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Potential for Multimodal Transportation Trust Funds on the State Level: A Recent Survey

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This paper presents the results of a recent study of the feasibility of multimodal transportation trust funds on the state level. Recent experience has shown that the slowdown in the growth of motor fuel tax revenues and rapid inflation in transportation construction and operations have created a serious challenge for states. The multimodal trust fund would provide a method that expands the fiscal base for transportation finance while it increases the flexibility for transportation planners in their short- and long-term decision making. The transportation departments of all 50 states were asked to respond to a survey of their present financial positions and policy stances on both the concept of a multimodal trust fund and a variety of other state and federal proposals for revising transportation financing and planning methods. Based on the 36 responses received at the time this article was written, the concept of such a trust fund is viewed favorably, but the problems that it might raise and the political battles that such a plan would face make its enactment in most states highly unlikely. The respondents expressed strong support for the continuation of the Highway Trust Fund and noted that (a) rapid completion of the Interstate highway system is not a very high priority in many states and (b) greater flexibility in the use of federal transportation assistance is needed. The respondents gave a strong mandate to the need for a stable, dependable source of federal mass transit assistance.

A number of recent political and economic factors have combined to create a minor fiscal crisis in the financing of the nation's transportation expenditures. The energy crisis of 1973-1974 and its repercussions brought a halt to the seemingly endless increases in vehicular travel and a decline in fuel sales. Although travel and energy trends have at least partially returned to their pre-1973 status, the threat of tighter and more expensive energy supplies will combine with the gradual increase in the energy efficiency of vehicles to level off and possibly reduce the sale of transportation fuels. This presents a serious challenge to transportation agencies, especially on the state level, that have traditionally depended on a variety of highway-user charges (principally gasoline taxes) to finance their highway construction and maintenance programs. The problem is worsened because the costs of providing adequate highways have increased tremendously in recent years. Betweeen 1967 and 1977 the nation's consumer price index increased by 85 percent; the index for highway construction rose by over 133 percent (1, 2). This fiscal squeeze has affected almost all states and was the force behind a survey in fall 1976 by the American Association of State Highway and Transportation Officials (AASHTO) and TRB of all state departments of highways or transportation. Two interrelated conferences in Denver and Washington, D.C., also addressed the need to find new sources for transportation revenues (3). The fiscal crisis was also a major reason for our request for funding to test the applicability of the multimodal fund concept as a possible approach to this perplexing problem.

There is an additional rationale behind the analysis of this type of fiscal mechanism. Many mass transit supporters, although pleased by the steady growth of federal aid to mass transit since 1970, think that transit will not be able to make meaningful inroads without a major source of guaranteed, continuous revenues similar to both the Federal Highway Trust Fund and the state gas tax revenues, typically earmarked for highway-related expenses and programs. Although a number of regional transit systems do have a variety of tax sources earmarked to support their capital and operating expenses, these funds have generally been well below the needed levels. Requests for additional state and local support through annual legislative approval become necessary; however, this support can easily fluctuate and is susceptible to political maneuvering.

Larger allotments of guaranteed annual funding would make possible the kind of coordinated, long-term construction and maintenance planning that the nation's highway systems have had up to this point. Supporters of the multimodal approach contend, however, that transportation decision making should be based on the merits of and need for a particular mix of services rather than a policy forced by revenues that are earmarked for a specific mode. Such a trust fund would provide an overall level of transportation support that could be depended on but which would offer the flexibility that one or more single-mode funds, by definition, deny. This same type of unified approach to future transportation planning and funding methods was presented recently by Secretary of Transportation Brock Adams in his legislative proposals to limit often artificial and inefficient modal separation.

STUDY METHODOLOGY

The major effort in the analysis of these trust fund questions was a survey of all state departments of transportation to assess their current positions on the multimodal trust fund idea and a variety of related fiscal concerns. Early in the project these matters were discussed with the persons within TRB and AASHTO who were responsible for the fall 1976 survey of the same state agencies on new sources for state transportation revenues. Copies of the questionnaires completed by the 46 states responding to that survey were provided for our review. The information was extremely helpful as an assessment of the states' views on a variety of fiscal topics. AASHTO-TRB forms and survey methodology were reviewed carefully to avoid any duplication and to use this earlier effort as a reference base on which to build the trust fund survey.

