



United States
General Accounting Office
Washington, D.C. 20548

Resources, Community, and
Economic Development Division

B-277725

August 15, 1997

The Honorable John H. Chafee
Chairman, Committee on Environment
and Public Works
United States Senate

Subject: Department of Transportation: Flexible Funding
Within Federal Highway Programs

Dear Mr. Chairman:

The Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) authorized approximately \$121 billion for highway programs for fiscal years 1992 through 1997. Three major programs—the National Highway System, the Interstate Maintenance Program, and the Highway Bridge Replacement and Rehabilitation Program (commonly referred to as the bridge program)—received about \$48.3 billion, or 40 percent of the overall authorization.¹

Under ISTEA, the states have the flexibility to transfer funds between these three programs, thus allowing them to respond better to their differing needs or priorities. Specifically, the law allows the states to transfer (1) up to 50 percent of their National Highway System funds to the Surface Transportation Program (STP)—if a state wants to transfer more than 50 percent, it may do so only with the approval of the Secretary of Transportation; (2) 20 percent of their funds for the Interstate Maintenance Program to the National Highway System or STP—-if a state wants to transfer more than 20 percent, it must certify, and the Secretary of Transportation must concur, that its apportionment is in excess of its needs and that it is adequately maintaining its portion of the Interstate System; and (3) up to 40 percent (increased to 50 percent for fiscal years 1996

¹This funding represents apportionments to the states after accounting for administrative deductions, including a 2-percent reduction for state planning and research.

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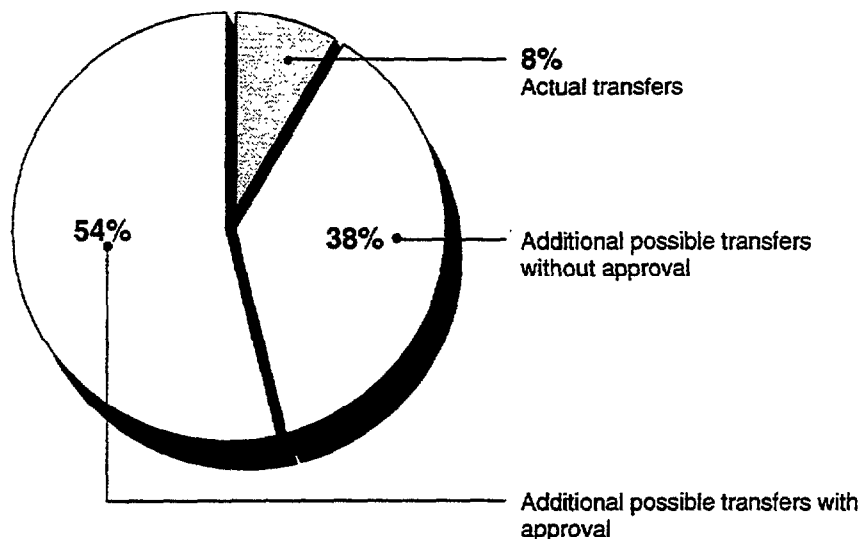
and 1997) of their bridge program apportionment to the National Highway System or STP, or both.

On July 21, 1997, you asked us to determine the extent to which the states have used the funding flexibility available for these major highway programs. As agreed with your office, we (1) compared the actual funds transferred from the three major programs with the maximum funds that could have been transferred with and without the approval of the Secretary of Transportation, (2) identified the number of states transferring funds from each of the three major highway programs, and (3) identified the total amount of funds that can be used or transferred to STP.

ACTUAL TRANSFERS ARE A SMALL PERCENTAGE OF POTENTIAL TRANSFERS

From October 1, 1991, through June 30, 1997, the states transferred a total of \$3.4 billion, or only about 8 percent of the funds they could have transferred, with and without the approval of the Secretary of Transportation, from the three major highway programs. At their discretion, the states could have transferred \$18.5 billion of the \$48.3 billion apportioned to them for the three major highway programs—the National Highway System, the Interstate Maintenance Program, and the bridge program—for fiscal years 1992 through 1997. Another \$21.7 billion of these funds could have been transferred if the states had obtained approval from the Secretary of Transportation. Thus, a total of \$40.2 billion could have been transferred from the three programs; however, the states generally limited their transfers to amounts that did not require the approval of the Secretary of Transportation.

