DELAWARE BAY	8170	Single Pur Nav	NAP	183.43	183.33	0.1	0	183.33	
LITTLE RVR, DE	73856	Single Pur Nav	NAP	0	0	0	0	0	
MISPILLION RIVER	73857	Single Pur Nav	NAP	121.38	121.22	0.16	0	121.22	
MURDERKILL RIVER	12020	Single Pur Nav	NAP	136.35	136.35	0	0	136.35	
PEPPER CREEK, DE	1048	Single Pur Nav	NAP	0	0	0	0	0	
WW FM INDIN RIVER INLET TO REHTH BAY	73861	Single Pur Nav	NAP	0	0	0	0	0	
SUBTOTAL				**817.74**	**817.48**	**0.26**	**0**	**817.48**	
DISTRICT OF COLUMBIA									
ANACOSTIA RIVER BASIN	73608	Single Pur Nav	NAB	0	0	0	0	0	
SUBTOTAL				**0**	**0**	**0**	**0**	**0**	
FLORIDA									
ANCLOTE RIVER, FL	74478	Single Pur Nav	SAJ	1,174.26	1,167.07	7.19	0	1,167.07	
APALACHICOLA BAY	430	Single Pur Nav	SAM	965.05	964.77	0.28	0	964.77	
BAKERS HAULOVR INLT, FL	74482	Single Pur Nav	SAJ	0	0	0	0	0	
BLACKWATER RIVER	23230	Single Pur Nav	SAM	0	0	0	0	0	
CEDAR ISLAND-KEATON BEACH	87215	Single Pur Nav	SAJ	0	0	0	0	0	
CENTRAL AND SOUTHERN FLORIDA	2860	Multi Pur w/o Alloc	SAJ	10,107.10	2,048.80	8,058.29	0	2,048.80	
CHAN FRM NAPLES TO BIG MARCO PASS	12150	Single Pur Nav	SAJ	0	0	0	0	0	
CHOCTAWHATCHEE R,FL	74533	Single Pur Nav	SAM	0	0	0	0	0	
CLEARWATER PASS, FLORIDA	3400	Single Pur Nav	SAJ	0	0	0	0	0	
CROSS FLORIDA BARGE CANAL	4300	Single Pur Nav	SAJ	6.58	6.58	0	0	6.58	
CRYSTAL RIVER, FL	74488	Single Pur Nav	SAJ	0	0	0	0	0	
EAST PASS CHANNEL	4980	Single Pur Nav	SAM	736.48	736.48	0	0	736.48	736.48
EAU GALLIE HARBOR, FLORIDA	74489	Single Pur Nav	SAJ	0	0	0	0	0	
ESCAMBIA-CONECUH RIVERS	5620	Single Pur Nav	SAM	360.09	360.09	0	0	360.09	360.09
FORT MYERS BEACH FL	6220	Single Pur Nav	SAJ	121.01	120.37	0.64	0	120.37	
GRAND LAGOON, FL	6690	Single Pur Nav	SAM	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
HOLMES CRK, FL	74536	Single Pur Nav	SAM	0	0	0	0	0	
HORSESHOE COVE, FL	74495	Single Pur Nav	SAJ	5.59	4.08	1.51	0	4.08	
IWW CALOOSAHATCHEE R ANCLOTE R FL	2480	Single Pur Nav	SAJ	360.66	314.46	46.2	0	314.46	
JOHNS PASS, FL	1001	Single Pur Nav	SAJ	22.16	3.76	18.4	0	3.76	
LA GRANGE BAYOU	9280	Single Pur Nav	SAM	3.07	3.07	0	0	3.07	
LONG BOAT PASS, FL	23100	Single Pur Nav	SAJ	0	0	0	0	0	
MELBOURNE HBR, FL	22250	Single Pur Nav	SAJ	0	0	0	0	0	
NEW PASS, FL	74483	Single Pur Nav	SAJ	0.73	0.64	0.09	0	0.64	
OCHLOCKONEE R, FL	74545	Single Pur Nav	SAM	0	0	0	0	0	
OKEECHOBEE WATERWAY FL	13240	Single Pur Nav	SAJ	3,278.66	2,317.66	961	0	2,317.66	
OKLAWAHA RIVER FL	13250	Single Pur Nav	SAJ	15.51	15.51	0	0	15.51	
PANACEA HARBOR	7510	Single Pur Nav	SAM	0	0	0	0	0	
PONCE DE LEON INLET FL	14310	Single Pur Nav	SAJ	1,220.80	1,184.91	35.9	0	1,184.91	
ST LUCIE INLET FL	17370	Single Pur Nav	SAJ	-10.34	79.6	-89.94	0	79.6	
ST. AUGUSTINE HARBOR, FL	75027	Single Pur Nav	SAJ	56.07	52.73	3.33	0	52.73	
ST. JOHNS R TO LK HRVY, FL	74387	Single Pur Nav	SAJ	0	0	0	0	0	
ST. MARKS RIVER	74542	Single Pur Nav	SAM	0	0	0	0	0	
STEINHATCHEE RIVER	74508	Single Pur Nav	SAJ	0	0	0	0	0	
SUWANNEE RIVER	74391	Single Pur Nav	SAJ	0	0	0	0	0	
UPPER CHIPOLA R, FL	74543	Single Pur Nav	SAM	0	0	0	0	0	
WITHLACOOCHEE RIVER	74393	Single Pur Nav	SAJ	28.91	13.96	14.95	0	13.96	
SUBTOTAL				**18,452.38**	**9,394.54**	**9,057.84**	**0**	**9,394.54**	**1,096.57**
GEORGIA									
ALT-OCON-OCMUL RS, GA	74573	Single Pur Nav	SAS	0	0	0	0	0	
HARTWELL LAKE	7380	Multi Pur w/ Alloc	SAS	10,031.80	104.85	6,764.16	3,162.79	251.92	
J STROM THURMOND DAM &RESERVOIR	3350	Multi Pur w/ Alloc	SAS	8,746.47	0	5,703.45	3,043.02	243.14	
OOSTANAULA-COOSAWTEE R, GA	74547	Single Pur Nav	SAM	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SATILLA RIVER, GA	81247	Single Pur Nav	SAS	0	0	0	0	0	
SAVANNAH RIVER BELOW AUGUSTA	16450	Single Pur Nav	SAS	286.42	249.53	0	36.89	249.53	
SUBTOTAL				**19,064.69**	**354.38**	**12,467.61**	**6,242.70**	**390.21**	
GUAM									
AGANA SBH, GU	73002	Single Pur Nav	POH	0	0	0	0	0	
SUBTOTAL				0	0	0	0	0	
HAWAII									
HALEIWA SMALL BOAT HBR, OAHU, HI	73356	Single Pur Nav	POH	238.19	238.19	0	0	238.19	
MANELE SMALL BOAT HBR, HI	21050	Single Pur Nav	POH	0	0	0	0	0	
WAIANAE BOAT HARBOR, OAHU, HI	73328	Single Pur Nav	POH	0.55	0.55	0	0	0.55	
SUBTOTAL				**238.74**	**238.74**	**0**	**0**	**238.74**	
ILLLINOIS									
ANDALUSIA HARBOR, IL	88826	Single Pur Nav	MVR	6.66	6.66	0	0	6.66	
IVY BOAT & CANOE CLUB, IL	88832	Single Pur Nav	MVR	0	0	0	0	0	
LAKE MICHIGAN DIVERSION	8218	Single Pur Nav	LRC	1,076.34	1,059.83	16.51	0	1,059.83	
MILL CREEK AND SOUTH SLOUGH MILAN, IL	11190	Single Pur Nav	MVR	0	0	0	0	0	
MUSCOOTEN BAY SMALL HBR, IL	45014	Single Pur Nav	MVR	0	0	0	0	0	
ROCK ISLAND SMALL BOAT HARBOR,	88825	Single Pur Nav	MVR	0	0	0	0	0	
SAVANNA SMALL BOAT HBR, IL	74036	Single Pur Nav	MVR	0	0	0	0	0	