Our six-page survey instrument requested answers in the following six areas:

1. Sources and uses of funds in most recent department budget (e.g., amount of highway capital expenditures and the sources of these funds);
2. Types and assigned uses of any taxes earmarked for transportation expenditures;
3. Estimation of viability of multimodal trust fund in their state and actions and time required for enactment;
4. Taxes to be assigned to such a fund, and for what uses they should be assigned;
5. Expected impact of the enactment of such a fund on the state's financial relations with the federal and local governments; and
6. State's opinion on how seven actions recently proposed by the Carter Administration would affect their transportation operations and planning.

Questionnaires were sent to the 50 states plus Puerto Rico and the District of Columbia and 36 valid responses were eventually received at the time of this article, for a response rate of 69 percent. Numerous states also provided additional information about the organizations of their agency, the full text of their most recent budget, or an explanatory cover letter that discussed in greater detail various aspects of their state's opinions or present fiscal position. Although these materials, as well as those presented in some of the more open-ended questions on the survey form, were difficult to quantify, they provided important insights into the status quo of state transportation finance.

OVERALL REVIEW OF THE SURVEY RESULTS

The states that eventually responded to the survey provide a fairly representative sample of the national picture. Each of the 10 Urban Mass Transportation Administration (UMTA) regions was represented by at least half of the states in the region, and in 7 out of 10 regions, more than half of the states responded. The interface of the trust fund survey with the previous AASHTO-TRB effort made possible both the farily high response rate and the willingness of the agencies' representatives to complete a rather extensive and detailed form.

Table 1 outlines the present sources of funds for the five major areas of transportation expenditures. These results demonstrate something that was also clear from the analyses of the AASHTO-TRB survey—general fund revenues are much more likely to be used for nonhighway expenditures, but transportation user charges, paid almost exclusively by motor vehicle owners and drivers, are aligned with highway expenditures. This fact and the pay-your-own-way financial logic behind it seem combined to form one of the principal sources of resistance to the multimodal funding approach. Highways are popularly (and politically) viewed as self-financing; highway users are assumed to generate sufficient revenues to cover the expenses required to build, maintain, and operate the highway network. Although a number of studies have demonstrated that motor vehicles may actually be heavily subsidized in urban areas (4), and that certain classes of vehicles underpay substantially relative to the costs incurred in their behalf (5), the data in Table 1 show that vehicle and highway user charges are clearly the largest source of transportation revenues nationwide and virtually the exclusive source in numerous states.

Almost 92 percent of the states responding (33 out of 36) earmarked their gas tax revenues to various transportation sectors; highway construction and maintenance were the most frequent end uses. The responses to the

Table 1. Source of major state transportation.

Uses of Funds	States Response (%)[a]	Source of Funds: General Revenue	General User Charges[b]	Toll Road Revenue	Fuel Taxes	License and Registration Fees	Local Revenue	Other
General administration	97	37.1	37.1	-	14.3	2.9	-	8.5
Highway capital expenditures	100	38.9	41.7	-	16.7	-	-	2.8
Highway maintenance and operations	94	26.5	47.0	-	14.7	3.0	-	8.8
Public transportation capital expense	39	64.1	7.2	-	7.2	-	7.2	14.4
Public transportation maintenance and operations	53	62.9	10.6	5.3	5.3	-	5.3	10.6

[a]Some states had no expenditures in that area (e.g., no transit assistance).
[b]General user charges = fuel taxes, permits, and licenses.

