



SECRETARY OF THE ARMY
WASHINGTON

January 13, 2000

Honorable Bob Smith
Chairman
Committee on Environment
and Public Works
United States Senate
Washington, DC 20510-3401

Dear Mr. Chairman:

The enclosed report is provided in compliance with Section 330 of the Water Resources Development Act of 1992, Public Law 102-580. This "Annual Report to Congress on the Status of the Harbor Maintenance Trust Fund" covers the status of the Harbor Maintenance Fee and Trust Fund for Fiscal Year (FY) 1998.

The Harbor Maintenance Fee and Trust Fund program has successfully provided 100 percent of the operations and maintenance expenditures for those activities of the St. Lawrence Seaway Development Corporation and the Army Corps of Engineers that benefit commercial navigation. However, the U.S. Supreme Court on March 31, 1998, unanimously affirmed the 1995 ruling by the U.S. Court of International Trade on *U.S. Shoe Corp., v. The United States*, that the Harbor Maintenance Tax violates the Export Clause of the Constitution.

The Administration included in the FY 2000 budget the estimated income and expenditures resulting from a proposed Harbor Services Fund (HSF) that would replace the Harbor Maintenance Tax. The HSF proposal was introduced on May 26, 1999, as H.R. 1947. The HSF would provide expenditures for operation and maintenance of Federal harbors and other activities currently recovered from the Harbor Maintenance Trust Fund, as well as the Federal share of the Corps harbor construction activities. The HSF proposal was formulated on a nationwide basis, in order to not cause significant alteration of the existing competitive balance among United States ports nor to adversely affect United States competitiveness with foreign ports.

The enclosed report includes all of the information required under the law and provides an excellent evaluation of the Trust Fund, including its administration and use.

Sincerely,

A handwritten signature in black ink, appearing to read "Louis Caldera", written over a horizontal line.

Louis Caldera



SECRETARY OF THE ARMY
WASHINGTON

January 13, 2000

Honorable Bud Shuster
Chairman
Committee on Transportation
and Infrastructure
House of Representatives
Washington, DC 20515-0515

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Louis Caldera

**ANNUAL REPORT TO CONGRESS
ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR
FISCAL YEAR 1998**

DECEMBER 1999

**ANNUAL REPORT TO CONGRESS ON THE STATUS OF
THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1998**

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**ANNUAL REPORT TO CONGRESS ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1998**

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 disbursement upon appropriation by Congress. The HMT is used to recover 100 percent of the U.S. Army Corps of Engineers (USACE) 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 USACE 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 USACE 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 1997 U.S. waterborne commerce exceeded 2.33 billion tons, including 788 million tons of imports, 432 million tons of exports, and 1.11 billion tons of domestic trade.

To operate and maintain navigable waterways within the Nation's ports and harbors the USACE has removed an average of 240 million cubic yards of dredged material from Federal channels annually over the last ten years (Fiscal Years 1989-1998). Private contractors have accomplished almost 78 percent of this work. In FY 1998 navigation maintenance dredging totaled approximately 211 million cubic yards of material.

SUMMARY OF HMTF OPERATIONS IN FY 1998

Deposits into the HMTF during FY 1998 totaled \$687,870,000, including \$621,500,00 in HMT receipts and \$66,370,000 in interest. Transfers from the HMTF totaled \$511,093,000 in FY 1998. These transfers included: \$496,900,000 to the USACE for the operation and maintenance (O&M) of Federal harbor projects; \$11,000,000 to the SLSDC for the O&M of the U.S. portion of the St. Lawrence Seaway; \$193,000 to the Department of Transportation for SLSDC rent payments; and, \$3 million to the Department of Treasury, U.S. Customs Service for expenses incurred in the administration of the HMT.

Revenue deposited into the HMTF continue to exceed the transfers out of the fund, which has motivated, in part, lawsuits from domestic interests and complaints from the international community.

Table ES-1 displays a summary of actual HMTF revenues and transfers in FY's 1997 and 1998, and those projected for FY 1999. Before FY 1998 the USACE and Department of Treasury used prior year expenditures as the basis for transfers for the following fiscal year. However, beginning in FY 1998 a new procedure using current year budget estimates is being used as the basis for USACE HMTF transfers. Note that the FY 1998 budget estimate (\$496,900,000) was different than both prior year (FY 1997) expenditures (\$578,336,000) and actual FY 1998 costs (\$632,552,000).

The Energy and Water Development Appropriations Act for FY 1999 did not provide for the recovery of USACE O&M expenditures from the HMTF. This change will act to accelerate the growth of the HMTF surplus, with the unexpended balance at the close of FY 1999 now projected at \$1.924 billion. The only USACE expenditures eligible for recovery from the HMTF for FY 1999 are \$3.5 million for the Federal shares of the construction of dredged material disposal facilities (DMDFs). Highlights of other developments regarding the HMT and the HMTF in FY 1998 include:

Challenges to the Harbor Maintenance Tax

Supreme Court Ruling. On March 31, 1998, the U.S. Supreme Court affirmed a 1995 ruling by the U.S. Court of International Trade (CIT) on *U.S. Shoe Corp. v. The United States* that the HMT violates the export clause of the Constitution. The Court held that the ad valorem basis of the HMT does not provide the required connection between the services provided by the Government and the compensation it receives in order to qualify as a user fee. The Court noted, however, that the export clause does not prohibit a user fee, provided the fee is designed as fair compensation for the Government supplied services.

Halting of Collections on Exports. Subsequent to the Supreme Court's decision on *U.S. Shoe*, the CIT halted HMT collections on U.S. exports on April 25, 1998. HMT collection on exports exceeded \$200 million in FY's 1995, 1996 and 1997. Approximately \$95 million was collected from exporters in FY 1998 before collections were ended.

Revenue Shares. Collection of the HMT on imports, domestic and foreign trade zone cargo, and passengers continues, as required under the existing statutory regime. 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 10 percent was collected from domestic and foreign trade zone cargo and passengers subject to the tax. The *U.S. Shoe* decision struck down the HMT only as it applies to exports, and the U.S. Government is statutorily required to continue collecting the HMT from other cargo and passenger categories, including imports. Therefore, after *U.S. Shoe*, almost 85 percent of HMT collections are expected to be from imports, with the remaining domestic, foreign trade zone, and passenger categories now representing just under 15 percent of HMT revenues.

Source of Refunds to Exporters. The Justice department ruled that the refunds to be paid to exporters would not be drawn out of 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 erroneously been collected into the Treasury. The ultimate amount of the refunds is being determined by the CIT. As of September 30, 1998, approximately \$1.435 billion was collected on exports.

Other Legal Challenges. In another legal decision, the CIT ruled that the HMT is also unconstitutional as applied to the embarkation of cruise passengers (*Princess Cruises, Inc., v. The United States, June 9, 1998*). The government has appealed this ruling to the Federal Circuit Court. In addition, the CIT has also designated test cases on issues relating to jurisdiction and statute of limitations, and on the constitutionality of the HMT as applied to domestic shipments, imports into foreign trade zones, and imports in general.

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.

Status of Consultations. To date, the EU, the primary counterpart in these discussions, has not requested a dispute resolution panel (as of 16 November 1999). However, the EU has indicated that if satisfactory legislation is not passed by January 1, 2000, it will ask for a panel.

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

Harbor Services Fund Proposal. In a letter to the House and Senate Authorization Committees and Appropriations Subcommittees, on May 20, 1998, the Office of Management and Budget (OMB) proposed a new mechanism, the Harbor Services Fund (HSF), to replace the HMTF. The purpose of this proposal was to establish a secure funding mechanism 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 between U.S. ports, nor impact the U.S. competitiveness with foreign 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.

Budget Treatment. The President's Budget Request for FY 2000 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 1999 will be approximately \$ 1.924 billion. Accordingly, Table ES-1 does not display a HMTF balance beyond FY 1999, assuming that the HMTF balance will be deposited into the HSF consistent with the FY 2000 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. However, the current HMTF balance, (\$ 1.289 billion entering FY 1999 and projected to exceed \$1.9 billion at the end of the year), in conjunction with the revenue stream remaining from HMT collections on imports, domestic shipments, passengers and foreign trade zone cargo (an estimated \$600-700 million annually), remains 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 1997 & 1998) and Projected (Fiscal Year 1999)
(thousands of dollars)

	FY 1997 ¹⁾	FY 1998 ²⁾	FY 1999 ³⁾	FY 2000 ⁵⁾
Initial Balance	\$ 866,063	\$ 1,112,241	\$ 1,289,000	NA
Revenues (HMT & Interest)	789,166	687,870	655,000	NA
Total Available	1,655,230	1,800,111	1,944,000	NA
Transfers (Expenditures)	549,502	511,093	19,700 ⁴⁾	NA
Surplus/(Deficit)	\$1,105,728	\$ 1,289,018	\$ 1,924,300	NA

^{1) and 2)} FY 1997 and FY 1998 amounts are from the Funds Accounting Branch, Financial Management Services, Department of Treasury. The FY 1998 beginning balance differs from the FY 1997 closing balance due to an accounting reconciliation made by the Department of Treasury.

³⁾ FY 1999 amounts are based on the FY 2000 Budget Request.

⁴⁾ Note that 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 only expenditures to be recovered would be for: construction of DMDFs (\$ 3.5 million); administration of the fund (\$3.0 million); and O&M and rent payments for the St. Lawrence Seaway (\$13.2 million).

⁵⁾ FY 2000 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 1999 would be transferred to the new HSF in FY 2000.

**ANNUAL REPORT TO CONGRESS ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1998**

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 seventh *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) 1992-1997.
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 as 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, exports, 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 (USACE or 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 USACE 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 1998.** Deposits into the HMTF during FY 1998 totaled \$687,870,000. These deposits consisted of \$621,500,000 in HMT receipts, and \$66,370,000 in interest. Fiscal Year 1998 transfers from the HMTF totaled \$511,093,000. HMTF revenues and transfers will be discussed in more detail later in the report. In summary, the FY 1998 transfers included:

- o \$ 496,900,000 for the U.S. Army Corps of Engineers operation and maintenance (O&M) of Federal harbor projects;

- o \$ 11,000,000 for the St. Lawrence Seaway Development Corporation (SLSDC) operation and maintenance of the St. Lawrence Seaway;

- o \$ 193,000 for SLSDC rent payments paid by the Department of Transportation; 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 USACE and S/LSDC, 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 1997

Louisiana	\$110,200.41	Washington	\$23,783.27	Mississippi	\$ 6,448.29	Missouri	\$ 442.70
California	38,735.60	Ohio	22,147.39	Pennsylvania	5,333.98	Kentucky	363.30
Oregon	37,291.71	North Carolina	21,905.95	Minnesota	3,627.35	New Hampshire	72.32
New York	33,588.41	Georgia	17,914.35	Alaska	3,360.53	Hawaii	67.02
Florida	32,709.56	Maryland	17,557.41	Maine	2,316.85	American Samoa	37.78
Texas	31,721.52	Virginia	14,244.36	Indiana	1,667.59	Wash. D.C.	22.60
Delaware	31,641.56	Massachusetts	10,603.61	West Virginia	1,620.47	Puerto Rico	0.92
Michigan	31,334.42	South Carolina	9,217.93	Rhode Island	1,331.57	Connecticut	0.29
New Jersey	24,817.72	Wisconsin	8,564.53	Tennessee	1,082.20	Iowa	0.00
Alabama	24,076.11	Illinois	7,528.27	Arkansas	936.61	Vermont	0.00

Source: USACE Navigation Cost Recovery Database System, Fiscal Year 1997.

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.

12. In the past, actual prior year USACE expenditures were used as the basis for recovery transfers for the following fiscal year. As an example, the HMTF recovery *transfers* made in Fiscal Year 1997 were based on the Corps actual operation and maintenance (O&M) costs in FY 1996 for eligible navigation projects (the FY 1996 O&M costs totaled \$535,987,000). The USACE base HMTF transfers on USACE O&M budget estimates consistent with the President's budget. For FY 1998 the HMT transfers for the USACE were \$496,900,000, while the Corps actual O&M expenditures totaled \$632,552,000.

13. Table 1 provides a summary of actual O&M expenditures by state for Fiscal Years 1997 and 1998. Appendix A (beginning on page 25) displays the Corps' actual FY 1998 O&M project expenditures subject to recovery from the HMTF. 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 1997. 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 1997
(millions of short tons)

Louisiana	493.0	Alaska	94.4	Tennessee	47.5	Maine	20.0
Texas	422.6	Kentucky	87.3	Virgin Islands	45.3	Connecticut	19.7
California	172.1	Michigan	83.0	Wisconsin	38.5	South Carolina	19.5
Ohio	134.2	Indiana	82.1	Oregon	36.7	Iowa	14.0
Florida	124.5	West Virginia	79.5	Missouri	31.5	North Carolina	13.5
Pennsylvania	119.1	Virginia	77.7	Puerto Rico	28.2	Arkansas	13.4
Washington	118.0	Alabama	71.5	Massachusetts	27.5	Rhode Island	9.5
Illinois	109.3	Minnesota	55.3	Delaware	24.3	New Hampshire	4.0
New York	103.5	Mississippi	50.0	Hawaii	21.3	Oklahoma	4.0
New Jersey	97.9	Maryland	49.8	Georgia	21.0	Idaho	1.6

Source: *Waterborne Commerce of the United States, Calendar Year 1997, 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. Total waterborne commerce at United States ports in 1997 exceeded 2.33 billion tons, including approximately 788 million tons of imports and 432 million tons of exports. In addition, 1.11 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 1997. 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 36 on “Collections and Receipts” and Table 4).