WARSAW HARBOR, IL	74235	Single Pur Nav	MVR	0	0	0	0	0	
SUBTOTAL				**1,082.99**	**1,066.49**	**16.51**	**0**	**1,066.49**	
INDIANA									
BURNS WATERWAY SBH	87387	Single Pur Nav	LRC	93.17	93.17	0	0	93.17	
SUBTOTAL				**93.17**	**93.17**	**0**	**0**	**93.17**	
IOWA									
DAVENPORT SMALL BOAT HBR	74041	Single Pur Nav	MVR	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
FT. MADISON SMALL BOAT HARBOR, IA	88828	Single Pur Nav	MVR	53.46	53.46	0	0	53.46	
LANSING SMALL BOAT HBR, IA	88818	Single Pur Nav	MVP	14	14	0	0	14	
MASCATINE HBR, IA	74251	Single Pur Nav	MVP	0	0	0	0	0	
SIOUX CITY MARINA, IA	10640	Single Pur Nav	NWO	0	0	0	0	0	
SUBTOTAL				**67.46**	**67.46**	**0**	**0**	**67.46**	
KENTUCKY									
LICKING RIVER OPEN CHANNEL WORK	10220	Single Pur Nav	LRL	-1.29	-6.2	4.91	0	-6.2	
STAHR HRBR, HICKMAN PORT, KY	22020	Single Pur Nav	MVM	344.87	344.87	0	0	344.87	
SUBTOTAL				**343.58**	**338.67**	**4.91**	**0**	**338.67**	
LOUISIANA									
AMITE R & B MANCHAC LA	153	Single Pur Nav	MVN	0	0	0	0	0	
BARATARIA BAY WATERWAY	900	Single Pur Nav	MVN	5,969.60	5,972.54	-2.94	0	5,972.54	4,800.00
BAYOU BONFOUCA, LA	155	Single Pur Nav	MVN	0	0	0	0	0	
BAYOU LACOMBE, LA	158	Single Pur Nav	MVN	0	0	0	0	0	
BAYOU LAFOURCHE & LAFOURCHE JM W	2310	Single Pur Nav	MVN	7.51	7.51	0	0	7.51	
BAYOU SEGNETTE WATERWAY, LA	24	Single Pur Nav	MVN	7.29	7.29	0	0	7.29	
BAYOU TECHE LA	1150	Single Pur Nav	MVN	1,316.37	1,298.69	15.71	1.97	1,298.69	
BAYOU TECHE & VERMILION RIVER,	1160	Single Pur Nav	MVN	27.35	27.54	-0.2	0	27.54	
BAYOU TERREBONNE, LA	165	Single Pur Nav	MVN	0	0	0	0	0	
CADDO LAKE	2330	Multi Pur w/o Alloc	MVK	352.57	9.33	343.25	0	9.33	
FRESHWATER BAYOU	6200	Single Pur Nav	MVN	1,380.61	1,360.29	20.32	0	1,360.29	
LAKE PROVIDENCE HARBOR LA	9360	Single Pur Nav	MVK	416.35	417.68	-1.33	0	417.68	
MADISON PARISH PORT LA	87168	Single Pur Nav	MVK	67.24	67.53	-0.29	0	67.53	
MISS RIVER OUTLETS AT VENICE	63	Single Pur Nav	MVN	2,204.51	2,211.07	-6.56	0	2,211.07	1,200.00
MR&T-BATON ROUGE HBR	99984	Single Pur Nav	MVD	0	0	0	0	0	
PETIT ANSE, TIGRE, CARLIN BAYOUS, LA	22390	Single Pur Nav	MVN	0	0	0	0	0	
TANGIPAHOA	17970	Single Pur Nav	MVN	485.81	486.55	-0.74	0	486.55	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
TCHEFUNCTE RVE & BOGUEFALIA, LA	174	Single Pur Nav	MVN	0	0	0	0	0	
TICKFAW, NAT PONTCHATOU BLOOD RVS	201	Single Pur Nav	MVN	0.6	0.6	0	0	0.6	
WW FRM EMPIRE, LA TO GULF OF MEXICO	202	Single Pur Nav	MVN	2.81	2.81	0	0	2.81	
WATERWAY FROM IWW TO B DULAC	188	Single Pur Nav	MVN	2.57	2.57	0	0	2.57	
SUBTOTAL				**12,241.17**	**11,871.97**	**367.22**	**1.97**	**11,871.97**	**1,200.00**
MAINE									
BASS HBR BAR, ME	327	Single Pur Nav	NAE	0	0	0	0	0	
BOOTHBAY HBR, ME	329	Single Pur Nav	NAE	0	0	0	0	0	
CAMDEN HBR, ME	332	Single Pur Nav	NAE	0	0	0	0	0	
COREA HBR, ME	338	Single Pur Nav	NAE	0	0	0	0	0	
CRIEHAVEN HARBOR, ME	339	Single Pur Nav	NAE	0	0	0	0	0	
EAST BOOTHBAY HBR, ME	342	Single Pur Nav	NAE	0	0	0	0	0	
EASTPORT HBR, ME	75118	Single Pur Nav	NAE	0	0	0	0	0	
FRENCHBORO HBR, ME	74956	Single Pur Nav	NAE	0	0	0	0	0	
HENDRICKS HBR, ME	346	Single Pur Nav	NAE	0	0	0	0	0	
ISLE AU HAUT THORGHFR, ME	347	Single Pur Nav	NAE	0	0	0	0	0	
JONESPORT HBR, ME	76092	Single Pur Nav	NAE	0	0	0	0	0	
JOSIAS RIVER, ME	39054	Single Pur Nav	NAE	0	0	0	0	0	
KENNEBUNK RIVER, ME	8900	Single Pur Nav	NAE	0	0	0	0	0	
LUBEC CH, ME	354	Single Pur Nav	NAE	0	0	0	0	0	
MATINICUS HBR, ME	356	Single Pur Nav	NAE	0	0	0	0	0	
MEDOMAK R, ME	357	Single Pur Nav	NAE	0	0	0	0	0	
MOOSABEC BAR, ME	358	Single Pur Nav	NAE	0	0	0	0	0	
NARRAGUAGUS R, ME	359	Single Pur Nav	NAE	0	0	0	0	0	
PEPPERELL COVE, ME	13870	Single Pur Nav	NAE	0	0	0	0	0	
SACO RIVER, ME	15860	Single Pur Nav	NAE	0	0	0	0	0	
SCARBOROUGH RIVER, ME	21800	Single Pur Nav	NAE	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SOUTHWEST HBR, ME	381	Single Pur Nav	NAE	0	0	0	0	0	
UNION RIVER, ME	387	Single Pur Nav	NAE	0	0	0	0	0	
WELLS HARBOR, ME	39023	Single Pur Nav	NAE	11.68	11.65	0.02	0	11.65	
WINTER HBR, ME	20110	Single Pur Nav	NAE	0	0	0	0	0	
WOOD ISLAND HARBOR, ME	391	Single Pur Nav	NAE	0	0	0	0	0	
YORK HARBOR	72501	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**11.68**	**11.65**	**0.02**	**0**	**11.65**	
MARYLAND									
BACK CREEK	73551	Single Pur Nav	NAB	0	0	0	0	0	
BLACK WALNUT HARBOR	30290	Single Pur Nav	NAB	0	0	0	0	0	
BROAD CREEK MARYLAND	73554	Single Pur Nav	NAB	0	0	0	0	0	
CHESTER RIVER	73557	Single Pur Nav	NAB	0	0	0	0	0	
CHOPTANK RVR, MD	73558	Single Pur Nav	NAB	0	0	0	0	0	
CLAIBORNE HARBOR TALBOT COUNT	73560	Single Pur Nav	NAB	0	0	0	0	0	
CORSICA RIVER	73561	Single Pur Nav	NAB	0	0	0	0	0	
CRISFIELD HBR, MD	51950	Single Pur Nav	NAB	0	0	0	0	0	