AASHTO-TRB survey, however, show that this does not mean that portions of the fuel and vehicle taxes are not assigned elsewhere. Eighty-four percent of the states had at least part of the funds generated by the transportation sector earmarked for agencies outside of the states' highway department, although much of this was for transportation-related activities (e.g., highway patrol, department of motor vehicles, and driver education). Eighty-six percent of the states shared an average of 37 percent of their motor fuel taxes with cities and counties, usually through distribution formulae based on vehicle registration, the length of roadway, or population. The table below outlines the exact manner in which the states' motor fuel tax receipts were distributed (6) in 1975.

Uses of Funds	Percentage of Total Receipts
State-administered highways capital outlay, maintenance, and administration	49.1
Highway law enforcement and safety	5.0
Service of obligations for state highways	9.5
County and local roads and streets	30.8
Mass transportation	1.8
State general purposes	3.7
Local general purposes	0.1

Although a number of states (Alaska, Delaware, New Jersey, New York, and Rhode Island) assign all motor fuel revenues to their state's general fund, from which revenues must be appropriated by the legislature, the data in this table demonstrate the dominance of transportation uses of fuel tax receipts, especially for highway purposes.

The Present Status of Transit Funds on the State Level

The cover letter to the questionnaire included the following definition of what a multimodal transit fund stood for in the context of this survey.

A multimodal trust fund is defined here as a fund to which part or all of the revenue from various transportation sector taxes (e.g., fuel tax) or general levies (e.g., payroll, sales, income taxes, etc.) are earmarked, with the fund's revenues used to support the capital operation or related expenses of several transportation modes versus a single mode fund (i.e., sales tax for transit expenses only).

This definition was included to avoid any misconceptions that might exist in the minds of the respondents concerning the meaning of the questions. The AASHTO-TRB survey had asked two brief questions on the state's opinions of "unified funding of state transportation programs," but, unfortunately, that term was not defined. Their questions were sufficiently open ended to provide some excellent insights into the fiscal positions and worries of state departments of transportation. All of this proved very useful in establishing the line of questioning for our trust fund survey.

The table below outlines actions that would be required to establish a multimodal trust fund in the respondents' states.

Action	Required (%)	Not Required (%)
Executive action	22	78
Legislative approval	89	11
Constitutional amendment	42	58
Public referendum	11	89
Other	8	92

Although the two surveys' populations were somewhat different, our results tend to support those reported for a similar question on the AASHTO-TRB form. The basic, generally long-standing traditions of highway financing in many states makes necessary the fairly high percentage of state departments of transportation that listed a constitutional amendment as a requirement for enactment, which would make the shift to such a trust-fund mechanism a rather tedious and time-consuming process. Even in those states where legislative action alone was sufficient, the probability of passage of such a proposal seems rather small. When asked whether this trust fund concept was a "politically viable alternative in your state," no states responded yes, definitely, and only 38 percent thought that it was possibly viable. Materials attached to the forms, including official state documents and departmental opinions as expressed by the respondents, gave the overall impression that there was very little legislative or executive push for this change in the financing of transportation.

A number of states thought that their opinions on this matter would either definitely or possibly change if there were a major shift at the federal level toward a multimodal trust fund format; however, over three-fourths saw their decision as independent of any federal changes in this area. Roughly 22 percent did, however, feel that a state's switch to a multimodal format would complicate financial relations with the federal government, mainly because federal funding mechanisms tend to dictate state actions, whether merely in the choice of state funds used for matching purposes or as a strong inducement in the actual selection of transportation plans and programs. A unified state fiscal approach might, therefore, create some difficulties when interfacing with the diverse funding mechanisms at the federal level.

The impact on relations with local governments was thought to be somewhat more serious. Over 38 percent perceived that the switch to a multimodal fund would complicate state-local financial arrangements. The concerns most frequently mentioned dealt with the impact of such a move on the funds regularly shared with local governments through established formulae. This would also heighten the competition for funds among both transportation and other agencies at the local level. Local agencies might require expanded financial and transportation planning expertise that they now often lack.

Consequences of Trust Funds

The tables below present the states' responses concerning the perceived benefits and handicaps of a multimodal trust fund (note that the percentages given may not total 100 due to rounding.)