Table 3
U.S. Waterborne Commerce: Annual Tonnage by Category
and Total Value of Imports and Exports, 1988 - 1997
(millions of tons & millions of dollars)

Year	EXPORTS		IMPORTS		DOMESTIC*	TOTAL
	Tonnage	Value	Tonnage	Value	Tonnage	Tonnage
1988	426.3	\$ 125,782	549.9	\$ 254,766	1,111.7	2,088
1989	448.4	\$ 143,184	589.5	\$ 270,621	1,102.5	2,140
1990	441.6	\$ 150,740	600.0	\$ 283,413	1,122.3	2,164
1991	458.2	\$ 162,355	555.4	\$ 272,287	1,078.6	2,092
1992	450.8	\$ 170,314	586.7	\$ 293,100	1,094.6	2,132
1993	411.3	\$ 166,690	648.8	\$ 310,282	1,068.2	2,128
1994	396.2	\$ 177,334	719.5	\$ 338,809	1,099.0	2,215
1995	474.7	\$ 216,006	672.7	\$ 356,004	1,093.0	2,240
1996	450.8	\$ 220,025	732.6	\$ 373,914	1,100.6	2,284
1997	432.3	\$ 222,026	788.3	\$ 403,656	1,112.5	2,333

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 USACE Waterborne Commerce Statistics Center (1997).

* Values of domestic waterborne commerce not available.

17. Total foreign waterborne trade for 1997 reached a record 1.22 billion tons (short tons of 2,000 lbs) worth approximately \$626 billion. For waterborne imports, both the total tonnage and value of imports reached record levels in 1997: 788 million tons worth almost \$404 billion. This surpassed the previous record levels for imports in 1996. The value of U.S. waterborne exports also achieved a new record in 1997: \$222 billion, while the 1997 export total of 432 million tons continued the decline from the record total of 475 million tons in 1995.

18. The increase in total export value in 1997 followed the previous records in 1996 and 1995, when the total value and tonnage of exports both increased by about one-fifth over 1994 totals. The increase in 1995 was largely due to boosts in exports of farm and food products and coal. Farm and food exports reached a record total of 177 million tons in 1995. This was approximately 30 percent above 1994 due to plentiful U.S. supplies, reduced quantities in competing export countries, and increased demand from importing countries, notably China. In 1995, coal exports to almost all countries increased, raising the U.S. total to 89 million tons, 24 percent above the level in 1994, when coal exports were the lowest in 15 years.

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 1998 **\$11,000,000** was transferred to the SLSDC for the maintenance of the Seaway. In addition, **\$193,000** 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 USACE, 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, \$589,000 was made available to the Corps in FY 1998.

22. Collections are generally expected 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. As a result of the Supreme Court decision, the U.S. Customs Service published a 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. However, several important legal issues relating to the issue of refunds remain outstanding or were only partially settled. These issues include: whether litigants are eligible for refunds that will include interest on past tax payments; and the extent of eligibility within the two-year Statute of Limitations on Customs refunds.

27. There is currently no precise estimate of the magnitude of eligible refunds. There are about 5,700 HMT cases currently pending before the CIT. The ultimate amount of the refunds is being determined by the Court of International Trade. As of September 30, 1998, about \$1.435 billion had been collected

from exporters, including approximately \$95.0 million in FY 1998. Depending on whether the refunds will include interest and the manner in which the two-year statute of limitations on Customs refunds is to be applied, the total amount to be repaid to exporters could be a formidable sum, possibly exceeding \$1 billion or even approaching the \$1.435 billion collected through FY 1998.

28. The *U.S. Shoe* decision affects only exports, which represented approximately 30 percent of HMTF revenues during FYs 1996 and 1997 (Table 4). 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). The CIT has also designated other test cases on issues relating to jurisdiction and statute of limitations, including claims that there is no statute of limitations and test cases on the constitutionality of the HMT on domestic shipments, imports into foreign trade zones, and imports in general.

29. In another decision the CIT ruled that the HMT is also unconstitutional as applied to the embarkation of cruise passengers and has ordered refunds to the plaintiff (*Princess Cruises, Inc., v. United States*, 1998 Court of International Trade LEXIS 70 (June 9, 1998)). The Government has appealed this ruling to the Federal Circuit Court.

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

31. On February 6, 1998, about two months 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* (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. To date the EU, the primary counterpart in these discussions, has not requested a dispute resolution panel (as of 16 Nov 1999). However, the EU has indicated that if

satisfactory legislation is not passed by January 1, 2000, it will ask for a panel. If a panel is requested in the future, the outcome of such a procedure can take up to one year (establishing the panel typically takes approximately 20 days, while the panel proceeding then usually takes about six months, with possible appeals lasting perhaps another two to four months).

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 paragraph 43 (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 1998
(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
Totals	\$3,442,120	\$1,435,108	\$216,980	\$262,643	\$29,003	\$5,385,854	5,385,854

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.

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 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 data also includes values for 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 collections based on the Census 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 essentially important only for statistical purposes prior to the implementation of the HMT. Prior to FY 1998 receipts on exports represented about 75 percent of the potential ceiling for export collections based on the Bureau of Census' 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 declined during FY 1996 and then rose to record highs in FYs 1997 and 1998 (Table 4). The FY 1996 decline in import revenue cannot be explained by a drop in the value of imports as 1996 was a record year for the total valuation of U.S. waterborne imports. 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 from 1995, as 1996 and 1997 were record years for the value of U.S. exports (see Table 3 and paragraphs 22-23 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 lessening of compliance in the other collection sectors as well.

41. Collections from domestic traffic and foreign trade zones, which had dropped dramatically in FY 1995, regained much of their momentum during FY 1997, with domestic receipts continuing to grow in FY 1998. It is noted that domestic coastwise and lakewise traffic, which comprises most of the domestic waterborne traffic subject to the HMT, declined in FYs 1995, 1996 and 1997 by nine, ten and six million tons, respectively, compared to 1994. This decline in traffic is probably part of the explanation for the drop in domestic revenue.

42. Collections on passengers also experienced a sharp drop in FY 1995, and collections in subsequent years have not approached the historical trend. The FY 1998 amount of \$2.46 million is below the passenger receipt total for every year since 1991. Past inquiries to the 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 three years have passed without pinpointing the causes of the unexplained variations since 1994, it is likely that there has been some under-reporting. There are relatively few carriers involved in passenger traffic, and tax disputes with a couple of the carriers 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 1987-98. Before 1998, prior year expenditures were used as the basis for transfers for the following fiscal year. However, in FY 1998 the USACE used current year budget estimates as the basis for USACE transfers from the HMTF. This accounts for the FY 1998 transfer for the USACE being somewhat lower than expected. This is because the FY 1998 budget estimate (\$496,900,000) was different than both prior year (FY 1997) expenditures (\$578,336,000) and FY 1998 actual costs (\$632,552,000).

Table 5
Transfers From the Harbor Maintenance Trust Fund
Fiscal Years 1987 through 1998
(thousands of dollars)

Fiscal Year	USACE	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
Totals	\$4,253,992	\$120,631	\$71,906	\$1,087	\$9,972	\$4,457,588

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. **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 lag, with the FY 1998 revenue (\$2,460,000) representing the lowest amount since FY 1991.

46. In addition to the administration and enforcement funding provided to the U.S. Customs Service for FYs 1996-1998, funding has also been made available to the Corps in FY 1998 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.

47. **Harbor Maintenance Trust Fund Balances.** According to the Financial Management Services Division of the Department of the Treasury, the FY 1998 closing balance was \$1,289,018,000. The year-end Treasury Income Statement shows "Net Receipts" of \$687,870,000 for FY 1998, including "Interest Income" of \$66,370,000. "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. For FY 1998 the interest actually deposited in the fund was \$ 28.7 million.

48. **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 FYs 1997-1998 and the corresponding estimated amounts for Fiscal Year 1999.

49. The FY 1999 revenue estimate reflects the elimination of an estimated 30 percent of HMT collections that would have been generated from exports prior to *U.S. Shoe*. The 30 percent share is based on the export collection share for Fiscal Years 1996 and 1997. Actual HMT collections for FY 1998 include the revenue generated from exports until collections were halted on April 25, 1998.

Table 6
Harbor Maintenance Trust Fund Revenues and Transfers
Fiscal Years 1988 through 1998
(thousands of dollars)

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
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
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
Toll Receipts	\$10,448	\$9,806	\$8,849	\$9,267	\$8,733	\$8,739	\$11,112	\$173	\$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
Net Revenue	\$160,977	\$183,149	\$197,623	\$395,501	\$531,062	\$650,722	\$646,191	\$700,891	\$739,137	\$789,166	\$687,870
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
Transfers:											
USACE	\$148,000	\$159,026	\$159,074	\$333,401	\$462,229	\$446,434	\$476,620	\$519,196	\$482,126	\$535,987	\$496,900
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
SLS Toll Rebates	\$8,895	\$10,977	\$9,041	\$10,298	\$9,565	\$8,074	\$9,546	\$1,512	\$0	\$0	\$0
Dept. of Transportation	\$0	\$0	\$0	\$0	\$16	\$160	\$175	\$181	\$169	\$193	\$193
Administrative Costs	\$142	\$167	\$169	\$186	\$184	\$124	\$0	\$0	\$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
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

Source: Funds Accounting Branch, Financial Management Services, Department of the Treasury

* Does not include Interest Income which is not available for obligation (\$172,000 in FY 1998).

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 1998 the interest actually deposited in the fund was \$ 28.7 million.

50. Note that Table 7 is consistent with the President's Budget Request for FY 2000, which was 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.

51. 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 1999, assuming that the balance will be deposited into the HSF consistent with the FY 2000 Budget Request.

52. It is projected that the HMTF balance at the close of FY 1999 will be approximately \$1.924 billion. This surplus is greater than projected in the last annual report, largely because no transfers from the HMTF are provided for the recovery of USACE O&M in FY 1999. In accord with the Energy and Water Development Appropriations Act for FY 1999, the only USACE expenditures eligible for recovery from the HMTF are for the Federal shares of the construction of dredged material disposal facilities (DMDFs).

53. **Adequacy of HMTF to Fund Maintenance Needs.** At the beginning of Fiscal Year 1999, the Trust Fund balance was approximately \$1.289 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 remaining from HMT collections on imports, domestic shipments, passengers and foreign trade zone cargo (which total an estimated \$600-700 million annually), should remain sufficient to recover eligible O&M expenditures until an alternative funding source is in place.

54. **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 O&M and Federal shares of construction for USACE 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.

55. 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 USACE's 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 so as 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 and subsequently introduced as H.R. 1947 in the U.S. House of Representatives on May 26, 1999.

Table 7
Harbor Maintenance Trust Fund Revenues and Transfers: Actual
(Fiscal Years 1997-1998) and Projected (Fiscal Year 1999)
(thousands of dollars)

	FY 1997	FY 1998	FY 1999
Beginning Balance *	\$866,063	\$1,112,241	\$1,289,000
Revenues:			
Harbor Maintenance Tax			
Imports	434,037	458,193	490,000
Exports	214,017	90,682	-
Other Categories**	87,480	72,625	93,000
HMT Total	735,534	621,500	583,000
Interest***	53,632	66,370	72,000
Net Revenue	789,166	687,870	655,000
Total Funds Available	1,655,230	1,800,111	1,944,000
Transfers:			
USACE O&M	536,000	496,900	0
USACE Construction DMDF	0	0	3,500
St. Lawrence Seaway	10,322	11,000	13,000
Dept. of Transportation	193	193	200
Administrative Costs ****	3,000	3,000	3,000
Total Expenditures	549,502	511,093	19,700
Surplus/(Deficit) *	\$ 1,105,728	\$ 1,289,018	\$ 1,924,300

Source: FY 1999 projection is based on President's Fiscal Year 2000 Budget Request. This projection is for planning purposes only and reflects the Administration's best projection of economic conditions, revenues and expenditures.

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

** Includes HMT revenues from domestic shipments, and foreign trade zone cargo and passenger categories.

*** 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 1998 the interest actually deposited in the fund was \$ 28.7 million.

**** 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.

Note: FY 2000 Budget Request is based on enactment of Harbor Services Fund legislative to replace the HMTF. When enacted, the HMTF balance at the close of FY 1999 would be transferred to the new HSF.