CYPRESS CK MD	73563	Single Pur Nav	NAB	0	0	0	0	0	
DUCK POINT COVE	73580	Single Pur Nav	NAB	0	0	0	0	0	
FISHING BAY	73583	Single Pur Nav	NAB	0	1.94	-1.93	0	1.94	
FISHING CREEK MD	73584	Single Pur Nav	NAB	0	0	0	0	0	
GOOSE CK, MD	6650	Single Pur Nav	NAB	0	0	0	0	0	
HERRING BAY AND ROCKHOLD CREEK	73585	Single Pur Nav	NAB	0	0	0	0	0	
HERRING CREEK	73586	Single Pur Nav	NAB	0	0	0	0	0	
HERRING CREEK TALL TIMBERS	62011	Single Pur Nav	NAB	0	0	0	0	0	
HONGA RIVER & TAR BAY	22690	Single Pur Nav	NAB	790.66	827.49	-36.83	0	827.49	
ISLAND CK TALBOT CO, MD	73587	Single Pur Nav	NAB	0	0	0	0	0	
ISLAND CREEK ST GEORGE IS.	73588	Single Pur Nav	NAB	0	0	0	0	0	

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KNAPPS NARROWS	73589	Single Pur Nav	NAB	52.76	52.76	0	0	52.76	
LA TRAPPE RVR, MD	73590	Single Pur Nav	NAB	0	0	0	0	0	
LITTLE CK KENT IS, MD	73591	Single Pur Nav	NAB	0	0	0	0	0	
LOWER THOROFARE DEAL ISLAND	73592	Single Pur Nav	NAB	524.67	524.67	0	0	524.67	
LOWES WHARF	73593	Single Pur Nav	NAB	0	0	0	0	0	
MADISON BAY, MD	87062	Single Pur Nav	NAB	0	0	0	0	0	
MDL RVR DRK HEAD CK, MD	73595	Single Pur Nav	NAB	0	0	0	0	0	
MUDDY HOOK & TYLER COVES	40025	Single Pur Nav	NAB	0	0	0	0	0	
NAN COVE, MD	22222	Single Pur Nav	NAB	0	0	0	0	0	
NANTICOKE RIVER AT BIVALVE	73565	Single Pur Nav	NAB	0	0	0	0	0	
NANTICOKE RIVER AT NANTICOKE	73564	Single Pur Nav	NAB	0	0	0	0	0	
NANTICOKE RIVER INCL NW FORK	73549	Single Pur Nav	NAB	46.96	46.96	0	0	46.96	
NEALE SOUND MD	73566	Single Pur Nav	NAB	0	0	0	0	0	
NEAVITT HBR, MD	33333	Single Pur Nav	NAB	0	0	0	0	0	
NORTHEAST RIVER	27009	Single Pur Nav	NAB	506.75	506.75	0	0	506.75	
OCEAN CITY HAR &INLET& SINEPUXENT	73567	Single Pur Nav	NAB	339.51	339.51	0	0	339.51	
PARISH CREEK	73568	Single Pur Nav	NAB	0	0	0	0	0	
POCOMOKE RIVER	73570	Single Pur Nav	NAB	0	0	0	0	0	
POTOMAC R AT LWR CEDAR PT, MD	73571	Single Pur Nav	NAB	0	0	0	0	0	
QUEENSTOWN HBR, MD	73573	Single Pur Nav	NAB	0	0	0	0	0	
RHODES PT TO TYLERTON	73574	Single Pur Nav	NAB	0	0	0	0	0	
ROCK HALL HARBOR, MD	87027	Single Pur Nav	NAB	0.96	0.96	0	0	0.96	
SHALLOW CREEK, MD	87544	Single Pur Nav	NAB	60.84	60.84	0	0	60.84	
SLAUGHTER CREEK	27010	Single Pur Nav	NAB	0	0	0	0	0	
SMITH CK, MD	73577	Single Pur Nav	NAB	0	0	0	0	0	
ST CATHERINES SOUND MD	394	Single Pur Nav	NAB	0	0	0	0	0	
ST JEROME	73579	Single Pur Nav	NAB	0	0	0	0	0	

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STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
ST PATRICKS CREEK	73596	Single Pur Nav	NAB	0	0	0	0	0	
ST. MICHAELS, MD	44444	Single Pur Nav	NAB	0	0	0	0	0	
ST. PETERS CK, MD	55555	Single Pur Nav	NAB	0	0	0	0	0	
TILGHMAN ISLAND HARBOR	40108	Single Pur Nav	NAB	0	0	0	0	0	
TOWN CREEK, MD	73598	Single Pur Nav	NAB	0	0	0	0	0	
TRED AVON RIVER	73600	Single Pur Nav	NAB	0	0	0	0	0	
TUCKAHOE RVR, MD	73601	Single Pur Nav	NAB	0	0	0	0	0	
TWITCH COVE & BIG THOROFARE	73602	Single Pur Nav	NAB	670.9	670.9	0	0	670.9	
UPPER THOROFARE	73604	Single Pur Nav	NAB	6.47	6.47	0	0	6.47	
WARWICK RIVER	73605	Single Pur Nav	NAB	0	0	0	0	0	
WICOMICO RIVER	73606	Single Pur Nav	NAB	272.8	377.99	-105.18	0	377.99	
SUBTOTAL				**3,273.31**	**3,417.26**	**-143.95**	**0**	**3,417.26**	
MASSACHUSETTS									
ANDREWS RIVER	87009	Single Pur Nav	NAE	0	0	0	0	0	
AUNT LYDIAS COVE, MA	87674	Single Pur Nav	NAE	8.07	8.07	0	0	8.07	
BUTTERMILK BAY CH, MA	402	Single Pur Nav	NAE	0	0	0	0	0	
CHATHAM (STAGE) HARBOR	39001	Single Pur Nav	NAE	-0.3	-0.3	0	0	-0.3	
COHASSET HARBOR, MA	3560	Single Pur Nav	NAE	494.11	494	0.11	0	494	
CUTTYHUNK HARBOR	409	Single Pur Nav	NAE	0	0	0	0	0	
DUXBURY HARBOR, MA	5080	Single Pur Nav	NAE	0	0	0	0	0	
ESSEX R, MA	412	Single Pur Nav	NAE	0	0	0	0	0	
FALMOUTH HBR, MA	415	Single Pur Nav	NAE	0	0	0	0	0	
GREEN HARBOR	6920	Single Pur Nav	NAE	339.41	339.41	0	0	339.41	
HYANNIS HARBOR MA	421	Single Pur Nav	NAE	921.93	921.94	-0.01	0	921.94	
LITTLE HBR WOODS HOLE, MA	425	Single Pur Nav	NAE	0	0	0	0	0	
MENEMSHA CK MAR VINYD, MA	427	Single Pur Nav	NAE	0	0	0	0	0	
MERRIMACK R, MA	428	Single Pur Nav	NAE	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
NEWBURYPORT HARBOR	39018	Single Pur Nav	NAE	526.98	526.57	0.42	0	526.57	
PROVINCETOWN HBR, MA	437	Single Pur Nav	NAE	0	0	0	0	0	
ROCKPORT HARBOR, MA	438	Single Pur Nav	NAE	0	0	0	0	0	
ROYAL RIVER, MA	15640	Single Pur Nav	NAE	0	0	0	0	0	
SCITUATE HBR, MA	444	Single Pur Nav	NAE	0	0	0	0	0	
SESUIT HARBOR,MA	8193	Single Pur Nav	NAE	96.6	96.6	0	0	96.6	
WELLFLEET HARBOR,MA	452	Single Pur Nav	NAE	0	0	0	0	0	
WOODS HOLE CH, MA	457	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**2,386.79**	**2,386.28**	**0.51**	**0**	**2,386.28**	
MICHIGAN									
ARCADIA HARBOR MICHIGAN	46063	Single Pur Nav	LRE	93.38	94.15	-0.78	0	94.15	