Figure 1 shows the percentage of actual transfers from the three major highway programs in relation to the possible transfers with and without Secretarial approval. (Encl. 1 provides additional details on actual and possible transfers from the three major highway programs, and encls. II through IV list the specific state transfers by program and fiscal year.)

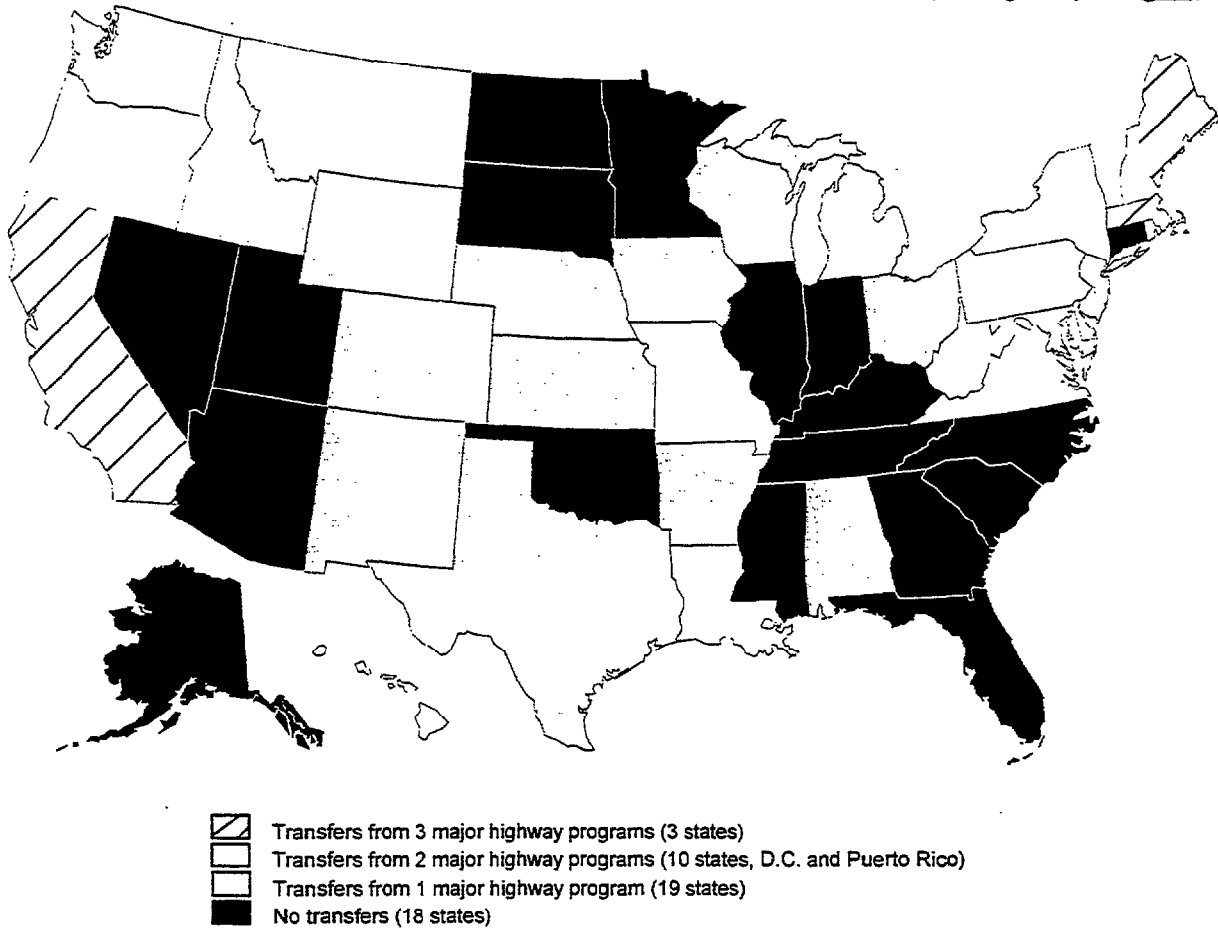
Figure 1: Summary of Transfers From Three Major Highway Programs

Note: Transfers are for fiscal year 1992 through June 30, 1997.