Table 8
Harbor Maintenance Trust Fund Revenues and Transfers:
Actual (Fiscal Years 1997-1998) and Projected (Fiscal Years 1999-2004)
in Absence of Enactment of Replacement Funding Legislation
(thousands of dollars)

(000)	1997	1998	1999	2000	2001	2002	2003	2004
Initial Balance	\$ 866,063	\$1,112,241	\$1,289,000	\$1,924,000	\$1,990,000	\$ 2,095,000	\$ 2,218,000	\$ 2,364,000
Revenues (HMT & Interest)	789,167	687,870	655,000	701,000	748,000	801,000	801,000	920,000
Total Available	1,655,230	1,800,111	1,944,000	2,625,000	2,738,000	2,896,000	3,078,000	3,284,000
Transfers (Expenditures)	549,502	511,093	19,700*	635,000	643,000	678,000	714,000	750,000
Surplus/(Deficit)	\$1,105,728	\$1,289,018	\$1,924,300	\$1,990,000	\$2,095,000	\$2, 218,000	\$2,364,000	\$2, 534,000

NOTE: Projections for FY 1999 through FY 2004 are estimates based on the assumption of continued collections on imports, domestic, and foreign trade cargo and passengers. These estimates also assume there is no replacement fee legislation enacted and that all USACE eligible operation and maintenance and disposal area dike construction costs are reimbursed from the HMTF. In addition to USACE costs, expenditures for the SLSDC, Department of Transportation, and Administration costs for the U.S. Treasury Department are also assumed to be reimbursed.

* The FY 1999 Energy and Water Development Appropriations Act does not provide for USACE eligible operation and maintenance costs to be reimbursed from the Trust Fund. Subsequent years assume that USACE O&M costs will be recovered from the HMTF.

The above information is based on data prepared by HQUSACE in response to a request from GAO, adjusted to reflect actual revenue amounts for FY 1998.

U. S. ARMY CORPS OF ENGINEERS ACTIVITIES

56. **Operations and Maintenance Activities.** To operate and maintain the Nation's commercial navigation channels the USACE removed approximately 211 million cubic yards of material in FY 1998, with about 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 78 percent of the maintenance dredging.

Table 9
U.S. Army Corps of Engineers Operations and Maintenance
Dredging Quantity Summary Fiscal Years 1989 through 1998*
(millions of cubic yards)

Fiscal Year	USACE Accomplished O&M Dredging	Contractor (Industry) Accomplished Dredging	Total O&M Dredging
FY 1989	58.7	222.4	281.1
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	67.4	185.0	252.7
FY 1998	42.4	168.9	211.3
Avg. FY 1989-98	51.5	187.9	239.4

Source: *Summary of FY 1998 Continuing Analysis of Dredging Costs and Quantities*, prepared by US Army IWR for Headquarters USACE Dredging/Navigation Branch, Operations, Construction and Readiness Division.

* 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.

57. As shown in Tables 5 and 6, transfers from the HMTF to recover the cost of maintaining the Nation's port and harbor projects totaled \$496,900,000 in FY 1998. This recovery amount was based on the FY 1998 budget estimate. A reconciliation between actual FY 1998 expenditures and the transfer amount will be made by the Department of Treasury in FY 1999. Actual O&M expenditures totaled a record \$632,552,000 in FY 1998 (Table 10). This total was driven largely by the record amount expended on deep-draft navigation O&M (\$570,308,000). This level of spending can be attributed to increased appropriations of O&M funding as compared to the FY 1998 budget request, in conjunction with emergency supplemental appropriations for harbor channel O&M in both FYs 1997 and 1998. The emergency O&M work was largely to remove shoaling and repair damage caused by an unusually high number of tropical storms and hurricanes affecting USACE navigation projects in Puerto Rico and from Texas to Florida . The FY 1998 emergency supplemental appropriations was for \$105,000,000, again

mostly to remove sediments at harbor O&M projects due to several tropical storms and hurricanes.

58. Appendix A contains a listing of actual O&M expenditures in FY 1998 for USACE 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 1989 through 1998
(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 1989	330,742	68,200	398,942
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	61,223	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

Source: USACE Navigation Cost Recovery Database System, FY 1998 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.

59. **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 1999 includes \$3.5 million for the construction of DMDFs, while the amounts projected for subsequent years increase to \$7 million per year. These costs are reasonable near term projections, although longer term estimates somewhat remain more uncertain until all “Dredged Material Management Plans” are completed.

SUMMARY

60. Since 1987, the HMTF has successfully supported the operation and maintenance of approximately 650 commercial navigation channel projects maintained by the Federal government. These projects facilitate commerce at approximately 300 coastal ports, 55 Great Lakes ports, 25 inland harbors, and the U.S. portion of the St. Lawrence Seaway. Since 1991 the fund has funded 100 percent of the eligible O&M expenditures made on behalf of thousands of importers, exporters, and domestic shippers who rely on these facilities to carry their cargo in a safe and cost-effective manner.

61. These navigation channels and associated facilities are vital to the waterborne transportation of U.S. trade goods and essential to the economic competitiveness of the United States within the global marketplace. In 1997, U.S. ports handled approximately 2.33 billion tons of commerce, including 788 million tons of imports, 432 million tons of exports, and just over 1.11 billion tons of domestic cargo.

62. Deposits into the HMTF during Fiscal Year 1998 totaled \$687,870,000. These deposits consisted of \$621,500,000 in HMT receipts and \$66,370,000 in interest. FY 1998 transfers from the HMTF totaled \$511,093,000, and included \$496,900,000 to the U.S. Army Corps of Engineers for the operation and maintenance of Federal harbor projects; \$11,000,000 to the St. Lawrence Seaway Development Corporation (SLSDC) for the operation and maintenance of the St. Lawrence Seaway; \$193,000 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.

63. Historically, HMT receipts have exceeded transfers out of the HMTF fund. This trend continued in Fiscal Year 1998, with the fund's closing balance reported at \$1.289 billion. The Energy and Water Development Appropriations Act for Fiscal Year (FY) 1999 did not provide for the recovery of USACE O&M expenditures from the HMTF. For FY 1999, the only USACE expenditures eligible for recovery from the HMTF are \$3.5 million for the Federal shares of the construction of dredged material disposal facilities (DMDFs). This will act to accelerate the growth of the HMTF balance. The fund's surplus has been a continuing concern to the Federal government, and has, in part, resulted in complaints and/or lawsuits from importers, exporters and the international community, including the World Trade Organization (WTO).

64. Past efforts to reduce the level of the HMT and finance other commercial maritime services provided by the Federal government (i.e., those of the National Oceanic and Atmospheric Administration) have been unsuccessful. However, budget estimates for the HMTF do reflect the HMTF recovery of the Federal cost-share of constructing facilities for the disposal of dredged materials from the maintenance of commercial navigation channels and other eligible activities authorized in Section 201 of WRDA 1996.

65. On March 31, 1998, the U.S. Supreme Court unanimously affirmed the 1995 ruling by the U.S. Court of International Trade (CIT) on *U.S. Shoe Corp., v. The United States*, that the HMT violates the Export Clause of the Constitution. In its decision the Supreme Court held that the *ad valorem* basis of the HMT does not provide the required connection between the services provided by the Government and the compensation it receives in order to qualify as a user fee. The Court noted, however, that the Export Clause does not prohibit a user fee, provided the fee is designed as fair compensation for the Government supplied services.

66. Subsequent to the Supreme Court decision the U.S. Court of International Trade (CIT) halted HMT collections on exports on April 25, 1998. Approximately \$95 million was collected from exporters in FY 1998 before collections were ended. The Department of Justice has ruled that export refunds 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. The ultimate amount of the refunds is being determined by the CIT. As of September 30, 1998, approximately \$1.435 billion was collected on exports.

67. 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 10 percent of the revenue was collected on domestic shipments, foreign trade zone cargo, and passengers. The Supreme Court decision in *U.S. Shoe* struck down the HMT only as it applies to exports, and the U.S. Government is statutorily required to continue to collect fees from other categories of shippers subject to the HMT, including imports. Therefore, after *U.S. Shoe*, almost 85 percent of future HMT collections are expected to come from imports, with just under 15 percent generated from the domestic, foreign trade zone, and passenger revenue categories.

68. On February 6, 1998, the European Union (EU) requested WTO consultations with the United States concerning the HMT's impact on U.S. imports. The EU claims that the HMT violates Articles I, II.1, II.4, VIII.1 (a) and X.3 (a) of the *General Agreement on Tariffs and Trade* (GATT) 1994. A first round of consultations took place in Geneva on March 25, 1998 with other members of the international community also participating (Canada, Japan and Norway). After the Supreme Court decision in *U.S. Shoe*, the EU requested a additional consultations on the HMT, and on June 10, 1998 a follow-up meeting took place between the United States Trade Representative (USTR) and the EU.

69. WTO rules require that fees imposed on imports and exports be commensurate with the costs of services rendered. In addition, a charge that is equivalent to an internal tax may be imposed on imports, as long as the tax is imposed consistently and is not employed in a manner so as to offer protection to domestic products. The USTR has made it clear that the HMT as structured prior to the *U.S. Shoe* decision was in full accord with international agreements, and that any changes made to the HMT after *U.S. Shoe* will be done to comply with the Supreme Court ruling and again be consistent with WTO obligations. The Administration believes that it is in the best interest of the U.S. to resolve the HMT issue with its trading partners.

70. Although forecasts of future Trust Fund balances remain uncertain due to the complex issues regarding the WTO complaint and other legal challenges to the HMT, the current balance available in the Fund (projected at approximately \$1.924 billion at the end of FY 1999), in conjunction with the revenue stream remaining from HMT collections on imports, domestic cargo, foreign trade zone and passengers (which total an estimated \$600-700 million annually), should be sufficient to recover future operation and maintenance costs and the Federal share of DMDF construction until an alternative funding source is in place.

71. The Administration has proposed a new mechanism, the Harbor Services Fund (HSF), to replace the HMTF. The President's Budget for FY 2000 was based on the enactment of the HSF. 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 would be subject to annual appropriations. 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.

Appendix A:
Fiscal Year 1998 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
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

<u>PWI</u>	<u>PROJECT NAME</u>	<u>DIV/</u> <u>ST</u>	<u>TOTAL</u> <u>COST</u>	<u>NAVIGATION</u> <u>ALLOC/SPEC</u>	<u>OTHER</u> <u>ALLOC/SPEC</u>	<u>JOINT</u> <u>USE</u>	<u>SUBJECT TO</u> <u>RECOVERY</u>
<u>ALASKA</u>							
360	ANCHORAGE HBR AK	AK POA	1,853.78	1,853.78	0.00	0.00	1,853.78
55030	CRESCENT BAY HBR SITKA AK	AK POA	1.80	1.80	0.00	0.00	1.80
80508	HOMER HBR AK	AK POA	147.22	147.22	0.00	0.00	147.22
87071	KETCHIKAN BAR PT HBR, AK	AK POA	-12.52	-12.52	0.00	0.00	-12.52
65015	WRANGELL NARROWS AK	AK POA	<u>228.10</u>	<u>228.10</u>	<u>0.00</u>	<u>0.00</u>	<u>228.10</u>
			2,218.38	2,218.38	0.00	0.00	2,218.38
<u>ALABAMA</u>							
1120	BAYOU LABATRE AL	AL SAM	371.42	371.42	0.00	0.00	371.42
8242	CC HELICOPTER LIDAR BATH	AL SAM	2,400.00	2,400.00	0.00	0.00	2,400.00
11670	MOBILE HBR AL	AL SAM	<u>20,077.19</u>	<u>20,077.19</u>	<u>0.00</u>	<u>0.00</u>	<u>20,077.19</u>
			22,848.61	22,848.61	0.00	0.00	22,848.61
<u>AMERICAN SOMOA</u>							
87038	OFU HBR SAMOA	AS POH	<u>0.01</u>	<u>0.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.01</u>
			0.01	0.01	0.00	0.00	0.01
<u>CALIFORNIA</u>							
14360	CH IS HBR CA	CA SPL	2,705.90	2,705.90	0.00	0.00	2,705.90
4270	CRESCENT CITY HBR CA	CA SPN	457.46	457.46	0.00	0.00	457.46
7860	HUMBOLDT HBR BAY CA	CA SPN	2,676.51	2,676.51	0.00	0.00	2,676.51
74719	L A AND LONG BEACH HBR CA	CA SPL	1,690.14	1,690.14	0.00	0.00	1,690.14
76101	LA-LB HARBOR MODEL, CA	CA SPL	177.13	177.13	0.00	0.00	177.13
37690	MARINA DEL REY CA	CA SPL	1,065.45	1,065.45	0.00	0.00	1,065.45
11860	MORRO BAY HBR CA	CA SPL	3,361.33	3,361.33	0.00	0.00	3,361.33
11880	MOSS LANDING HBR CA	CA SPN	457.24	457.24	0.00	0.00	457.24
74703	NAPA RVR CA	CA SPN	280.61	280.61	0.00	0.00	280.61
74720	NEWPORT HARBOR CA	CA SPL	332.01	332.01	0.00	0.00	332.01

**TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)**

<u>PWI</u>	<u>PROJECT NAME</u>	<u>DIV/ ST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
12990	OAKLAND HBR CA	CA SPN	3,443.46	3,443.46	0.00	0.00	3,443.46
13080	OCEANSIDE HBR CA	CA SPL	1,138.82	1,138.82	0.00	0.00	1,138.82
13085	OCEANSIDE HBR SAND-BY-PASS	CA SPL	1,343.66	1,343.66	0.00	0.00	1,343.66
232	PORT SAN LUIS CA	CA SPL	0.00	0.00	0.00	0.00	0.00
74656	PT HUENEME CA	CA SPL	0.00	0.00	0.00	0.00	0.00
15100	REDWOOD CITY HBR CA	CA SPN	174.44	174.44	0.00	0.00	174.44
15280	RICHMOND HBR CA	CA SPN	6,476.44	6,476.44	0.00	0.00	6,476.44
76029	S FRANCISCO BAY DLT MDL CA	CA SPN	1,896.58	1,896.58	0.00	0.00	1,896.58
16230	S PABLO BAY MRE IS STR CA	CA SPN	387.58	387.58	0.00	0.00	387.58
15870	SACRAMENTO RVR CA	CA SPK	3,538.01	3,538.01	0.00	0.00	3,538.01
16110	SAN DIEGO HBR CA	CA SPL	30.48	30.48	0.00	0.00	30.48
15750	SAN DIEGO-MISSION BAY CA	CA SPL	0.00	0.00	0.00	0.00	0.00
16130	SAN FRANCISCO HBR CA	CA SPN	1,090.29	1,090.29	0.00	0.00	1,090.29
16140	SAN FRANCISCO HBR DRFT REM	CA SPN	1,616.89	1,616.89	0.00	0.00	1,616.89
16180	SAN JOAQUIN RVR CA	CA SPK	3,002.39	3,002.39	0.00	0.00	3,002.39
15730	SANTA BARBARA HBR CA	CA SPL	1,160.84	1,160.84	0.00	0.00	1,160.84
88920	SF BAY LONG TERM MGT STRAT	CA SPN	29.05	29.05	0.00	0.00	29.05
17720	SUISUN BAY CHANNEL CA	CA SPN	3,142.61	3,142.61	0.00	0.00	3,142.61
24190	VENTURA HBR CA	CA SPL	<u>5,729.59</u>	<u>5,729.59</u>	<u>0.00</u>	<u>0.00</u>	<u>5,729.59</u>
			47,404.91	47,404.91	0.00	0.00	47,404.91
<u>CONNECTICUT</u>							
12380	NEW HVN HBR CONN	CT NAE	-1.66	-1.66	0.00	0.00	-1.66
			-1.66	-1.66	0.00	0.00	-1.66
<u>DISTRICT OF COLUMBIA</u>							
19500	WASHINGTON HBR DC	DC NAB	<u>19.52</u>	<u>19.52</u>	<u>0.00</u>	<u>0.00</u>	<u>19.52</u>
			19.52	19.52	0.00	0.00	19.52

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

<u>PWI</u>	<u>PROJECT NAME</u>	<u>DIV/</u> <u>ST</u>	<u>DIST</u>	<u>TOTAL</u> <u>COST</u>	<u>NAVIGATION</u> <u>ALLOC/SPEC</u>	<u>OTHER</u> <u>ALLOC/SPEC</u>	<u>JOINT</u> <u>USE</u>	<u>SUBJECT TO</u> <u>RECOVERY</u>
<u>DELAWARE</u>								
8215	C&D CAN, ST GEORGES BR DE	DE	NAP	15,498.40	15,498.40	0.00	0.00	15,498.40
4570	DEL RVR PA NJ PHILA TO S	DE	NAP	12,778.81	12,778.81	0.00	0.00	12,778.81
8160	IWW FM DEL R TO CHPKE B D	DE	NAP	14,641.60	14,635.50	6.10	0.00	14,635.50
20040	WILMINGTON HBR DEL	DE	NAP	<u>3,654.40</u>	<u>3,654.40</u>	<u>0.00</u>	<u>0.00</u>	<u>3,654.40</u>
				46,573.21	46,567.11	6.10	0.00	46,567.11
<u>FLORIDA</u>								
2520	CANAVERAL HARBOR FL	FL	SAJ	4,027.02	4,027.02	0.00	0.00	4,027.02
76018	CARRABELLE HARBOR FL	FL	SAM	570.70	570.70	0.00	0.00	570.70
3000	CHARLOTTE HARBOR FL	FL	SAJ	1,978.08	1,978.08	0.00	0.00	1,978.08
5840	FERNANDINA HARBOR FL	FL	SAJ	3,828.28	3,828.28	0.00	0.00	3,828.28
6260	FORT PIERCE HARBOR FL	FL	SAJ	811.42	811.42	0.00	0.00	811.42
8410	JACKSONVILLE HARBOR FL	FL	SAJ	4,636.41	4,636.41	0.00	0.00	4,636.41
74378	MIAMI HBR FL	FL	SAJ	283.69	283.69	0.00	0.00	283.69
13590	PALM BEACH HBR FL	FL	SAJ	1,985.11	1,985.11	0.00	0.00	1,985.11
13640	PANAMA CITY HBR FL	FL	SAM	-11.44	-11.44	0.00	0.00	-11.44
13830	PENSACOLA HBR FL	FL	SAM	21.95	21.95	0.00	0.00	21.95
76031	PORT EVERGLADES HBR FL	FL	SAJ	247.49	247.49	0.00	0.00	247.49
10166	PORT MANATEE HARBOR FL	FL	SAJ	1,062.35	1,062.35	0.00	0.00	1,062.35
14390	PT ST. JOE HBR FL	FL	SAM	0.00	0.00	0.00	0.00	0.00
74390	ST. PETERSBURG HBR FL	FL	SAJ	6.77	6.77	0.00	0.00	6.77
17960	TAMPA HARBOR FL	FL	SAJ	<u>5,818.65</u>	<u>5,818.65</u>	<u>0.00</u>	<u>0.00</u>	<u>5,818.65</u>
				25,266.48	25,266.48	0.00	0.00	25,266.48
<u>GEORGIA</u>								
2080	BRUNSWICK HBR	GA	SAS	2,814.98	2,814.98	0.00	0.00	2,814.98
74576	DARIEN HARBOR, GA	GA	SAS	0.12	0.12	0.00	0.00	0.12

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

<u>PWI</u>	<u>PROJECT NAME</u>	<u>DIV/</u> <u>ST</u>	<u>DIST</u>	<u>TOTAL</u> <u>COST</u>	<u>NAVIGATION</u> <u>ALLOC/SPEC</u>	<u>OTHER</u> <u>ALLOC/SPEC</u>	<u>JOINT</u> <u>USE</u>	<u>SUBJECT TO</u> <u>RECOVERY</u>
8232	SAVANAH HBR LONG TRM MGT	GA	SAS	0.64	0.64	0.00	0.00	0.64
75085	SAVANNAH HBR	GA	SAS	<u>14,448.99</u>	<u>14,448.99</u>	<u>0.00</u>	<u>0.00</u>	<u>14,448.99</u>
				17,264.73	17,264.73	0.00	0.00	17,264.73
<u>HAWAII</u>								
910	BARBERS POINT HBR, HI	HI	POH	115.43	115.43	0.00	0.00	115.43
7550	HILO HBR HI	HI	POH	14.16	14.16	0.00	0.00	14.16
7660	HONOLULU HBR HI	HI	POH	-5.09	-5.09	0.00	0.00	-5.09
8660	KAHULUI HBR HI	HI	POH	<u>22.80</u>	<u>22.80</u>	<u>0.00</u>	<u>0.00</u>	<u>22.80</u>
				147.30	147.30	0.00	0.00	147.30
<u>ILLINOIS</u>								
2410	CALUMET HBR R IL	IL	LRC	867.65	867.65	0.00	0.00	867.65
45009	CHICAGO HBR IL	IL	LRC	4,512.08	4,512.08	0.00	0.00	4,512.08
3810	CHICAGO RVR IL	IL	LRC	298.53	298.53	0.00	0.00	298.53
19560	WAUKEGAN HBR IL	IL	LRC	<u>707.77</u>	<u>707.77</u>	<u>0.00</u>	<u>0.00</u>	<u>707.77</u>
				6,386.03	6,386.03	0.00	0.00	6,386.03
<u>INDIANA</u>								
2250	BURNS WW HBR IN	IN	LRC	403.36	403.36	0.00	0.00	403.36
18120	INDIANA HBR IN	IN	LRC	762.31	762.31	0.00	0.00	762.31
11060	MICHIGAN CTY HBR IN	IN	LRC	<u>136.73</u>	<u>136.73</u>	<u>0.00</u>	<u>0.00</u>	<u>136.73</u>
				1,302.40	1,302.40	0.00	0.00	1,302.40
<u>LOUISIANA</u>								
680	ATCH R MORGAN CTY-GULF LA	LA	MVN	14,036.64	14,036.64	0.00	0.00	14,036.64
2440	CALCASIEU R PASS LA	LA	MVN	5,833.94	5,833.94	0.00	0.00	5,833.94
7760	HOUMA NAV CANAL LA	LA	MVN	1,981.97	1,981.97	0.00	0.00	1,981.97
11030	MERMENTAU RIVER LA	LA	MVN	968.88	968.88	0.00	0.00	968.88
68	MISS R-B RGE TO GULF LA	LA	MVN	61,082.83	61,082.83	0.00	0.00	61,082.83

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<u>PWI</u>	<u>PROJECT NAME</u>	<u>ST</u>	<u>DIV/ DIST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
11410	MISS R-GULF OUTLET LA	LA	MVN	<u>15,570.76</u>	<u>15,570.76</u>	<u>0.00</u>	<u>0.00</u>	<u>15,570.76</u>
				99,475.02	99,475.02	0.00	0.00	99,475.02
<u>MASSACHUSETTS</u>								
1960	BOSTON HBR MA	MA	NAE	5,205.64	5,205.64	0.00	0.00	5,205.64
2620	CAPE COD CNL MA	MA	NAE	7,279.80	5,837.60	1,442.20	0.00	5,837.60
418	GLOUCSTR HBR & ANNIS R MA	MA	NAE	0.00	0.00	0.00	0.00	0.00
432	N BEDFRD & FAIRHVN MA	MA	NAE	-2.24	-2.24	0.00	0.00	-2.24
14200	PLYMOUTH HBR MA	MA	NAE	11.41	11.41	0.00	0.00	11.41
439	SALEM HBR MA	MA	NAE	<u>68.27</u>	<u>68.27</u>	<u>0.00</u>	<u>0.00</u>	<u>68.27</u>
				12,562.88	11,120.68	1,442.20	0.00	11,120.68
<u>MARYLAND</u>								
870	BALT HBR CHS MD & VA	MD	NAB	2,378.90	2,378.90	0.00	0.00	2,378.90
74955	BALTIMORE HBR & 50FT CHANN	MD	NAB	12,888.27	12,888.27	0.00	0.00	12,888.27
871	BALTIMORE HBR DRIFT REMOVL	MD	NAB	344.02	344.02	0.00	0.00	344.02
872	BALTIMORE HBR PREV OF OBST	MD	NAB	544.09	544.09	0.00	0.00	544.09
294	POTOMAC R BLW WASH DC	MD	NAB	<u>145.55</u>	<u>145.55</u>	<u>0.00</u>	<u>0.00</u>	<u>145.55</u>
				16,300.83	16,300.83	0.00	0.00	16,300.83
<u>MAINE</u>								
8890	KENNEBEC RIVER ME	ME	NAE	402.92	402.92	0.00	0.00	402.92
367	PORTLAND HBR ME	ME	NAE	<u>65.19</u>	<u>65.19</u>	<u>0.00</u>	<u>0.00</u>	<u>65.19</u>
				468.11	468.11	0.00	0.00	468.11
<u>MICHIGAN</u>								
74196	ALPENA HBR MI	MI	LRE	52.24	52.24	0.00	0.00	52.24
1110	BLACK RIVER-PORT HURON RVR	MI	LRE	0.25	0.25	0.00	0.00	0.25
2990	CHARLEVOIX HBR MI	MI	LRE	375.12	375.12	0.00	0.00	375.12
74203	CHEYBOYGAN HBR MI	MI	LRE	0.38	0.38	0.00	0.00	0.38