AU SABLE HARBOR MICHIGAN	770	Single Pur Nav	LRE	0	0	0	0	0	
BAY PORT HARBOR MICHIGAN	76062	Single Pur Nav	LRE	0	0	0	0	0	
BIG BAY HARBOR MICHIGAN	1410	Single Pur Nav	LRE	5.52	5.52	0	0	5.52	
BLACK RIVER UPPER PENINSULA MI	1640	Single Pur Nav	LRE	0	0	0	0	0	
BOLLES HARBOR MICHIGAN	87750	Single Pur Nav	LRE	0	0	0	0	0	
CASEVILLE HARBOR MICHIGAN	74199	Single Pur Nav	LRE	5.63	5.63	0	0	5.63	
CEDAR RIVER HARBOR, MI	2820	Single Pur Nav	LRE	2,078.42	1,998.84	79.58	0	1,998.84	
CLINTON RIVER MICHIGAN	3490	Single Pur Nav	LRE	4.9	4.9	0	0	4.9	
DETOUR HARBOR MICHIGAN	4680	Single Pur Nav	LRE	0	0	0	0	0	
EAGLE HARBOR MICHIGAN	22870	Single Pur Nav	LRE	0	0	0	0	0	
GRAND TRAVERSE BAY HARBOR MIC	6730	Single Pur Nav	LRE	134.44	134.44	0	0	134.44	
GREILICKVILLE (TRAVERSE CITY) HAR MI	46103	Single Pur Nav	LRE	-0.24	-0.24	0	0	-0.24	
HAMMOND BAY HARBOR MICHIGAN	74208	Single Pur Nav	LRE	0	0	0	0	0	
HARRISVILLE HARBOR MICHIGAN	53550	Single Pur Nav	LRE	0	0	0	0	0	
INLAND ROUTE MICHIGAN	48140	Single Pur Nav	LRE	539.6	538.84	0	0.76	538.84	
LAC LABELLE HARBOR MICHIGAN	9210	Single Pur Nav	LRE	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
LELAND HARBOR MICHIGAN	46018	Single Pur Nav	LRE	121.34	121.13	0.22	0	121.13	
LEXINGTON HARBOR MICHIGAN	74006	Single Pur Nav	LRE	27.1	27.1	0	0	27.1	
LEXINGTON HARBOR - MITOF SHORE DAM	73909	Single Pur Nav	LRE	45.36	45.36	0	0	45.36	
LITTLE LAKE HARBOR MICHIGAN	9890	Single Pur Nav	LRE	130.92	130.71	0.21	0	130.71	
MACKINAC CITY HBR, MI	66666	Single Pur Nav	LRE	0	0	0	0	0	
MACKINAC ISLAND HARBOR MICHIGAN	74211	Single Pur Nav	LRE	0	0	0	0	0	
NEW BUFFALO HARBOR MICHIGAN	1020	Single Pur Nav	LRE	172.02	172.02	0	0	172.02	
PETOSKEY HARBOR MICHIGAN	74170	Single Pur Nav	LRE	237.04	237.04	0	0	237.04	
POINT LOOKOUT HARBOR MICHIGAN	14220	Single Pur Nav	LRE	0	0	0	0	0	
PORT AUSTIN HARBOR MICHIGAN	74213	Single Pur Nav	LRE	0	0	0	0	0	
PORT SANILAC HARBOR MICHIGAN	46039	Single Pur Nav	LRE	11.86	11.86	0	0	11.86	
PORT SANILAC HAR - MITI OF SHORE DAM	14410	Single Pur Nav	LRE	45.24	45.24	0	0	45.24	
SAUGATUCK HARBOR MICHIGAN	16390	Single Pur Nav	LRE	3,333.92	3,315.49	18.31	0.12	3,315.49	
SEBEWAING RIVER MICHIGAN	76061	Single Pur Nav	LRE	186.64	186.64	0	0	186.64	
ST JOSEPH RVR, MI	58300	Single Pur Nav	LRE	0	0	0	0	0	
ST. JAMES HARBOR	74219	Single Pur Nav	LRE	0	0	0	0	0	
TAWAS BAY HARBOR, MICHIGAN	74019	Single Pur Nav	LRE	0	0	0	0	0	
WHITEFISH POINT HARBOR MICHIGAN	19850	Single Pur Nav	LRE	5.81	5.81	0	0	5.81	
SUBTOTAL				**7,178.90**	**7,080.48**	**97.54**	**0.88**	**7,080.48**	
MINNESOTA									
HASTINGS MN SMALL BOAT HARBOR	88808	Single Pur Nav	MVP	0	0	0	0	0	
KNIFE RVR HBR, MN	48000	Single Pur Nav	LRE	0	0	0	0	0	
LAKE CITY SMALL BOAT HARBOR	88812	Single Pur Nav	MVP	0	0	0	0	0	
MINNESOTA RIVER	11310	Single Pur Nav	MVP	150.01	150.01	0	0	150.01	
PEPIN SMALL BOAT HARBOR	88813	Single Pur Nav	MVP	0	0	0	0	0	
RED WING COMMERCIAL HARBOR	88809	Single Pur Nav	MVP	0	0	0	0	0	
ST PAUL SMALL BOAT HARBOR	88807	Single Pur Nav	MVP	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
WARROAD HARBOR MN	48011	Single Pur Nav	MVP	40.91	40.91	0	0	40.91	
WINONA COMMERCIAL HARBOR	88817	Single Pur Nav	MVP	0	0	0	0	0	
WINONA SMALL BOAT HARBOR, MN	88816	Single Pur Nav	MVP	0	0	0	0	0	
ZIPPEL BAY BOAT HARBOR	87343	Single Pur Nav	MVP	0	0	0	0	0	
SUBTOTAL				**190.92**	**190.92**	**0**	**0**	**190.92**	
MISSISSIPPI									
BILOXI HARBOR	1520	Single Pur Nav	SAM	544.63	544.63	0	0	544.63	517.00
BLUFF CRK, MS	74554	Single Pur Nav	SAM	0	0	0	0	0	
CADET BAYOU	20600	Single Pur Nav	SAM	0	0	0	0	0	
CLAIBORNE COUNTY PORT	87249	Single Pur Nav	MVK	91.55	92.89	-1.34	0	92.89	
EAST PEARL RVR, MS	5200	Single Pur Nav	MVK	0	0	0	0	0	
ENID LAKE	5590	Multi Pur w/o Alloc	MVK	4.72	0	4.72	0	0	
GRENADA LAKE	7090	Multi Pur w/o Alloc	MVK	4.89	0	4.89	0	0	
LEAF-CHICKASAWHAY R, MS	76556	Single Pur Nav	SAM	0	0	0	0	0	
MOUTH OF YAZOO RIVER	493	Single Pur Nav	MVK	92.68	92.93	-0.25	0	92.93	
MR&T-GREENVILLE HBR	99982	Single Pur Nav	MVD	474	474	0	0	474	
MR&T-VICKSBURG HBR	99983	Single Pur Nav	MVD	299	299	0	0	299	
NOXUBEE R, MS	74557	Single Pur Nav	SAM	0	0	0	0	0	
OLD TOWN CRK, MS	74546	Single Pur Nav	SAM	0	0	0	0	0	
PASCAGOULA R, MS	10025	Single Pur Nav	SAM	0	0	0	0	0	
PASS CHRISTIAN HARBOR, MS	76002	Single Pur Nav	SAM	0	0	0	0	0	
PORT BIENVILLE, MS	15175	Single Pur Nav	MVK	0	0	0	0	0	
ROSEDALE HARBOR MS	87072	Single Pur Nav	MVK	557.99	557.99	0	0	557.99	
SARDIS LAKE	16370	Multi Pur w/o Alloc	MVK	7.13	0	7.13	0	0	
WOLF AND JORDON RVRS, MS	20160	Single Pur Nav	SAM	0	0	0	0	0	
YAZOO RIVER MS	20350	Single Pur Nav	MVK	0	0	0	0	0	
SUBTOTAL				**2,076.59**	**2,061.44**	**15.15**	**0**	**2,061.44**	**517.00**