**NEARLY TWO-THIRDS OF THE STATES
TRANSFERRED SOME HIGHWAY PROGRAM FUNDS**

From October 1, 1991, through June 30, 1997, 32 states, the District of Columbia, and the Commonwealth of Puerto Rico transferred funds from at least one of the three major highway programs. Most of these (23 states and Puerto Rico) transferred funds from the bridge program. The total amount transferred from the bridge program was \$1.8 billion. Seventeen states, Puerto Rico, and the District of Columbia transferred \$0.9 billion from the Interstate Maintenance Program; and 8 states and the District of Columbia transferred \$0.7 billion from the National Highway System. Figure 2 shows the transfer activity by the states, and enclosure V lists the states that transferred funds from the three major highway programs.

Figure 2: States Transferring Highway Funds From Three Major Highway Programs



POTENTIAL FUNDING FOR STP IS NEARLY QUADRUPLE THE AMOUNT AUTHORIZED

STP is a block grant program that may be used by the states and localities for a wide range of activities, including the construction of highways and bridges and the capital costs associated with certain transit projects, such as bus terminals. Potential funding that could be used for STP is nearly four times the amount authorized for the program. This is because the STP authorization of \$21.7 billion can be supplemented by other highway funding, commonly referred to as equity adjustments.² In addition, funds from the three major highway

²Equity funding categories include minimum allocation, donor state bonus, hold harmless, 90 percent of payments adjustment, and reimbursement for Interstate Segments.

programs can be transferred for STP purposes—\$18.5 billion without the approval of the Secretary of Transportation and an additional \$21.7 billion with the Secretary's approval. Table 1 summarizes the highway funds available and potentially available for STP.

Table 1: Funds Available and Potentially Available for STP, Fiscal Years 1992-97

Dollars in billions

Sources of funding	Amount
STP apportionments	\$21.7
Equity funding available for use as STP funds	18.8
Possible transfers at the states' discretion from the three major highway programs	18.5
Additional possible transfers from the three major highway programs, subject to approval by the Secretary of Transportation	21.7
Total	\$80.7

^aSTP apportionments represent those funds that can be used for any eligible STP activity and do not include the 2-percent STP set-aside for state planning and research activities.

States actually transferred about \$2.4 billion, or only about 6 percent of the \$40.2 billion they could have transferred (\$18.5 billion at their discretion and \$21.7 billion with the approval of the Secretary of Transportation) from the three major highway programs to STP. Furthermore, the states generally limited their transfers to amounts that did not require the approval of the Secretary.

AGENCY COMMENTS

We provided a draft of this report to the Federal Highway Administration (FHWA) for review. We met with FHWA officials, including the Chief of the Financial Management Division, as well as officials from the Department of Transportation's Office of the Secretary. FHWA generally concurred with the data presented and provided technical and clarifying comments that we incorporated where appropriate.

SCOPE AND METHODOLOGY

Our analysis is based on FHWA's data on federal highway funds apportioned (less administrative adjustments) for fiscal years 1992 through 1997. Our analysis of the transfers of highway funds is based on FHWA's recorded individual transfer transactions through June 30, 1997, according to the fiscal year for which the funds were apportioned.³ In addition, our analysis of the transfer of highway funds represents the transfers to and from major active highway program categories; thus, funds transferred from inactive, prior programs are excluded from the analysis. Our analysis was limited to FHWA's recorded transfers and did not include a review of the documentation associated with transfers that required the approval of the Secretary of Transportation. The 50 states, the Commonwealth of Puerto Rico, and the District of Columbia are recognized in the analysis, but the U.S. Virgin Islands and the North Mariana Islands are excluded.

³FHWA's data for fiscal year 1992 on bridge transfers may include bridge funds appropriated prior to fiscal year 1992. However, FHWA's bridge transfer data for fiscal years 1992 through 1997 are based on the year the transferred funds were apportioned.

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We performed our work from July through August 1997 in accordance with generally accepted government auditing standards.

We are sending copies of this report to the appropriate congressional committees and the Secretary of Transportation.

Please call me at (202) 512-3650 if you have any questions. Major contributors to this report were Susan Fleming, Yvonne Pufahl, and Ron Stouffer.