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<u>PWI</u>	<u>PROJECT NAME</u>	<u>ST</u>	<u>DIV/ DIST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
2940	CHS-LKE ST CLAIR MI	MI	LRE	51.57	51.57	0.00	0.00	51.57
4710	DETROIT RVR MI	MI	LRE	2,588.23	2,588.23	0.00	0.00	2,588.23
6130	FRANKFORT HBR MI	MI	LRE	241.52	241.52	0.00	0.00	241.52
6670	GD HAVEN HBR MI	MI	LRE	1,225.81	1,225.81	0.00	0.00	1,225.81
6671	GRAND HAVEN HBR MIT SHR DM	MI	LRE	60.80	60.80	0.00	0.00	60.80
46064	GRAND MARAIS HBR MI	MI	LRE	3.97	3.97	0.00	0.00	3.97
7300	HARBOR BEACH HBR MI	MI	LRE	528.22	528.22	0.00	0.00	528.22
7610	HOLLAND HARBOR MI	MI	LRE	302.94	302.94	0.00	0.00	302.94
7611	HOLLAND HBR MIT SHR DAM MI	MI	LRE	62.03	62.03	0.00	0.00	62.03
8960	KEWEENAW WW MI	MI	LRE	483.63	483.63	0.00	0.00	483.63
10270	LUDINGTON HARBOR MI	MI	LRE	756.67	756.67	0.00	0.00	756.67
10271	LUDINGTON HARBOR-MITIGATN	MI	LRE	29.92	29.92	0.00	0.00	29.92
10480	MANISTEE HARBOR MI	MI	LRE	471.74	471.74	0.00	0.00	471.74
10490	MANISTIQUE HBR MI	MI	LRE	113.45	113.45	0.00	0.00	113.45
48013	MARQUETTE HBR MI	MI	LRE	236.53	236.53	0.00	0.00	236.53
45044	MENOMINEE HBR MI	MI	LRE	44.76	44.76	0.00	0.00	44.76
11760	MONROE HBR MI	MI	LRE	196.08	196.08	0.00	0.00	196.08
12061	MUSKEGON HARBOR MITIGATION	MI	LRE	157.40	157.40	0.00	0.00	157.40
12060	MUSKEGON HBR MI	MI	LRE	304.57	304.57	0.00	0.00	304.57
13330	ONTONAGON HBR MI	MI	LRE	609.77	609.77	0.00	0.00	609.77
13850	PENTWATER HBR MI	MI	LRE	1,557.00	1,557.00	0.00	0.00	1,557.00
21530	PORTAGE LAKE HBR MI	MI	LRE	90.65	90.65	0.00	0.00	90.65
48012	PRESQUE ISLE HBR MI	MI	LRE	4.70	4.70	0.00	0.00	4.70
15590	ROUGE RVR MI	MI	LRE	458.31	458.31	0.00	0.00	458.31
57420	SAGINAW RVR MI	MI	LRE	1,112.92	1,112.92	0.00	0.00	1,112.92
17180	SOUTH HAVEN HBR MI	MI	LRE	48.76	48.76	0.00	0.00	48.76

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17181	SOUTH HAVEN HBR MIT SHR DM	MI	LRE	190.00	190.00	0.00	0.00	190.00	
17300	ST CLAIR RVR MI	MI	LRE	812.95	812.95	0.00	0.00	812.95	
17350	ST JOSEPH HBR MI	MI	LRE	596.46	596.46	0.00	0.00	596.46	
17380	ST MARYS R MI	MI	LRE	16,704.00	10,312.00	1,878.50	4,513.50	10,763.35	
17351	ST. JOSEPH HBR MIT SHR DAM	MI	LRE	301.12	301.12	0.00	0.00	301.12	
19810	WHITE LAKE HBR MI	MI	LRE	5,277.38	5,277.38	0.00	0.00	5,277.38	
74176	WHITE LK HBR MIT SHR DAM	MI	LRE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
				36,051.85	29,659.85	1,878.50	4,513.50	30,111.20	
<u>MINNESOTA</u>									
8276	ALT. TECH PROJ DULUTH	MN	LRE	83.40	83.40	0.00	0.00	83.40	
5050	DULUTH-SUPERIOR MN	MN	LRE	4,158.40	3,816.90	341.50	0.00	3,816.90	
18700	TWO HBRS MN	MN	LRE	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	
				4,242.05	3,900.55	341.50	0.00	3,900.55	
<u>MISSISSIPPI</u>									
7150	GULFPORT HARBOR MS	MS	SAM	744.06	744.06	0.00	0.00	744.06	
13680	PASCAGOULA HBR MS	MS	SAM	<u>3,294.59</u>	<u>3,294.59</u>	<u>0.00</u>	<u>0.00</u>	<u>3,294.59</u>	
				4,038.65	4,038.65	0.00	0.00	4,038.65	
<u>NORTH CAROLINA</u>									
1210	BEAUFORT HBR NC	NC	SAW	0.00	0.00	0.00	0.00	0.00	
2640	CAPE FEAR R ABOVE WILM NC	NC	SAW	448.70	350.10	98.60	0.00	350.10	
11810	MOREHD CTY HBR NC	NC	SAW	5,396.33	5,396.33	0.00	0.00	5,396.33	
20030	WILMINGTON BW NC	NC	SAW	<u>5,648.33</u>	<u>5,648.33</u>	<u>0.00</u>	<u>0.00</u>	<u>5,648.33</u>	
				11,493.36	11,394.76	98.60	0.00	11,394.76	
<u>NEW JERSEY</u>									
22140	COLD SPRNG INLET	NJ	NAP	373.30	373.30	0.00	0.00	373.30	
43005	DEL RIV/PHIL TO CAMDEN NJ	NJ	NAP	0.00	0.00	0.00	0.00	0.00	

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12550	NWRK B HCKSAK PASS R NJ	NJ	NAN	11,925.24	11,925.24	0.00	0.00	11,925.24
12520	NY NJ CHS NY NJ	NJ	NAN	44,469.57	44,469.57	0.00	0.00	44,469.57
14860	RARITAN RIVER NJ	NJ	NAN	137.29	137.29	0.00	0.00	137.29
21870	RTN R ARTHR KILL CUT C NJ	NJ	NAN	<u>179.84</u>	<u>179.84</u>	<u>0.00</u>	<u>0.00</u>	<u>179.84</u>
				57,085.24	57,085.24	0.00	0.00	57,085.24
<u>NEW YORK</u>								
1040	BAY RDGE RED HOOK CH NY	NY	NAN	113.98	113.98	0.00	0.00	113.98
1660	BL ROCK CH TONAWANDA HBR	NY	LRB	4,274.10	4,274.10	0.00	0.00	4,274.10
8277	BUFFALO HBR ENVIRON DREDGE	NY	LRB	28.37	28.37	0.00	0.00	28.37
2140	BUFFALO HBR NY	NY	LRB	1,426.80	1,426.80	0.00	0.00	1,426.80
41015	BUTTERMILK CH NY	NY	NAN	0.13	0.13	0.00	0.00	0.13
50600	DUNKIRK HBR NY	NY	LRB	364.67	364.67	0.00	0.00	364.67
41062	EAST RIVER NY	NY	NAN	5.06	5.06	0.00	0.00	5.06
41016	FLUSHING BAY CK NY	NY	NAN	-36.97	-36.97	0.00	0.00	-36.97
6860	GT SODUS BAY HBR NY	NY	LRB	0.00	0.00	0.00	0.00	0.00
7810	HUDSON R NY TO ALB(MNT)	NY	NAN	2,413.16	2,413.16	0.00	0.00	2,413.16
7820	HUDSON R NY TO ALB(O&C)	NY	NAN	1,363.45	1,363.45	0.00	0.00	1,363.45
7800	HUDSON R. CHANNEL, NY	NY	NAN	8.53	8.53	0.00	0.00	8.53
54000	JAMAICA BAY NY	NY	NAN	356.20	356.20	0.00	0.00	356.20
9970	LITTLE SODUS BAY HBR NY	NY	LRB	198.52	198.52	0.00	0.00	198.52
12490	NEW YORK HARBOR NY	NY	NAN	8,442.42	8,442.42	0.00	0.00	8,442.42
12500	NEW YORK HBR DRIFT, NY	NY	NAN	4,859.84	4,859.84	0.00	0.00	4,859.84
17760	NY HAVOR PREV OF OBSTRUCTN	NY	NAN	729.77	729.77	0.00	0.00	729.77
13440	OSWEGO HBR NY	NY	LRB	80.62	80.62	0.00	0.00	80.62
15390	ROCHESTER HBR NY	NY	LRB	<u>21.83</u>	<u>21.83</u>	<u>0.00</u>	<u>0.00</u>	<u>21.83</u>
				24,650.48	24,650.48	0.00	0.00	24,650.48

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<u>PWI</u>	<u>PROJECT NAME</u>	<u>DIV/</u> <u>ST</u>	<u>TOTAL</u> <u>COST</u>	<u>NAVIGATION</u> <u>ALLOC/SPEC</u>	<u>OTHER</u> <u>ALLOC/SPEC</u>	<u>JOINT</u> <u>USE</u>	<u>SUBJECT TO</u> <u>RECOVERY</u>
<u>OHIO</u>							
650	ASHTABULA HBR OH	OH LRB	348.81	348.81	0.00	0.00	348.81
3430	CLEVELAND HBR OH	OH LRB	9,061.72	9,061.72	0.00	0.00	9,061.72
3770	CONNEAUT HBR OH	OH LRB	36.15	36.15	0.00	0.00	36.15
5760	FAIRPORT HBR OH	OH LRB	526.68	526.68	0.00	0.00	526.68
8266	GREAT LAKES SEDIMENT MODEL	OH LRD	106.07	106.07	0.00	0.00	106.07
7920	HURON HBR OH	OH LRB	650.78	650.78	0.00	0.00	650.78
10060	LORAIN HBR OH	OH LRB	1,356.73	1,356.73	0.00	0.00	1,356.73
16260	SANDUSKY HBR OH	OH LRB	788.16	788.16	0.00	0.00	788.16
18280	TOLEDO HBR OH	OH LRB	<u>3,328.31</u>	<u>3,328.31</u>	<u>0.00</u>	<u>0.00</u>	<u>3,328.31</u>
			16,203.41	16,203.41	0.00	0.00	16,203.41
<u>OREGON</u>							
80546	BONNEVILLE LOCK DAM OR WA	OR NWP	16,054.00	5,175.90	10,878.10	0.00	5,175.90
3620	COL R BTN VNCR DALLES OR	OR NWP	657.10	657.10	0.00	0.00	657.10
3630	COLMBA LWR WLMTE RVR OR	OR NWP	14,105.15	14,105.15	0.00	0.00	14,105.15
3600	COLUMBIA R AT MOTH OR WA	OR NWP	6,307.01	6,307.01	0.00	0.00	6,307.01
3840	COOS BAY OR	OR NWP	3,182.48	3,182.48	0.00	0.00	3,182.48
14370	PORT ORFORD OR	OR NWP	511.63	511.63	0.00	0.00	511.63
16860	SIUSLAW RIVER OR	OR NWP	279.35	279.35	0.00	0.00	279.35
16930	SKIPANON CHANNEL OR	OR NWP	189.24	189.24	0.00	0.00	189.24
18230	TILLAMOOK BAY BAR OR	OR NWP	8.81	8.81	0.00	0.00	8.81
18750	UMPQUA RIVER OR	OR NWP	1,393.68	1,393.68	0.00	0.00	1,393.68
20290	YAQUINA BAY HBR OR	OR NWP	<u>2,259.41</u>	<u>2,259.41</u>	<u>0.00</u>	<u>0.00</u>	<u>2,259.41</u>
			44,947.86	34,069.76	10,878.10	0.00	34,069.76
<u>PENNSYLVANIA</u>							
4550	DEL RVR BETWN PHILA TREN	PA NAP	3,794.63	3,794.63	0.00	0.00	3,794.63

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5600	ERIE HBR PA	PA	LRB	613.84	613.84	0.00	0.00	613.84
16550	SCHUYLKILL R PA	PA	NAP	<u>1,457.16</u>	<u>1,457.16</u>	<u>0.00</u>	<u>0.00</u>	<u>1,457.16</u>
				5,865.63	5,865.63	0.00	0.00	5,865.63
<u>PUERTO RICO</u>								
16190	SAN JUAN HBR PR	PR	SAJ	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				0.00	0.00	0.00	0.00	0.00
<u>RHODE ISLAND</u>								
73445	BLOCK ISLAND HBR OF REF RI	RI	NAE	0.00	0.00	0.00	0.00	0.00
566	PROVIDENCE R & HBR RI	RI	NAE	<u>604.32</u>	<u>604.32</u>	<u>0.00</u>	<u>0.00</u>	<u>604.32</u>
				604.32	604.32	0.00	0.00	604.32
<u>SOUTH CAROLINA</u>								
2980	CHARLESTON HARBOR SC	SC	SAC	4,525.89	4,525.89	0.00	0.00	4,525.89
8221	CHAS HBR REDIVERSN FISH LF	SC	SAC	403.65	403.65	0.00	0.00	403.65
74354	COOPER R SC	SC	SAC	3,625.66	3,625.66	0.00	0.00	3,625.66
6480	GEORGETOWN HARBOR SC	SC	SAC	4,116.81	4,116.81	0.00	0.00	4,116.81
14380	PORT ROYAL HARBOR SC	SC	SAC	820.07	820.07	0.00	0.00	820.07
16730	SHIPYARD RVR SC	SC	SAC	<u>755.16</u>	<u>755.16</u>	<u>0.00</u>	<u>0.00</u>	<u>755.16</u>
				14,247.24	14,247.24	0.00	0.00	14,247.24
<u>TEXAS</u>								
88912	BARBOUR TERMINAL SHIP CNL	TX	SWG	30.82	30.82	0.00	0.00	30.82
88910	BAYPORT SHIP CHANNEL	TX	SWG	102.34	102.34	0.00	0.00	102.34
1990	BRAZOS IS TX	TX	SWG	2,153.38	2,153.38	0.00	0.00	2,153.38
8213	CHANNEL TO RED BLUFF, TX	TX	SWG	36.80	36.80	0.00	0.00	36.80
14340	CORPUS CHRISTI CH TX	TX	SWG	3,836.43	3,836.43	0.00	0.00	3,836.43
6170	FREEMPORT HBR TX	TX	SWG	2,342.85	2,342.85	0.00	0.00	2,342.85
6340	GALVESTON HBR CH TX	TX	SWG	4,319.31	4,319.31	0.00	0.00	4,319.31