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
MISSOURI									
CARUTHERSVILLE HBR	87092	Single Pur Nav	MVM	250.54	250.54	0	0	250.54	
HANNIBAL SMALL BOAT HARBOR	88830	Single Pur Nav	MVR	49.42	49.38	0.04	0	49.38	
NEW MADRID HARBOR, MO	33012	Single Pur Nav	MVM	205.76	205.76	0	0	205.76	
SOUTHEAST MO PORT, MS R, MO	87404	Single Pur Nav	MVS	291.08	291.08	0	0	291.08	
SUBTOTAL				**796.8**	**796.76**	**0.04**	**0**	**796.76**	
NEW HAMPSHIRE									
COCHECO RIVER, NH	505	Single Pur Nav	NAE	39.28	35.86	3.41	0	35.86	
HAMPTON HARBOR NH	39063	Single Pur Nav	NAE	0	0	0	0	0	
LAKE WINNIPESAUKEE, NH	79090	Single Pur Nav	NAE	0	0	0	0	0	
LITTLE HARBOR, NH	509	Single Pur Nav	NAE	6.85	6.85	0	0	6.85	
RYE HBR, NH	513	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				**46.13**	**42.71**	**3.41**	**0**	**42.71**	
NEW JERSEY									
ABSECON CRK, NJ	73865	Single Pur Nav	NAP	0	0	0	0	0	
ALLOWAY CRK, NJ	73868	Single Pur Nav	NAP	0	0	0	0	0	
BARNEGAT INLET	950	Single Pur Nav	NAP	1,110.50	1,110.50	0	0	1,110.50	
BIG TIMBER CREEK	73869	Single Pur Nav	NAP	0	0	0	0	0	
CHEESEQUAKE CREEK NJ	73626	Single Pur Nav	NAN	0.13	0.13	0	0	0.13	
COHANSEY RIVER	3540	Single Pur Nav	NAP	0	0	0	0	0	
COOPER RIVER	73870	Single Pur Nav	NAP	0	0	0	0	0	
KEYPORT HARBOR	8980	Single Pur Nav	NAN	0	0	0	0	0	
MANASQUAN RIVER	10450	Single Pur Nav	NAP	-0.2	-0.2	0	0	-0.2	
MATAWAN CREEK	10410	Single Pur Nav	NAN	0	0	0	0	0	
MAURICE RIVER	73841	Single Pur Nav	NAP	0	0	0	0	0	
NJ INTRACOASTAL WATERWAY	8190	Single Pur Nav	NAP	1,581.22	1,520.31	60.91	0	1,520.31	
RACOON CREEK	73892	Single Pur Nav	NAP	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SANDY HOOK BAY	21880	Single Pur Nav	NAN	0	0	0	0	0	
SANDY HOOK BAY AT LEONARDO	73667	Single Pur Nav	NAN	0	0	0	0	0	
SHARK RIVER	41007	Single Pur Nav	NAN	0	0	0	0	0	
SHOAL HARBOR AND COMPTON CREEK	41035	Single Pur Nav	NAN	239.09	239.09	0	0	239.09	
SHREWSBURY RIVER NJ	16780	Single Pur Nav	NAN	0	0	0	0	0	
TOMS RIVER	73894	Single Pur Nav	NAP	0	0	0	0	0	
TUCKERTON CREEK, NJ	18580	Single Pur Nav	NAP	32.63	32.63	0	0	32.63	
SUBTOTAL				**2,963.37**	**2,902.46**	**60.91**	**0**	**2,902.46**	
NEW YORK									
BARCELONA HARBOR	44036	Single Pur Nav	LRB	465.39	465.39	0	0	465.39	
BRONX RIVER	41057	Single Pur Nav	NAN	1.37	1.37	0	0	1.37	
BROWNS CREEK	41022	Single Pur Nav	NAN	0	0	0	0	0	
CATSKILL CREEK NY	80250	Single Pur Nav	NAN	0	0	0	0	0	
CATTARAUGUS CREEK HARBOR	73920	Single Pur Nav	LRB	0	0	0	0	0	
CONEY IS CRK, NY	73680	Single Pur Nav	NAN	0	0	0	0	0	
EAST ROCKAWAY INLET	5220	Single Pur Nav	NAN	2,067.75	2,067.75	0	0	2,067.75	
EASTCHESTER CREEK	41004	Single Pur Nav	NAN	105.86	105.86	0	0	105.86	
ECHO BAY HBR, NY	73684	Single Pur Nav	NAN	0	0	0	0	0	
FIRE ISLAND INLET	5890	Single Pur Nav	NAN	95.54	95.54	0	0	95.54	
FIRE ISLAND TO JONES INLET	5880	Multi Pur w/o Alloc	NAN	695.28	695.7	-0.42	0	695.7	
GLEN COVE CREEK	73686	Single Pur Nav	NAN	90.26	90.26	0	0	90.26	
GREAT CHAZY RIVER NY	73689	Single Pur Nav	NAN	0	0	0	0	0	
GREAT SOUTH BAY	60570	Single Pur Nav	NAN	101.66	101.66	0	0	101.66	
HAY (WEST HBR) FSHR IS, NY	522	Single Pur Nav	NAE	0	0	0	0	0	
HEMPSTEAD HARBOR	73695	Single Pur Nav	NAN	0	0	0	0	0	
HUNTINGTON HARBOR NY	73699	Single Pur Nav	NAN	0	0	0	0	0	
IRONDEQUOIT BAY HARBOR	8220	Single Pur Nav	LRB	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
JONES INLET NY	41006	Single Pur Nav	NAN	15.33	14.95	0.38	0	14.95	
LAKE MONTAUK HARBOR	9340	Single Pur Nav	NAN	75.56	75.56	0	0	75.56	
LITTLE R, NY	27013	Single Pur Nav	LRB	0	0	0	0	0	
LONG ISLAND INTRACOASTAL WW	10040	Single Pur Nav	NAN	13.08	13.08	0	0	13.08	
MAMARONECK HARBOR	41005	Single Pur Nav	NAN	5,712.65	5,712.65	0	0	5,712.65	
MATTITUCK HARBOR	41082	Single Pur Nav	NAN	37.78	37.78	0	0	37.78	
MILTON HARBOR	11250	Single Pur Nav	NAN	0	0	0	0	0	
MORICHES INLET NY	11840	Single Pur Nav	NAN	103.08	102.31	0.78	0	102.31	
MORRISTOWN HBR, NY	74079	Single Pur Nav	LRB	0	0	0	0	0	
NARROWS OF LAKE CHAMPLAIN	12200	Single Pur Nav	NAN	93.78	102.16	-8.38	0	102.16	
NEW ROCHELLE HBR, NY	41031	Single Pur Nav	NAN	0	0	0	0	0	
NEW YORK ST BARGE CANAL	6840	Single Pur Nav	NAN	0	0	0	0	0	
NIAGARA R, NY	74081	Single Pur Nav	LRB	0	0	0	0	0	
NORTHPORT HARBOR, NY	73743	Single Pur Nav	NAN	0	0	0	0	0	
OAK ORCHARD HARBOR	12980	Single Pur Nav	LRB	0	0	0	0	0	
OLCOTT HARBOR	44066	Single Pur Nav	LRB	0	0	0	0	0	
PLATTSBURGH HARBOR NY	73746	Single Pur Nav	NAN	0	0	0	0	0	
PORT CHESTER HARBOR	73747	Single Pur Nav	NAN	0	0	0	0	0	
RONDOUT HBR, NY	73705	Single Pur Nav	NAN	25.05	25.05	0	0	25.05	
ROUSES POINT, LAKE CHAMPLAIN, NY	73707	Single Pur Nav	NAN	0	0	0	0	0	
SACKETS HBR, NY	73935	Single Pur Nav	LRB	0	0	0	0	0	
SAG HARBOR NY	73708	Single Pur Nav	NAN	68.53	68.53	0	0	68.53	