Sincerely yours,

John H. Anderson, Jr.
for Phyllis F. Scheinberg
Associate Director, Transportation
Issues

Enclosures - 5

SUMMARY OF TRANSFERS FROM THREE MAJOR HIGHWAY PROGRAMS,
FISCAL YEAR 1992 THROUGH JUNE 30, 1997

Dollars in millions

Major highway program	Actual transfer	Additional possible transfer without approval	Additional possible transfer with approval
Interstate Maintenance	\$ 868	\$ 2,229	\$12,388
National Highway System	691	8,587	9,277
Highway Bridge Replacement and Rehabilitation	1,820	4,347	0
Total	\$3,379	\$15,163	\$21,665

NATIONAL HIGHWAY SYSTEM TRANSFERS, BY FISCAL YEAR,
TO SURFACE TRANSPORTATION PROGRAM

Dollars in thousands

FY 1997 State	NHS Apport.	From NHS	Percentage NHS Transfers	To STP
California	\$283,206	\$141,603	50%	\$141,603
Vermont	\$17,862	\$7,834	44%	\$7,834
Total NHS	\$301,068	\$149,437	50%	\$149,437

transfers-2 states

FY 1996 State	NHS Apport.	From NHS	Percentage NHS Transfers	To STP
California	\$246,043	\$124,199	50%	\$124,199
Dist. of Col.	\$14,955	\$4,500	30%	\$4,500
Total NHS	\$260,998	\$128,699	49%	\$128,699

transfers-2 states

FY 1995 State	NHS Apport.	From NHS	Percentage NHS Transfers	To STP
California	\$270,482	\$135,241	50%	\$135,241
Dist. of Col.	\$17,305	\$8,653	50%	\$8,653
Maine	\$20,261	\$5,000	25%	\$5,000
Vermont	\$17,689	\$8,844	50%	\$8,844
West Virginia	\$40,160	\$12,000	30%	\$12,000
Total NHS	\$365,897	\$169,738	46%	\$169,738

transfers-5 states

FY 1994 State	NHS Apport.	From NHS	Percentage NHS Transfers	To STP
California	\$271,197	\$135,453	50%	\$135,453
Dist. of Col.	\$17,351	\$8,675	50%	\$8,675
Louisiana	\$54,344	\$21,000	39%	\$21,000
New York	\$169,809	\$30,000	18%	\$30,000
Vermont	\$18,006	\$9,003	50%	\$9,003
West Virginia	\$40,267	\$4,000	10%	\$4,000
Total NHS	\$570,974	\$208,131	36%	\$208,131

transfers-6 states

ENCLOSURE II

ENCLOSURE II

FY 1993	NHS		Percentage NHS	
State	Apport.	From NHS	Transfers	To STP
New Hampshire	\$20,075	\$9,975	50%	\$9,975
Vermont	\$18,101	\$9,050	50%	\$9,050
Total NHS	\$38,176	\$19,025	50%	\$19,025
transfers-2 states				

FY 1992	NHS		Percentage NHS	
State	Apport.	From NHS	Transfers	To STP
Maine	\$17,342	\$5,000	29%	\$5,000
Massachusetts	\$52,301	\$3,000	6%	\$3,000
New Hampshire	\$16,791	\$25	0%	\$25
Vermont	\$15,140	\$7,570	50%	\$7,570
Total NHS	\$101,574	\$15,595	15%	\$15,595
transfers-4 states				

Total-FY 92-97	\$1,638,687	\$690,625	42%	\$690,625
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INTERSTATE MAINTENANCE TRANSFERS, BY FISCAL YEAR,
TO THE NATIONAL HIGHWAY SYSTEM OR SURFACE TRANSPORTATION PROGRAM

Dollars in thousands

FY 1997 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
California	\$264,518	\$52,904	20%		\$52,904
Maine	\$13,535	\$2,707	20%		\$2,707
Maryland	\$44,556	\$8,900	20%		\$8,900
Texas	\$204,073	\$40,815	20%	\$40,815	
Washington	\$58,533	\$11,706	20%	\$11,706	
Total I-M transfers- 5 states	\$585,215	\$117,032	20%	\$52,521	\$64,511