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

<u>PWI</u>	<u>PROJECT NAME</u>	<u>ST</u>	<u>DIV/ DIST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
88911	GREENS BAYOU CHANNEL, TX	TX	SWG	0.00	0.00	0.00	0.00	0.00
7780	HOUSTON SHIP CHNL	TX	SWG	12,446.33	12,446.33	0.00	0.00	12,446.33
10810	MATAGORDA SHIP CHNL TX	TX	SWG	1,993.69	1,993.69	0.00	0.00	1,993.69
15780	SABINE-NECHES WW TX	TX	SWG	7,940.84	7,940.84	0.00	0.00	7,940.84
18130	TEXAS CITY TX	TX	SWG	<u>244.10</u>	<u>244.10</u>	<u>0.00</u>	<u>0.00</u>	<u>244.10</u>
				35,446.89	35,446.89	0.00	0.00	35,446.89
<u>VIRGINIA</u>								
73783	CH TO NEWPORT NEWS VA	VA	NAO	1,147.48	1,147.48	0.00	0.00	1,147.48
1002	HAMPTON ROADS DRIFT REMOVL	VA	NAO	661.31	661.31	0.00	0.00	661.31
15170	HAMPTON ROADS PRE OF OBST	VA	NAO	280.09	280.09	0.00	0.00	280.09
8430	JAMES RVR VA	VA	NAO	5,333.57	5,333.57	0.00	0.00	5,333.57
12801	NORFOLK HBR CHS VA	VA	NAO	4,846.68	4,846.68	0.00	0.00	4,846.68
597	POTOMAC R AT ALEX VA	VA	NAB	141.70	141.70	0.00	0.00	141.70
14520	POTOMAC R. DRIFT REMOVL VA	VA	NAB	828.46	828.46	0.00	0.00	828.46
73800	THIMBLE SHOAL CH VA	VA	NAO	<u>166.61</u>	<u>166.61</u>	<u>0.00</u>	<u>0.00</u>	<u>166.61</u>
				13,405.90	13,405.90	0.00	0.00	13,405.90
<u>WASHINGTON</u>								
67300	ANACORTES HBR WA	WA	NWS	8.87	8.87	0.00	0.00	8.87
79205	EDIZ HOOK WA	WA	NWS	12.16	12.16	0.00	0.00	12.16
5700	EVERETT HBR SNOHOMISH RV	WA	NWS	1,562.71	1,562.71	0.00	0.00	1,562.71
24370	FRIDAY HARBOR	WA	NWS	2.60	2.60	0.00	0.00	2.60
6770	GRAYS HBR WA	WA	NWS	6,127.58	6,127.58	0.00	0.00	6,127.58
87153	KENMORE NAVIGATION CH	WA	NWS	134.42	134.42	0.00	0.00	134.42
72920	LAKE CROCKETT WA	WA	NWS	204.29	204.29	0.00	0.00	204.29

TABLE 1D
DEEP DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

<u>PWI</u>	<u>PROJECT NAME</u>	<u>ST</u>	<u>DIV/ DIST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
9400	LK WASHINGTON SHP CNL WA	WA	NWS	6,364.60	5,992.70	371.90	0.00	5,992.70
13320	OLYMPIA HBR WA	WA	NWS	33.18	33.18	0.00	0.00	33.18
13970	PUGET SOUND ITS TRIB WW	WA	NWS	962.99	962.99	0.00	0.00	962.99
67318	SEATTLE HBR WA	WA	NWS	1,180.24	1,180.24	0.00	0.00	1,180.24
19990	WILLAPA HBR	WA	NWS	<u>1,487.98</u>	<u>1,487.98</u>	<u>0.00</u>	<u>0.00</u>	<u>1,487.98</u>
				18,081.62	17,709.72	371.90	0.00	17,709.72
<u>WISCONSIN</u>								
630	ASHLAND HBR WI	WI	LRE	-0.01	-0.01	0.00	0.00	-0.01
74180	GREEN BAY HBR DIKE DISP WI	WI	LRE	0.10	0.10	0.00	0.00	0.10
6910	GREEN BAY HBR WI	WI	LRE	2,183.28	2,183.28	0.00	0.00	2,183.28
8910	KENOSHA HARBOR WI	WI	LRE	59.55	59.55	0.00	0.00	59.55
76050	KEWAUNEE HARBOR WI	WI	LRE	220.78	220.78	0.00	0.00	220.78
10510	MANITOWOC HBR WI	WI	LRE	210.53	210.53	0.00	0.00	210.53
11270	MILWAUKEE HBR WI	WI	LRE	1,354.33	1,354.33	0.00	0.00	1,354.33
23370	OCONTO HBR WI	WI	LRE	3.99	3.99	0.00	0.00	3.99
74190	PORT WING HBR WI	WI	LRE	251.02	251.02	0.00	0.00	251.02
14420	PT WASHINGTON HBR WI	WI	LRE	165.74	165.74	0.00	0.00	165.74
66700	SHEBOYGAN HBR WI	WI	LRE	194.22	194.22	0.00	0.00	194.22
17660	STURGEON B & L MICH CAN, WI	WI	LRE	79.14	79.14	0.00	0.00	79.14
18710	TWO RVRS HBR WI	WI	LRE	<u>63.95</u>	<u>63.95</u>	<u>0.00</u>	<u>0.00</u>	<u>63.95</u>
				4,786.62	4,786.62	0.00	0.00	4,786.62
	GRAND TOTAL			589,387.88	569,857.48	15,016.90	4,513.50	570,308.83

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/ DIST	TOTAL COST	NAVIGATION ALLOC/SPEC	OTHER ALLOC/SPEC	JOINT USE	SUBJECT TO RECOVERY
<u>ALASKA</u>								
24100	BETHEL SMALL BOAT HARBOR	AK	POA	27.81	27.81	0.00	0.00	27.81
4800	DILLINGHAM HBR AK	AK	POA	386.33	386.33	0.00	0.00	386.33
72789	DOUGLAS HBR AK	AK	POA	2.00	2.00	0.00	0.00	2.00
12640	NINILCHIK HBR AK	AK	POA	159.91	159.91	0.00	0.00	159.91
72742	NOME HBR AK	AK	POA	<u>292.04</u>	<u>292.04</u>	<u>0.00</u>	<u>0.00</u>	<u>292.04</u>
				868.09	868.09	0.00	0.00	868.09
<u>ALABAMA</u>								
74520	BAYOU CODEN AL	AL	SAM	4.80	4.80	0.00	0.00	4.80
76060	BON SECOUR RVR AL	AL	SAM	13.61	13.61	0.00	0.00	13.61
4480	DAUPHIN ISLE BAY AL	AL	SAM	4.34	4.34	0.00	0.00	4.34
20710	DOG AND FOWL RIVERS, AL	AL	SAM	48.10	48.10	0.00	0.00	48.10
5970	FLY CREEK AL	AL	SAM	31.60	31.60	0.00	0.00	31.60
13880	PERDIDO PASS CH AL	AL	SAM	<u>5.08</u>	<u>5.08</u>	<u>0.00</u>	<u>0.00</u>	<u>5.08</u>
				107.53	107.53	0.00	0.00	107.53
<u>ARKANSAS</u>								
7440	HELENA HBR AR	AR	MVM	258.39	258.39	0.00	0.00	258.39
13430	OSCEOLA HBR AR	AR	MVM	423.30	423.30	0.00	0.00	423.30
87282	YELLOW BEND PORT, AR	AR	MVK	<u>113.90</u>	<u>113.90</u>	<u>0.00</u>	<u>0.00</u>	<u>113.90</u>
				795.59	795.59	0.00	0.00	795.59
<u>AMERICAN SOMOA</u>								
87108	AUASI SBH, AM SAMOA	AS	POH	44.90	44.90	0.00	0.00	44.90
87036	AUNUU HBR AS	AS	POH	<u>235.81</u>	<u>235.81</u>	<u>0.00</u>	<u>0.00</u>	<u>235.81</u>
				280.71	280.71	0.00	0.00	280.71

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/ DIST	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO	
				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY	
<u>CALIFORNIA</u>									
12940	NOYO RVR HBR CA	CA	SPN	69.42	69.42	0.00	0.00	69.42	
13940	PETALUMA RVR CA	CA	SPN	756.11	756.11	0.00	0.00	756.11	
74722	REDONDO BEACH KING HBR CA	CA	SPL	101.20	101.20	0.00	0.00	101.20	
76063	S LEANDRO MRNA CA	CA	SPN	136.10	136.10	0.00	0.00	136.10	
74709	S RAFAEL CK CA	CA	SPN	440.44	440.44	0.00	0.00	440.44	
8187	SACRAMENTO RVR CA	CA	SPK	114.77	114.77	0.00	0.00	114.77	
15810	SACRAMENTO RVR DEBRIS CTRL	CA	SPK	923.30	420.00	503.30	0.00	420.00	
20410	YUBA RIVER DEBRIS TREAT CA	CA	SPK	<u>322.81</u>	<u>322.81</u>	<u>0.00</u>	<u>0.00</u>	<u>322.81</u>	
				2,864.15	2,360.85	503.30	0.00	2,360.85	
<u>CONNECTICUT</u>									
5910	FIVE MILE RIVER, CT	CT	NAE	10.65	10.65	0.00	0.00	10.65	
231	GUILFORD HBR CT	CT	NAE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
				10.65	10.65	0.00	0.00	10.65	
<u>DELAWARE</u>									
8110	INDIAN RVR INLET BAY DEL	DE	NAP	37.04	37.04	0.00	0.00	37.04	
8170	IWW REHOBOTH BAY TO DELA	DE	NAP	191.57	191.57	0.00	0.00	191.57	
73857	MISPILLION RVR DEL	DE	NAP	156.32	156.32	0.00	0.00	156.32	
12020	MURDERKILL RVR	DE	NAP	<u>26.10</u>	<u>26.10</u>	<u>0.00</u>	<u>0.00</u>	<u>26.10</u>	
				411.03	411.03	0.00	0.00	411.03	
<u>FLORIDA</u>									
74478	ANCLOTE RIVER, FL	FL	SAJ	218.10	218.10	0.00	0.00	218.10	
430	APALACHICOLA BAY FL	FL	SAM	37.48	37.48	0.00	0.00	37.48	
23230	BLACKWATER RVR FL	FL	SAM	0.00	0.00	0.00	0.00	0.00	
87215	CEDAR ISLAND KEATON BCH FL	FL	SAJ	0.00	0.00	0.00	0.00	0.00	
4300	CROSS FLA BARGE CANAL FL	FL	SAJ	3.39	3.39	0.00	0.00	3.39	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO
			DIST	COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
4980	EAST PASS CHANNEL FL	FL	SAM	9.70	9.70	0.00	0.00	9.70
5620	ESCAMBIA-CONECUH RV FL AL	FL	SAM	2.87	2.87	0.00	0.00	2.87
6220	FORT MYERS BEACH FL	FL	SAJ	505.50	505.50	0.00	0.00	505.50
74495	HORSESHOE COVE, FL	FL	SAJ	809.34	809.34	0.00	0.00	809.34
2480	IWW CLCHEE R TO ANLTE R F	FL	SAJ	167.88	167.88	0.00	0.00	167.88
1001	JOHNS PASS, PINELLAS, FL	FL	SAJ	0.00	0.00	0.00	0.00	0.00
9280	LA GRANGE BAYOU FL	FL	SAM	17.63	17.63	0.00	0.00	17.63
23100	LONGBOAT PASS FL	FL	SAJ	2.04	2.04	0.00	0.00	2.04
74483	NEW PASS SARASOTA FL	FL	SAJ	-14.74	-14.74	0.00	0.00	-14.74
13240	OKEECHOBEE WWY, FL	FL	SAJ	7,003.80	6,573.40	430.40	0.00	6,573.40
13250	OKLAWAHA RIVER FL	FL	SAJ	42.96	42.96	0.00	0.00	42.96
7510	PANACEA HBR FL	FL	SAM	0.00	0.00	0.00	0.00	0.00
14310	PONCE DE LEON INLET FL	FL	SAJ	1,391.09	1,391.09	0.00	0.00	1,391.09
75027	ST AUGUSTINE HBR FL	FL	SAJ	-94.81	-94.81	0.00	0.00	-94.81
74542	ST MARKS R FL	FL	SAM	0.00	0.00	0.00	0.00	0.00
17370	ST. LUCIE INLET FL	FL	SAJ	-8.30	-8.30	0.00	0.00	-8.30
74508	STEINHATCHEE RIVER, FL	FL	SAJ	4.99	4.99	0.00	0.00	4.99
74391	SUWANEE RIVER, FL	FL	SAJ	11.14	11.14	0.00	0.00	11.14
74393	WITHLACOOCHIE RIVER	FL	SAJ	<u>9.73</u>	<u>9.73</u>	<u>0.00</u>	<u>0.00</u>	<u>9.73</u>
				10,119.7	9,689.39	430.40	0.00	9,689.39
				9				
<u>GEORGIA</u>								
7380	HARTWELL GA, SC	GA	SAS	9,891.60	139.80	9,751.80	0.00	139.80
16450	SAV R BELOW AUGUSTA GA SC	GA	SAS	1,125.32	1,125.32	0.00	0.00	1,125.32
3350	THURMOND DAM & RES	GA	SAS	<u>8,792.80</u>	<u>256.90</u>	<u>8,535.90</u>	<u>0.00</u>	<u>256.90</u>
				19,809.7	1,522.02	18,287.70	0.00	1,522.02
				2				