SAUGERTIES HARBOR	73709	Single Pur Nav	NAN	0	0	0	0	0	
SHEEPSHEAD BAY	73710	Single Pur Nav	NAN	0	0	0	0	0	
SHINNECOCK INLET	73644	Single Pur Nav	NAN	43.68	43.68	0	0	43.68	
STURGEON POINT SMALL BOAT HARBOR	87433	Single Pur Nav	LRB	17.06	17.06	0	0	17.06	
TARRYTOWN HARBOR	41083	Single Pur Nav	NAN	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
WESTCHESTER CREEK	41003	Single Pur Nav	NAN	3.32	3.32	0	0	3.32	
WILSON HARBOR	73938	Single Pur Nav	LRB	0	0	0	0	0	
SUBTOTAL				**9,832.03**	**9,839.66**	**-7.63**	**0**	**9,839.66**	
NORTH CAROLINA									
ATLANTIC BEACH CHANNELS NC	7604	Single Pur Nav	SAW	0	0	0	0	0	
AVON HARBOR, NC	76024	Single Pur Nav	SAW	1,215.87	1,215.87	0	0	1,215.87	
BAY R, NC	74591	Single Pur Nav	SAW	0	0	0	0	0	
BELHAVEN HARBOR NC	1290	Single Pur Nav	SAW	0	0	0	0	0	
BLACK R, NC	74593	Single Pur Nav	SAW	0	0	0	0	0	
CASHIE R, NC	74596	Single Pur Nav	SAW	0	0	0	0	0	
CHANCON THOROFARE BAY W CEDAR BAY, NC	74601	Single Pur Nav	SAW	0	0	0	0	0	
CHAN FRM BACK SOUND TO LOOKOUT BIGHT	2890	Single Pur Nav	SAW	0	0	0	0	0	
CHAN FROM PAMLICO SOUND TO RODANTHE	74599	Single Pur Nav	SAW	0	0	0	0	0	
CHOWAN RIVER VA, & NC	73752	Single Pur Nav	NAO	0	0	0	0	0	
CONTENTNEA CRK, NC	74602	Single Pur Nav	SAW	0	0	0	0	0	
DRUM INLET NC	80871	Single Pur Nav	SAW	10.34	-0.08	10.42	0	-0.08	
EDENTON HBR, NC	74604	Single Pur Nav	SAW	0	0	0	0	0	
FAR CREEK NC	74605	Single Pur Nav	SAW	494.15	494.15	0	0	494.15	
FISHING CRK, NC	74606	Single Pur Nav	SAW	0	0	0	0	0	
KNOBBS CRK, NC	74607	Single Pur Nav	SAW	0	0	0	0	0	
LOCKWOODS FOLLY RIVER NC	10020	Single Pur Nav	SAW	441.78	441.78	0	0	441.78	
MACKAY CRK, NC	10350	Single Pur Nav	SAW	0	0	0	0	0	
MANTEO (SHALLOWBAG) BAY NC	10580	Single Pur Nav	SAW	3,576.33	3,584.64	-8.31	0	3,584.64	
NEUSE RIVER	74612	Single Pur Nav	SAW	-1.16	-1.16	0	0	-1.16	
NEWBEGUN CRK, NC	74613	Single Pur Nav	SAW	0	0	0	0	0	
NORTHEAST CAPE FEAR R, NC	74614	Single Pur Nav	SAW	0	0	0	0	0	
OCRACOKE INLET NC	529	Single Pur Nav	SAW	0	0	0	0	0	

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FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
PAMLICO AND TAR RIVERS NC	74615	Single Pur Nav	SAW	0.63	0.63	0	0	0.63	
PEMBROKE CRK, NC	74454	Single Pur Nav	SAW	0	0	0	0	0	
PERQUIMANS R, NC	74617	Single Pur Nav	SAW	0	0	0	0	0	
ROANOKE RIVER NC	22510	Single Pur Nav	SAW	0.37	0.37	0	0	0.37	
ROLLINSON CHANNEL, NC	15490	Single Pur Nav	SAW	321.72	321.72	0	0	321.72	
SCUPPERNONG R, NC	74621	Single Pur Nav	SAW	0	0	0	0	0	
SHALLOTTE RIVER, NC	16660	Single Pur Nav	SAW	0	0	0	0	0	
SILVER LAKE HARBOR NC	16800	Single Pur Nav	SAW	12.97	12.97	0	0	12.97	
SMITHS CR (PAMLICO CO), NC	74624	Single Pur Nav	SAW	0	0	0	0	0	
SMITHS CR (WILMINGTON), NC	74623	Single Pur Nav	SAW	0	0	0	0	0	
SOUTH R, NC	74625	Single Pur Nav	SAW	0	0	0	0	0	
STUMPY POINT BAY NC	74626	Single Pur Nav	SAW	0	0	0	0	0	
SWIFT CRK, NC	74627	Single Pur Nav	SAW	0	0	0	0	0	
TRENT R, NC	74629	Single Pur Nav	SAW	0	0	0	0	0	
WALLACE CH, NC	74631	Single Pur Nav	SAW	0	0	0	0	0	
WRIGHTS CRK, NC	87165	Single Pur Nav	SAW	0	0	0	0	0	
WWY CONN PAMLICO SOUND & BEAUFORT NC	74632	Single Pur Nav	SAW	33.88	43.88	-10	0	43.88	
WWY CONN SWANQUARTER BAY W DEEP BAY	74637	Single Pur Nav	SAW	0	0	0	0	0	
WWY NORFOLK VA TO SOUNDS, NC	74633	Single Pur Nav	SAW	0	0	0	0	0	
SUBTOTAL				**6,106.89**	**6,114.78**	**-7.89**	**0**	**6,114.78**	
OHIO									
KELLEY'S IS HBR, OH	11111	Single Pur Nav	LRB	0	0	0	0	0	
PORT CLINTON HBR, OH	21540	Single Pur Nav	LRB	0	0	0	0	0	
PORTSMOUTH HARBOR	10221	Single Pur Nav	LRH	0	0	0	0	0	
PUT-IN-BAY HBR, OH	8296	Single Pur Nav	LRB	87.36	87.36	0	0	87.36	
ROCKY RIVER OH	44072	Single Pur Nav	LRB	564.43	564.43	0	0	564.43	
TOUSSAINT RVR, CARROLL TOWNSHIP, OH	87453	Single Pur Nav	LRB	402.65	402.65	0	0	402.65	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
VERMILION HARBOR	44003	Single Pur Nav	LRB	0	0	0	0	0	
WEST HARBOR	74025	Single Pur Nav	LRB	0	0	0	0	0	
SUBTOTAL				**1,054.43**	**1,054.43**	**0**	**0**	**1,054.43**	
OREGON									
CHETCO RIVER OR	3130	Single Pur Nav	NWP	443.78	443.57	0.21	0	443.57	
CLATSKANIE R, OR	3340	Single Pur Nav	NWP	0	0	0	0	0	
COL RIVER BETWEEN CHINOOK AND SAND ISLAND WA	23080	Single Pur Nav	NWP	285.99	285.99	0	0	285.99	
COOS AND MILLICOMA RIVERS, OR	3870	Single Pur Nav	NWP	0	0	0	0	0	
COQUILLE RIVER, OR	3900	Single Pur Nav	NWP	224.18	224.18	0	0	224.18	
DEPOE BAY, OR	4610	Single Pur Nav	NWP	12.74	12.24	0	0.5	12.24	
NEHALEM BAY, OR	82121	Single Pur Nav	NWP	0	0	0	0	0	
ROGUE RIVER AT GOLD BEACH OR	15600	Single Pur Nav	NWP	179.68	180.85	-1.17	0	180.85	
SMITH R, OR	72817	Single Pur Nav	NWP	0	0	0	0	0	
YAQUINA RIVER, OR	20300	Single Pur Nav	NWP	0	0	0	0	0	