FY 1996 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
California	\$234,424	\$47,324	20%		\$47,324
Dist. of Col.	\$11,788	\$2,380	20%		\$2,380
Maine	\$11,788	\$2,380	20%		\$2,380
Maryland	\$38,940	\$12,500	32%	\$7,750	\$4,750
Montana	\$36,407	\$1,000	3%		\$1,000
Texas	\$175,718	\$35,473	20%	\$35,473	
Virginia	\$68,144	\$13,757	20%		\$13,757
Total I-M transfers- 7 states	\$577,209	\$114,814	20%	\$43,223	\$71,591

FY 1995 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
California	\$259,675	\$51,935	20%		\$51,935
Dist. of Col.	\$13,605	\$2,723	20%		\$2,723
Hawaii	\$13,605	\$2,721	20%		\$2,721
Maine	\$13,605	\$2,721	20%		\$2,721
Maryland	\$44,867	\$8,950	20%		\$8,950
Missouri	\$72,899	\$14,580	20%		\$14,580
Montana	\$42,342	\$8,468	20%	\$8,468	
Oregon	\$41,183	\$8,236	20%	\$8,236	
Puerto Rico	\$12,245	\$2,449	20%	\$2,449	
Texas	\$204,619	\$40,924	20%	\$40,924	
Vermont	\$13,605	\$1,361	10%		\$1,361
Virginia	\$75,779	\$15,156	20%		\$15,156
Total I-M transfers- 12 states	\$808,029	\$160,224	20%	\$60,077	\$100,147

ENCLOSURE III

ENCLOSURE III

FY 1994 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
Arkansas	\$29,751	\$5,950	20%		\$5,950
California	\$264,189	\$52,781	20%		\$52,781
Hawaii	\$13,641	\$2,728	20%	\$2,728	
Maine	\$13,641	\$2,728	20%	\$2,728	
Maryland	\$45,100	\$9,000	20%	\$9,000	
Montana	\$42,431	\$8,486	20%	\$8,486	
Puerto Rico	\$12,277	\$2,455	20%	\$2,455	
Texas	\$205,686	\$41,137	20%	\$41,137	
Vermont	\$13,641	\$2,728	20%		\$2,728
Total I-M transfers- 9 states	\$640,357	\$127,993	20%	\$66,534	\$61,459

FY 1993 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
Alabama	\$51,197	\$10,239	20%	\$10,239	
Arkansas	\$29,147	\$5,829	20%		\$5,829
California	\$283,177	\$56,635	20%	\$56,635	
Hawaii	\$13,707	\$448	3%	\$448	
Idaho	\$24,224	\$4,845	20%		\$4,845
Maine	\$13,707	\$2,741	20%		\$2,741
Maryland	\$45,384	\$32,075	71%	\$9,075	\$23,000
Massachusetts	\$46,877	\$3,700	8%		\$3,700
Montana	\$42,903	\$8,581	20%	\$8,581	
Puerto Rico	\$12,336	\$2,467	20%	\$2,467	
Texas	\$206,119	\$41,224	20%	\$41,224	
Vermont	\$13,707	\$2,741	20%		\$2,741
Total I-M transfers- 12 states	\$782,485	\$171,525	22%	\$128,669	\$42,856

FY 1992 State	Interstate maintenance apport.	From Interstate maintenance	Percentage I-maint. transfers	To NHS	To STP
Arkansas	\$24,613	\$4,923	20%		\$4,923
California	\$236,910	\$47,382	20%	\$47,382	
Hawaii	\$11,469	\$2,294	20%	\$2,294	
Maryland	\$38,004	\$7,600	20%		\$7,600
Montana	\$35,946	\$7,189	20%	\$1,000	\$6,189
New Hampshire	\$11,469	\$1,000	9%	\$1,000	
Rhode Island	\$11,469	\$6,294	55%	\$6,294	
Texas	\$171,229	\$84,246	49%	\$84,246	
Vermont	\$11,469	\$2,294	20%		\$2,294
Virginia	\$63,783	\$12,757	20%	\$12,757	
Total I-M transfers- 10 states	\$616,361	\$175,979	29%	\$154,973	\$21,006
 Total FY 1992-97	 \$4,009,656	 \$867,567	 22%	 \$505,997	 \$361,570