Perceived Benefits	Percent
Coordinate, simplify, stabilize transportation planning	25
Increase financial flexibility and efficiency to meet changing needs	11
Stabilize aid to local governments (e.g., mass transit funding)	6
Overcome statutory obstacles	6
Other	6
No expected benefits	39
No response	8

Perceived Problems	Percent
Increase competition for funds	31
Decrease overall funding	8
Reduce legislative flexibility	11

Perceived Problems	Percent
Divert funds from true needs	22
Other	8
No expected problems	8
No response	11

Roughly 47 percent thought that it would solve no problems at all and almost 80 percent saw new ones being created. The major benefits were those normally attributed to such a move—the coordination of transportation planning among modes, the stabilization of funding to modes (mainly mass transit) that have traditionally depended on legislative appropriations, and the greater financial flexibility to meet transportation needs as they occur, thereby increasing the efficiency and effectiveness of transportation expenditures. However, the loss of flexibility over transportation expenditures under the more earmarked trust fund arrangements was also listed as a possible problem area. In addition, almost one-third of the states feared that, with all modes thrown into a common fiscal arena to battle it out for trust fund revenues, modal competition would be fierce and keep any state of efficient financial distribution from ever being achieved. The statement about states' true needs being shortchanged is a reflection of the fear that highways (which have always depended heavily on earmarked transportation funds) would be further pressed if other modes were allowed a portion of these funds. Although a fair number of states did recognize some of the potential benefits of a switch to the revised financing format, almost one-half mentioned no benefits and over 80 percent expressed a variety of essentially prohighway concerns.

Table 2. Preferred sources of multimodal trust fund revenues.

Source	States Listing Source (%)
Transportation revenue	
Gasoline tax per liter	67
Gasoline tax (percentage)	54
Tire excise tax	45
Automobile purchase excise tax	61
License fees	79
Registration fees	88
Portion of transit fares	51
Tax on taxi and livery fares	30
Airline ticket tax	54
Tax on inland waterways[a]	30
Other	33
General revenues (nonuse related)	
Graduated income tax (or portion)	21
Payroll tax (or portion)	6
Transportation tax per person or per household	0
Sales tax (or portion)	48
Value capture property tax	15
Property tax	6
Other	21

[a]A number of states have no significant intrastate waterborne transportation, which would therefore make this levy inapplicable. Roughly 8 percent of the states did not respond to this particular question.

Table 3. Preferred uses of trust fund revenues.

Use (Mode)[a]	State Use: Capital Expenditures (%)	State Use: Operations and Maintenance Expenses (%)
Highways	100	94
Urban public transit	100	82
Commuter rail	39	30
Paratransit	51	30
Intercity passenger rail	36	30
Railroad freight	36	30
Airports	88	57
Waterways	45	39
Other	21	21

[a]Clearly the fact that a state did not list a particular mode may be due to the nonapplicability of that mode (e.g., no intrastate waterways or commuter rail services). However, other responses may also reflect approval for expenditures in an area (e.g., paratransit capital expenses) that are presently not funded by that state. Roughly 8 percent of the states did not respond to this question.

Preferred Sources and Uses of Trust Fund Revenues

Survey respondents were asked to check those tax mechanisms that seemed appropriate for a multimodal transportation trust fund and the expenditure areas that should be supported out of these revenues. The results, given in Tables 2 and 3, reinforce the role of motor fuel and vehicle excise taxes and license-registration fees as the primary transportation sector levies. They also show a rather strong reluctance to use any general revenues, except those from a sales tax. The idea of a special personal or household transportation tax on the state level was universally rejected, as were any uses of special payroll taxes or property taxes. This of course did not mean that such taxes could not be used at the regional or local level to support various modal expenditures. Although a general payroll tax for transportation, for example, received virtually no support, its use as a regional transit tax within a state's urban areas might be widely supported. The same would hold true for the value-capture concept that has recently received considerable support in many regions as a means of finance for specific transportation projects (e.g., highways, transit lines, and special transportation zones) (7).