YOUNG BAY & R, OR	20390	Single Pur Nav	NWP	0	0	0	0	0	
SUBTOTAL				**1,146.38**	**1,146.84**	**-0.96**	**0.5**	**1,146.84**	
PUERTO RICO									
AGUADILLA HBR, PR	87427	Single Pur Nav	SAJ	401.11	339.66	61.45	0	339.66	
SUBTOTAL				**401.11**	**339.66**	**61.45**	**0**	**339.66**	
RHODE ISLAND									
BULLOCKS POINT COVE	556	Single Pur Nav	NAE	0	0	0	0	0	
GREENWICH BAY, RI	561	Single Pur Nav	NAE	0	0	0	0	0	
LITTLE NARRAGANSETT BAY	562	Single Pur Nav	NAE	0	0	0	0	0	
PAWCATUCK RVR, RI	563	Single Pur Nav	NAE	0	0	0	0	0	
PAWTUXET COVE, RI	564	Single Pur Nav	NAE	0	0	0	0	0	
SUBTOTAL				0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
SOUTH CAROLINA									
ADAMS CREEK	20460	Single Pur Nav	SAC	0	0	0	0	0	
ARCHERS CRK, SC	74463	Single Pur Nav	SAC	0	0	0	0	0	
BROOKGREEN GARDEN CANAL	87533	Single Pur Nav	SAC	0	0	0	0	0	
EDISTO R, SC	74470	Single Pur Nav	SAC	0	0	0	0	0	
FOLLY RIVER SC	87088	Single Pur Nav	SAC	204.43	203.87	0.56	0	203.87	
GREAT PEE DEE R, SC	74471	Single Pur Nav	SAC	0	0	0	0	0	
JEREMY CREEK SC	88855	Single Pur Nav	SAC	0	0	0	0	0	
LITTLE RIVER INLET SC, NC	9930	Single Pur Nav	SAC	12.57	12.57	0	0	12.57	
LYNCHES RVR, SC	80731	Single Pur Nav	SAC	0	0	0	0	0	
MINGO CRK, SC	74473	Single Pur Nav	SAC	0	0	0	0	0	
MURRELLS INLET SC	12030	Single Pur Nav	SAC	17.55	17.55	0	0	17.55	
SALKEHATCHIE R, SC	74474	Single Pur Nav	SAC	0	0	0	0	0	
SANTEE R, SC	74475	Single Pur Nav	SAC	0	0	0	0	0	
TOWN CREEK, SC	73598	Single Pur Nav	SAC	173.03	173.03	0	0	173.03	
VILLAGE CREEK	19150	Single Pur Nav	SAC	0	0	0	0	0	
WACCAMAW RV, SC	74002	Single Pur Nav	SAC	0	0	0	0	0	
WATEREE R, SC	74477	Single Pur Nav	SAC	0	0	0	0	0	
SUBTOTAL				**407.58**	**407.02**	**0.56**	**0**	**407.02**	
TENNESSEE									
MR&T-MCKELLER LK HBR	99981	Single Pur Nav	MVD	2,675.00	2,675.00	0	0	2,675.00	
WOLF RIVER HBR, TN	20150	Single Pur Nav	MVM	352.47	352.47	0	0	352.47	
SUBTOTAL				**3,027.47**	**3,027.47**	**0**	**0**	**3,027.47**	
TEXAS									
BENBROOK LAKE	1350	Multi Pur w/ Alloc	SWF	2,225.75	-1.49	2,227.24	0	-1.49	
CEDAR BAYOU	2810	Single Pur Nav	SWG	603.36	603.36	0	0	603.36	
CHOCOLATE BAYOU, TX	30730	Single Pur Nav	SWG	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
CLEAR CREEK AND CLEAR LAKE	3330	Single Pur Nav	SWG	12.36	12.36	0	0	12.36	
DOUBLE BAYOU, TX	4930	Single Pur Nav	SWG	17.5	17.5	0	0	17.5	
FERRELLS BRIDGE DAM - LAKE OF THE PINES	5850	Multi Pur w/o Alloc	SWF	3,452.20	14.15	3,438.05	0	14.15	
GRAPEVINE LAKE	6760	Multi Pur w/ Alloc	SWF	2,479.01	1.57	2,477.44	0	1.57	
LITTLE BAY, TX	74855	Single Pur Nav	SWG	0	0	0	0	0	
SAM RAYBURN DAM AND RESERVOIR	16040	Multi Pur w/ Alloc	SWF	4,719.33	10.09	3,986.45	722.78	10.09	
TRINITY RIVER AND TRIBUTARIES	18510	Single Pur Nav	SWG	242.83	242.83	0	0	242.83	
WALLISVILLE LAKE	19380	Multi Pur w/o Alloc	SWG	892.34	88.8	803.54	0	88.8	
SUBTOTAL				**14,644.68**	**989.17**	**12,932.73**	**722.78**	**989.17**	
VERMONT									
BURLINGTON HARBOR BREAKWATER	73727	Single Pur Nav	NAN	278.95	278.95	0	0	278.95	
SUBTOTAL				**278.95**	**278.95**	**0**	**0**	**278.95**	
VIRGINIA									
APPOMATTOX RIVER , VIRGINIA	30580	Single Pur Nav	NAO	299.83	299.83	0	0	299.83	
AQUIA CRK, VA	579	Single Pur Nav	NAB	0	0	0	0	0	
BENNETTS CRK, VA	87461	Single Pur Nav	NAO	0	0	0	0	0	
BLACKWATER RIVER, VA	27028	Single Pur Nav	NAO	0	0	0	0	0	
BONUM CREEK	50045	Single Pur Nav	NAB	0	0	0	0	0	
BRANSON CV, VA	581	Single Pur Nav	NAB	0	0	0	0	0	
BROAD CREEK, VA	582	Single Pur Nav	NAO	0	0	0	0	0	
CHINCOTEAGUE BAY CHANNEL	10890	Single Pur Nav	NAO	0	0	0	0	0	
CHINCOTEAGUE HBR OF REFG, VA	5840	Single Pur Nav	NAO	0	0	0	0	0	
CHINCOTEAGUE INLET , VIRGINIA	76106	Single Pur Nav	NAO	342.58	342.41	0.17	0	342.41	
CRANES CREEK , VIRGINIA	585	Single Pur Nav	NAO	0	0	0	0	0	
DEEP CREEK , NEWPORT NEWS , VIRGINIA	75117	Single Pur Nav	NAO	0	0	0	0	0	
GREENVALE CREEK, LANCASTER COU	780	Single Pur Nav	NAO	0	0	0	0	0	
HAMPTON CREEK, VA	73775	Single Pur Nav	NAO	0	0	0	0	0	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
PROJECTS NOT SUBJECT TO INLAND WATERWAY FUEL TAX
OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
HORN HARBOR, VIRGINIA	73776	Single Pur Nav	NAO	0	0	0	0	0	
HOSKINS CREEK, VA.	20920	Single Pur Nav	NAO	0	0	0	0	0	
JACKSON CRK, VA	27031	Single Pur Nav	NAO	20	20	0	0	20	
LAFAYETTE RIVER	73778	Single Pur Nav	NAO	0	0	0	0	0	
LITTLE MACHIPONGO RVR, VA	73779	Single Pur Nav	NAO	0	0	0	0	0	
LITTLE WICOMICO RVR, VA	9980	Single Pur Nav	NAB	39.21	39.21	0	0	39.21	
LWR MACHODOC CK, VA	588	Single Pur Nav	NAB	0	0	0	0	0	
LYNNHAVEN INLET , VIRGINIA	10310	Single Pur Nav	NAO	0	0	0	0	0	
MEHERRIN RVR, VA	74610	Single Pur Nav	NAO	0	0	0	0	0	
MONROE BAY & CREEK VA	592	Single Pur Nav	NAB	0	0	0	0	0	