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/ DIST	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO	
				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY	
<u>HAWAII</u>									
73356	HALEIWA SMALL BOAT HBR HI	HI	POH	12.97	12.97	0.00	0.00	12.97	
73328	WAIANAE BOAT HBR HI	HI	POH	<u>0.28</u>	<u>0.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.28</u>	
				13.25	13.25	0.00	0.00	13.25	
<u>IOWA</u>									
74041	DAVENPORT SMALL BOAT HBR	IA	MVR	0.00	0.00	0.00	0.00	0.00	
88828	FORT MADISON HARBOR, IA	IA	MVR	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6.00</u>	
				6.00	6.00	0.00	0.00	6.00	
<u>ILLINOIS</u>									
8218	LAKE MICHIGAN DIVERSION, IL	IL	LRC	700.80	700.80	0.00	0.00	700.80	
88825	ROCK ISLAND SM BOAT HARBOR	IL	MVR	<u>2.24</u>	<u>2.24</u>	<u>0.00</u>	<u>0.00</u>	<u>2.24</u>	
				703.04	703.04	0.00	0.00	703.04	
<u>INDIANA</u>									
87387	BURNS WATER WAY SBH	IN	LRC	<u>7.17</u>	<u>7.17</u>	<u>0.00</u>	<u>0.00</u>	<u>7.17</u>	
				7.17	7.17	0.00	0.00	7.17	
<u>KENTUCKY</u>									
10220	LICKING RIVER OPEN CHANNEL	KY	LRL	16.42	16.42	0.00	0.00	16.42	
22020	STAHR HBR, HICKMAN PORT	KY	MVK	<u>820.42</u>	<u>820.42</u>	<u>0.00</u>	<u>0.00</u>	<u>820.42</u>	
				836.84	836.84	0.00	0.00	836.84	
<u>LOUISIANA</u>									
900	BARATARIA BAY WW LA	LA	MVN	893.71	893.71	0.00	0.00	893.71	
24	BAYOU SEGNETTE WWY, LA	LA	MVN	24.97	24.97	0.00	0.00	24.97	
1150	BAYOU TECH LA	LA	MVN	242.72	242.72	0.00	0.00	242.72	
1160	BAYOU TECH VERMILLION R LA	LA	MVN	749.02	749.02	0.00	0.00	749.02	
2310	BYU LAFOURCHE & JUMP WW, LA	LA	MVN	8.59	8.59	0.00	0.00	8.59	
6200	FRESHWATER BAYOU LA	LA	MVN	1,346.77	1,346.77	0.00	0.00	1,346.77	

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/ DIST	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO
				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
9360	LAKE PROVIDENCE HBR LA	LA	MVK	362.80	362.80	0.00	0.00	362.80
87168	MADISON PARISH PORT	LA	MVK	52.59	52.59	0.00	0.00	52.59
63	MISS R OUTLTS VENICE LA	LA	MVN	2,445.01	2,445.01	0.00	0.00	2,445.01
99984	MR&T-BATON ROUGE HBR	LA	MVD	284.00	284.00	0.00	0.00	284.00
17970	TANGIPOHOA RV LA	LA	MVN	455.68	455.68	0.00	0.00	455.68
201	TICKFAW & NATALBANY	LA	MVN	0.00	0.00	0.00	0.00	0.00
202	WW FM EMPIRE TO GULF LA	LA	MVN	2.80	2.80	0.00	0.00	2.80
188	WW IWW TO BAYOU DULAC LA	LA	MVN	<u>21.57</u>	<u>21.57</u>	<u>0.00</u>	<u>0.00</u>	<u>21.57</u>
				6,890.23	6,890.23	0.00	0.00	6,890.23
<u>MASSACHUSETTS</u>								
87009	ANDREWS RVR MA	MA	NAE	49.30	49.30	0.00	0.00	49.30
39001	CHATHAM HBR MA	MA	NAE	232.87	232.87	0.00	0.00	232.87
3560	COHASSET HBR MA	MA	NAE	616.78	616.78	0.00	0.00	616.78
6920	GREEN HBR MA	MA	NAE	250.15	250.15	0.00	0.00	250.15
421	HYANNIS HBR MA	MA	NAE	225.82	225.82	0.00	0.00	225.82
39065	SCITUATE HARBOR, MA	MA	NAE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				1,374.92	1,374.92	0.00	0.00	1,374.92
<u>MARYLAND</u>								
73557	CHESTER RVR MD	MD	NAB	21.83	21.83	0.00	0.00	21.83
51950	CRISFIELD HBR MD	MD	NAB	0.22	0.22	0.00	0.00	0.22
73583	FISHING BAY MD	MD	NAB	9.54	9.54	0.00	0.00	9.54
73584	FISHING CK MD	MD	NAB	-20.26	-20.26	0.00	0.00	-20.26
62011	HERRING CK TALL TIMBERS MD	MD	NAB	0.77	0.77	0.00	0.00	0.77
22690	HONGA R TAR BAY MD	MD	NAB	352.83	352.83	0.00	0.00	352.83
73592	LWR THOROFRE DEAL IS MD	MD	NAB	45.25	45.25	0.00	0.00	45.25
27009	NORTHEAST RVR MD	MD	NAB	23.65	23.65	0.00	0.00	23.65

TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATIONS AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1998 (ACTUALS)

PWI	PROJECT NAME	ST	DIV/ DIST	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO
				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
73567	OCEAN CTY HBR SNPXENT BY	MD	NAB	46.71	46.71	0.00	0.00	46.71
87027	ROCK HALL HARBOR MD	MD	NAB	334.40	334.40	0.00	0.00	334.40
87544	SHALLOW CREEK,MD	MD	NAB	24.85	24.85	0.00	0.00	24.85
73602	TWITCH CV THOROFARE R MD	MD	NAB	849.73	849.73	0.00	0.00	849.73
73604	UPR THOROFARE DEAL I MD	MD	NAB	43.07	43.07	0.00	0.00	43.07
73606	WICOMICO RVR MD	MD	NAB	<u>76.46</u>	<u>76.46</u>	<u>0.00</u>	<u>0.00</u>	<u>76.46</u>
				1,809.05	1,809.05	0.00	0.00	1,809.05
<u>MAINE</u>								
8900	KENNEBUNK RVR ME	ME	NAE	0.00	0.00	0.00	0.00	0.00
8193	SESUIT HBR	ME	NAE	140.15	140.15	0.00	0.00	140.15
387	UNION RIVER,ME	ME	NAE	0.00	0.00	0.00	0.00	0.00
39023	WELLS HBR ME	ME	NAE	<u>0.47</u>	<u>0.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.47</u>
				140.62	140.62	0.00	0.00	140.62
<u>MICHIGAN</u>								
46063	ARCADIA HBR MI	MI	LRE	251.20	251.20	0.00	0.00	251.20
770	AU SABLE HBR MI	MI	LRE	2.54	2.54	0.00	0.00	2.54
1640	BLACK R UPR PEN	MI	LRE	0.22	0.22	0.00	0.00	0.22
2820	CEDAR RIVER HARBOR,MI	MI	LRE	374.77	374.77	0.00	0.00	374.77
3490	CLINTON RIV MI	MI	LRE	1.30	1.30	0.00	0.00	1.30
46103	GREILICKVILLE HARBOR, MI	MI	LRE	8.02	8.02	0.00	0.00	8.02
74208	HAMMOND BAY HBR MI	MI	LRE	3.81	3.81	0.00	0.00	3.81
53550	HARRISVILLE HARBOR MI	MI	LRE	4.50	4.50	0.00	0.00	4.50
48140	INLAND ROUTE MICHIGAN	MI	LRE	23.91	23.91	0.00	0.00	23.91
9210	LAC LA BELLE HBR MI	MI	LRE	20.10	20.10	0.00	0.00	20.10
46018	LELAND HBR MI	MI	LRE	257.18	257.18	0.00	0.00	257.18
74006	LEXINGTON HARBOR MI	MI	LRE	0.30	0.30	0.00	0.00	0.30

TABLE 21S
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PWI	PROJECT NAME	ST	DIV/		TOTAL COST	NAVIGATION ALLOC/SPEC	OTHER ALLOC/SPEC	JOINT USE	SUBJECT TO RECOVERY
			ST	DIST					
73909	LEXINGTON HBR MIT SHR DAM	MI	LRE		19.05	19.05	0.00	0.00	19.05
9890	LITTLE LAKE HBR MI	MI	LRE		60.42	60.42	0.00	0.00	60.42
1020	NEW BUFFALO HBR MI	MI	LRE		0.58	0.58	0.00	0.00	0.58
74170	PETOSKEY HBR MI	MI	LRE		114.07	114.07	0.00	0.00	114.07
46039	PORT SANILAC HBR MI	MI	LRE		0.04	0.04	0.00	0.00	0.04
14410	PORT SANILAC HBR MIT SHR D	MI	LRE		0.00	0.00	0.00	0.00	0.00
74213	PT AUSTIN HBR MI	MI	LRE		0.03	0.03	0.00	0.00	0.03
14220	PT LOOKOUT HBR MI	MI	LRE		0.00	0.00	0.00	0.00	0.00
16390	SAUGATUCK HBR MI	MI	LRE		108.50	108.50	0.00	0.00	108.50
76061	SEBEWAING RIVER MI	MI	LRE		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
					1,250.54	1,250.54	0.00	0.00	1,250.54
<u>MINNESOTA</u>									
88808	HASTINGS SM BOAT HBR, MN	MN	MVP		20.30	20.30	0.00	0.00	20.30
88812	LAKE CITY SMALL BOAT HBR	MN	MVP		5.00	5.00	0.00	0.00	5.00
11310	MINNESOTA RIVER MN	MN	MVP		96.95	96.95	0.00	0.00	96.95
88813	PEPIN SMALL BOAT HARBOR	MN	MVP		22.22	22.22	0.00	0.00	22.22
88807	ST. PAUL SML BT HBR, MN	MN	MVP		44.00	44.00	0.00	0.00	44.00
48011	WARROAD HBR MN	MN	MVP		5.07	5.07	0.00	0.00	5.07
88817	WINONA COMMERCIAL HARBOR	MN	MVP		0.00	0.00	0.00	0.00	0.00
88816	WINONA SMALL BOAT HBR	MN	MVP		<u>18.00</u>	<u>18.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18.00</u>
					211.54	211.54	0.00	0.00	211.54
<u>MISSOURI</u>									
87092	CARUTHERSVILLE HBR MO	MO	MVN		240.06	240.06	0.00	0.00	240.06
88830	HANNIBAL HARBOR, MO	MO	MVR		24.94	24.94	0.00	0.00	24.94
33012	NEW MADRID HBR MO	MO	MVN		190.66	190.66	0.00	0.00	190.66