On the uses side two factors are clearly evident:

1. Highway and mass transit modes are almost unanimously acceptable; and
2. For all modes, expenditures for capital needs are viewed as more appropriate for state subsidy than those for operating and maintenance.

The second factor reflects the traditional resistance of all levels of government (except local) to subsidize the operations of a specific mode (especially mass transit)—a fiscal stance that has changed considerably in recent years. The AASHTO-TRB survey, for example, revealed that 48 percent of the states responding provided some form of transit operating assistance (versus 58 percent for transit capital needs), although these amounts are only sizable in a few of the major transit states (e.g., New York, Massachusetts, and Illinois). In our survey, however, over half of the states had some form of transit operations and maintenance (O&M) assistance. The other area consistently listed for trust fund support was airport development and operations, although the average amount of funding actually included in the states' present budgets was usually rather small (only 1 percent of the average state's total transportation budget). The relatively high ranking that paratransit expenditures received seems to demonstrate the desire of many states to expand the application of these modes, including specialized taxi services, vanpools, dial-a-ride networks, and similar public transportation systems that the country's decentralized population requires as an alternative to both the automobile and conventional transit modes (8).

Table 4. Expected impact of selected federal proposals on states' transportation operations.

Proposed Actions	Distribution of Expected Impacts (%)[a,b] 1	2	3	4	5	Composite Index[c]
Equalize federal funding levels for public transportation and highway programs (i.e., both 90-10%)	46	29	17	3	6	197
Simplify existing funding categories and increase the flexibility of their use	71	23	6	-	-	135
Establish regular and predictable funding sources to finance the nation's public transportation needs	68	20	9	3	-	147
Extend the life of the Highway Trust Fund by four years	89	8	3	-	-	114
Create a single transportation planning program that treats all modes equally	32	26	6	24	9	243
Expedite the completion of the essential gaps in the Interstate highway system	50	3	12	26	9	241
Establish a rural and small urban area transportation program	15	33	15	18	18	288

[a] 1 = very favorable; 2 = somewhat favorable; 3 = no significant impacts; 4 = somewhat harmful; 5 = very harmful.
[b] Percentages may not total 100 due to rounding.
[c] Composite Index = weighted score of all responses [i.e., percent score x index value; example for Proposal A, value would be (46 x 1) + (29 x 2) +...+ (6 x 5) = 197]. A lower score means that the overall reception of a proposal was more favorable than one that receives a higher score.

OPINIONS OF RECENT FEDERAL PROPOSALS

In early 1978 Secretary of Transportation Brock Adams proposed a number of changes in the methods of planning and financing transportation systems. The major thrust of his revisions was to remove or correct any fiscal mechanisms that unjustifiably or arbitrarily determine the flow of federal funds among various modes. In addition, some of the institutional and operational divisions of transportation agencies along modal lines (e.g., separate planning for highway and transit modes) would be removed in somewhat the same spirit of overall financial and planning efficiency that is behind the multimodal trust fund concept.

For this reason, each state was asked to rank seven federal proposals according to "How the efficiency of your state's transportation operations and planning would be effected by (them)." The results, outlined in Table 4, present a rather mixed review of these proposals. The plan with the best score (i.e., lowest composite index value) is the one that suggests a continuance of the major mode-specific financing mechanism of the last 30 years—the Highway Trust Fund. Almost all states gave this the highest rating, and none felt that it would harm its operations in any way. However, the proposal to expedite the completion of the essential gaps of the Interstate highway system (the primary purpose for the trust fund's existence) received a fairly negative vote; over one-third of the states said that it would be at least somewhat harmful to their transportation plans. Additional information provided by a number of states helps to explain this seeming paradox:

1. Some states do not expect to ask for extensive Interstate funding but would still like to receive funds for alternative projects; and
2. Other states think that the federal gas tax, a producer of billions of dollars annually, should be more easily accessible for other projects (especially nonhighway plans).

This second opinion is also reflected in the second-best ranking, which was received by the plan for simplified, more flexible funding mechanisms. A more predictable public transit funding source (similar to the guaranteed nature of the Highway Trust Fund) also received a fairly strong mandate.