BRIDGE REPLACEMENT AND REHABILITATION
TRANSFERS TO THE NATIONAL HIGHWAY SYSTEM OR SURFACE
TRANSPORTATION PROGRAM

Dollars in thousands

FY 1997 State	Bridge apport.	From bridge	Percentage bridge transfers	To NHS	To STP
California	\$200,118	\$100,059	50%		\$100,059
Iowa	\$40,378	\$10,498	26%		\$10,498
Pennsylvania	\$249,912	\$100,000	40%	\$70,000	\$30,000
Total bridge transfers-3 states	\$490,408	\$210,557	43%	\$70,000	\$140,557

FY 1996 State	Bridge apport.	From bridge	Percentage bridge transfers	To NHS	To STP
California	\$153,599	\$77,541	50%		\$77,541
Delaware	\$5,420	\$1,778	33%	\$1,778	
Iowa	\$31,969	\$10,974	34%		\$10,974
Kansas	\$33,248	\$10,497	32%		\$10,497
Maryland	\$28,501	\$11,500	40%		\$11,500
Pennsylvania	\$216,797	\$95,000	44%	\$85,000	\$10,000
Virginia	\$49,271	\$24,874	50%		\$24,874
Total bridge transfers-7 states	\$518,805	\$232,164	45%	\$86,778	\$145,386

FY 1995 State	Bridge apport.	From bridge	Percentage bridge transfers	To NHS	To STP
California	\$162,797	\$65,119	40%		\$65,119
Delaware	\$6,279	\$2,041	33%	\$2,041	
Iowa	\$38,187	\$12,982	34%		\$12,982
Kansas	\$38,471	\$12,503	32%		\$12,503
Maryland	\$36,459	\$14,580	40%		\$14,580
Massachusetts	\$109,210	\$37,889	35%	\$37,889	
Missouri	\$83,412	\$33,365	40%	\$33,365	
Nebraska	\$25,510	\$10,204	40%		\$10,204
Oregon	\$36,130	\$9,394	26%		\$9,394
Pennsylvania	\$251,158	\$100,464	40%	\$65,000	\$35,464
Puerto Rico	\$14,218	\$4,834	34%		\$4,834
Virginia	\$47,465	\$18,922	40%		\$18,922
Total bridge transfers-12 states	\$849,296	\$322,297	38%	\$138,295	\$184,002

FY 1994 State	Bridge apport.	From bridge	Percentage bridge transfers	To NHS	To STP
California	\$160,057	\$64,023	40%		\$64,023
Iowa	\$37,637	\$12,795	34%		\$12,795
Louisiana	\$50,664	\$10,330	20%		\$10,330
Maryland	\$50,927	\$20,368	40%		\$20,368
Massachusetts	\$108,843	\$25,000	23%	\$10,000	\$15,000
Nebraska	\$25,767	\$10,307	40%		\$10,307
New Jersey	\$116,212	\$39,512	34%		\$39,512
Ohio	\$101,887	\$40,750	40%		\$40,750
Oregon	\$35,047	\$9,112	26%		\$9,112
Pennsylvania	\$251,927	\$100,770	40%	\$100,770	
Puerto Rico	\$16,377	\$5,576	34%		\$5,576
Virginia	\$48,751	\$19,500	40%		\$19,500
Total bridge transfers-12 states	\$1,004,096	\$358,043	36%	\$110,770	\$247,273

FY 1993 State	Bridge apport.	From bridge	Percentage bridge transfers	To NHS	To STP
California	\$155,275	\$62,109	40%		\$62,109
Louisiana	\$48,486	\$8,670	18%		\$8,670
Maine	\$13,225	\$2,544	19%		\$2,544
Maryland	\$40,683	\$3,726	9%		\$3,726
Massachusetts	\$124,350	\$28,100	23%	\$5,700	\$22,400
Missouri	\$80,997	\$32,390	40%		\$32,390
Nebraska	\$25,585	\$10,234	40%		\$10,234
New Jersey	\$133,429	\$45,365	34%		\$45,365
New Mexico	\$6,777	\$2,304	34%		\$2,304
Oregon	\$29,963	\$7,224	24%		\$7,224
Pennsylvania	\$253,266	\$101,306	40%	\$50,000	\$51,306
Puerto Rico	\$16,589	\$5,640	34%		\$5,640
Rhode Island	\$14,616	\$3,554	24%	\$3,554	
Virginia	\$48,342	\$19,313	40%		\$19,313
West Virginia	\$57,365	\$14,286	25%		\$14,286
Wisconsin	\$33,358	\$8,179	25%		\$8,179
Wyoming	\$6,268	\$2,507	40%		\$2,507
Total bridge transfers-17 states	\$1,088,574	\$357,451	33%	\$59,254	\$298,197