NANDUA CRK, VA	73782	Single Pur Nav	NAO	21.89	21.89	0	0	21.89	
NANSEMOND RIVER	73784	Single Pur Nav	NAO	0	0	0	0	0	
NEABSCO CREEK	73542	Single Pur Nav	NAB	-44.93	0	-44.93	0	0	
NEWPORT NEWS CRK, VA	21640	Single Pur Nav	NAO	0	0	0	0	0	
NOMINI BAY CK, VA	594	Single Pur Nav	NAB	0	0	0	0	0	
NOTTOWAY RIVER	73789	Single Pur Nav	NAO	0	0	0	0	0	
OCCOQUAN CK, VA	595	Single Pur Nav	NAB	0	0	0	0	0	
OYSTER CHANNEL VA	73792	Single Pur Nav	NAO	40	40	0	0	40	
PAGAN RIVER,VA	73793	Single Pur Nav	NAO	44.57	44.57	0	0	44.57	
PARKER CREEK , VIRGINIA	76011	Single Pur Nav	NAO	0	0	0	0	0	
PARROTTS CK, VA	596	Single Pur Nav	NAO	0	0	0	0	0	
POTOMAC RIVER AT MT VERNON,VA	598	Single Pur Nav	NAB	9.84	9.84	0	0	9.84	
QUEENS CREEK , MATHEWS CO., VA	795	Single Pur Nav	NAO	0	0	0	0	0	
QUINBY CREEK , VIRGINIA	14770	Single Pur Nav	NAO	311.69	311.69	0	0	311.69	
RAPPAHANNOCK R, VA	14850	Single Pur Nav	NAO	0	0	0	0	0	
RUDEE INLET, VIRGINIA	87455	Single Pur Nav	NAO	593.31	593.31	0	0	593.31	
STARLINGS CREEK, VA.	42001	Single Pur Nav	NAO	0	0	0	0	0	

TABLE 21S
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OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
TANGIER CHANNEL	27650	Single Pur Nav	NAO	0	0	0	0	0	
TYLERS BEACH , VIRGINIA	76107	Single Pur Nav	NAO	0	0	0	0	0	
UPPER MACHODOC CK, VA	601	Single Pur Nav	NAB	0	0	0	0	0	
WATERWAY ON THE COAST OF VIRGINIA, VA	19550	Single Pur Nav	NAO	880.48	881.36	-0.88	0	881.36	
WHITINGS CREEK, VA	605	Single Pur Nav	NAO	245.64	245.64	0	0	245.64	
WILLOUGHBY CHANNEL,VIRGINIA	73801	Single Pur Nav	NAO	0	0	0	0	0	
WINTER HARBOR, VA	73802	Single Pur Nav	NAO	0	0	0	0	0	
SUBTOTAL				**2,804.11**	**2,849.75**	**-45.63**	**0**	**2,849.75**	
WASHINGTON									
COLUMBIA RIVER AT BAKER BAY, WA	3570	Single Pur Nav	NWP	13.78	13.78	0	0	13.78	
COWLITZ R WA	4210	Single Pur Nav	NWP	0	0	0	0	0	
DEEP R, WA	72865	Single Pur Nav	NWP	0	0	0	0	0	
EDMONDS HBR, WA	76148	Single Pur Nav	NWS	0	0	0	0	0	
ELOCHOMAN SLOUGH WA	72866	Single Pur Nav	NWP	0	0	0	0	0	
GRAYS R, WA	24920	Single Pur Nav	NWP	0	0	0	0	0	
HAMMERSLEY INLET, WA	72918	Single Pur Nav	NWS	0	0	0	0	0	
LAKE RVER, WA	72868	Single Pur Nav	NWP	0	0	0	0	0	
LEWIS R, WA	9700	Single Pur Nav	NWP	0	0	0	0	0	
NEAH BAY	67314	Single Pur Nav	NWS	2.4	2.4	0	0	2.4	
PORT TOWNSEND	72895	Single Pur Nav	NWS	39.87	39.87	0	0	39.87	
QUILLAYUTE RIVER	14760	Single Pur Nav	NWS	897.39	897.39	0	0	897.39	
SKAMOKAWA CRK, WA	16910	Single Pur Nav	NWP	0	0	0	0	0	
SKAMOKAWA SLOUGH, WA	72930	Single Pur Nav	NWP	0	0	0	0	0	
SWINOMISH CHANNEL	17870	Single Pur Nav	NWS	93.26	93.26	0	0	93.26	
SUBTOTAL				**1,046.70**	**1,046.70**	**0**	**0**	**1,046.70**	
WEST VIRGINIA									
BIG SANDY HARBOR	10222	Single Pur Nav	LRH	723.7	723.7	0	0	723.7	

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SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
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OPERATION AND MAINTENANCE EXPENDITURES ($1,000)
FY 1999 (ACTUAL)

STATE AND PROJECT NAMES	PWI	PROJECT TYPE	DIV/ DIS	TOTAL COST	NAV COST	OTHER COST	JOINT COST	TOTAL NAV	SUPP NAV RECOV
CHARLESTON RIVERFRONT PARK	10307	Single Pur Nav	LRH	-2.93	0	-2.93	0	0	
ELK RIVER HARBOR	88833	Single Pur Nav	LRH	519.86	519.86	0	0	519.86	
HUNTINGTON RIVERFRONT PARK,WV	13140	Single Pur Nav	LRH	18,879.52	16,216.06	2,663.46	0	16,216.06	
SUBTOTAL				**20,120.14**	**17,459.61**	**2,660.53**	**0**	**17,459.61**	
WISCONSIN									
ALGOMA HARBOR WISCONSIN	74177	Single Pur Nav	LRE	0	0	0	0	0	
BAYFIELD HARBOR	74320	Single Pur Nav	LRE	0	0	0	0	0	
BIG SUAMICO WISCONSIN	612	Single Pur Nav	LRE	0	0	0	0	0	
CORNUCOPIA HARBOR, WI	3970	Single Pur Nav	LRE	16.97	16.97	0	0	16.97	
FOX RIVER, WI	6610	Single Pur Nav	LRE	3,335.65	3,074.09	261.56	0	3,074.09	
LA POINTE HARBOR WISCONSIN	9450	Single Pur Nav	LRE	9.95	9.95	0	0	9.95	
PENSAUKEE HARBOR WISCONSIN	74189	Single Pur Nav	LRE	0	0	0	0	0	
SAXON HARBOR WISCONSIN	16500	Single Pur Nav	LRE	0	0	0	0	0	
ST. CROIX RIVER	17310	Single Pur Nav	MVP	0	0	0	0	0	
SUBTOTAL				**3,362.57**	**3,101.01**	**261.56**	**0**	**3,101.01**	
TOTAL				**143,768.49**	**98,211.62**	**38,588.02**	**6,968.85**	**98,601.82**	**8,079.57**

[1] No transfers from the HMTF to recover the cost of routine maintenance of the Nation's port and harbor projects were made in FY 1999 because no cost recovery language for Corps O&M was provided in the Energy and Water development Appropriations Act for FY 1999 (P.L.105-245). Costs to remove shoaling caused by tropical storms and hurricanes were recoverable, since the Omnibus Appropriations Act of FY 1999 included language providing for the recovery.

[2] Supplemental navigation appropriations recovered are also included in total navigation column.