The concept of equal matching levels for highways and mass transit (i.e., 90 percent federal-10 percent state and local) was generally supported but viewed with somewhat more cautious optimism. However, the single surface transportation planning program and the establishment of a small urban area and rural transportation program were poorly received, especially the latter. Even some states that are decidedly rural in nature view this move as harmful to their planning. This leaves the impression (mentioned specifically by one of the respondents) that the mechanism selected and not the basic idea turned so many against it and so few saw it as a very helpful move.

The overall message provided by the states' responses seems to be that the Highway Trust Fund should definitely be extended, but that moves to simplify and increase the flexibility of existing funding mechanisms while also identifying a regular, guaranteed source for mass transit support should also receive close attention. Although a few were against it, three-fourths of the states saw the end of the federal matching differential between highway and mass transit projects as a positive move. The push to complete the Interstate system was given a top rating by half of the states, but the remaining respondents were either indifferent or against it from the perspective of their own planning and operations. The single program for federal transportation planning had roughly equal shares of the states strongly supporting it, feeling mildly positive to indifferent, and viewing it as at least somewhat detrimental. Responses to the special rural and small urban program were more slanted toward the negative.

CONCLUSIONS: THE PROBABLE ROLE OF MULTIMODAL TRUST FUNDS

The message provided by the responses of 36 states to this survey was one that generally accepts many of the ideas behind any multimodal fund concept. Stable, yet flexible, funding for all modes (but mainly highways and mass transit) is given strong support, whether it occurs on the state or federal level. The basic nature of major fiscal mechanisms and the ingrained habits and traditions of highway financing would make any change to a combined fund a complicated and time-consuming affair, as demonstrated by the legislative and constitutional actions required for such a move by the many states. The political and institutional drive clearly needed for the enactment of a fund is simply missing. Obviously, if many states are faced with a problem of highway costs exceeded by available user charge revenues, the idea of sharing these funds with other modes would not be viewed favorably. Even though intense modal competition for funding would not necessarily occur (especially if the present highway sources were augmented by other revenues to expand the total size of the newly combined fund), almost one-third of the states fear such an occurrence, and others predict that highway needs will inevitably be shortchanged. If such a fund were ever created, transportation sector charges are strongly favored over general taxes as the sources for the necessary revenues. Motor fuel taxes and license and registration fees are expected to continue in the leading roles they presently play in state transportation finance. On the expenditure side, highway and mass transit projects and operations receive the strongest mandate for inclusion in such a funding arrangement. Capital costs are generally considered more appropriate for state support than operations and maintenance expenses.

The overall response to the package of federal proposals for funding and administrative changes was mixed. The continuance of the Highway Trust Fund is strongly supported, but completion of the Interstate highway system was not given priority. Greater flexibility and categorical simplicity in federal financing, and a more steady, dependable source of mass transit aid are both received favorably, but the creation of a combined UMTA-Federal Highway Administration (FHWA) planning program and a new rural and small urban transportation program were generally rejected.

Although the passage of California's Proposition 13 and the associated flood of public attention occurred before most of the states responded, the feeling underlying the overall answers and related back-up materials seems to be that the creation of a new state funding mechanism, especially if it required any new taxation, would not be well received by the citizenry. One of the benefits of the states' gasoline taxes is that they are relatively hidden; (i.e., they are combined into the total pump price and are generally easily absorbed by the fairly inelastic demand of drivers for fuel). However, if this source were leaned on more heavily, made to grow with inflation (e.g., switch to a percentage versus cents per liter method), or augmented by other new transportation taxes, these expenditures and the sources of their funding would become much more visible—something that state agencies clearly want to avoid in the present political atmosphere.

In closing, the idea of a new trust fund that would combine the dependable flow of revenues that single-mode funds have had with the flexibility to define annual support for individual modes according to changing needs rather than inflexible, highly political legislative mandate is supported more in concept than in actual application.

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