FY 1992 State	Bridge apport.	From bridge*	Percentage bridge transfers	To NHS	To STP
California	\$124,342	\$30,000	24%		\$30,000
Colorado	\$19,261	\$6,399	33%		\$6,399
Hawaii	\$13,164	\$4,391	33%		\$4,391
Iowa	\$28,702	\$11,000	38%		\$11,000
Maine	\$13,861	\$2,706	20%		\$2,706
Maryland	\$31,092	\$16,571	53%	\$12,400	\$4,171
Massachusetts	\$95,719	\$32,544	34%	\$15,944	\$16,600
Michigan	\$56,010	\$22,400	40%		\$22,400
Missouri	\$58,736	\$23,471	40%		\$23,471
Nebraska	\$20,528	\$8,211	40%		\$8,211
New Jersey	\$111,764	\$38,000	34%		\$38,000
New Mexico	\$5,545	\$1,886	34%		\$1,886
Ohio	\$89,044	\$10,000	11%		\$10,000
Oregon	\$24,665	\$10,000	41%		\$10,000
Pennsylvania	\$204,796	\$81,919	40%	\$32,288	\$49,631
Puerto Rico	\$11,468	\$3,899	34%		\$3,899
Rhode Island	\$9,868	\$1,415	14%	\$1,415	
Virginia	\$47,984	\$19,193	40%		\$19,193
West Virginia	\$51,766	\$1,714	3%		\$1,714
Wisconsin	\$28,981	\$11,592	40%		\$11,592
Wyoming	\$5,205	\$2,082	40%		\$2,082
Total bridge transfers-21 states	\$1,052,501	\$339,393	32%	\$62,047	\$277,346
Total--FY 92-97	\$5,003,680	\$1,819,905	37%	\$527,144	\$1,292,761

*FHWA data for FY 1992 on bridge transfers may include bridge funds apportioned prior to FY 1992. However, FHWA bridge transfer data for FY 1993 through 1997 is based on the year the transferred funds were apportioned.

SUMMARY OF STATES TRANSFERRING HIGHWAY FUNDS
FROM THREE MAJOR HIGHWAY PROGRAMS, FISCAL YEAR 1992
THROUGH JUNE 30, 1997

STATE	TRANSFERRED NHS FUNDS	TRANSFERRED INTERSTATE MAINT. FUNDS	TRANSFERRED BRIDGE FUNDS
Alabama		Yes	
Alaska			
Arizona			
Arkansas		Yes	
California	Yes	Yes	Yes
Colorado			Yes
Connecticut			
Delaware			Yes
Dist. of Col.	Yes	Yes	
Florida			
Georgia			
Hawaii		Yes	Yes
Idaho		Yes	
Illinois			
Indiana			
Iowa			Yes
Kansas			Yes
Kentucky			
Louisiana	Yes		Yes
Maine	Yes	Yes	Yes
Maryland		Yes	Yes
Massachusetts	Yes	Yes	Yes
Michigan			Yes
Minnesota			
Mississippi			
Missouri		Yes	Yes
Montana		Yes	
Nebraska			Yes
Nevada			
New Hampshire	Yes	Yes	
New Jersey			Yes
New Mexico			Yes
New York	Yes		
North Carolina			

North Dakota			
Ohio			Yes
Oklahoma			
Oregon		Yes	Yes
Pennsylvania			Yes
Rhode Island		Yes	Yes
South Carolina			
South Dakota			
Tennessee			
Texas		Yes	
Utah			
Vermont	Yes	Yes	
Virginia		Yes	Yes
Washington		Yes	
West Virginia	Yes		Yes
Wisconsin			Yes
Wyoming			Yes
Puerto Rico		Yes	Yes
Total--states transferring funds (including PR) and DC)	9	19	24

Note: States noted in bold print represent those states that did not transfer funds from the three major highway programs

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