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			DIST	COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
87404	SOUTHEAST MO PORT,MS R, MO	MO	MVS	<u>32.40</u>	<u>32.40</u>	<u>0.00</u>	<u>0.00</u>	<u>32.40</u>
				488.06	488.06	0.00	0.00	488.06
<u>MISSISSIPPI</u>								
1520	BILOXI HBR MS	MS	SAM	563.71	563.71	0.00	0.00	563.71
20600	CADET BAYOU MS	MS	SAM	0.00	0.00	0.00	0.00	0.00
87249	CLAIBORNE CO PORT MS	MS	MVK	108.71	108.71	0.00	0.00	108.71
493	MOUTH OF YAZOO RIVER, MS	MS	MVK	108.25	108.25	0.00	0.00	108.25
99982	MR&T-GREENVILLE HBR	MS	MVD	431.00	431.00	0.00	0.00	431.00
99983	MR&T-VICKSBURG HBR	MS	MVD	467.00	467.00	0.00	0.00	467.00
74564	PASS CHRISTIAN HBR MS	MS	SAM	0.00	0.00	0.00	0.00	0.00
87072	ROSEDALE HBR MS	MS	MVK	541.11	541.11	0.00	0.00	541.11
20350	YAZOO RIVER MS	MS	MVK	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				2,219.78	2,219.78	0.00	0.00	2,219.78
<u>NORTH CAROLINA</u>								
7604	ATLANTIC BEACH CH NC	NC	SAW	0.00	0.00	0.00	0.00	0.00
76024	AVON HBR NC	NC	SAW	4.26	4.26	0.00	0.00	4.26
1290	BELHAVEN HBR NC	NC	SAW	-2.33	-2.33	0.00	0.00	-2.33
74599	CH FR PAM SD TO ROD NC	NC	SAW	0.00	0.00	0.00	0.00	0.00
80871	DRUM INLET NC	NC	SAW	380.10	380.10	0.00	0.00	380.10
74605	FAR CRK NC	NC	SAW	0.00	0.00	0.00	0.00	0.00
10020	LOCKWD FOLLY R NC	NC	SAW	235.00	235.00	0.00	0.00	235.00
10580	MANTEO BAY NC	NC	SAW	2,813.75	2,813.75	0.00	0.00	2,813.75
74612	NEUSE R NC	NC	SAW	5.76	5.76	0.00	0.00	5.76
529	OCRACOKE INLT NC	NC	SAW	1.45	1.45	0.00	0.00	1.45
74615	PAMLICO & TAR R NC	NC	SAW	14.38	14.38	0.00	0.00	14.38
22510	ROANOKE RVR NC	NC	SAW	4.04	4.04	0.00	0.00	4.04

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			DIST	COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY	
15490	ROLLINSON CH NC	NC	SAW	0.00	0.00	0.00	0.00	0.00	
16660	SHALLOTTE R NC	NC	SAW	11.53	11.53	0.00	0.00	11.53	
16800	SILVER LKE HBR NC	NC	SAW	185.14	185.14	0.00	0.00	185.14	
74632	WW CONN PAMLI SD BEAU HB	NC	SAW	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	
				3,654.08	3,654.08	0.00	0.00	3,654.08	
<u>NEW HAMPSHIRE</u>									
505	COCHECO R, NH	NH	NAE	473.82	473.82	0.00	0.00	473.82	
509	LITTLE HARBOR, NH	NH	NAE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
				473.82	473.82	0.00	0.00	473.82	
<u>NEW JERSEY</u>									
950	BARNEGAT INLET NJ	NJ	NAP	1,275.07	1,275.07	0.00	0.00	1,275.07	
87211	CEDAR CREEK	NJ	NAP	92.36	92.36	0.00	0.00	92.36	
73626	CHEESEQUAKE CREEK, NJ	NJ	NAN	0.00	0.00	0.00	0.00	0.00	
10450	MANASQUAN RVR NJ	NJ	NAP	189.60	189.60	0.00	0.00	189.60	
11840	MORICHES INLET, NJ	NJ	NAN	960.95	960.95	0.00	0.00	960.95	
8190	NJ IWW	NJ	NAP	2,369.18	2,369.18	0.00	0.00	2,369.18	
41007	SHARK RVR NJ	NJ	NAN	8.23	8.23	0.00	0.00	8.23	
41035	SHOAL HBR CMPTN CK NJ	NJ	NAN	849.87	849.87	0.00	0.00	849.87	
16780	SHREWSBURY RVR NJ	NJ	NAN	63.77	63.77	0.00	0.00	63.77	
18580	TUCKERTON CREEK	NJ	NAP	<u>614.97</u>	<u>614.97</u>	<u>0.00</u>	<u>0.00</u>	<u>614.97</u>	
				6,424.00	6,424.00	0.00	0.00	6,424.00	
<u>NEW YORK</u>									
41057	BRONX RVR NY	NY	NAN	110.88	110.88	0.00	0.00	110.88	
80250	CATSKILL CREEK, NY	NY	NAN	19.94	19.94	0.00	0.00	19.94	
73920	CATTARAUGUS CRK NY	NY	LRB	0.00	0.00	0.00	0.00	0.00	
5220	E ROCKAWAY INLET NY	NY	NAN	116.94	116.94	0.00	0.00	116.94	

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PWI	PROJECT NAME	ST	DIV/	TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO	
			DIST	COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY	
41004	EAST CHESTER CRK NY	NY	NAN	109.82	109.82	0.00	0.00	109.82	
5880	FIRE I INLT TO JONES NY	NY	NAN	-180.34	-180.34	0.00	0.00	-180.34	
5890	FIRE ISLAND INLT NY	NY	NAN	64.08	64.08	0.00	0.00	64.08	
73686	GLEN COVE CRK NY	NY	NAN	7.89	7.89	0.00	0.00	7.89	
8220	IRONDEQUOIT BAY, NY	NY	LRB	0.34	0.34	0.00	0.00	0.34	
41006	JONES INLT NY	NY	NAN	395.10	395.10	0.00	0.00	395.10	
9340	LAKE MONTAUK HBR NY	NY	NAN	114.86	114.86	0.00	0.00	114.86	
41005	MAMARONECK HARBOR NY	NY	NAN	348.84	348.84	0.00	0.00	348.84	
41082	MATTITUCK HBR NY	NY	NAN	0.05	0.05	0.00	0.00	0.05	
12200	NRWS LKE CHAMPLAIN NY VT	NY	NAN	93.23	93.23	0.00	0.00	93.23	
12980	OAK ORCHARD HBR NY	NY	LRB	2.50	2.50	0.00	0.00	2.50	
44066	OLCOTT HBR NY	NY	LRB	1.34	1.34	0.00	0.00	1.34	
73705	RONDOUT HARBOR NY	NY	NAN	1,945.14	1,945.14	0.00	0.00	1,945.14	
73708	SAG HARBOR, NY	NY	NAN	86.21	86.21	0.00	0.00	86.21	
73709	SAUGERTIES HARBOR NY	NY	NAN	19.80	19.80	0.00	0.00	19.80	
73644	SHINNECOCK INLET NY	NY	NAN	2,234.81	2,234.81	0.00	0.00	2,234.81	
87433	STURGEON POINT, NY	NY	LRB	12.85	12.85	0.00	0.00	12.85	
41003	WESTCHESTER CK NY	NY	NAN	118.39	118.39	0.00	0.00	118.39	
73938	WILSON HBR NY	NY	LRB	<u>8.17</u>	<u>8.17</u>	<u>0.00</u>	<u>0.00</u>	<u>8.17</u>	
				5,630.84	5,630.84	0.00	0.00	5,630.84	
<u>OHIO</u>									
21540	PORT CLINTON HBR OH	OH	LRB	0.00	0.00	0.00	0.00	0.00	
44072	ROCKY R HBR OH	OH	LRB	0.00	0.00	0.00	0.00	0.00	
44003	VERMILLION HBR OH	OH	LRB	0.04	0.04	0.00	0.00	0.04	
74025	WEST HBR, OH	OH	LRB	<u>190.91</u>	<u>190.91</u>	<u>0.00</u>	<u>0.00</u>	<u>190.91</u>	
				190.95	190.95	0.00	0.00	190.95	

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				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
<u>OREGON</u>								
3130	CHETCO RIVER	OR	NWP	432.93	432.93	0.00	0.00	432.93
23080	COLUM. R. BTN CHNK SD IS	OR	NWP	7.73	7.73	0.00	0.00	7.73
3570	COLUMBIA R BAKER BAY	OR	NWP	4.65	4.65	0.00	0.00	4.65
3900	COQUILLE R OR	OR	NWP	130.91	130.91	0.00	0.00	130.91
4610	DEPOE BAY OR	OR	NWP	30.51	30.51	0.00	0.00	30.51
15600	ROGUE RVR HBR GOLD BH	OR	NWP	993.49	993.49	0.00	0.00	993.49
20300	YAQUINA RVR OR	OR	NWP	<u>-65.12</u>	<u>-65.12</u>	<u>0.00</u>	<u>0.00</u>	<u>-65.12</u>
				1,535.10	1,535.10	0.00	0.00	1,535.10
<u>RHODE ISLAND</u>								
87008	PATCHOGUE RVR RI CONN	RI	NAE	<u>393.71</u>	<u>393.71</u>	<u>0.00</u>	<u>0.00</u>	<u>393.71</u>
				393.71	393.71	0.00	0.00	393.71
<u>SOUTH CAROLINA</u>								
87088	FOLLY RVR SC	SC	SAC	190.76	190.76	0.00	0.00	190.76
9930	LITTLE RIVER INLET SC	SC	SAC	8.35	8.35	0.00	0.00	8.35
12030	MURRELLS INLET SC	SC	SAC	15.02	15.02	0.00	0.00	15.02
1	TOWN CK SC	SC	SAC	<u>303.13</u>	<u>303.13</u>	<u>0.00</u>	<u>0.00</u>	<u>303.13</u>
				517.26	517.26	0.00	0.00	517.26
<u>TENNESSEE</u>								
99981	MR&T-MCKELLER LK HBR	TN	MVD	1,009.00	1,009.00	0.00	0.00	1,009.00
20150	WOLF RVR HBR TN	TN	MVM	<u>454.40</u>	<u>454.40</u>	<u>0.00</u>	<u>0.00</u>	<u>454.40</u>
				1,463.40	1,463.40	0.00	0.00	1,463.40
<u>TEXAS</u>								
1350	BENBROOK LAKE TX	TX	SWF	1,449.50	90.00	1,449.50	0.00	90.00
2810	CEDAR BAYOU TX	TX	SWG	0.00	0.00	0.00	0.00	0.00
4930	DOUBLE BAYOU TX	TX	SWG	0.13	0.13	0.00	0.00	0.13

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				COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
6760	GRAPEVINE LAKE TX	TX	SWF	1,842.10	17.20	1,842.10	0.00	17.20
18510	TRINITY RIVER, TX	TX	SWG	<u>179.40</u>	<u>179.40</u>	<u>0.00</u>	<u>0.00</u>	<u>179.40</u>
				3,471.13	286.73	3,291.60	0.00	286.73
<u>VIRGINIA</u>								
30580	APPOMATTOX RIVER VA	VA	NAO	37.80	37.80	0.00	0.00	37.80
87461	BENNETTS CREEK, VA	VA	NAO	84.53	84.53	0.00	0.00	84.53
76106	CHINCOTEAGUE INLET VA	VA	NAO	860.44	860.44	0.00	0.00	860.44
585	CRANES CREEK VA	VA	NAO	0.00	0.00	0.00	0.00	0.00
73755	HAMPTON CREEK VA	VA	NAO	19.04	19.04	0.00	0.00	19.04
73776	HORN HARBOR, VA	VA	NAO	-1.66	-1.66	0.00	0.00	-1.66
10310	LYNNHAVEN INLET VA	VA	NAO	244.75	244.75	0.00	0.00	244.75
73775	NANDUA CREEK, VA	VA	NAO	139.10	139.10	0.00	0.00	139.10
73542	NEABSCO CK VA	VA	NAB	723.95	723.95	0.00	0.00	723.95
73792	OYSTER CREEK VA	VA	NAO	120.76	120.76	0.00	0.00	120.76
76011	PARKER CREEK, VA	VA	NAO	19.34	19.34	0.00	0.00	19.34
87455	RUDEE INLET, VIRGINIA	VA	NAO	518.46	518.46	0.00	0.00	518.46
19550	WW COAST OF VA	VA	NAO	<u>1,017.37</u>	<u>1,017.37</u>	<u>0.00</u>	<u>0.00</u>	<u>1,017.37</u>
				3,783.88	3,783.88	0.00	0.00	3,783.88
<u>WASHINGTON</u>								
67314	NEAH BAY	WA	NWS	215.33	215.33	0.00	0.00	215.33
14760	QUILLAYUTE RIVER	WA	NWS	1,245.50	1,245.50	0.00	0.00	1,245.50
17870	SWINOMISH CHANNEL	WA	NWS	<u>239.05</u>	<u>239.05</u>	<u>0.00</u>	<u>0.00</u>	<u>239.05</u>
				1,699.88	1,699.88	0.00	0.00	1,699.88
<u>WISCONSIN</u>								
6610	FOX RIVER WI	WI	LRE	2,968.37	2,968.37	0.00	0.00	2,968.37

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16500	SAXON HBR WI	WI	LRE	<u>112.97</u>	<u>112.97</u>	<u>0.00</u>	<u>0.00</u>	<u>112.97</u>
				3,081.34	3,081.34	0.00	0.00	3,081.34
<u>WEST VIRGINIA</u>								
10222	BIG SANDY HARBOR	WV	LRH	1,038.25	1,038.25	0.00	0.00	1,038.25
10307	CHARLESTON RVR FRONT, WV	WV	LRH	0.83	0.83	0.00	0.00	0.83
88833	ELK RIVER HARBOR	WV	LRH	0.00	0.00	0.00	0.00	0.00
10221	PORTSMOUTH HARBOR	WV	LRH	<u>73.34</u>	<u>73.34</u>	<u>0.00</u>	<u>0.00</u>	<u>73.34</u>
				1,112.42	1,112.42	0.00	0.00	1,112.42
	GRAND TOTAL			84,757.3	62,244.31	22,513.00	0.00	62,244.31
				1				